

To be filled by legal entity - entrepreneur

Registration number 7014694 Activity code 7219 TIN 100008310

Name: INSTITUT MIHAJLO PUPIN DOO BEOGRAD (ZVEZDARA)

Registered office: Beograd - Zvezdara, Volgina 15

CONSOLIDATED BALANCE SHEET

on 31.12.2021.

- in 000 RSD -

Group of accounts, account	ITEM	ADP	Note number	Amount		
				Current year	Previous year	
					Closing balance 2020	Opening balance as at 1 January 2021
1	2	3	4	5	6	7
	ASSETS					
00	A. SUBSCRIBED CAPITAL UNPAID	0001				
	B. PERMANENT ASSETS (0003 + 0009 + 0017 + 0018 + 0028)	0002		325.940	329.706	
01	I. INTANGIBLE ASSETS (0004 + 0005 + 0006 + 0007 + 0008)	0003		6.053	7.156	
010	1. Investment in development	0004				
011, 012 and 014	2. Concessions, patents, licenses, trademarks, service marks, software and other intangible assets	0005		6.053	7.156	
013	3. Goodwill	0006				
015 and 016	4. Leased intangible assets and intangible assets under construction	0007				
017	5. Advances for intangible assets	0008				
02	II. IMMOVABLES, PLANTS AND EQUIPMENT (0010 + 0011 + 0012 + 0013 + 0014 + 0015 + 0016)	0009		304.271	306.591	
020, 021 and 022	1. Land and buildings	0010		132.236	144.881	
023	2. Plant and equipment	0011		135.251	148.454	
024	3. Investment immovables	0012				
025 and 027	4. Leased immovables, plant and equipment and immovables, plant and equipment under construction	0013		23.488		
026 and 028	5. Other immovables, plant and equipment and investment in third-party immovables, plant and equipment	0014		13.296	13.256	
029 (part)	6. Advances for immovables, plant and equipment - domestic	0015				
029 (part)	7. Advances for immovables, plant and equipment - foreign	0016				
03	III. BIOLOGICAL RESOURCES	0017				
04 and 05	IV. LONG-TERM FINANCIAL INVESTMENTS AND LONG-TERM RECEIVABLES (0019 + 0020 + 0021 + 0022 + 0023 + 0024 + 0025 + 0026 + 0027)	0018		14.260	15.682	

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040 (part), 041 (part) and 042 (part)	1. Participation in equity of legal entities (except participation in equity valued by method of participation)	0019		2.992	2.744	
040 (part), 041 (part) and 042 (part)	2. Participation in equity valued by method of participation	0020				
043, 050 (part) and 051 (part)	3. Long-term investments in parent companies, subsidiaries and other associated companies and long-term receivables - domestic	0021				
044, 050 (part), 051 (part)	4. Long-term investments in parent companies, subsidiaries and other associated companies and long-term receivables - foreign	0022				
045 (part) and 053 (part)	5. Long-term investments (credits and loans) - domestic	0023				
045 (part) and 053 (part)	6. Long-term investments (credits and loans) - foreign	0024				
046	7. Long-term financial investments (securities valued through method of depreciation)	0025				
047	8. Treasury shares and redeemed own stakes	0026				
048, 052, 054, 055 and 056	9. Other long-term investments and other long-term receivables	0027		11.268	12.938	
28 (part), except 288	IV. LONG-TERM ACCRUED EXPENSES	0028		1.356	277	
288	V. DEFERRED TAX ASSETS	0029		8.243	7.636	
	G. CURRENT ASSETS (0031 + 0037 + 0038 + 0044 + 0048 + 0057 + 0058)	0030		4.098.393	3.625.882	
Class 1, except group 14	I. INVENTORIES (0032 + 0033 + 0034 + 0035 + 0036)	0031		1.043.444	898.428	
010	1. Materials, spare parts, tools and small inventory	0032		561.947	446.841	
11 and 12	2. Work in progress and finished products	0033				
013	3. Goods	0034		1.268	1.317	
150, 152 and 154	4. Advances paid for inventories and services - domestic	0035		462.224	431.037	
151, 153 and 155	5. Advances paid for inventories and services - foreign	0036		18.005	19.233	
014	II. PERMANENT ASSETS HELD FOR SALE AND FOR DISCONTINUED OPERATIONS	0037				
020	III. RECEIVABLES FROM SALES (0039 + 0040 + 0041 + 0042 + 0043)	0038		757.564	487.309	
204	1. Domestic trade receivables	0039		634.154	432.526	
205	2. Foreign trade receivables	0040		123.410	54.783	

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200 and 202	3. Receivables from domestic parent companies, subsidiaries and other associated companies	0041				
201 and 203	4. Receivables from foreign parent companies, subsidiaries and other associated companies	0042				
206	5. Other receivables from sales	0043				
21,22 and 27	IV. OTHER SHORT-TERM RECEIVABLES (0045 + 0046 + 0047)	0044		42.312	100.591	
21,22 except 223 and 224 and 27	1. Other receivables	0045		34.215	93.248	
223	2. Receivables from overpaid tax on profit	0046		8.097	7.343	
224	3. Receivables from overpaid other taxes and contributions	0047				
23	V. SHORT-TERM FINANCIAL INVESTMENTS (0049 + 0050 + 0051 + 0052 + 0053 + 0054 + 0055 + 0056)	0048				
230	1. Short-term credits and investments - parent companies and subsidiaries	0049				
231	2. Short-term credits and investments - other associated companies	0050				
232, 234 (part)	3. Short-term credits, loans and investments - domestic	0051				
233, 234 (part)	4. Short-term credits, loans and investments - foreign	0052				
235	5. Shares valued through method of depreciation	0053				
236 (part)	6. Financial assets at fair value through profit and loss account	0054				
237	7. Treasury shares and redeemed own stakes	0055				
236 (part), 238 and 239	8. Other short-term financial investments	0056				
24	VI. CASH AND CASH EQUIVALENTS	0057		1.148.796	1.566.956	
28 (part), except 288	VII. SHORT-TERM ACCRUED EXPENSES	0058		1.106.277	772.598	
	D. TOTAL ASSETS = OPERATING ASSETS (0001 + 0002 + 0029 + 0030)	0059		4.432.576	4.163.224	
88	D. OFF-BALANCE SHEET ASSETS	0060		1.440.826	1.934.567	
	EQUITY AND LIABILITIES					
	A. EQUITY (0402 + 0403 + 0404 + 0405 + 0406 - 0407 + 0408 + 0411 - 0412)>0	0401		1.592.256	1.481.032	
30, except 306	I. CAPITAL	0402		485.991	485.991	
31	II. SUBSCRIBED CAPITAL UNPAID	0403				


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306	IN. SHARE PREMIUM	0404				
32	IV. RESERVES	0405		2,997	2,997	
330 and credit balance account of 331,332, 333, 334, 335, 336 and 337	V. POSITIVE REVALUATION RESERVES AND UNREALIZED PROFIT FROM FINANCIAL ASSETS AND OTHER ELEMENTS OF OTHER COMPREHENSIVE INCOME	0406		1,581	1,366	
debit balance accounts 331,332, 333, 334, 335, 336 and 337	VI. UNREALIZED LOSSES FROM FINANCIAL ASSETS AND OTHER ELEMENTS OF OTHER COMPREHENSIVE INCOME	0407		80,990	59,633	
34	VII. RETAINED EARNINGS (0409 + 0410)	0408		1,182,677	1,050,311	
340	1. Retained earnings from previous years	0409		1,021,038	729,126	
341	2. Retained earnings for the current year	0410		161,639	321,185	
	VIII. PARTICIPATION WITHOUT CONTROL RIGHTS	0411				
35	IX. LOSS (0413 + 0414)	0412				
350	1. Loss from previous years	0413				
351	2. Loss for the current year	0414				
	B. LONG-TERM PROVISIONS AND LIABILITIES (0416 + 0420 + 0428)	0415		483,903	623,769	
40	I. LONG-TERM PROVISIONS (0417 + 0418 + 0419)	0416		214,251	200,080	
404	1. Provisions for compensations and other employment benefits	0417		121,282	90,369	
400	2. Provisions for costs incurred during the warranty period	0418		92,969	109,711	
40, except 400 and 404	3. Other long-term provisions	0419				
41	II. LONG-TERM LIABILITIES (0421 + 0422 + 0423 + 0424 + 0425 + 0426 + 0427)	0420		175,046	189,779	
410	1. Debts convertible into equity	0421				
411 (part) and 412 (part)	2. Long-term credits and other longterm liabilities to parent companies, subsidiaries and other associated companies-domestic	0422				
411 (part) and 412 (part)	3. Long-term credits and other longterm liabilities to parent companies, subsidiaries and other associated companies-foreign	0423				
414 and 416 (part)	4. Long-term credits, loans and leasing liabilities - domestic	0424		175,046	189,779	
415 and 416 (part)	5. Long-term credits, loans and leasing liabilities -foreign	0425				
413	6. Liabilities for issued securities	0426				

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419	7. Other long-term liabilities	0427				
49 (part), except 498 and 495 (part)	III. LONG-TERM DEFERRED EXPENSES	0428		94,606	233,910	
498	V. DEFERRED TAX LIABILITIES	0429				
495 (part)	G. DEFERRED LONG-TERM INCOME AND DONATIONS RECEIVED	0430		7,508		
	D. SHORT-TERM PROVISIONS AND SHORT-TERM LIABILITIES (0432+ 0433 + 0441+ 0442 + 0449 + 0453 + 0454)	0431		2,348,911	2,058,423	
467	I. SHORT-TERM PROVISIONS	0432		144,529	121,842	
42, except 427	II. SHORT-TERM FINANCIAL LIABILITIES (0434 + 0435 + 0436 + 0437 + 0438 + 0439 + 0440)	0433		343,548	356,988	
420 (part) and 421 (part)	1. Liabilities from credits from parent company and subsidiaries and other associated companies - domestic	0434				
420 (part) and 421 (part)	2. Liabilities from credits from parent company and subsidiaries and other associated companies - foreign	0435				
422 (part), 424 (part), 425 (part), and 429 (part)	3. Liabilities from credits and loans from legal entities which are not domestic banks	0436		23,116	13,100	
422 (part), 424 (part), 425 (part), and 429 (part)	4. Credit liabilities from domestic banks	0437		320,432	343,888	
423, 424 (part), 425 (part) and 429 (part)	5. Credits, loans and liabilities - foreign	0438				
426	6. Liabilities from short-term shares	0439				
428	7. Liabilities from financial derivatives	0440				
430	III. PREPAYMENTS, DEPOSITS AND GUARANTEES	0441		1,025,501	994,774	
43, except 430	IV. OPERATING LIABILITIES (0443 + 0444 + 0445 + 0446 + 0447 + 0448)	0442		552,599	326,206	
431 and 433	1. Trade payables - domestic parent company, subsidiaries and other associated companies	0443				
432 and 434	2. Trade payables - foreign parent company, subsidiaries and other associated companies	0444				
435	3. Trade payables - domestic	0445		370,944	321,424	
436	4. Trade payables - foreign	0446		181,655	4,782	
439 (part)	5. Promissory note liabilities	0447				
439 (part)	6. Other operating liabilities	0448				
44, 45, 46 except 467, 47 and 48	V. OTHER SHORT-TERM LIABILITIES (0450 + 0451 + 0452)	0449		274,287	245,325	

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44, 45 and 46 except 467	1. Other short-term liabilities	0450		212.596	191.976	
47, 48 except 481	2. Liabilities for value added tax and other public revenues	0451		55.878	47.049	
481	3. Liabilities for tax on profit	0452		5.814	6.300	
427	VI. LIABILITIES FOR ASSETS HELD FOR SALE AND FOR DISCONTINUED OPERATIONS	0453				
49 (part) except 498	VII. SHORT DEFERRED EXPENSES	0454		8.447	13.288	
	0. LOSS ABOVE EQUITY (0415 + 0429 + 0430 + 0431 - 0059) > 0 = 0407 + 0412 - 0402 - 0403 - 0404 - 0405 - 0406 - 0408 - 0411) > 0	0455				
	E. TOTAL EQUITY AND LIABILITIES (0401 + 0415 + 0429 + 0430 + 0431 - 0455)	0456		4.432.576	4.163.224	
89	Z. OFF-BALANCE SHEET LIABILITIES	0457		1.440.826	1.934.567	

In BEOGRAD,
on 14.04. 2022.

S.P.

 Legal representative

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).