

In accordance with Article 26, paragraph 3 of the Law on Accounting (RS Official Gazette, No 62/2013) and Article 18, paragraph 1, item 3 of the Law on the National Bank of Serbia (RS Official Gazette, Nos 72/2003, 55/2004, 85/2005 – other law, 44/2010, 72/2012 and 106/2012), the Governor of the National Bank of Serbia hereby issues the following

**DECISION**  
**ON THE CONTENT AND LAYOUT OF FINANCIAL STATEMENT FORMS**  
**FOR INSURANCE UNDERTAKINGS**

**I. INTRODUCTORY PROVISIONS**

1. This Decision sets forth the content and layout of forms of financial statements of insurance undertakings (hereinafter: the undertaking) and the content of items in the forms *Balance Sheet, Profit and Loss Account, Other Comprehensive Income, Cash Flow Statement* and *Statement of Changes in Equity*, and the content of the notes to financial statements.

The forms referred to in paragraph 1 are enclosed herewith as Appendices 1, 2, 3, 4 and 5 and form an integral part of this Decision.

The content of individual classes of accounts, groups of accounts and accounts in forms referred to in paragraph 1 is set forth by the decision regulating the Chart of Accounts for insurance undertakings and the content of specific accounts in that chart of accounts.

Amounts in the forms referred to in paragraph 1 of this item shall be stated in thousands of dinars, or in conformity with the requirements of the form.

2. When completing the *Balance Sheet, Profit and Loss Account* and *Other Comprehensive Income* forms, the data shall be entered under the appropriate items in column 2, and under the automatic data processing (ADP) codes in column 3 containing groups of accounts and accounts specified in column 1, while data in the *Cash Flow Statement* form shall be entered under the appropriate items in column 1, and/or the ADP codes in column 2, in accordance with the content specified by this Decision.

3. The undertaking shall submit financial statements and the respective notes with the balance as at 31 December of the current year, in line with the law governing accounting – by using the forms referred to in item 1.

The undertaking that has undergone change of status due to merger, division or separation (hereinafter: change of status) shall submit its financial statements with the balance as at the day before the date when the status change was registered, in line with the law governing accounting.

Financial statements shall also be submitted in the case of instigating or closing bankruptcy proceedings and in the case of liquidation of the undertaking.

Financial statements shall be submitted to the Serbian Business Registers Agency (hereinafter: the Agency), in line with the law governing accounting, and to the National Bank of Serbia – to the organisational unit responsible for insurance supervision, in line with the Insurance Law (RS Official Gazette, No 139/14) – in one copy.

The undertaking that, in line with the Insurance Law, states profit and/or surplus and loss and/or shortfall for specific types of insurance activities it performs shall submit, in addition to the aggregate profit and loss account, individual profit and loss accounts for those insurance activities, and shall be required to specify, in the header of such profit and loss accounts, the type of insurance activity to which the account refers, as follows:

- life insurance (Article 8, item 1 of the Insurance Law);
- life insurances other than life insurance (Article 8, items 2 to 7 of the Insurance Law);
- life insurances, aggregately (Article 8 of the Insurance Law);
- accident insurance and voluntary health insurance (Article 10, paragraph 2, item 1 of the Insurance Law);– motor insurance (Article 10, paragraph 2, item 2 of the Insurance Law);
- marine and transport insurance (Article 10, paragraph 2, item 3 of the Insurance Law);
- aircraft insurance (Article 10, paragraph 2, item 4 of the Insurance Law);
- property insurances (Article 10, paragraph 2, item 5 of the Insurance Law);
- liability insurance (Article 10, paragraph 2, item 6 of the Insurance Law);
- credit and surety insurance (Article 10, paragraph 2, item 7 of the Insurance Law);
- non-life insurances not divided into sub-groups (Article 9, items 16 to 18 of the Insurance Law);
- non-life insurances, aggregately (Article 9 of the Insurance Law).

A comparative overview of revenues and expenses in pursuing motor liability insurance activities, which the undertaking compiles in line with the law governing compulsory traffic insurance, is an integral part of the annual financial statement of the undertaking, and must contain data on the results (financial result and technical result, determined in accordance with the rules of the insurance profession) and on the structure of expenses and/or revenues from compulsory motor liability insurance, including the following:

- gross premium (with number of concluded motor liability insurances);
- expense loading;
- insurance administration costs;
- settled claims;
- increase/decrease in outstanding claims;
- increase/decrease in unearned premium reserves;
- contribution to insurance guarantee fund;
- contribution to relevant health insurance fund;
- loss prevention loading;
- expenses in respect of policy sale commissions;

– recourse claims.

4. To ensure that aggregated data are presented, the undertaking that has undergone change of status or sale shall submit the data for the period before the change of status or sale together with the financial statements.

For the period up to the date of the change of status or sale, the company shall submit data on financial statement forms, with the note: “Period up till the date of change of status or sale”.

When submitting the data for the period referred to in paragraph 2, the undertaking shall ensure comparability of the data for the previous and the current year according to the type of insurance, and ensure that the data are not repeated for different undertakings.

If change of status or sale has taken place in the current year, the data for the undertaking that has been wound up shall be reported in the following manner:

- in the *Balance Sheet* form, entries in column 5 shall present the balance at the end of the current period (or at the date of change of status or sale), entries in column 6 shall present the balance at the end of the previous period (which is same as the opening balance of the current period), and entries in column 7 shall present the balance at the beginning of the earliest comparable period (opening balance of the previous period);

- in the *Profit and Loss Account* and *Statement of Other Comprehensive Income* forms, entries in column 5 shall present data on business operation in the period from 1 January of the current year till the date of the change of status or sale, while entries in column 6 shall present data on business operation for the entire previous year;

- in the *Cash Flow Statement* form, entries in column 3 shall present data on cash flow for the period from 1 January of the current year till the date of the change of status or sale, while entries in column 4 shall present data on business operation for the entire previous year;

If change of status or sale took place in the previous year, the data for the undertaking that has been wound up shall be reported in the following manner:

- in the *Profit and Loss Account* and *Statement of Other Comprehensive Income*, entries in column 6 shall present data on business operation in the period from 1 January of the current year till the date of the change of status or sale;

- in the *Cash Flow Statement*, entries in column 4 shall present data on business operation in the period from 1 January of the current year till the date of the change of status or sale.

If the change of status or sale occurred on 31 December of the previous year, the data on assets and liabilities of an undertaking that has been wound up shall be reported in the *Balance Sheet* form in columns 6 and 7. In such a case, data in the *Balance Sheet* and *Statement of Other Comprehensive Income* forms shall be presented only in column 6, and only in the column 4 of the *Cash Flow Statement* form.

An undertaking that has undergone change of status or is subject to bankruptcy or liquidation proceedings shall submit its annual financial statement to the Agency stating consolidated data for the entire reporting period, in the net amount, after setting off the results before and after the change of status.

Organisational unit of the National Bank of Serbia responsible for insurance supervision, in line with the Insurance Law, shall be presented with financial statements in which the data are presented in both individual and consolidated form, or for the period before and after the change, and all forms of those financial statements shall contain the relevant notification “CHANGE OF STATUS”, or “SALE”, or “LIQUIDATION” or “BANKRUPTCY”.

An undertaking created by incorporation after a change of status shall present its data as a newly incorporated undertaking, and it shall place the relevant notification on its financial statements forms “NEW INCORPORATION”.

An undertaking that is a parent legal undertaking shall compile consolidated financial statements which shall contain all the prescribed forms of financial statements, in which consolidated data for all the subsidiaries shall be presented for the reporting and the previous year and shall contain the notification “CONSOLIDATED”, while notes to financial statements shall also disclose the data on all entities that have been included in the consolidation.

If the composition of the group changes in the course of the reporting year, the parent company shall present the opening balance and business changes in the previous year for the previous group in the consolidated financial statements.

An undertaking that has become a parent undertaking in the current year shall present the consolidated data as a newly incorporated legal entity, and shall post a “NEWLY CONSOLIDATED” notification on its financial statement forms.

An undertaking is not required to place the notifications on financial statements specified by this item if the financial statements are compiled and submitted in electronic form exclusively.

## II. CONTENT OF ITEMS IN THE *BALANCE SHEET FORM*

5. In the *Balance Sheet* form, the undertaking shall enter data in columns 5 through 7, and the content of items of this form is directly correlated with the content of accounts in the chart of accounts for undertaking set forth by the National Bank of Serbia, and this correlation is specified in the column 1 of that form.

Asset items shall be entered under ADP codes 0001 through 0054, while liabilities items shall be entered under ADP codes 0401 through 0460.

Entries in column 5 shall present the balance at the end of the current period (or at the date of change of status or sale), entries in column 6 shall present the closing balance at the end of the previous period (which is same as the opening balance of the current period), and entries in column 7 shall present the opening balance at the beginning of the earliest comparable period (opening balance of the previous period), for both assets and liabilities.

Data regarding the period for which the financial statement has been drawn up shall be entered in column 5 of the assets and column 5 of the liabilities – by bringing forth the balance of accounts at the end of the accounting period.

If data from the previous year have been adjusted in accordance with the regulations, the adjusted data shall be entered in columns 6 and 7 of the assets and columns 6 and 7 of the liabilities.

Data in the column 7 shall be presented only when accounting policy has been applied retroactively or items in the financial statements have been modified retroactively, or when those items have been reclassified.

The data under ADP code 0421 – Non-controlling interests, shall only be entered in the consolidated financial statement.

### III. CONTENT OF ITEMS IN *PROFIT AND LOSS STATEMENT* FORM

6. In the *Profit and Loss Statement* form, the undertaking shall enter data in columns 5 to 6, and the content of items of this form is directly correlated with the content of accounts in the chart of accounts for undertakings set forth by the National Bank of Serbia, and this correlation is specified in the column 1 of that form.

Revenues and expenses arising from ordinary activities shall be presented under ADP codes 1001 through 1048, gross operating result shall be presented under ADP codes 1049 through 1050, revenues and expenses from investing activities shall be presented under ADP codes 1051 through 1070, profit or loss from investing activities shall be presented under ADP codes 1071 and 1072, underwriting expenses shall be presented under ADP codes 1073 through 1085, operating profit and operating loss shall be presented under ADP codes 1086 through 1087, financial revenues and expenses shall be presented under ADP codes 1088 and 1089, revenues from adjustment of value of receivables and other operating assets shall be presented under ADP codes 1090 and 1091, other revenues and expenses shall be presented under ADP codes 1092 and 1093, profit and loss from ordinary activities shall be presented under ADP codes 1094 and 1095, profit and loss from discontinued operations, positive effects of changes in accounting policies and correction of errors from the previous period shall be presented under ADP codes 1096 and 1097, profit and loss before tax for the period shall be presented under ADP codes 1089 and 1099, corporate income tax shall be presented under ADP codes 1100 and 1102, while profit and loss before tax for the period (net) shall be presented under ADP codes 1103 and 1106.

Entry under ADP code 1104 – Net income belonging to minority shareholders, shall present the portion of the net income from the ADP code 1103 that belongs to minority shareholders, while entry ADP code 1105 – Net income belonging to the majority owner shall present the portion of the net income from the ADP code 1103 that belongs to the owners of the parent undertaking.

Entry under ADP code 1107 – Net loss attributable to minority shareholders, shall present the portion of the net loss from item ADP 1106 attributable to minority shareholders, while entry under item ADP 1108 – Net loss attributable to the majority owner shall present the portion of the net loss from the item ADP 1106 attributable to the owners of the parent undertaking.

Entries under ADP 1109 to 1110 present the portion of earnings per share established in accordance with international accounting standards governing accounting and financial reporting (IAS and IFRS).

Data from the relevant accounts designated in column 1 shall be reported by entering data for the appropriate accounting period of the previous year in column 6 (previous year), reclassified in accordance with the structure of the data for the current period, while the current year's data, column 5, shall be brought forward from the closing balance for that period.

If data for the previous year have been corrected in line with the regulations, such corrected data shall be entered in column 6.

#### IV. CONTENT OF ITEMS IN THE *STATEMENT OF OTHER COMPREHENSIVE INCOME* FORM

7. The undertaking shall enter data in columns 5 and 6 of the *Statement of Other Comprehensive Income* form in accordance with the content of accounts specified in the column 1 of the form.

Items of the form referred to in this point comprises revenue and expense items (including reclassifications due to corrections) that have not been recognised in the *Profit and Loss Statement*, and items that are recognised as capital in line with the requirements of some IFRS.

Net profit or net loss from the *Profit and Loss Statement* (ADP 2001 and 2002) shall be brought forward to the *Statement of Other Comprehensive Income*. Other comprehensive profit or loss (ADP 2024 and 2025) shall also be established and disclosed in this form, as well as the total net comprehensive income for the period (ADP 2026 and 2029).

#### V. CONTENT OF THE ITEMS IN THE *CASH FLOW STATEMENT* FORM

8. When completing the *Cash Flow Statement* form, column 3 shall include data for the current year, and column 4 shall include data for the relevant period of the previous year.

For the purposes of this decision, cash flows shall mean collection and payment in cash and cash equivalents through business account (dinar and foreign currency accounts), including any compensations, assignments and cessions carried out via those accounts.

Cash flows shall not be understood to mean transfers of cash and cash equivalents between individual accounts in the same undertaking.

The amount of cash inflows and outflows shall be established on the basis of the records about inflows and outflows on the cash in hand, current (business) accounts and foreign exchange accounts, or on the basis of the balance and turnover on the relevant assets and liabilities accounts, and/or income and expenses accounts, and/or account groups and accounts in the undertaking's books.

#### **Cash flows from operating activities**

9. Entry under ADP code 3001 – Cash inflows from operating activities, shall present data on total inflows of cash from items under ADP code 3002 through 3006.

Entry under ADP code 3002 – Insurance and co-insurance premiums and advances received, shall present data on cash inflow from receivables collected from the insured, policy holders, coinsurers and other customers during the accounting period, as well as from advances received.

Entry under ADP code 3003 – Insurance premiums and retrocessions, shall present data on cash inflow from receivables collected from insurers for reinsurance premiums and/or from reinsurers for the retrocession amount during the accounting period.

Entry under ADP code 3004 – Inflow from deductibles, shall present data on cash inflow from collected receivables from deductibles based on coinsurance and reinsurance, and from retrocessions during the accounting period.

Entry under ADP code 3005 – Inflow from interest payments from operating activities, shall present data on cash inflow from collected agreed interest and default interests from the insured persons, coinsurers, reinsurers, retrocessionaires and subrogating debtors, as well as other interest payments from operating activities collected.

Entry under ADP code 3006 – Other inflows from operation, present the data on cash inflow from collection of subrogation claims, brokerage and agency services, site visit services, assessment, liquidation and payment of damages, collection of rents, membership fees and other business revenues, as well as collection of claims from employees and other claims during the accounting period.

10. Entry under ADP code 3007 – Cash outflows from operating activities present the data on total outflow of cash from operating activities from ADP items 3008 through 3016.

Entry under ADP code 3008 – Compensation of claims and agreed insurance payments, deductibles from coinsurance and advance payments made, shall present the data on amounts paid to the insured persons, beneficiaries and third injured parties on account of compensation claims, and other agreed insurance payments and deductibles from coinsurance, as well as advance payments made.

Entry under ADP code 3009 – Compensation of claims and deductibles based on reinsurance and retrocessions, shall present the amount of payments made for compensation claims and deductibles based on reinsurance and retrocessions.

Entry under ADP code 3010 – Coinsurance, reinsurance and retrocession premiums, shall present the data on payments made for premiums relating to coinsurance and reinsurance, and retrocession premiums during the accounting period.

Entry under ADP 3011 – Salaries, employee benefits and other personnel expenses shall present the amount of gross salaries, employee benefits and other personnel expenses paid during the accounting period.

Entry under ADP code 3012 – Other insurance costs present the amounts of payments made for costs of materials, fuel and electricity, rent, advertisements and marketing, services and other non-material underwriting expenses during the accounting period.

Entry under ADP code 3013 – Interest payments made. shall present the data on all interest payments made during the accounting period.

Entry under ADP code 3014 – Corporate income tax, shall present the data on corporate income tax prepayments made during the accounting period and on the final calculation for the previous year reduced by the refunds made during the accounting period.

Entry under ADP code 3015 – Outflows relating to other public revenues, shall present data on outflows relating to other public revenues, that is, the amounts of payments of insurance premium tax, value added tax and other taxes, customs duties and other levies paid during the accounting period.

Entry under ADP code 3016 – Other cash outflows from ordinary activities, shall present data on contingency cash outflows, that is, cash outflows that are not regular outflows based on business activities, as well as outflows with regard to which no liabilities have been entered in the books.

11. Entry under ADP code 3017 – Net cash inflows from operating activities shall present the difference between the items under ADP code 3001 and 3007, while entry under ADP code 3018 – Net cash outflow from operating activities – shall present the difference between the items under ADP code 3007 and 3001.

### **Cash flows from investing activities**

12. Entry under ADP code 3019 – Cash inflows from investing activities, shall be the copy of the data on total cash inflows from investing activities under ADP code 3020 through 3024.

13. Entry under ADP code 3020 – Sale of shares and interests, shall present the amount of cash received from the sale of shares and interests (net inflows) reduced by the payments made for acquiring such placements (investments) during the accounting period.

Entry under ADP code 3021 – Sale of intangible investments, property, plant, equipment and biological assets shall present the amount of cash received from the sale of intangible investments, property, plant, equipment and biological assets during the accounting period.

Entry under ADP code 3022 – Other financial placements – deposits and investments, shall present the amount of cash received from the sale of short-term and long-term financial placements (deposits and investments) reduced by the amount of payments made for acquiring such placements (deposits and investments) during the accounting period.

Entry under ADP code 3023 – Interest payments received from investing activities, shall present the data on the amount of cash from interest collected on the basis of investing activities during the accounting period.

Entry under ADP code 3024 – Dividends received and share in profit, shall present the data on the amount of cash from dividends and share in profit received during the accounting period.

14. Entry under ADP code 3025 – Cash outflows from investing activities, shall be the copy of the data on total cash outflows from investing activities under ADP code 3026 through 3028 during the accounting period.

Entry under ADP code 3026 – Acquisition of shares and interests, shall present the amount of net cash outflow relating to the acquisition of shares and interests reduced by the amount of cash inflow from the sale of shares and interests during the accounting period.

Entry under ADP code 3027 – Acquisition of intangible investments, real estate, plant, equipment and biological assets shall present the cash outflow relating to procurement of intangible investments, real estate, plant, equipment and biological assets during the accounting period.

Entry under ADP code 3028 – Other financial placements – deposits and investments, shall present the amount of net cash outflow relating to purchase of short-term and long-term financial placements reduced by the amount of cash received from the sale or realisation of such placements (deposits and investments) during the accounting period.

15. Entry under ADP code 3029 – Net cash inflows from investing activities, shall present the difference between the items under ADP code 3019 and 3025, while entry under ADP code 3030 – Net cash outflow from investing activities, shall present the difference between the items under ADP code 3025 and 3019.



## **Cash flows from financing activities**

16. Entry under ADP code 3031 – Cash inflows from financing activities, shall be the copy of the data on total cash inflows from financing activities under ADP code 3032 through 3036.

Entry under ADP code 3032 – Increase in basic capital shall present the amount of cash inflow based on payment for shares and other lasting interests in basic capital of the undertaking during the accounting period.

Entry under ADP code 3033 – Long-term loans, shall present the amount of net cash inflow from long-term loans reduced by the repaid amount of those loans during the accounting period.

Entry under ADP code 3034 – Short-term loans, shall present the net cash inflow from short-term loans reduced by the repaid amount of those loans during the accounting period.

Entry under ADP code 3035 – Other long-term liabilities, shall present the cash inflow from other long-term liabilities of the undertaking reduced by the repaid amount of those liabilities during the accounting period.

Entry under ADP code 3036 – Other short-term liabilities, shall present the cash inflow from other short-term liabilities of the undertaking reduced by the repaid amount of those liabilities during the accounting period.

17. Entry under ADP code 3037 – Cash outflows from financing activities is the copy of the data on total cash outflows from financing activities under items ADP code 3038 through 3044 during the accounting period.

Entry under ADP code 3038 – Acquisition of own shares and interests, shall present the cash outflow for acquisition of own shares and interests during the accounting period.

Entry under ADP code 3039 – Long-term loans, shall present the amount of net cash outflow for repayment of long-term loans, reduced by the amount of new loans during the accounting period.

Entry under ADP code 3040 – Short term loans, shall present the amount of net cash outflows for repayment of short-term loans, reduced by the amount of new loans during the accounting period.

Entry under ADP code 3041 – Other long-term liabilities, shall present the amount of net cash outflow for repayment of long-term liabilities, reduced by the amount of new liabilities during the accounting period.

Entry under ADP code 3042 – Other short-term liabilities, shall present the amount of net cash outflow for repayment of short-term liabilities, reduced by the amount of new liabilities during the accounting period.

Entry under ADP code 3043 – Finance lease, shall present the amount of cash outflow for payments made for the leased assets during the accounting period.

Entry under ADP code 3044 – Paid dividends and share in profit, shall present the amount of cash outflow for dividends and share in profit paid during the accounting period.

18. Entry under ADP code 3045 – Net cash inflows from financing activities, shall present the difference between the items under ADP code 3031 and 3037, while entry under ADP code 3046 – Net cash outflow from financing activities shall present the difference between the items under ADP code 3037 and 3031.

### **Closing the *Cash Flow Statement***

19. Entry under ADP code 3047 – Total cash inflow, shall present the sum of the amounts disclosed in items under ADP codes 3001, 3019 and 3031.

Entry under ADP code 3048 – Total cash outflow, shall present the sum of the amounts disclosed in items under ADP codes 3007, 3025 and 3037.

Entry under ADP code 3049 – Net cash inflow, shall present the difference between the amounts disclosed in items under ADP codes 3047 and 3048.

Entry under ADP code 3050 – Net cash outflow, shall present the difference between the amounts disclosed in items under ADP codes 3048 and 3047.

Entry under ADP code 3051 – Cash at the beginning of the accounting period, shall present the amount of cash at the beginning of the accounting period, i.e. on 1 January of the current and of the previous year.

Entry under ADP code 3052 – Exchange rate gains due to revaluation of cash, shall present the amount of exchange rate gains caused by the revaluation of cash on the balance date.

Entry under ADP code 3053 – Exchange rate losses due to revaluation of cash, shall present the amount of exchange rate losses caused by the revaluation of cash on the balance date.

Entry under ADP code 3054 – Cash at the end of the accounting period, shall present the amount of cash at the end of the accounting period (ADP 3049 - ADP 3050 + ADP 3051 + ADP 3052 - ADP 3053).

### **VI. CONTENT OF ITEMS IN THE *STATEMENT OF CHANGES IN EQUITY* FORM**

20. The undertaking shall enter the data on balance and changes in equity in the *Statement of Changes in Equity* form, specifically:

- column 2 shall present the balance and changes in the accounts group 30, except for accounts 305, 306, 307 and 309;
- column 3 shall present the balance and changes in the account 309;
- column 4 shall present the balance and changes in the accounts group 31;
- column 5 shall present the balance and changes in the account 305;
- column 6 shall present the balance and changes in the accounts 306 and 307;
- column 7 shall present the balance and changes in the accounts group 32;
- column 8 shall present the balance and changes in the accounts group 34, except for account 342;

- column 9 shall present the total amount in all of the items referred to above (columns 2 through 8);
- column 10 shall present the balance and changes in the accounts group 35, except for account 352 (for loss up to the amount of capital);
- column 11 shall present the balance and changes in the accounts 037 and 237;
- column 12 shall present the balance and changes in the account group 33;
- column 13 shall present the total amount of deductible items (columns 10, 11 and 12).
- column 14 shall present the total amount of capital;
- column 15 shall present the balance and changes in the accounts group 35, except for account 352 (for loss above the level of capital);

The undertaking shall enter in the form referred to in this item the data on balance and changes in equity for the current and previous year, in line with the IAS and IFRS.

21. Item under ordinal number 1, ADP code 4001, shall present the balance on basic capital accounts (account group 30 – Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309), as at 1 January of the previous year.

Entry under ADP code 4027 shall present the balance on account 309 as at 1 January of the previous year.

Entry under ADP code 4051 shall present the balance on account 31 – Subscribed capital unpaid as at 1 January of the previous year.

Entry under ADP code 4075 shall present the balance on account 305 as at 1 January of the previous year.

Entry under ADP code 4099 shall present the balance on accounts 306 and 307 as at 1 January of the previous year.

Entry under ADP code 4123 shall present the balance on account group 32 – Revaluation reserves and unrealised profit as at 1 January of the previous year.

Entry under ADP code 4149 shall present the balance on account group 34 – Undistributed profit, except for account 342, 2 as at 1 January of the previous year.

Entry under ADP code 4177 shall present the total balance on positive capital accounts (columns 2 through 8) as at 1 January of the previous year.

Entry under ADP code 4211 shall present the balance on account group 35 – Loss (up to the level of capital), except for account 352, as at 1 January of the previous year.

Entry under ADP code 4235 shall present the balance on accounts 037 and 237 as at 1 January of the previous year.

Entry under ADP code 4261 shall present the balance on account group 33 – Unrealised losses as at 1 January of the previous year.

Entry under ADP code 4285 shall present the total balance on deductible capital items (columns 10, 11 and 12) as at 1 January of the previous year.

Entry under ADP code 4315 shall present the total balance of capital as at 1 January of the previous year.

Entry under ADP code 4321 shall present the balance on account group 35 – Loss (above the level of capital), except for account 352, as at 1 January of the previous year.

22. Entry under ordinal number 2, ADP code 4002, shall present the increase in the balance on basic capital accounts (account group 30 – Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309) due to corrections of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4028 shall present the increase in the balance on account 309 due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4052 shall present the increase in the balance on account group 31 – Subscribed capital unpaid, due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4076 shall present the increase in the balance on account 305 due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4100 shall present the increase in the balance on accounts 306 and 307 due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4124 shall present the increase in the balance on account group 32 – Revaluation reserves and unrealised profit, due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4150 shall present the increase in the balance on account group 34 – Undistributed gain, except for account 342, due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4178 shall present the increase in the balance on positive capital accounts (columns 2 through 8) due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4212 shall present the increase in the balance on account group 35 – Loss (up to the level of capital), except for account 352, due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4236 shall present the increase in the balance on accounts 037 and 237 due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4262 shall present the increase in the balance on account group 33 – Unrealised losses, due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4286 shall present the increase in the balance of deductible capital items (columns 10 through 12) due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4322 shall present the increase in the balance on account group 35 – Loss (above the level of capital), except for account 352, due to correction of material errors and changes in accounting policies made in the previous year.

23. Entry under ordinal number 3, ADP code 4003, shall present the decrease in the balance on basic capital accounts (account group 30 – Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309) due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4029 shall present the decrease in the balance on account 309 due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4053 shall present the decrease in the balance on account group 31 – Subscribed capital unpaid, due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4077 shall present the decrease in the balance on account 305 due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4101 shall present the decrease in the balance on accounts 306 and 307 due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4125 shall present the decrease in the balance on account group 32 – Revaluation reserves and unrealised profit, due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4151 shall present the decrease in the balance on account group 34 – Undistributed profit, except for account 342, due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4179 shall present the total decrease in the balance on positive capital accounts (columns 2 through 8) due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4213 shall present the decrease in the balance on account group 35 - Loss (up to the level of capital), except for account 352, due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4237 shall present the decrease in the balance on accounts 037 and 237 due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4263 shall present the decrease in the balance on account group 33 – Unrealised losses, due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4287 shall present the total decrease in the balance of deductible capital items (columns 10 through 12) due to correction of material errors and changes in accounting policies made in the previous year.

Entry under ADP code 4323 shall present the decrease in the balance on account group 35 – Loss (above the level of capital), except for account 352, due to correction of material errors and changes in accounting policies made in the previous year.

24. Entry under ordinal number 4, ADP code 4004, shall present the corrected opening balance on basic capital accounts (account group 30 – Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309), as at 1 January of the previous year.

Entry under ADP code 4030 shall present the corrected opening balance on account 309 as at 1 January of the previous year.

Entry under ADP code 4054 shall present the corrected opening balance on account 31 – Subscribed capital unpaid as at 1 January of the previous year.

Entry under ADP code 4078 shall present the corrected opening balance on account 305 as at 1 January of the previous year.

Entry under ADP code 4102 shall present the corrected opening balance on accounts 306 and 307 as at 1 January of the previous year.

Entry under ADP code 4126 shall present the balance on account group 32 - Revaluation reserves and unrealised profit as at 1 January of the previous year.

Entry under ADP code 4152 shall present the corrected opening balance on account group 34 – Undistributed profit, except for account 342, as at 1 January of the previous year.

Entry under ADP code 4180 shall present the corrected total balance on positive capital accounts (columns 2 through 8) as at 1 January of the previous year.

Entry under ADP code 4214 shall present the corrected opening balance on account group 35 – Loss (up to the level of capital) as at 1 January of the previous year.

Entry under ADP code 4238 shall present the corrected opening balance on accounts 037 and 237 as at 1 January of the previous year.

Entry under ADP code 4264 shall present the corrected opening balance on account group 33 – Unrealised losses as at 1 January of the previous year.

Entry under ADP code 4288 shall present the corrected total opening balance on deductibles (columns 10, 11 and 12) as at 1 January of the previous year.

Entry under ADP code 4316 shall present the total corrected opening balance of capital as at 1 January of the previous year.

Entry under ADP code 4324 shall present the corrected opening balance on account group 35 – Loss – Loss (above the level of capital), except for account 352, as at 1 January of the previous year.

25. Entry under ordinal number 5, ADP code 4005, shall present the balance on basic capital accounts (account group 30 – Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309) due to issuance of new shares in the previous year.

Entry under ADP code 4055 present the increase in the balance on account group 31 – Subscribed capital unpaid, due to issuance of new shares in the previous year.

Entry under ADP code 4079 shall present the increase in the balance on account 305 due to issuance of new shares in the previous year.

Entry under ADP code 4181 shall present the total increase in the balance on positive capital accounts (columns 2 through 8) due to issuance of new shares in the previous year.

26. Entry under ordinal number six, ADP code 4127 present the increase in the balance on account group 32 - Revaluation reserves and unrealised profit due to revaluations made and positive components of other comprehensive income in the previous year.

Entry under ADP code 4182 shall present the total increase in the balance on positive capital accounts (columns 2 through 8) due to revaluations made and positive components of other comprehensive income in the previous year.

27. Entry under ordinal number 7, ADP code 4128 shall present the decrease in the balance on account group 32 – Revaluation reserves and unrealised profit, due to revaluations made in the previous year.

Entry under ADP code 4183 shall present the total decrease in the balance on positive capital accounts (columns 2 through 8) due to revaluations made in the previous year.

28. Entry under ordinary number 8, ADP code 4265 shall present the increase in the balance on account group 33 – Unrealised losses, due to negative components of other comprehensive income in the previous year.

Entry under ADP code 4289 shall present the total increase in the balance of deductible capital items (columns 10, 11 and 12) due to negative components of other comprehensive income in the previous year.

29. Entry under ordinal number 9, ADP code 4006, shall present the increase in the balance on basic capital accounts (account group 30 – Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309) due to distribution of net profit in the previous period.

Entry under ADP code 4031 shall present the increase in the balance on account 309 due to distribution of net profit in the previous period.

Entry under ADP code 4103 shall present the increase in the balance on accounts 306 and 307 due to distribution of net profit in the previous period.

Entry under ADP code 4153 shall present the increase in the balance on account group 34 - Undistributed profit, except for account 342, due to undistributed net profit in the previous period.

Entry under ADP code 4184 shall present the total increase in the balance on positive capital accounts (columns 2 through 8) due to net profit realised in the previous period.

Entry under ordinal number 10, ADP code 4215 shall present the increase in the balance on account group 35 - Loss (up to the level of capital), except for account 352, due to net loss realised in the previous period.

Entry under ADP code 4290 shall present the total increase in the balance of deductible capital items (columns 10, 11 and 12) due to loss realised in the previous period.

Entry under ADP code 4325 shall present the increase in the balance on account group 35 - Loss - Loss (above the level of capital), except for account 352, due to loss realised in the previous period.

31. Entry under ordinal number 11, ADP code 4239 shall present the increase in the balance on accounts 037 and 237 due to decrease in capital through acquisition of own shares in the previous year.

Entry under ADP code 4291 shall present the total increase in the balance of deductible capital items (columns 10, 11 and 12) due to acquisition of own shares in the previous year.

32. Entry under ordinal number 12, ADP code 4240 shall present the decrease in the balance on accounts 037 and 237 due to increase in capital through sale/alienation of own shares in the previous year.

Entry under ADP code 4292 shall present the total decrease in the balance of deductible capital items (columns 10, 11 and 12) due to sale/alienation of own shares in the previous year.

33. Entry under ordinal number 13, ADP code 4007, shall present the increase in the balance on basic capital accounts (account group 30 – Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309) due to transfer from another form of capital in the previous year.

Entry under ADP code 4032 shall present the increase in the balance on account 309 due to transfer from another form of capital in the previous year.

Entry under ADP code 4056 shall present the increase in the balance on account group 31 – Subscribed capital unpaid due to transfer from another form of capital in the previous year.

Entry under ADP code 4080 shall present the increase in the balance on account 305 due to transfer from another form of capital in the previous year.

Entry under ADP code 4104 shall present the increase in the balance on accounts 306 and 307 due to transfer from another form of capital in the previous year.

Entry under ADP code 4129 shall present the increase in the balance on account group 32 - Revaluation reserves and unrealised profit due to transfer from another form of capital in the previous year.

Entry under ADP code 4154 shall present the increase in the balance on account group 34 - Undistributed profit, except for account 342, due to transfer from another form of capital in the previous year.

Entry under ADP code 4185 shall present the total increase in the balance on positive capital accounts (columns 2 through 8) due to transfer from another form of capital in the previous year.

Entry under ADP code 4216 shall present the increase in the balance on account group 35 - Loss (up to the level of capital), except for account 352, due to transfer from another form of capital in the previous year.

Entry under ADP code 4241 shall present the increase in the balance on accounts 037 and 237 due to transfer from another form of capital in the previous year.



Entry under ADP code 4266 shall present the increase in the balance on account group 33 - Unrealised losses, due to transfer from another form of capital in the previous year.

Entry under ADP code 4293 shall present the total increase in the balance of deductible capital items (columns 10, 11 and 12) due to transfer from another form of capital in the previous year.

Entry under ADP code 4326 shall present the increase in the balance on account group 35 - Loss - Loss (above the level of capital), except for account 352, due to transfer from another form of capital in the previous year.

34. Entry under ordinal number 14, ADP code 4008, shall present the decrease in the balance on basic capital accounts (account group 30 - Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309) due to transfer to another form of capital in the previous year.

Entry under ADP code 4033 shall present the decrease in the balance on account 309 due to transfer to another form of capital in the previous year.

Entry under ADP code 4057 shall present the decrease in the balance on account group 31 - Subscribed capital unpaid due to transfer to another form of capital in the previous year.

Entry under ADP code 4081 shall present the decrease in the balance on account 305 due to transfer to another form of capital in the previous year.

Entry under ADP code 4105 shall present the decrease in the balance on accounts 306 and 307 due to transfer to another form of capital in the previous year.

Entry under ADP code 4130 shall present the decrease in the balance on account group 32 - Revaluation reserves and unrealised profit, due to transfer to another form of capital in the previous year.

Entry under ADP code 4155 shall present the decrease in the balance on account group 34 - Undistributed profit, except for account 342, due to transfer to another form of capital in the previous year.

Entry under ADP code 4186 shall present the total decrease in the balance on positive capital accounts (columns 2 through 8) due to transfer to another form of capital in the previous year.

Entry under ADP code 4217 shall present the decrease in the balance on account group 35 - Loss (up to the level of capital), except for account 352, due to transfer to another form of capital in the previous year.

Entry under ADP code 4242 shall present the decrease in the balance on accounts 037 and 237 due to transfer to another form of capital in the previous year.

Entry under ADP code 4267 shall present the decrease in the balance on account group 33 - Unrealised losses, due to transfer to another form of capital in the previous year.

Entry under ADP code 4294 shall present the total decrease in the balance of deductible capital items (columns 10, 11 and 12) due to transfer to another form of capital in the previous year.

Entry under ADP code 4327 shall present the decrease in the balance on account group 35 – Loss (above the level of capital), except for account 352, due to transfer to another form of capital in the previous year.

35. Entry under ordinal number 15, ADP code 4156 shall present the decrease in the balance on account group 34 – Undistributed profit, except for account 342 due to payment of dividends from the net profit realised in the previous period.

Entry under ADP code 4187 shall present the total decrease in the balance on positive capital accounts (columns 2 through 8) due to payment of dividends from the net profit realised in the previous period.

36. Entry under ordinal number 16, ADP code 4157 shall present the decrease in the balance on account group 34 – Undistributed profit, except for account 342, due to liabilities toward employees paid from the net profit realised in the previous period.

Entry under ADP code 4188 shall present the total decrease in the balance on positive capital accounts (columns 2 through 8) due to liabilities toward employees paid from the net profit realised in the previous period.

37. Entry under ordinal number 17, ADP code 4009, shall present the increase in the balance on basic capital accounts (account group 30 – Basic and other capital and reserves, except for accounts 305, 306, 307 and 309) based on any other grounds in the previous year.

Entry under ADP code 4034 shall present the increase in the balance on account 309 based on any other grounds in the previous year.

Entry under ADP code 4058 shall present the increase in the balance on account group 31 – Subscribed capital unpaid based on any other grounds in the previous year.

Entry under ADP code 4082 shall present the increase in the balance on account 305 based on any other grounds in the previous year.

Entry under ADP code 4106 shall present the increase in the balance on accounts 306 and 307 based on any other grounds in the previous year.

Entry under ADP code 4131 shall present the increase in the balance on account group 32 – Revaluation reserves and unrealised profit based on any other grounds in the previous year.

Entry under ADP code 4158 shall present the increase in the balance on account group 34 – Undistributed profit, except for account 342, based on any other grounds in the previous year.

Entry under ADP code 4189 shall present the total increase in the balance on positive capital accounts (columns 2 through 8) based on any other grounds in the previous year.

Entry under ADP code 4218 shall present the increase in the balance on account group 35 – Loss (up to the level of capital), except for account 352, based on any other grounds in the previous year.

Entry under ADP code 4243 shall present the increase in the balance on accounts 037 and 237 based on any other grounds in the previous year.

Entry under ADP code 4268 shall present the increase in the balance on account group 33 – Unrealised losses, based on any other grounds in the previous year.

Entry under ADP code 4295 shall present the total increase in the balance of deductible capital items (columns 10, 11 and 12) based on any other grounds in the previous year.

Entry under ADP code 4328 shall present the increase in the balance on account group 35 – Loss (above the level of capital), except for account 352, based on any other grounds in the previous year.

38. Entry under ordinal number 18, ADP code 4010, shall present the decrease in the balance on basic capital accounts (account group 30 – Basic and other capital and reserves, except for accounts 305, 306, 307 and 309) based on any other grounds in the previous year.

Entry under ADP code 4035 shall present the decrease in the balance on account 309 based on any other grounds in the previous year.

Entry under ADP code 4059 shall present the decrease in the balance on account group 31 – Subscribed capital unpaid, based on any other grounds in the previous year.

Entry under ADP code 4083 shall present the decrease in the balance on account 305 based on any other grounds in the previous year.

Entry under ADP code 4107 shall present the decrease in the balance on accounts 306 and 307 based on any other grounds in the previous year.

Entry under ADP code 4132 shall present the decrease in the balance on account group 32 – Revaluation reserves and unrealised profit, based on any other grounds in the previous year.

Entry under ADP code 4159 shall present the decrease in the balance on account group 34 – Undistributed profit, except for account 342, based on any other grounds in the previous year.

Entry under ADP code 4190 shall present the total decrease in the balance on positive capital accounts (columns 2 through 8) based on any other grounds in the previous year.

Entry under ADP code 4219 shall present the decrease in the balance on account group 35 - Loss (up to the level of capital), except for account 352, based on any other grounds in the previous year.

Entry under ADP code 4244 shall present the decrease in the balance on accounts 037 and 237 based on any other grounds in the previous year.

Entry under ADP code 4269 shall present the decrease in the balance on account group 33 – Unrealised losses, based on any other grounds in the previous year.

Entry under ADP code 4296 shall present the total decrease in the balance of deductible capital items (columns 10, 11 and 12) based on any other grounds in the previous year.

Entry under ADP code 4329 shall present the decrease in the balance on account group 35 – Loss (above the level of capital), except for account 352, based on any other grounds in the previous year.

39. Entry under ordinal number 19, ADP code 4011, shall present the increase in the balance on basic capital accounts (account group 30 – Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309) in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4036 shall present the increase in the balance on account 309 in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4060 shall present the increase in the balance on account group 31 – Subscribed capital unpaid in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4084 shall present the increase in the balance on account 305 in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4108 shall present the increase in the balance on accounts 306 and 307 in the previous year on all grounds, except on the ground of correction of material errors and changes in accounting policies.

Entry under ADP code 4133 shall present the increase in the balance on account group 32 – Revaluation reserves and unrealised profit in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4160 shall present the increase in the balance on account group 34 – Undistributed profit, except for account 342, in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4191 shall present the increase in the balance on positive capital accounts (columns 2 through 8) in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4220 shall present the increase in the balance on account group 35 – Loss (up to the level of capital), except for account 352, in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4245 shall present the increase in the balance on accounts 037 and 237 in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4270 shall present the increase in the balance on account group 33 – Unrealised losses, in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4297 shall present the total increase in the balance of deductible capital items (columns 10 through 12) in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4330 shall present the increase in the balance on account group 35 – Loss (above the level of capital), except for account 352, in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

40. Entry under ordinal number 20, ADP code 4012, shall present the decrease in the balance on basic capital accounts (account group 30 – Basic and other capital and reserves, except for accounts 305, 306, 307 and 309) in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4037 shall present the decrease in the balance on account 309 in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4061 shall present the decrease in the balance on account group 31 – Subscribed capital unpaid in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4085 shall present the decrease in the balance on account 305 in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4109 shall present the decrease in the balance on accounts 306 and 307 in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4134 shall present the decrease in the balance on account group 32 – Revaluation reserves and unrealised profit in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4161 shall present the decrease in the balance on account group 34 – Undistributed profit, except for account 342, in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4192 shall present the total decrease in the balance on positive capital accounts (columns 2 through 8) in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4221 shall present the decrease in the balance on account group 35 – Loss (up to the level of capital), except for account 352, in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4246 shall present the decrease in the balance on accounts 037 and 237 in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4271 shall present the decrease in the balance on account group 33 – Unrealised losses, in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4298 shall present the total decrease in the balance of deductible capital items (columns 10, 11 and 12) in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4331 shall present the decrease in the balance on account group 35 – Loss (above the level of capital), except for account 352, in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

41. Entry under ordinal number 21, ADP code 4013, shall present the balance on basic capital accounts (account group 30 – Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309), as at 31 December of the previous year.

Entry under ADP code 4038 shall present the balance on account 309 as at 31 December of the previous year.

Entry under ADP code 4062 shall present the balance on account group 31 – Subscribed capital unpaid as at 31 December of the previous year.

Entry under ADP code 4086 shall present the balance on account 305 as at 31 December of the previous year.

Entry under ADP code 4110 shall present the balance on accounts 306 and 307 as at 31 December of the previous year.

Entry under ADP code 4135 shall present the balance on account group 32 – Revaluation reserves and unrealised profit as at 31 December of the previous year.

Entry under ADP code 4162 shall present the balance on account group 34 – Undistributed profit, except for account 342, 2 as at 31 December of the previous year.

Entry under ADP code 4193 shall present the total balance on positive capital accounts (columns 2 through 8) as at 31 December of the previous year.

Entry under ADP code 4222 shall present the balance on account group 35 – Loss (up to the level of capital), except for account 352, as at 31 December of the previous year.

Entry under ADP code 4247 shall present the balance on accounts 037 and 237 as at 31 December of the previous year.

Entry under ADP code 4272 shall present the balance on account group 33 – Unrealised losses as at 31 December of the previous year.

Entry under ADP code 4299 shall present the total balance on deductible capital items (columns 10, 11 and 12) as at 31 December of the previous year.

Entry under ADP code 4317 shall present the total balance of capital as at 31 December of the previous year.

Entry under ADP code 4332 shall present the balance on account group 35 – Loss (above the level of capital), except for account 352, as at 31 December of the previous year.

42. Entry under ordinal number 22, ADP code 4014, shall present the balance on basic capital accounts (account group 30 – Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309), as at 1 January of the current year.

Entry under ADP code 4039 shall present the balance on account 309 as at 1 January of the current year.

Entry under ADP code 4063 shall present the balance on account group 31 – Subscribed capital unpaid as at 1 January of the current year.

Entry under ADP code 4087 shall present the balance on account 305 as at 1 January of the current year.

Entry under ADP code 4111 shall present the balance on accounts 306 and 307 as at 1 January of the current year.

Entry under ADP code 4136 shall present the balance on account group 32 – Revaluation reserves and unrealised profit as at 1 January of the current year.

Entry under ADP code 4163 shall present the balance on account group 34 – Undistributed profit, except for account 342, 2 as at 1 January of the current year.

Entry under ADP code 4194 shall present the total balance on positive capital accounts (columns 2 through 8) as at 1 January of the current year.

Entry under ADP code 4223 shall present the balance on account group 35 – Loss (up to the level of capital), except for account 352, as at 1 January of the current year.

Entry under ADP code 4248 shall present the balance on accounts 037 and 237 as at 1 January of the current year.

Entry under ADP code 4273 shall present the balance on account group 33 – Unrealised losses as at 1 January of the current year.

Entry under ADP code 4300 shall present the total balance on deductible capital items (columns 10, 11 and 12) as at 1 January of the current year.

Entry under ADP code 4318 shall present the total balance of capital as at 1 January of the current year.

Entry under ADP code 4333 shall present the balance on account group 35 – Loss (above the level of capital), except for account 352, as at 1 January of the current year.

43. Entry under ordinal number 23, ADP code 4015, shall present the increase in the balance on basic capital accounts (account group 30 – Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309) due to corrections of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4040 shall present the increase in the balance on account 309 due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4064 shall present the increase in the balance on account group 31 – Subscribed capital unpaid, due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4088 shall present the increase in the balance on account 305 due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4112 shall present the increase in the balance on accounts 306 and 307 due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4137 shall present the increase in the balance on account group 32 – Revaluation reserves and unrealised profit, due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4164 shall present the increase in the balance on account group 34 – Undistributed gain, except for account 342, due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4195 shall present the total increase in the balance on positive capital accounts (columns 2 through 8) due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4224 shall present the increase in the balance on account group 35 – Loss (up to the level of capital), except for account 352, due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4249 shall present the increase in the balance on accounts 037 and 237 due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4274 shall present the increase in the balance on account group 33 – Unrealised losses, due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4301 shall present the total increase in the balance of deductible capital items (columns 10, 11 and 12) due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4334 shall present the decrease in the balance on account group 35 – Loss (above the level of capital), except for account 352, due to correction of material errors and changes in accounting policies made in the current year.

44. Entry under ordinal number 24, ADP code 4016, shall present the decrease in the balance on basic capital accounts (account group 30 – Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309) due to corrections of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4041 shall present the decrease in the balance on account 309 due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4065 shall present the decrease in the balance on account group 31 – Subscribed capital unpaid, due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4089 shall present the decrease in the balance on account 305 due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4113 shall present the decrease in the balance on accounts 306 and 307 due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4138 shall present the decrease in the balance on account group 32 – Revaluation reserves and unrealised profit, due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4165 shall present the decrease in the balance on account group 34 – Undistributed gain, except for account 342, due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4196 shall present the total decrease in the balance on positive capital accounts (columns 2 through 8) due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4225 shall present the decrease in the balance on account group 35 – Loss (up to the level of capital), except for account 352, due to correction of material errors and changes in accounting policies made in the current year.



Entry under ADP code 4250 shall present the decrease in the balance on accounts 037 and 237 due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4275 shall present the decrease in the balance on account group 33 – Unrealised losses, due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4302 shall present the total decrease in the balance of deductible capital items (columns 10, 11 and 12) due to correction of material errors and changes in accounting policies made in the current year.

Entry under ADP code 4335 shall present the decrease in the balance on account group 35 – Loss (above the level of capital), except for account 352, due to correction of material errors and changes in accounting policies made in the current year.

45. Entry under ordinal number 25, ADP code 4017, shall present the corrected opening balance on basic capital accounts (account group 30 – Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309), as at 1 January of the current year.

Entry under ADP code 4042 shall present the corrected opening balance on account 309 as at 1 January of the current year.

Entry under ADP code 4066 shall present the corrected opening balance on account 31 – Subscribed capital unpaid as at 1 January of the current year.

Entry under ADP code 4090 shall present the corrected opening balance on account 305 as at 1 January of the current year.

Entry under ADP code 4114 shall present the corrected opening balance on accounts 306 and 307 as at 1 January of the current year.

Entry under ADP code 4139 shall present the corrected opening balance on account group 32 - Revaluation reserves and unrealised profit as at 1 January of the current year.

Entry under ADP code 4166 shall present the corrected opening balance on account group 34 - Undistributed profit, except for account 342, as at 1 January of the current year.

Entry under ADP code 4197 shall present the corrected total opening balance on positive capital accounts (columns 2 through 8) as at 1 January of the current year.

Entry under ADP code 4226 shall present the corrected opening balance on account group 35 - Loss (up to the level of capital), except for account 352, as at 1 January of the current year.

Entry under ADP code 4251 shall present the corrected opening balance on accounts 037 and 237 as at 1 January of the current year.

Entry under ADP code 4276 shall present the balance on account group 33 – Unrealised losses, as at 1 January of the current year.

Entry under ADP code 4303 shall present the corrected total opening balance on deductible capital items (columns 10, 11 and 12) as at 1 January of the current year.

Entry under ADP code 4319 shall present the corrected total opening balance of capital as at 1 January of the current year.

Entry under ADP code 4336 shall present the balance on account group 35 – Loss (above the level of capital), except for account 352, as at 1 January of the current year.

46. Entry under ordinal number 26, ADP code 4018, shall present the increase in the balance on basic capital accounts (account group 30 – Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309) due to issuance of new shares in the current year.

Entry under ADP code 4067 present the increase in the balance on account group 31 - Subscribed capital unpaid, due to issuance of new shares in the current year.

Entry under ADP code 4091 shall present the increase in the balance on account 305 due to issuance of new shares in the current year.

Entry under ADP code 4198 shall present the total increase in the balance on positive capital accounts (columns 2 through 8) due to issuance of new shares in the current year.

47. Entry under ordinal number 27, ADP code 4140 shall present the increase in the balance on account group 32 - Revaluation reserves and unrealised profit, due to revaluations made and positive components of other comprehensive income in the current year.

Entry under ADP code 4199 shall present the total increase in the balance on positive capital accounts (columns 2 through 8) due to revaluations made and positive components of other comprehensive income in the current year.

48. Entry under ordinal number 28, ADP code 4141 shall present the decrease in the balance on account group 32 – Revaluation reserves and unrealised profit, due to revaluations made in the current year.

Entry under ADP code 4200 shall present the total decrease in the balance on positive capital accounts (columns 2 through 8) due to revaluations made in the current year.

49. Entry under ordinary number 29, ADP code 4277 shall present the increase in the balance on account group 33 – Unrealised losses, due to negative components of other comprehensive income in the previous year.

Entry under ADP code 4304 shall present the total increase in the balance of deductible capital items (columns 10, 11 and 12) due to negative components of other comprehensive income in the current year.

50. Entry under ordinal number 30, ADP code 4019, shall present the increase in the balance on basic capital accounts (account group 30 – Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309) due to distribution of net profit in the current period.

Entry under ADP code 4043 shall present the increase in the balance on account 309 due to distribution of net profit in the current period.

Entry under ADP code 4115 shall present the increase in the balance on accounts 306 and 307 due to distribution of net profit in the previous period.

Entry under ADP code 4167 shall present the increase in the balance on account group 34 - Undistributed profit, except for account 342, due to undistributed net profit in the current period.

Entry under ADP code 4201 shall present the total increase in the balance on positive capital accounts (columns 2 through 8) due to net profit realised in the current period.

51. Entry under ordinal number 31, ADP code 4227 shall present the increase in the balance on account group 35 – Loss (up to the level of capital), except for account 352, due to net loss realised in the current period.

Entry under ADP code 4305 shall present the total increase in the balance of deductible capital items (columns 10, 11 and 12) due to loss realised in the current period.

Entry under ADP code 4337 shall present the increase in the balance on account group 35 – Loss – Loss (above the level of capital), except for account 352, due to loss realised in the current period.

52. Entry under ordinal number 32, ADP code 4252 shall present the increase in the balance on accounts 037 and 237 due to decrease in capital through acquisition of own shares in the current year.

Entry under ADP code 4306 shall present the total increase in the balance of deductible capital items (columns 10, 11 and 12) due to acquisition of own shares in the current year.

53. Entry under ordinal number 33, ADP code 4253 shall present the decrease in the balance on accounts 037 and 237 due to increase in capital through sale/alienation of own shares in the current year.

Entry under ADP code 4307 shall present the total decrease in the balance of deductible capital items (columns 10, 11 and 12) due to sale/alienation of own shares in the current year.

54. Entry under ordinal number 34, ADP code 4020, shall present the increase in the balance on basic capital accounts (account group 30 – Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309) due to transfer from another form of capital in the current year.

Entry under ADP code 4044 shall present the increase in the balance on account 309 due to transfer from another form of capital in the current year.

Entry under ADP code 4068 shall present the increase in the balance on account group 31 – Subscribed capital unpaid due to transfer from another form of capital in the current year.

Entry under ADP code 4092 shall present the increase in the balance on account 305 due to transfer from another form of capital in the current year.

Entry under ADP code 4116 shall present the increase in the balance on accounts 306 and 307 due to transfer from another form of capital in the current year.

Entry under ADP code 4142 shall present the increase in the balance on account group 32 – Revaluation reserves and unrealised profit due to transfer from another form of capital in the current year.

Entry under ADP code 4168 shall present the increase in the balance on account group 34 – Undistributed profit, except for account 342, due to transfer from another form of capital in the current year.

Entry under ADP code 4202 shall present the total increase in the balance on positive capital accounts (columns 2 through 8) due to transfer from another form of capital in the current year.

Entry under ADP code 4228 shall present the increase in the balance on account group 35 – Loss (up to the level of capital), except for account 352, due to transfer from another form of capital in the current year.

Entry under ADP code 4254 shall present the increase in the balance on accounts 037 and 237 due to transfer from another form of capital in the current year.

Entry under ADP code 4278 shall present the increase in the balance on account group 33 – Unrealised losses, due to transfer from another form of capital in the current year.

Entry under ADP code 4308 shall present the total increase in the balance of deductible capital items (columns 10, 11 and 12) due to transfer from another form of capital in the current year.

Entry under ADP code 4338 shall present the increase in the balance on account group 35 – Loss – Loss (above the level of capital), except for account 352, due to transfer from another form of capital in the current year.

55. Entry under ordinal number 35, ADP code 4021, shall present the decrease in the balance on basic capital accounts (account group 30 – Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309) due to transfer to another form of capital in the current year.

Entry under ADP code 4045 shall present the decrease in the balance on account 309 due to transfer to another form of capital in the current year.

Entry under ADP code 4069 shall present the decrease in the balance on account group 31 – Subscribed capital unpaid due to transfer to another form of capital in the current year.

Entry under ADP code 4093 shall present the decrease in the balance on account 305 due to transfer to another form of capital in the current year.

Entry under ADP code 4117 shall present the decrease in the balance on accounts 306 and 307 due to transfer to another form of capital in the current year.

Entry under ADP code 4143 shall present the decrease in the balance on account group 32 – Revaluation reserves and unrealised profit, due to transfer to another form of capital in the current year.

Entry under ADP code 4169 shall present the decrease in the balance on account group 34 – Undistributed profit, except for account 342, due to transfer to another form of capital in the current year.

Entry under ADP code 4203 shall present the total decrease in the balance on positive capital accounts (columns 2 through 8) due to transfer to another form of capital in the current year.

Entry under ADP code 4229 shall present the decrease in the balance on account group 35 – Loss (up to the level of capital), except for account 352, due to transfer to another form of capital in the current year.

Entry under ADP code 4255 shall present the decrease in the balance on accounts 037 and 237 due to transfer to another form of capital in the current year.

Entry under ADP code 4279 shall present the decrease in the balance on account group 33 – Unrealised losses, due to transfer to another form of capital in the current year.

Entry under ADP code 4309 shall present the total decrease in the balance of deductible capital items (columns 10, 11 and 12) due to transfer to another form of capital in the current year.

Entry under ADP code 4339 shall present the decrease in the balance on account group 35 – Loss (above the level of capital), except for account 352, due to transfer to another form of capital in the current year.

56. Entry under ordinal number 36, ADP code 4170 shall present the decrease in the balance on account group 34 – Undistributed profit, except for account 342, due to payment of dividends from the net profit realised in the current period.

Entry under ADP code 4204 shall present the total decrease in the balance on positive capital accounts (columns 2 through 8) due to payment of dividends from the net profit realised in the current period.

57. Entry under ordinal number 37, ADP code 4171 shall present the decrease in the balance on account group 34 – Undistributed profit, except for account 342, due to liabilities toward employees paid from the net profit realised in the current period.

Entry under ADP code 4205 shall present the total decrease in the balance on positive capital accounts (columns 2 through 8) due to liabilities toward employees paid from the net profit realised in the current period.

58. Entry under ordinal number 38, ADP code 4022, shall present the increase in the balance on basic capital accounts (account group 30 – Basic and other capital and reserves, except for accounts 305, 306, 307 and 309) based on any other grounds in the current year.

Entry under ADP code 4046 shall present the increase in the balance on account 309 based on any other grounds in the current year.

Entry under ADP code 4070 shall present the increase in the balance on account group 31 – Subscribed capital unpaid based on any other grounds in the current year.

Entry under ADP code 4094 shall present the increase in the balance on account 305 based on any other grounds in the current year.

Entry under ADP code 4118 shall present the increase in the balance on accounts 306 and 307 based on any other grounds in the current year.

Entry under ADP code 4144 shall present the increase in the balance on account group 32 – Revaluation reserves and unrealised profit based on any other grounds in the current year.

Entry under ADP code 4172 shall present the increase in the balance on account group 34 – Undistributed profit, except for account 352, based on any other grounds in the current year.

Entry under ADP code 4206 shall present the total increase in the balance on positive capital accounts (columns 2 through 8) based on any other grounds in the current year.

Entry under ADP code 4230 shall present the increase in the balance on account group 35 – Loss (up to the level of capital), except for account 352, based on any other grounds in the current year.

Entry under ADP code 4256 shall present the increase in the balance on accounts 037 and 237 based on any other grounds in the current year.

Entry under ADP code 4280 shall present the increase in the balance on account group 33 – Unrealised losses, based on any other grounds in the current year.

Entry under ADP code 4310 shall present the total increase in the balance of deductible capital items (columns 10, 11 and 12) based on any other grounds in the current year.

Entry under ADP code 4340 shall present the increase in the balance on account group 35 – Loss (above the level of capital), except for account 352, based on any other grounds in the current year.

59. Entry under ordinal number 39, ADP code 4023, shall present the decrease in the balance on basic capital accounts (account group 30 – Basic and other capital and reserves, except for accounts 305, 306, 307 and 309) based on any other grounds in the current year.

Entry under ADP code 4047 shall present the decrease in the balance on account 309 based on any other grounds in the current year.

Entry under ADP code 4071 shall present the decrease in the balance on account group 31 – Subscribed capital unpaid based on any other grounds in the current year.

Entry under ADP code 4095 shall present the decrease in the balance on account 305 based on any other grounds in the current year.

Entry under ADP code 4119 shall present the decrease in the balance on accounts 306 and 307 based on any other grounds in the current year.

Entry under ADP code 4145 shall present the decrease in the balance on account group 32 – Revaluation reserves and unrealised profit based on any other grounds in the current year.

Entry under ADP code 4173 shall present the decrease in the balance on account group 34 – Undistributed profit, except for account 342, based on any other grounds in the current year.

Entry under ADP code 4207 shall present the total decrease in the balance on positive capital accounts (columns 2 through 8) based on any other grounds in the current year.

Entry under ADP code 4231 shall present the decrease in the balance on account group 35 – Loss (up to the level of capital), except for account 352, based on any other grounds in the current year.

Entry under ADP code 4257 shall present the decrease in the balance on accounts 037 and 237 based on any other grounds in the current year.

Entry under ADP code 4281 shall present the decrease in the balance on account group 33 – Unrealised losses, based on any other grounds in the current year.

Entry under ADP code 4311 shall present the total decrease in the balance of deductible capital items (columns 10, 11 and 12) based on any other grounds in the current year.

Entry under ADP code 4341 shall present the decrease in the balance on account group 35 – Loss (above the level of capital), except for account 352, based on any other grounds in the current year.

60. Entry under ordinal number 40, ADP code 4024, shall present the increase in the balance on basic capital accounts (account group 30 - Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309) in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4048 shall present the increase in the balance on account 309 in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4072 shall present the increase in the balance on account group 31 – Subscribed capital unpaid in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4096 shall present the increase in the balance on account 305 in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4120 shall present the increase in the balance on accounts 306 and 307 in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4146 shall present the increase in the balance on account group 32 – Revaluation reserves and unrealised profit in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4174 shall present the increase in the balance on account group 34 – Undistributed profit, except for account 342, in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4208 shall present the total increase in the balance on positive capital accounts (columns 2 through 8) in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4232 shall present the increase in the balance on account group 35 – Loss (up to the level of capital), except for account 352, in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4258 shall present the increase in the balance on accounts 037 and 237 in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4282 shall present the increase in the balance on account group 33 – Unrealised losses, in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4312 shall present the total increase in the balance of deductible capital items (columns 10 through 12) in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4342 shall present the increase in the balance on account group 35 – Loss (above the level of capital), except for account 352, in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

61. Entry under ordinal number 41, ADP code 4025, shall present the decrease in the balance on basic capital accounts (account group 30 – Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309) in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4049 shall present the decrease in the balance on account 309 in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4073 shall present the decrease in the balance on account group 31 – Subscribed capital unpaid in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4097 shall present the decrease in the balance on account 305 in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4121 shall present the decrease in the balance on accounts 306 and 307 in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4147 shall present the decrease in the balance on account group 32 – Revaluation reserves and unrealised profit in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4175 shall present the decrease in the balance on account group 34 – Undistributed profit, except for account 342, in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4209 shall present the total decrease in the balance on positive capital accounts (columns 2 through 8) in the previous year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4233 shall present the decrease in the balance on account group 35 – Loss (up to the level of capital), except for account 352, in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4259 shall present the decrease in the balance on accounts 037 and 237 in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4283 shall present the decrease in the balance on account group 33 – Unrealised losses, in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

Entry under ADP code 4313 shall present the total decrease in the balance of deductible capital items (columns 10 through 12) in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.



Entry under ADP code 4343 shall present the decrease in the balance on account group 35 – Loss (above the level of capital), except for account 352, in the current year on all grounds, except on the ground of corrections of material errors and changes in accounting policies.

62. Entry under ordinal number 42, ADP code 4026, shall present the balance on basic capital accounts (account group 30 - Basic capital and other capital and reserves, except for accounts 305, 306, 307 and 309), as at 31 December of the current year.

Entry under ADP code 4050 shall present the balance on account 309 as at 31 December of the current year.

Entry under ADP code 4074 shall present the balance on account group 31 – Subscribed capital unpaid as at 31 December of the current year.

Entry under ADP code 4098 shall present the balance on account 305 as at 31 December of the current year.

Entry under ADP code 4122 shall present the balance on accounts 306 and 307 as at 31 December of the current year.

Entry under ADP code 4148 shall present the balance on account group 32 – Revaluation reserves and unrealised profit as at 31 December of the current year.

Entry under ADP code 4176 shall present the balance on account group 34 – Undistributed profit, except for account 342, 2 as at 31 December of the current year.

Entry under ADP code 4210 shall present the total balance on positive capital accounts (columns 2 through 8) as at 31 December of the current year.

Entry under ADP code 4234 shall present the balance on account group 35 – Loss (up to the level of capital), except for account 352, as at 31 December of the current year.

Entry under ADP code 4260 shall present the balance on accounts 037 and 237 as at 31 December of the current year.

Entry under ADP code 4284 shall present the balance on account group 33 – Unrealised losses as at 31 December of the current year.

Entry under ADP code 4314 shall present the total balance on deductible capital items (columns 10, 11 and 12) as at 31 December of the current year.

Entry under ADP code 4320 shall present the total balance of capital as at 31 December of the current year.

Entry under ADP code 4344 shall present the balance on account group 35 – Loss (above the level of capital), except for account 352, as at 31 December of the current year.

## VII. CONTENTS OF THE NOTES TO THE FINANCIAL STATEMENTS

### **General information**

63. Notes to financial statements shall contain descriptions or detailed breakdown of the amounts presented in the *Balance Sheet*, *Profit and Loss Account*, *Statement of Other Comprehensive Income*, *Cash Flow Statement* and *Statement of Changes in Equity* and

additional information not presented in financial statements, in line with the requirements of individual IAS and/or IFRS relating to disclosure.

Notes to financial statements shall also include the following information:

- general information about the undertaking;
- information about compliance of financial statements with national regulations and IAS/IFRS;
- summary of significant accounting policies;
- analysis of individual items from financial statement forms;
- findings of external control with regard to individual items.

General information about the undertaking from paragraph 2, item 1 of this Section includes name, head office, legal form, type of insurance activities, business organisation, brokers and representatives, shareholders, name of the parent undertaking and the ultimate owner of the parent undertaking, and data on the average number of employees at the end of the current and the previous year (a round number based on the number of employees at the end of each month) and their qualifications structure.

The undertaking provides information about the compliance of financial statements with national regulations and IAS/IFRS from paragraph 2, item 2 of this Section, including in particular the reasons for any departures and an assessment of their effects on assets, liabilities and business result of the undertaking.

In the summary of significant accounting policies from paragraph 2, item 3 of this Section, the undertaking shall disclose the basis applied to valuation of items at the time of compiling financial statements and other accounting policies selected and applied to significant business changes and events during the accounting period.

Analysis of individual items from financial statement forms from paragraph 2, item 4 of this Section shall include additional information about these items. As part of the analysis referred to in this paragraph, the undertaking shall provide information about any adjustment of the opening balance due to errors, changes in accounting policies, events after the reporting period, unreconciled receivables and liabilities, transactions with associated undertakings, earnings per share and dividends paid, as well as the structure and value of off-balance sheet items and other information it considers significant.

The undertaking shall also disclose the findings of external control from paragraph 2, item 5 of this Section, with regard to individual significant items.

Within notes to financial statements, the undertaking shall also disclose the currency matching of assets and liabilities, subject to the criterion set forth by the Insurance Law for assets acquired using technical provisions and for technical provisions.

Within notes to financial statements, the insurance undertaking licensed to engage in some or all classes of life insurance and some or all classes of non-life insurance shall also disclose, separately for life and separately for non-life insurance, the following items:

- funds that serve or may serve for settlement of insurance liabilities and appertaining capital and liabilities;

- insurance funds, and/or assessed fulfilment of capital adequacy requirements;
- general and common operating income and expenses, delineated by applying the selected criterion determined by the undertaking's rules on accounting;
- other data significant for ensuring the fulfilment of the delineation requirement and separate management of funds that serve or may serve for settlement of insurance liabilities, appertaining capital and liabilities, by group of insurance activity.

Arabic numerals are used in the notes to financial statements as ordinal numbers, organised in the order in which the data in the financial statements are presented.

#### **Additional presentations and disclosures**

64. Additional presentations and disclosures shall include:

- additional information relating to items presented in the financial statement, according to the order of financial statement forms and position in those statements;
- additional disclosures required by the IAS, i.e. IFRS (shown in the order required by the IAS or IFRS).

#### **VIII. TRANSITIONAL AND FINAL PROVISION**

65. Provisions of this Decision shall first apply to financial statement compiled on 31 December 2014.

When compiling statements referred to in item 1 above, the undertaking is obligated to enter the data on the opening balance for the previous year in the *Balance Sheet* form.

66. On the date when this Decision comes into force, the Rulebook on the Content and Forms of Financial Statements of Insurance Undertakings (RS Official Gazette, Nos 3/2009, 7/2009 and 5/2010) shall be repealed.

67. This Decision shall be published in the RS Official Gazette and shall enter into force on 31 December 2014.

Decision No. 31  
9 December 2014  
B e l g r a d e

Governor of the  
National Bank of Serbia  
Dr Jovanka Tabakovic, sgd.

## To be filled in by the insurance undertaking

<b>Identification number</b>						<b>Activity code</b>						<b>TIN</b>								

Name: \_\_\_\_\_

Head office: \_\_\_\_\_

**BALANCE SHEET**

as at \_\_\_\_\_ 20

(in RSD thousand)

Account group, account	Item	ADP	Note number	Amount		
				Current year	Previous year	
					Closing balance	Openin g balance
1	2	3	4	5	6	7
	<b>ASSETS</b>					
00	<b>A. SUBSCRIBED CAPITAL UNPAID</b>	0001				
	<b>B. PERMANENT ASSETS</b> (0003 + 0004 + 0005 + 0006 + 0009 + 0010 + 0021 + 0022)	0002				
01, apart from 012, 013 and part of 019	<b>I. INTANGIBLE INVESTMENTS (PROPERTY)</b>	0003				
012, part of 019	<b>II. GOODWILL</b>	0004				
013, part of 019	<b>III SOFTWARE AND OTHER RIGHTS</b>	0005				
02, apart from 021, part of 027, part of 028 and part of 029	<b>IV. REAL ESTATE, PLANT AND EQUIPMENT</b> (0007 + 0008)	0006				
020, 022, 023, 025, 026, part of 027, part of 028, part of 029	1 Real estate, plant and equipment used for carrying out activities	0007				
024, part of 027, part of 028, part of 029	2. Investment property	0008				
021, part of 027, part of 028, part of 029	<b>V. BIOLOGICAL ASSETS</b>	0009				
03, apart from 037	<b>VI. LONG-TERM FINANCIAL PLACEMENTS</b> (0011 + 0015)	0010				
	1. Participating interests (0012 + 0013 + 0014)	0011				
030, part of 039	a) in subsidiary undertakings	0012				
031, part of 039	b) in affiliated undertakings and joint ventures	0013				
part of 038, part of 039	c) in other legal entities	0014				
	2. Other long-term financial placements (0016 + 0019 + 0020)	0015				
036, part of 039	2.1. Investments held to maturity (0017 + 0018)	0016				

part of 036, part of 039	a) Fixed- income debt securities	0017				
part of 036, part of 039	b) Other securities and investments held to maturity	0018				
033, part of 039	2.2. Deposits with banks	0019				
part of 038, part of 039	2.3. Other long-term financial placements not mentioned here	0020				
04, apart from 040	VII. OTHER LONG-TERM ASSETS	0021				
040	VIII. DEFERRED TAX ASSETS	0022				
	<b>C. CURRENT ASSETS</b> (0024 + 0025 + 0026 + 0045 + 0046 + 0049)	0023				
10, 13, 15	I. INVENTORIES	0024				
14	II. NON-CURRENT ASSETS AVAILABLE FOR SALE AND ASSETS FROM DISCONTINUED OPERATIONS	0025				
	III. RECEIVABLES, PLACEMENTS AND CASH (0027 + 0032 + 0033 + 0044)	0026				
	1. Receivables (0028 + 0029 + 0030 + 0031)	0027				
part of 20, part of 21	1.1. Receivables arising from insurance, coinsurance and reinsurance premiums	0028				
part of 20, part of 21	1.2. Receivables from reinsurers and retrocessionaires	0029				
part of 21	1.3. Receivables arising from subrogation	0030				
22, except for 223	1.4. Other receivables	0031				
223	2. Receivables arising from prepaid income tax	0032				
	3. Financial placements (0034 + 0038 + 0042 + 0043)	0033				
233, part of 239	3.1. Financial assets available for sale (0035 + 0036 + 0037)	0034				
part of 233, part of 239	a) Debt securities available for sale	0035				
part of 233, part of 239	b) Equity securities available for sale	0036				
part of 233, part of 239	c) Other securities and other financial assets available for sale	0037				
236, part of 239	3.2. Financial assets at fair value through profit and loss (0039 + 0040 + 0041)	0038				
part of 236, part of 239	a) Debt securities at fair value through profit and loss	0039				
part of 236, part of 239	b) Equity securities at fair value through profit and loss	0040				
part of 236, part of 239	c) Other securities and financial assets at fair value through profit and loss	0041				
232, part of 239	3.3. Short-term deposits with banks	0042				
235, 238, part of 239	3.4. Other short-term financial placements	0043				
24	4. Cash and cash equivalents	0044				
26	IV. VALUE ADDED TAX	0045				
	V. PREPAYMENTS AND ACCRUED INCOME (0047 + 0048)	0046				
274	1. Deferred acquisition costs	0047				

270, 271, 272, 273, 279	2. Other prepayments and accrued income	0048				
	<b>VI. TECHNICAL PROVISIONS BORNE BY THE COINSURER, REINSURER AND RETROCESSIONAIRE (0050 + 0051 + 0052)</b>	0049				
275	1. Provisions for transferable premiums borne by the coinsurer, reinsurer and retrocessionaire	0050				
276	2. Provisions for claims outstanding borne by the coinsurer, reinsurer and retrocessionaire	0051				
277	3. Other technical provisions borne by the coinsurer, reinsurer and retrocessionaire	0052				
	<b>E. TOTAL ASSETS (0001 + 0002 + 0023)</b>	0053				
88	<b>F. OFF-BALANCE SHEET ASSETS</b>	0054				
	<b>LIABILITIES</b>					
	<b>A. CAPITAL (0402 + 0407 + 0408 + 0411 + 0412 - 0413 + 0414 - 0417 - 0420 + 0421)</b>	0401				
	<b>I. BASIC AND OTHER CAPITAL (0403 + 0404 + 0405 + 0406)</b>	0402				
300	1. Share capital	0403				
303, 304	2. State- and socially-owned capital	0404				
301, 302	3. Contributions of mutual insurance undertakings	0405				
309	4. Other capital	0406				
31	<b>II. SUBSCRIBED CAPITAL UNPAID</b>	0407				
	<b>III. PROVISIONS (0409 + 0410)</b>	0408				
305	1. Premium on issue of shares	0409				
306, 307	2. Legal, statutory and other provisions	0410				
320	<b>IV. REVALUATION RESERVES DUE TO REVALUATION OF INTANGIBLE PROPERTY, REAL ESTATE, PLANT AND EQUIPMENT</b>	0411				
32, except for 320	<b>V. UNREALISED PROFIT</b>	0412				
33	<b>VI. UNREALISED LOSSES</b>	0413				
34, except for 342	<b>VII. UNDISTRIBUTED PROFIT (0415 + 0416)</b>	0414				
340	1. Undistributed profit from previous years	0415				
341	2. Undistributed profit of the current year	0416				
35, except for 352	<b>VIII. LOSS UP TO THE LEVEL OF CAPITAL (0418 + 0419)</b>	0417				
350	1. Losses from previous years	0418				
351	2. Loss from the current year	0419				
037, 237	<b>IX. ACQUISITION OF OWN SHARES</b>	0420				
	<b>X. NON-CONTROLLING INTERESTS</b>	0421				
	<b>B. PROVISIONS AND LIABILITIES (0423 + 0430 + 0434 + 0435 + 0444 + 0453 + 0457)</b>	0422				
	<b>I. LONG-TERM PROVISIONS (0424 + 0425 + 0426 + 0427 + 0428 + 0429)</b>	0423				
400, 403	1. Mathematical provision	0424				
401	2. Provisions for insurance policies where the insured persons have accepted to participate in investment risk	0425				
402	3. Equalisation reserve	0426				
405	4. Provisions for bonuses and rebates	0427				
407	5. Other technical provisions for insurance	0428				

406, 409	6. Other long-term provisions	0429				
	<b>II. LONG-TERM LIABILITIES (0431 + 0432 + 0433)</b>	0430				
411	a) toward parent and subsidiary undertakings	0431				
412	b) toward other associated undertakings	0432				
410, 413, 414, 415, 417, 419	c) other long-term liabilities	0433				
416	<b>III. DEFERRED TAX LIABILITIES</b>	0434				
	<b>IV. SHORT-TERM LIABILITIES (0436 + 0440 + 0441 + 0442 + 0443)</b>	0435				
	<b>1. Short-term financial liabilities (0437 + 0438 + 0439)</b>	0436				
420	a) toward parent and subsidiary undertakings	0437				
421	b) toward other associated undertakings	0438				
from 422 through 429, except for 427	c) other short-term financial liabilities	0439				
427	<b>2. Liabilities arising from fixed assets available for sale and assets from discontinued operations</b>	0440				
43	<b>3. Liabilities arising from claims and agreed amounts</b>	0441				
44, 45, 46, 47, except for 474	<b>4. Liabilities for premiums, salaries and other obligations</b>	0442				
474	<b>5. Income tax liabilities</b>	0443				
	<b>V. ACCRUALS AND DEFERRED INCOME (0445 + 0449 + 0450)</b>	0444				
	<b>1. Provisions for unearned premiums (0446 + 0447 + 0448)</b>	0445				
490, part of 492	a) life insurance and coinsurance	0446				
491, part of 492	b) non-life insurance and coinsurance	0447				
part of 492	c) reinsurance and retrocessions	0448				
part of 497	<b>2. Provisions for unexpired risks</b>	0449				
496, 498, 499	<b>3. Other accruals and deferred income (0451 + 0452)</b>	0450				
part of 499	a) deferred income arising from subrogation	0451				
496, 498, part of 499	b) other accruals and deferred income not mentioned	0452				
	<b>VI. PROVISIONS FOR CLAIMS OUTSTANDING (0454 + 0455 + 0456)</b>	0453				
493, part of 495	a) life insurance and coinsurance	0454				
494, part of 495	b) non-life insurance and coinsurance	0455				
part of 495	b) share in reinsurance and retrocession claims	0456				
part of 497	<b>VII. OTHER TECHNICAL PROVISIONS FOR INSURANCE - UP TO ONE YEAR</b>	0457				
35, except for 352	<b>C. LOSS ABOVE THE LEVEL OF CAPITAL</b>	0458				
	<b>D. TOTAL LIABILITIES (0401 + 0458)</b>	0459				
89	<b>E. OFF-BALANCE SHEET LIABILITIES</b>	0460				

In \_\_\_\_\_,  
on \_\_\_\_\_

Legal representative  
\_\_\_\_\_

To be filled in by the insurance undertaking															
<b>Identification number</b>				<b>Activity code</b>				<b>TIN</b>							

Name:

Head office:

Type of insurance:

**PROFIT AND LOSS STATEMENT**

for the period from \_\_\_\_\_ till \_\_\_\_\_ 20

(in RSD thousand)

Account group, account	Item	ADP code	Note number	Amount	
				Current year	Previous year
1	2	3	4	5	6
	<b>A. OPERATING REVENUES AND EXPENSES</b>				
	<b>I. OPERATING (FUNCTIONAL) REVENUES (1002 + 1009 + 1014 + 1015)</b>	1001			
	1. Revenues from insurance and coinsurance premiums (1003 + 1004 - 1005 - 1006 - 1007 + 1008)	1002			
600, part of 602	1.1. Calculated life insurance and coinsurance premiums	1003			
610, 613	1.2. Calculated non-life insurance and coinsurance premiums	1004			
part of 512, part of 523	1.3. Premium transferred to coinsurance - liabilities	1005			
part of 512, part of 523	1.4. Premium transferred to reinsurance	1006			
part of 60, part of 61	1.5. Increase in provisions for unearned premiums and provisions for unexpired insurance and coinsurance risks	1007			
part of 60, part of 61	1.6. Decrease in provisions for unearned premiums and provisions for unexpired insurance and coinsurance risks	1008			
	2. Revenues from reinsurance and retrocession premiums (1010 - 1011 - 1012 + 1013)	1009			
part of 602, 614, 615	2.1. Calculated reinsurance and retrocession premiums	1010			
part of 512,	2.2. Premiums transferred through retrocession of reinsurance and retrocessions	1011			



part of 523					
part of 60, part of 61	2.3. Increase in provisions for unearned premiums and in provisions for unexpired reinsurance and retrocession risks	1012			
part of 60, part of 61	2.4. Decrease in provisions for unearned premiums and in provisions for unexpired reinsurance and retrocession risks	1013			
606, part of 609, 650, part of 659	3. Revenues from activities directly related to insurance	1014			
part of 609, 639, 64, part of 653, 655, part of 659	4. Other operating revenues	1015			
	II. OPERATING (FUNCTIONAL) EXPENSES (1017 + 1026 + 1034 - 1035 - 1044 + 1045 - 1046 + 1047 + 1048)	1016			
	1. Expenses for long-term provisions and functional contributions (1018 + 1019 + 1020 + 1021 + 1022 + 1023 + 1024 + 1025)	1017			
500	1.1. Mathematical provision for life insurance - increase	1018			
506	1.2. Mathematical provision for non-life insurance - increase	1019			
502	1.3. Prevention contribution	1020			
503	1.4. Contributions set forth by special laws	1021			
504	1.5. Contribution to the Guarantee Fund	1022			
505	1.6. Equalisation reserve	1023			
507	1.7. Provisions for insurance policies where the insured persons have accepted to participate in investment risk, provision for bonuses and rebates and increase in other technical provisions	1024			
509	1.8. Other expenses for long-term provisions and functional contributions	1025			
	2. Expenses for claims and agreed amounts (1027 + 1028 + 1029 + 1030 + 1031 - 1032 - 1033)	1026			
510	2.1. Liquidated damages and agreed amounts for life insurance policies	1027			
520	2.2. Liquidated damages for non-life insurance policies	1028			
part of 513, part of 524	2.3. Liquidated damages - share in coinsurance claims	1029			
part of 513, part of 524	2.4. Liquidated damages - share in reinsurance and retrocession claims	1030			
part of 53, part	2.5. Expenses for loss inspection, assessment, liquidation and payment of claims and agreed amounts	1031			

of 54, part of 55					
part of 603, 620, 621	2.6. Revenues from coinsurance deductible	1032			
part of 603, 622, 623, 624, 625	2.7. Revenues from reinsurance and retrocession deductible	1033			
	3. Claims outstanding - increase (1036 - 1037 + 1038 - 1039 + 1040 - 1041 + 1042 - 1043) > 0	1034			
	3. Claims outstanding - decrease (1036 - 1037 + 1038 - 1039 + 1040 - 1041 + 1042 - 1043) < 0	1035			
515	3.1. Life insurance claims outstanding - increase	1036			
part of 604	3.2. Life insurance claims outstanding - decrease	1037			
526	3.3. Non-life insurance claims outstanding - increase	1038			
630	3.4. Non-life insurance claims outstanding - decrease	1039			
516, 527	3.5. Coinsurance, reinsurance and retrocession claims outstanding - increase	1040			
part of 604, 632	3.6. Coinsurance, reinsurance and retrocession claims outstanding - decrease	1041			
part of 513	3.7. Increase in claims outstanding - participation of coinsurers, reinsurers and retrocessionaires in claims	1042			
635	3.8. Decrease in claims outstanding - participation of coinsurers, reinsurers and retrocessionaires in claims	1043			
607, 652, 654 and part of 673	4. Revenues arising from subrogation and sale of damaged items	1044			
517, 529	5. Increase in other technical provisions - net	1045			
part of 604 631, 633, 638	6. Decrease in other technical provisions - net	1046			
518, 528	7. EXPENSES FOR BONUSES AND REBATES	1047			
part of 51, part of 52	8. Other operating expenses	1048			
	<b>III. PROFIT - GROSS OPERATING RESULT (1001 - 1016)</b>	1049			
	<b>IV. LOSS - GROSS OPERATING RESULT (1016 - 1001)</b>	1050			
	<b>B. REVENUES AND EXPENSES FROM INVESTING ACTIVITIES</b>				
	<b>I. REVENUES FROM INVESTMENT OF INSURANCE ASSETS (1052 + 1053 + 1057 + 1058 + 1059 + 1060 + 1061)</b>	1051			

660, 661, 665, part of 672	1. Revenues from subsidiary and affiliated undertakings and joint ventures	1052			
	2. Revenues from investment property (1054 + 1055 + 1056)	1053			
part of 608, part of 653	2.1. Revenues from investment property lease	1054			
part of 681	2.2. Revenues from adjustment of value of investment property	1055			
part of 670	2.3. Revenues from sale of property (divestiture)	1056			
part of 662	3. Interest revenue	1057			
part of 683, part of 686, part of 687	4. Revenues from adjustment of value of financial assets at fair value through profit and loss	1058			
part of 672	5. Profit from sale of securities	1059			
part of 663	6. Exchange rate gains from investing activities	1060			
part of 671, part of 679, part of 682, part of 686, part of 689	7. Other revenues arising from investing activities	1061			
	II. EXPENSES ARISING FROM INVESTMENT OF INSURANCE ASSETS (1063 + 1064 + 1067 + 1068 + 1069 + 1070)	1062			
560, 561, 565, part of 572	1. Expenses from relations with subsidiary and affiliated undertakings and from joint ventures	1063			
	2. Expenses from investment property (1065 + 1066)	1064			
part of 581	2.1. Investment property impairment expenses	1065			
part of 570	2.2. Losses arising from sale of property (divestiture)	1066			
part of 583, part of 586, part of 587	3. Expenses from adjustment of value of financial assets at fair value through profit and loss	1067			

part of 572	4. Losses arising from sale of securities	1068			
part of 563	5. Exchange rate losses from investing activities	1069			
part of 571, part of 579, part of 582, part of 586, part of 589	6. Other expenses arising from investing activities	1070			
	III. PROFIT FROM INVESTING ACTIVITIES (1051 - 1062)	1071			
	IV. LOSS FROM INVESTING ACTIVITIES (1062 - 1051)	1072			
	C. UNDERWRITING EXPENSES (1074 + 1079 + 1084 - 1085)	1073			
	1. Acquisition costs (1075 + 1076 - 1077 + 1078)	1074			
part of 542	1.1. Commissions	1075			
part of 53, part of 54, part of 55	1.2. Other acquisition costs	1076			
274	1.3. Changes in deferred acquisition costs – increase	1077			
274	1.4. Changes in deferred acquisition costs – decrease	1078			
	2. Management costs (1080 + 1081 + 1082 + 1083)	1079			
530	2.1. Depreciation	1080			
part of 54	2.2. Costs of material, electricity, services and non-material costs	1081			
part of 55	2.3. Costs of salaries, employee benefits and other personnel expenses	1082			
part of 53, part of 54, part of 55	2.4. Other management costs	1083			
part of 53, part of 54, part of 55	3. Other underwriting expenses	1084			
605, 651	4. Reinsurance and retrocession commissions	1085			
	I. OPERATING PROFIT - NET OPERATING RESULT (1049 + 1071 - 1050 - 1072 - 1073) > 0	1086			
	II. I. OPERATING LOSS - NET OPERATING RESULT (1049 + 1071 - 1050 - 1072 - 1073) < 0	1087			
part of 66	III. FINANCIAL REVENUES, EXCEPT FOR FINANCIAL REVENUES ARISING FROM INVESTING ACTIVITIES	1088			
part of 56	IV. FINANCIAL EXPENSES, EXCEPT FOR FINANCIAL EXPENSES ARISING FROM INVESTING ACTIVITIES	1089			

part of 68	V. REVENUES FROM VALUE READJUSTMENT OF RECEIVABLES AND OTHER PROPERTY USED FOR THE BUSINESS ACTIVITIES	1090			
part of 58	VI. EXPENSES FROM IMPAIRMENT OF RECEIVABLES AND OTHER PROPERTY USED FOR THE BUSINESS ACTIVITIES	1091			
part of 67	VII. OTHER REVENUES	1092			
part of 57	VIII. OTHER EXPENSES	1093			
	IX. PROFIT FROM ORDINARY ACTIVITIES BEFORE TAX (1086 + 1088 + 1090 + 1092 - 1087 - 1089 - 1091 - 1093) > 0	1094			
	X. LOSS FROM ORDINARY ACTIVITIES BEFORE TAX (1086 + 1088 + 1090 + 1092 - 1087 - 1089 - 1091 - 1093) < 0	1095			
69 - 59	XI. NET GAIN FROM DISCONTINUED OPERATIONS, POSITIVE EFFECTS OF CHANGES IN ACCOUNTING POLICIES AND FROM CORRECTION OF ERRORS FROM PREVIOUS PERIODS	1096			
59 - 69	XII. NET LOSS FROM DISCONTINUED OPERATIONS, NEGATIVE EFFECTS OF CHANGES IN ACCOUNTING POLICIES AND FROM CORRECTION OF ERRORS FROM PREVIOUS PERIODS	1097			
	<b>D. PROFIT BEFORE TAX</b> (1094 + 1096 - 1095 - 1097)	1098			
	<b>E. LOSS BEFORE TAX</b> (1095 + 1097 - 1094 - 1096)	1099			
	<b>E. INCOME TAX</b>				
721	1. Income tax	1100			
342	2. Profit arising from establishment of deferred tax assets and a reduction in deferred tax liabilities	1101			
352	3. Loss arising from decrease of deferred tax assets from previous years and establishment of deferred tax liabilities	1102			
	<b>F. NET PROFIT</b> (1098 - 1099 - 1100 + 1101 - 1102)	1103			
	1. Net profit attributable to minority shareholders	1104			
	2. Net profit attributable to majority owner	1105			
	<b>G. NET LOSS</b> (1099 - 1098 + 1100 - 1101 + 1102)	1106			
	1. Net loss attributable to minority shareholders	1107			
	2. Net loss attributable to majority owner	1108			
	<b>H. EARNINGS PER SHARE</b>				
	1. Basic earnings per share (in dinars, rounded)	1109			
	2. Reduced (diluted) earnings per share (in dinars, rounded)	1110			

In \_\_\_\_\_,  
on \_\_\_\_\_

Legal representative

\_\_\_\_\_

To be filled in by the insurance undertaking															
<b>Identification number</b>							<b>Activity code</b>				<b>TIN</b>				

Name: \_\_\_\_\_

Head office: \_\_\_\_\_

**STATEMENT OF OTHER COMPREHENSIVE INCOME**  
for the period from \_\_\_\_\_ till \_\_\_\_\_ 20  
(in RSD thousand)

Account group, account	Item	ADP code	Note number	Amount	
				Current year	Previous year
1	2	3	4	5	6
	<b>A. NET OPERATING RESULT</b>				
	I. NET PROFIT (ADP 1103)	2001			
	II. NET LOSS (ADP 1106)	2002			
	<b>B. OTHER COMPREHENSIVE PROFIT OR LOSS</b>				
	<b>I. ITEMS THAT WILL NOT BE RECLASSIFIED IN THE PROFIT AND LOSS STATEMENT IN FUTURE PERIODS</b>				
320	1. Increase in revaluation reserves due to intangible property, real estate, plant and equipment	2003			
320	2. Decrease in revaluation reserves due to intangible property, real estate, plant and equipment	2004			
321	3. Actuarial gains on defined benefits plans	2005			
331	4. Actuarial losses on defined benefits plans	2006			
322	5. Gains from investment in equity instruments	2007			
332	6. Losses from investment in equity instruments	2008			
323	7. Gains from interests in other comprehensive income of affiliated undertakings	2009			
333	8. Losses from interests in other comprehensive income of affiliated undertakings	2010			
	<b>II. I. ITEMS THAT MAY BE RECLASSIFIED IN THE PROFIT AND LOSS STATEMENT IN FUTURE PERIODS</b>				
324	1. Profit from recalculation of financial statements for foreign operations	2011			
334	2. Losses from recalculation of financial statements for foreign operations	2012			
325	3. Profit from hedging instruments for net investments in foreign operations	2013			
335	4. Losses from hedging instruments for net investments in foreign operations	2014			
326	5. Profit from cash flow hedging instruments	2015			
336	6. Losses from cash flow hedging instruments	2016			

327	7. Profit from securities available for sale	2017			
337	8. Losses from securities available for sale	2018			
	<b>III. OTHER COMPONENTS OF OTHER COMPREHENSIVE INCOME</b>				
329	1. Other unrealised profit	2019			
339	2. Other unrealised losses	2020			
	<b>IV. OTHER GROSS COMPREHENSIVE PROFIT (2003 + 2005 + 2007 + 2009+2011 +2013+2015+2017+2019)</b>	2021			
	<b>OTHER GROSS COMPREHENSIVE LOSS (2004 + 2006 + 2008 + 2010 + 2012 + 2014 + 2016 + 2018 + 2020)</b>	2022			
	<b>VI. TAX ON OTHER COMPREHENSIVE PROFIT OR LOSS FOR THE PERIOD (ACCOUNTING)</b>	2023			
	<b>VII. NET OTHER COMPREHENSIVE PROFIT (2021 - 2022 - 2023) &gt; 0</b>	2024			
	<b>VIII. NET OTHER COMPREHENSIVE LOSS (2021 - 2022 - 2023) &lt; 0</b>	2025			
	<b>C. TOTAL NET COMPREHENSIVE INCOME FOR THE PERIOD</b>				
	<b>I. TOTAL NET COMPREHENSIVE PROFIT (2001 + 2024 - 2002 - 2025) &gt; 0</b>	2026			
	1. Attributable to majority shareholders	2027			
	2. Attributable to non-controlling shareholders	2028			
	<b>II. TOTAL NET COMPREHENSIVE LOSS (2001 + 2024 - 2002 - 2025) &lt; 0</b>	2029			
	1. Attributable to majority shareholders	2030			
	2. Attributable to non-controlling shareholders	2031			

In \_\_\_\_\_  
on \_\_\_\_\_

Legal representative  
\_\_\_\_\_

To be filled in by the insurance undertaking			
<b>Identification number</b>		<b>Activity code</b>	<b>TIN</b>
Name:			

Head office:

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### CASH FLOW STATEMENT

for the period from \_\_\_\_\_ till \_\_\_\_\_ 20  
(in RSD thousand)

Item	ADP	Amount	
		Current year	Previous year
1	2	3	4
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>			
I Cash inflows from operating activities (1 through 5)	3001		
1. Insurance and coinsurance premiums and advances received	3002		
2. Reinsurance and retrocession premiums	3003		
3. Inflow from deductible	3004		
4. Interests received from operating activities	3005		
5. Other inflow from ordinary activities	3006		
II. Cash outflows from operating activities (1 through 9)	3007		
1. Compensation of claims and agreed insured amounts, participation in coinsurance claims and advances paid	3008		
2. Compensation of claims and participation in reinsurance and retrocession claims	3009		
3. Coinsurance, reinsurance and retrocession premiums	3010		
4. Salaries, benefits and other personnel expenses	3011		
5. Other underwriting expenses	3012		
6. Interests paid	3013		
7. Income tax	3014		
8. Outflows relating to other public revenues	3015		
9. Other cash outflow from ordinary activities	3016		
III. Net cash inflow from operating activities (I - II)	3017		
IV. Net cash outflow from operating activities (II - I)	3018		
<b>B. CASH FLOWS FROM INVESTING ACTIVITIES</b>			
I Cash inflows from investing activities (1 through 5)	3019		
1. Sale of shares and interests (net inflow)	3020		
2. Sale of intangible investment, property, plant, equipment and biological assets	3021		
3. Other financial placements - deposits and investments (net inflows)	3022		
4. Interest received from investing activities	3023		
5. Dividends and shares in profit received	3024		
II. Cash outflows from investing activities (1 through 3)	3025		
1. Acquisition of shares and interests (net outflow)	3026		
2. Acquisition of intangible investment, property, plant, equipment and biological assets	3027		



	3. Other financial placements - deposits and investments	3028		
	(net outflows)			
III.	Net cash inflow from investing activities (I - II)	3029		
IV.	Net cash outflows from investing activities (II - I)	3030		
<b>C.</b>	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
I	Cash inflows from financing activities (1 through 5)	3031		
	1. Increase in basic capital	3032		
	2. Long-term loans (net inflows)	3033		
	3. Short-term loans (net inflows)	3034		
	4. Other long-term liabilities	3035		
	5. Other short-term liabilities	3036		
II.	Cash outflows from financing activities (1 through 7)	3037		
	1. Acquisition of shares and interests	3038		
	2. Long-term loans (net outflows)	3039		
	3. Short-term loans (net outflows)	3040		
	4. Other long-term liabilities	3041		
	5. Other short-term liabilities	3042		
	6. Finance lease	3043		
	7. Dividends and shares in profit paid	3044		
III.	Net cash inflow from financing activities (I - II)	3045		
IV.	Net cash outflows from financing activities (II - I)	3046		
<b>D.</b>	<b>TOTAL CASH INFLOW (3001 + 3019 + 3031)</b>	3047		
<b>E.</b>	<b>TOTAL CASH OUTFLOW (3007 + 3025 + 3037)</b>	3048		
<b>F.</b>	<b>NET CASH INFLOW (3047 - 3048)</b>	3049		
<b>G.</b>	<b>NET CASH OUTFLOW (3048 - 3047)</b>	3050		
<b>H.</b>	<b>CASH AT THE BEGINNING OF THE ACCOUNTING PERIOD</b>	3051		
<b>I.</b>	<b>EXCHANGE RATE GAINS FROM RECALCULATION OF CASH</b>	3052		
<b>J.</b>	<b>EXCHANGE RATE LOSSES FROM RECALCULATION OF CASH</b>	3053		
<b>K.</b>	<b>CASH AT THE END OF THE ACCOUNTING PERIOD (3049 - 3050 + 3051 + 3052 - 3053)</b>	3054		

In \_\_\_\_\_,  
on \_\_\_\_\_

Legal representative

\_\_\_\_\_





21.	<b>Closing balance or balance as at 31 December of the previous year</b> (ordinal numbers 4 + 19 - 20)	<b>4013</b>		<b>4038</b>		<b>4062</b>		<b>4086</b>		<b>4110</b>		<b>4135</b>		<b>4162</b>		<b>4193</b>		<b>4222</b>		<b>4247</b>		<b>4272</b>		<b>4299</b>		<b>4317</b>		<b>4332</b>		
22.	<b>Opening balance or balance as at 1 January of the current year</b>	<b>4014</b>		<b>4039</b>		<b>4063</b>		<b>4087</b>		<b>4111</b>		<b>4136</b>		<b>4163</b>		<b>4194</b>		<b>4223</b>		<b>4248</b>		<b>4273</b>		<b>4300</b>		<b>4318</b>		<b>4333</b>		
23.	Correction of material errors and changes in accounting policies - increase in item	<b>4015</b>		<b>4040</b>		<b>4064</b>		<b>4088</b>		<b>4112</b>		<b>4137</b>		<b>4164</b>		<b>4195</b>		<b>4224</b>		<b>4249</b>		<b>4274</b>		<b>4301</b>		xxx	xxx	<b>4334</b>		
24.	Correction of material errors and changes in accounting policies - decrease in item	<b>4016</b>		<b>4041</b>		<b>4065</b>		<b>4089</b>		<b>4113</b>		<b>4138</b>		<b>4165</b>		<b>4196</b>		<b>4225</b>		<b>4250</b>		<b>4275</b>		<b>4302</b>		xxx	xxx	<b>4335</b>		
25.	<b>Corrected opening balance or balance as at 1 January of the current year</b> (ordinal numbers 22 + 23 - 24)	<b>4017</b>		<b>4042</b>		<b>4066</b>		<b>4090</b>		<b>4114</b>		<b>4139</b>		<b>4166</b>		<b>4197</b>		<b>4226</b>		<b>4251</b>		<b>4276</b>		<b>4303</b>		<b>4319</b>		<b>4336</b>		
26.	Issue of shares	<b>4018</b>		xxx	xxx	<b>4067</b>		<b>4091</b>		xxx	xxx	xxx	xxx	xxx	xxx	<b>4198</b>		xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	
27.	Increase in revaluation reserves and unrealised profit from components of other comprehensive income	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	<b>4140</b>		xxx	xxx	<b>4199</b>		xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	
28.	Decrease in revaluation reserve	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	<b>4141</b>		xxx	xxx	<b>4200</b>		xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	
29.	Unrealised losses from components of other comprehensive income	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	<b>4277</b>		<b>4304</b>		xxx	xxx	xxx	xxx
30.	Net profit for the period	<b>4019</b>		<b>4043</b>		xxx	xxx	xxx	xxx	<b>4115</b>		xxx	xxx	<b>4167</b>		<b>4201</b>		xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	
31.	Net loss for the period	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	<b>4227</b>		xxx	xxx	xxx	xxx	<b>4305</b>		xxx	xxx	<b>4337</b>		
32.	Acquisition of own shares (decrease in capital through increase in deductible items)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	<b>4252</b>		xxx	xxx	<b>4306</b>		xxx	xxx	xxx	xxx	
33.	Sale/alienation of own shares (increase in capital through decrease in deductible items)	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	<b>4253</b>		xxx	xxx	<b>4307</b>		xxx	xxx	xxx	xxx	
34.	Transfer from one to another form of capital - item increase	<b>4020</b>		<b>4044</b>		<b>4068</b>		<b>4092</b>		<b>4116</b>		<b>4142</b>		<b>4168</b>		<b>4202</b>		<b>4228</b>		<b>4254</b>		<b>4278</b>		<b>4308</b>		xxx	xxx	<b>4338</b>		

35.	Transfer from one to another form of capital - item decrease	4021		4045		4069		4093		4117		4143		4169		4203		4229		4255		4279		4309		xxx	xxx	4339	
36.	Decrease in capital due to payment of dividends	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	4170		4204		xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
37.	Decrease in capital due to liabilities toward employees	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	4171		4205		xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx	xxx
38.	Other increase in items	4022		4046		4070		4094		4118		4144		4172		4206		4230		4256		4280		4310		xxx	xxx	4340	
39.	Other decrease in items	4023		4047		4071		4095		4119		4145		4173		4207		4231		4257		4281		4311		xxx	xxx	4341	
40.	<b>Total increase by accounts in the current year</b> (ordinal numbers 26 + 27 + 29 + 30 + 31 + 32 + 34 + 38)	4024		4048		4072		4096		4120		4146		4174		4208		4232		4258		4282		4312		xxx	xxx	4342	
41.	<b>Total decrease by accounts in the current year</b> (ordinal numbers 28 + 33 + 35 + 36 + 37 + 39)	4025		4049		4073		4097		4121		4147		4175		4209		4233		4259		4283		4313		xxx	xxx	4343	
42.	<b>Closing balance or balance as at 31 December of the current year</b> (ordinal numbers 25 + 40 - 41)	4026		4050		4074		4098		4122		4148		4176		4210		4234		4260		4284		4314		4320		4344	

In \_\_\_\_\_  
On \_\_\_\_\_

Legal representative  
\_\_\_\_\_