

Name of financial leasing company

Registered office:

Registration number:

## STATEMENT OF CHANGES IN EQUITY

from \_\_\_\_\_ to \_\_\_\_\_ 20 \_\_\_\_

- in 000 RSD -

No	ITEM	ADP	Share capital and stakes (groups of accounts 30 (excluding 302) and 00)	ADP	Own shares and stakes (account 237)	ADP	Issuance premium (account 302)	ADP	Reserves (groups of account 32)
			2		3		4		5
1									
1	Opening balance as at 1 January of the previous year	4001		4033		4065		4097	
2	Effects of initial application of new IFRS – increase	4002		4034		4066		4098	
3	Effects of initial application of new IFRS – decrease	4003		4035		4067		4099	
4	Changes in accounting policies and adjustment for material errors in the previous year – increase	4004		4036		4068		4100	
5	Changes in accounting policies and adjustment for material errors in the previous year – decrease	4005		4037		4069		4101	
6	<b>Adjusted opening balance as at 1 January of the previous year (numbers 1+2-3+4-5)</b>	4006		4038		4070		4102	
7	Total positive other comprehensive income of the period	x	x	x	x	x	x	x	x
8	Total negative other comprehensive income of the period	x	x	x	x	x	x	x	x
9	Profit for the current year	x	x	x	x	x	x	x	x
10	Loss for the current year	x	x	x	x	x	x	x	x
11	Transfer from provisions to results due to reversal of provisions – increase	x	x	x	x	x	x	x	x
12	Transfer from provisions to results due to reversal of provisions – decrease	x	x	x	x	x	x	x	x
13	Transactions with owners recorded directly on capital – increase	4007		4039		4071		4103	
14	Transactions with owners recorded directly on capital – decrease	4008		4040		4072		4104	
15	Distribution of profit – increase	4009		4041		4073		4105	
16	Distribution of profit and/or coverage of loss – decrease	4010		4042		4074		4106	
17	Payment of dividends	4011		4043		4075		4107	
18	Other – increase	4012		4044		4076		4108	
19	Other – decrease	4013		4045		4077		4109	
20	<b>Total transactions with owners (No 13-14+15-16-17+18-19) ≥ 0</b>	4014		4046		4078		4110	
21	<b>Total transactions with owners (No 13-14+15-16-17+18-19) &lt; 0</b>	4015		4047		4079		4111	
22	<b>December of the previous year (for columns 2,3,4,5,6,8 and 10 (No 6+7-8+9-10+11-12+20-21); for column 7 (No 6+8-7); for column 9 (No 6+10-12+20-21))</b>	4016		4048		4080		4112	

No	ITEM	ADP	Share capital and stakes (groups of accounts 30 (excluding 302 and 00))	ADP	Own shares and stakes (account 237)	ADP	Issuance premium (account 302)	ADP	Reserves (groups of account 32)
			2		3		4		5
	1								
23	Opening balance as at 1 January of the current year	4017		4049		4081		4113	
24	Effects of initial application of new IFRS – increase	4018		4050		4082		4114	
25	Effects of initial application of new IFRS – decrease	4019		4051		4083		4115	
26	Changes in accounting policies and adjustment for material errors in the previous year – increase	4020		4052		4084		4116	
27	Changes in accounting policies and adjustment for material errors in the previous year – decrease	4021		4053		4085		4117	
28	Adjusted opening balance as at 1 January of the current year (No 23+24-25+26-27)	4022		4054		4086		4118	
29	Total positive other comprehensive income of the period	x	x	x	x	x	x	x	x
30	Total negative other comprehensive income of the period	x	x	x	x	x	x	x	x
31	Profit for the current year	x	x	x	x	x	x	x	x
32	Loss for the current year	x	x	x	x	x	x	x	x
33	Transfer from provisions to results due to reversal of provisions – increase	x	x	x	x	x	x	x	x
34	Transfer from provisions to results due to reversal of provisions – decrease	x	x	x	x	x	x	x	x
35	Transactions with owners recorded directly on capital – increase	4023		4055		4087		4119	
36	Transactions with owners recorded directly on capital – decrease	4024		4056		4088		4120	
37	Distribution of profit – increase	4025		4057		4089		4121	
38	Distribution of profit and/or coverage of loss – decrease	4026		4058		4090		4122	
39	Payment of dividends	4027		4059		4091		4123	
40	Other – increase	4028		4060		4092		4124	
41	Other – decrease	4029		4061		4093		4125	
42	Total transactions with owners (No 35-36+37-38-39+40-41) ≥ 0	4030		4062		4094		4126	
43	Total transactions with owners (No 35-36+37-38-39+40-41) < 0	4031		4063		4095		4127	
44	Balance as at 31 December of the current year (for columns 2,3,4,5,6,8 and 10 (No 28+29-30+31-32+33-34+42-43); for column 7 (No 28+30-29); for column 9 (No 28+32-34+42-43))	4032		4064		4096		4128	

No	ITEM	ADP	Revaluation reserves (groups of account 33 credit balance)	ADP	Revaluation reserves (groups of account 33 debit balance)	ADP	Profit (groups of account 34)	ADP	Loss (groups of account 35)
			6		7		8		9
1	Opening balance as at 1 January of the previous year	4129		4147		4165		4201	
2	Effects of initial application of new IFRS – increase	4130		4148		4166		4202	
3	Effects of initial application of new IFRS – decrease	4131		4149		4167		4203	
4	Changes in accounting policies and adjustment for material errors in the previous year – increase	4132		4150		4168		4204	
5	Changes in accounting policies and adjustment for material errors in the previous year – decrease	4133		4151		4169		4205	
6	<b>Adjusted opening balance as at 1 January of the previous year (numbers 1+2-3+4-5)</b>	<b>4134</b>		<b>4152</b>		<b>4170</b>		<b>4206</b>	
7	Total positive other comprehensive income of the period	4135		4153		x	x	x	x
8	Total negative other comprehensive income of the period	4136		4154		x	x	x	x
9	Profit for the current year	x	x	x	x	4171		x	x
10	Loss for the current year	x	x	x	x	x	x	4207	
11	Transfer from provisions to results due to reversal of provisions – increase	x	x	x	x	4172		x	x
12	Transfer from provisions to results due to reversal of provisions – decrease	x	x	x	x	x	x	4208	
13	Transactions with owners recorded directly on capital – increase	x	x	x	x	4173		4209	
14	Transactions with owners recorded directly on capital – decrease	x	x	x	x	4174		4210	
15	Distribution of profit – increase	x	x	x	x	4175		4211	
16	Distribution of profit and/or coverage of loss – decrease	x	x	x	x	4176		4212	
17	Payment of dividends	x	x	x	x	4177		4213	
18	Other – increase	x	x	x	x	4178		4214	
19	Other – decrease	x	x	x	x	4179		4215	
20	<b>Total transactions with owners (No 13-14+15-16-17+18-19) ≥ 0</b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>4180</b>		<b>4216</b>	
21	<b>Total transactions with owners (No 13-14+15-16-17+18-19) &lt; 0</b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>4181</b>		<b>4217</b>	
22	<b>December of the previous year (for columns 2,3,4,5,6,8 and 10 (No 6+7-8+9-10+11-12+20-21); for column 7 (No 6+8-7); for column 9 (No 6+10-12+20-21))</b>	<b>4137</b>		<b>4155</b>		<b>4182</b>		<b>4218</b>	

No	ITEM	ADP	Revaluation reserves (groups of account 33 credit balance)	ADP	Revaluation reserves (groups of account 33 debit balance)	ADP	Profit (groups of account 34)	ADP	Loss (groups of account 35)
			6		7		8		9
23	Opening balance as at 1 January of the current year	4138		4156		4183		4219	
24	Effects of initial application of new IFRS – increase	4139		4157		4184		4220	
25	Effects of initial application of new IFRS – decrease	4140		4158		4185		4221	
26	Changes in accounting policies and adjustment for material errors in the previous year – increase	4141		4159		4186		4222	
27	Changes in accounting policies and adjustment for material errors in the previous year – decrease	4142		4160		4187		4223	
28	<b>Adjusted opening balance as at 1 January of the current year (No 23+24-25+26-27)</b>	<b>4143</b>		<b>4161</b>		<b>4188</b>		<b>4224</b>	
29	Total positive other comprehensive income of the period	4144		4162		x	x	x	x
30	Total negative other comprehensive income of the period	4145		4163		x	x	x	x
31	Profit for the current year	x	x	x	x	4189		x	x
32	Loss for the current year	x	x	x	x	x	x	4225	
33	Transfer from provisions to results due to reversal of provisions – increase	x	x	x	x	4190		x	x
34	Transfer from provisions to results due to reversal of provisions – decrease	x	x	x	x	x	x	4226	
35	Transactions with owners recorded directly on capital – increase	x	x	x	x	4191		4227	
36	Transactions with owners recorded directly on capital – decrease	x	x	x	x	4192		4228	
37	Distribution of profit – increase	x	x	x	x	4193		4229	
38	Distribution of profit and/or coverage of loss – decrease	x	x	x	x	4194		4230	
39	Payment of dividends	x	x	x	x	4195		4231	
40	Other – increase	x	x	x	x	4196		4232	
41	Other – decrease	x	x	x	x	4197		4233	
42	<b>Total transactions with owners (No 35-36+37-38-39+40-41) ≥ 0</b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>4198</b>		<b>4234</b>	
43	<b>Total transactions with owners (No 35-36+37-38-39+40-41) &lt; 0</b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>x</b>	<b>4199</b>		<b>4235</b>	
44	<b>Balance as at 31 December of the current year (for columns 2,3,4,5,6,8 and 10 (No 28+29-30+31-32+33-34+42-43); for column 7 (No 28+30-29); for column 9 (No 28+32-34+42-43))</b>	<b>4146</b>		<b>4164</b>		<b>4200</b>		<b>4236</b>	

No	ITEM	ADP	Non-controlling participation	ADP	Total (column 2-3+4+5+6-7+8-9+10) ≥ 0	ADP	Total (column 2-3+4+5+6-7+8-9+10) < 0
					11		12
	1		10				
1	Opening balance as at 1 January of the previous year	4237		4281		4287	
2	Effects of initial application of new IFRS – increase	4238		x	x	x	x
3	Effects of initial application of new IFRS – decrease	4239		x	x	x	x
4	Changes in accounting policies and adjustment for material errors in the previous year – increase	4240		x	x	x	x
5	Changes in accounting policies and adjustment for material errors in the previous year – decrease	4241		x	x	x	x
6	<b>Adjusted opening balance as at 1 January of the previous year (numbers 1+2-3+4-5)</b>	<b>4242</b>		<b>4282</b>		<b>4288</b>	
7	Total positive other comprehensive income of the period	4243		x	x	x	x
8	Total negative other comprehensive income of the period	4244		x	x	x	x
9	Profit for the current year	4245		x	x	x	x
10	Loss for the current year	4246		x	x	x	x
11	Transfer from provisions to results due to reversal of provisions – increase	4247		x	x	x	x
12	Transfer from provisions to results due to reversal of provisions – decrease	4248		x	x	x	x
13	Transactions with owners recorded directly on capital – increase	4249		x	x	x	x
14	Transactions with owners recorded directly on capital – decrease	4250		x	x	x	x
15	Distribution of profit – increase	4251		x	x	x	x
16	Distribution of profit and/or coverage of loss – decrease	4252		x	x	x	x
17	Payment of dividends	4253		x	x	x	x
18	Other – increase	4254		x	x	x	x
19	Other – decrease	4255		x	x	x	x
20	<b>Total transactions with owners (No 13-14+15-16-17+18-19) ≥ 0</b>	<b>4256</b>		<b>x</b>	<b>x</b>	<b>x</b>	<b>x</b>
21	<b>Total transactions with owners (No 13-14+15-16-17+18-19) &lt; 0</b>	<b>4257</b>		<b>x</b>	<b>x</b>	<b>x</b>	<b>x</b>
22	<b>December of the previous year (for columns 2,3,4,5,6,8 and 10 (No 6+7-8+9-10+11-12+20-21); for column 7 (No 6+8-7); for column 9 (No 6+10-12+20-21))</b>	<b>4258</b>		<b>4283</b>		<b>4289</b>	

No	ITEM	ADP	Non-controlling participation	ADP	Total (column 2-3+4+5+6-7+8-9+10) ≥ 0	ADP	Total (column 2-3+4+5+6-7+8-9+10) < 0
					11		12
	1		10				
23	Opening balance as at 1 January of the current year	4259		4284		4290	
24	Effects of initial application of new IFRS – increase	4260		x	x	x	x
25	Effects of initial application of new IFRS – decrease	4261		x	x	x	x
26	Changes in accounting policies and adjustment for material errors in the previous year – increase	4262		x	x	x	x
27	Changes in accounting policies and adjustment for material errors in the previous year – decrease	4263		x	x	x	x
28	Adjusted opening balance as at 1 January of the current year (No 23+24-25+26-27)	4264		4285		4291	
29	Total positive other comprehensive income of the period	4265		x	x	x	x
30	Total negative other comprehensive income of the period	4266		x	x	x	x
31	Profit for the current year	4267		x	x	x	x
32	Loss for the current year	4268		x	x	x	x
33	Transfer from provisions to results due to reversal of provisions – increase	4269		x	x	x	x
34	Transfer from provisions to results due to reversal of provisions – decrease	4270		x	x	x	x
35	Transactions with owners recorded directly on capital – increase	4271		x	x	x	x
36	Transactions with owners recorded directly on capital – decrease	4272		x	x	x	x
37	Distribution of profit – increase	4273		x	x	x	x
38	Distribution of profit and/or coverage of loss – decrease	4274		x	x	x	x
39	Payment of dividends	4275		x	x	x	x
40	Other – increase	4276		x	x	x	x
41	Other – decrease	4277		x	x	x	x
42	Total transactions with owners (No 35-36+37-38-39+40-41) ≥ 0	4278		x	x	x	x
43	Total transactions with owners (No 35-36+37-38-39+40-41) < 0	4279		x	x	x	x
44	Balance as at 31 December of the current year (for columns 2,3,4,5,6,8 and 10 (No 28+29-30+31-32+33-34+42-43); for column 7 (No 28+30-29); for column 9 (No 28+32-34+42-43))	4280		4286		4292	

In _____	S.P.	Legal representative of the leasing company
on _____ 20__		_____

This form is mandatory pursuant to the Decision on the content and layout of financial reporting forms of financial leasing providers (RS Official Gazette No 117/2021).