

To be filled by the National Bank of Serbia

Registration number	Activity code	Tax identification number	
Registered office:			

PROFIT AND LOSS ACCOUNT

for the period from _____ to _____

-in 000 RSD-

Group of accounts, account	ITEM	ADP	Note number	Current year	Previous year
1	2		4	5	6
70	Interest income	1001			
60	Interest expenses	1002			
	Net interest income (1001 - 1002)	1003			
	Net interest expenses (1002 - 1001)	1004			
71	Fee and commission income	1005			
61	Fee and commission expenses	1006			
	Net income from fees and commissions (1005 - 1006)	1007			
	Net expenses for fees and commissions (1006 - 1005)	1008			
720 - 620 + 774 - 671 + 774 - 674 + 777 - 677	Net gains from financial instruments measured at fair value through profit and loss	1009			
620 - 720 + 674 - 774 + 676 - 776 + 677 - 777	Net losses from financial instruments measured at fair value through profit and loss	1010			
727 - 627 + 728 - 628	Net gains from reclassification of financial assets	1011			
627 - 727 + 628 - 728	Net losses from reclassification of financial assets	1012			
770 - 670 + 775 - 675	Net gains from hedging	1013			
670 - 770 + 675 - 775	Net losses from hedging	1014			
721 - 621	Net gains from derecognition of financial assets measured at fair value through other comprehensive result	1015			
621 - 721	Net losses from derecognition of financial assets measured at fair value through other comprehensive result	1016			
726 - 626	Net gains from derecognition of the financial instruments measured at amortised cost	1017			
626 - 726	Net losses from derecognition of the financial instruments measured at amortised cost	1018			
723 - 623	Net gains from derecognition of investments	1019			
623 - 723	Net losses from derecognition of investments	1020			
78 - 68	Net exchange rate gains and gains from agreed currency clause	1021			
68 - 78	Net exchange rate losses and losses from agreed currency clause	1022			

Group of accounts, account	ITEM	ADP	Note number	Current year	Previous year
1	2		4	5	6
729 - 629 + 750 - 650 + 751 - 651 + 756 - 656 + 760 - 660	Net income from reduction in impairment	1023			
629 - 729 + 650 - 750 + 651 - 751 + 656 - 756 + 660 - 760	Net expenses from impairment	1024			
74, 766	Other operating income	1025			
	TOTAL NET OPERATING INCOME (1003 - 1004 + 1007 - 1008 + 1009 - 1010 + 1011 - 1012 + 1013 - 1014 + 1015 - 1016 + 1017 - 1018 + 1019 - 1020 + 1021 - 1022 + 1023 - 1024 + 1025) ≥ 0	1026			
	TOTAL NET OPERATING EXPENSES (1003 - 1004 + 1007 - 1008 + 1009 - 1010 + 1011 - 1012 + 1013 - 1014 + 1015 - 1016 + 1017 - 1018 + 1019 - 1020 + 1021 - 1022 + 1023 - 1024 + 1025) < 0	1027			
63, 655, 755	Salaries, salary compensations and other personal expenses	1028			
642	Depreciation costs	1029			
752, 753, 761, 762, 767, 768, 773	Other income	1030			
64 (except 642), 652, 653, 661, 662, 667, 668, 673	Other expenses	1031			
	PROFIT BEFORE TAX (1026 - 1027 - 1028 - 1029 + 1030 - 1031) ≥ 0	1032			
	LOSSES BEFORE TAX (1026 - 1027 - 1028 - 1029 + 1030 - 1031) < 0	1033			
850	Profit tax	1034			
861	Gains from deferred taxes	1035			
860	Losses from deferred taxes	1036			
	PROFIT AFTER TAX (1032 - 1033 - 1034 + 1035 - 1036) ≥ 0	1037			
	LOSS AFTER TAX (1032 - 1033 - 1034 + 1035 - 1036) < 0	1038			
769 - 669	Net profit from discontinued operations	1039			
669 - 769	Net losses from discontinued operations	1040			
	RESULT FOR THE PERIOD - PROFIT (1037 - 1038 + 1039 - 1040) ≥ 0	1041			
	RESULT FOR THE PERIOD - LOSSES (1037 - 1038 + 1039 - 1040) < 0	1042			

In _____

The Governor

on _____