

To be filled by legal entity - entrepreneur

Registration number 0 7 0 1 4 6 9 4 Activity code 7 2 1 9 TIN 1 0 0 0 0 8 3 1 0

Name: INSTITUT MIHAJLO PUPIN DOO, BEOGRAD (ZVEZDARA)

Registered office: BEOGRAD (ZVEZDARA), VOLGINA 15

PROFIT AND LOSS ACCOUNT
for the period from 01.01. to 31.12.2022.

- in 000 RSD -

Group of accounts, account 1	ITEM 2	ADP 3	Note number 4	A m o u n t	
				Current year 5	Previous year 6
	A. OPERATING INCOME (1002 + 1005 + 1008 + 1009 – 1010 + 1011 + 1012)	1001		3.537.186	2.815.111
60	I. INCOME FROM GOODS SOLD (1003 + 1004)	1002			
600, 602 and 604	1. Goods sold - domestic	1003			
601, 603 and 605	2. Goods sold - foreign	1004			
61	II. INCOME FROM PRODUCTS SOLD AND SERVICES PROVIDED (1006 + 1007)	1005	6	3.096.023	2.372.832
610, 612 and 614	1. Products sold and services provided - domestic	1006		2.884.722	2.191.686
611, 613 and 614	2. Products sold and services provided - foreign	1007		211.301	181.146
62	III. REVENUE FROM UNDERTAKING FOR OWN PURPOSES	1008			
630	IV. INCREASE IN INVENTORIES OF WORK IN PROGRESS AND UNFINISHED PRODUCTS AND FINISHED PRODUCTS	1009			
631	V. DECREASE IN INVENTORIES OF WORK IN PROGRESS AND UNFINISHED PRODUCTS AND FINISHED PRODUCTS	1010			
64 and 65	VI. OTHER OPERATING INCOME	1011	7	441.163	442.279
68, except 683, 685 and 686	VII. INCOME ON VALUE ADJUSTMENT OF ASSETS (EXCEPT FINANCIAL)	1012			
	B. OPERATING EXPENSES (1014 + 1015 + 1016 + 1020 + 1021 + 1022 + 1023 + 1024)	1013		3.405.164	2.788.630
50	I. COST OF GOODS SOLD	1014			
51	II. RAW MATERIAL COSTS, FUEL AND ENERGY COSTS	1015	8	637.084	565.041
52	III. SALARIES, WAGES AND OTHER PERSONAL INDEMNITIES (1017 + 1018 + 1019)	1016	9	769.145	747.919
520	1. Salaries and wages	1017		637.940	620.600
521	2. Tax costs, contribution costs and wages	1018		91.607	92.775
52 except 520 and 521	3. Other personal indemnities and fees	1019		39.598	34.544
540	IV. DEPRECIATION COSTS	1020	10	33.921	34.026
58, except 583, 585 and 586	V. EXPENSES ON VALUE ADJUSTMENT OF ASSETS (EXCEPT FINANCIAL)	1021			

Group of accounts, account	ITEM	ADP	Note number	Amount	
				Current year	Previous year
1	2	3	4	5	6
53	VI. PRODUCTION SERVICES COSTS	1022	11	1.881.530	1.358.761
54, except 540	VII. PROVISION COSTS	1023	10	17.338	28.351
55	VII. INTANGIBLE COSTS	1024	12	66.146	54.532
	V. OPERATING PROFIT (1001 - 1013) ≥ 0	1025		132.022	26.481
	G. OPERATING LOSS (1013 - 1001) ≥ 0	1026			
	D. FINANCIAL INCOME (1028 + 1029 + 1030 + 1031)	1027	13	11.636	12.458
660 and 661	I. FINANCIAL INCOME FROM PARENT COMPANIES, SUBSIDIARIES AND OTHER ASSOCIATED COMPANIES	1028		1.236	8.344
662	II. INCOME FROM INTEREST	1029		237	130
663 and 664	III. POSITIVE EFFECTS ON EXCHANGE RATE AND EFFECTS OF FOREIGN CURRENCY CLAUSE	1030		2.147	932
665 and 669	IV. OTHER FINANCIAL INCOME	1031		8.016	3.052
	Đ. FINANCIAL EXPENSES (1033 + 1034 + 1035 + 1036)	1032	14	13.414	8.492
560 and 561	I. FINANCIAL EXPENSES FROM PARENT COMPANIES, SUBSIDIARIES AND OTHER ASSOCIATED COMPANIES	1033			
562	II. INTEREST EXPENSES	1034		4.796	5.334
563 and 564	III. NEGATIVE EFFECTS ON EXCHANGE RATE AND EFFECTS OF FOREIGN CURRENCY CLAUSE	1035		8.618	3.158
565 and 569	IV. OTHER FINANCIAL EXPENSES	1036			
	E. PROFIT FROM FINANCING (1027 - 1032) ≥ 0	1037			3.966
	Ž. LOSS FROM FINANCING (1032 - 1027) ≥ 0	1038		1.778	
683, 685 and 686	Z. INCOME ON VALUE ADJUSTMENT OF FINANCIAL ASSETS CARRIED AT FAIR VALUE THROUGH PROFIT AND LOSS ACCOUNT	1039			
583, 585 and 586	I. EXPENSES ON VALUE ADJUSTMENT OF FINANCIAL ASSETS CARRIED AT FAIR VALUE THROUGH PROFIT AND LOSS ACCOUNT	1040		87.128	32.843
67	J. OTHER INCOME	1041	15	13.991	61.877
57	K. OTHER EXPENSES	1042	16	11.143	3.920
	L. TOTAL INCOME (1001 + 1027 + 1039 + 1041)	1043		3.562.813	2.889.446
	Lj. TOTAL EXPENSES (1013 + 1032 + 1040 + 1042)	1044		3.516.849	2.833.885
	M. PROFIT FROM REGULAR OPERATIONS BEFORE TAX (1043 - 1044) ≥ 0	1045		45.964	55.561
	N. LOSS FROM REGULAR OPERATIONS BEFORE TAX (1044 - 1043) ≥ 0	1046			
69-59	Nj. POSITIVE NET EFFECT OF RESULT ON PROFIT FROM DISCONTINUED OPERATIONS, EFFECTS OF CHANGES IN ACCOUNTING POLICIES AND CORRECTIONS OF ERRORS FROM PREVIOUS PERIODS	1047			

Group of accounts, account	ITEM	ADP	Note number	Amount	
				Current year	Previous year
1	2	3	4	5	6
59-69	O. NEGATIVE NET EFFECT OF RESULT ON LOSS FROM DISCONTINUED OPERATIONS, EFFECTS OF CHANGES IN ACCOUNTING POLICIES AND CORRECTIONS OF ERRORS FROM PREVIOUS PERIODS	1048	17	2.241	11.885
	P. PROFIT BEFORE TAX (1045 - 1046 + 1047 - 1048) ≥ 0	1049		43.723	43.676
	R. LOSS BEFORE TAX (1046 - 1045 + 1048 - 1047) ≥ 0	1050			
	S. TAX ON PROFIT				
721	I. TAX EXPENSES FOR THE PERIOD	1051	18	12.672	17.680
722 debit side of account	II. DEFERRED TAX EXPENSES OF A PERIOD	1052			
722 credit side of account	III. DEFERRED TAX INCOME OF A PERIOD	1053	18	282	997
723	T. PERSONAL INDEMNITIES PAID TO EMPLOYER	1054			
	Ć. NET PROFIT (1049 - 1050 - 1051 - 1052 + 1053 - 1054) ≥ 0	1055	18	31.333	26.993
	U. NET LOSS (1050 - 1049 + 1051 + 1052 - 1053 + 1054) ≥ 0	1056			
	I. NET PROFIT WHICH BELONGS TO PARTICIPATION WITHOUT CONTROL RIGHTS	1057			
	II. NET PROFIT WHICH BELONGS TO PARENT COMPANY	1058			
	III. NET LOSS WHICH BELONGS TO PARTICIPATION WITHOUT CONTROL RIGHTS	1059			
	IV. NET LOSS WHICH BELONGS TO PARENT COMPANY	1060			
	V. EARNINGS PER SHARE				
	1. BASIC EARNING PER SHARE	1061			
	2. DILUTED EARNING PER SHARE	1062			

In <u>BELGRADE</u>		Legal representative
on <u>28.02 2023</u>		

This form is mandatory pursuant to the Rulebook on the content and layout of financial statement forms for legal entities, cooperatives and entrepreneurs (RS Official Gazette No 89/2020).