

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 PROFIT AND LOSS ACCOUNT

for the period from 01.01. to 31.12.2021.

- in 000 RSD -

Group of accounts, account	ITEM	ADP	Note number	Amount	
				Current year	Previous year
1	2	3	4	5	6
	A. OPERATING INCOME (1002 + 1005 + 1008 + 1009 -1010 +1011 +1012)	1001		4.736.319	4.983.969
60	I. INCOME FROM GOODS SOLD (1003 + 1004)	1002		4.178	2.133
600, 602 and 604	1. Goods sold - domestic	1003		4.178	2.133
601,603 and 605	2. Goods sold - foreign	1004			
61	II. INCOME FROM PRODUCTS SOLD AND SERVICES PROVIDED (1006 + 1007)	1005		4.288.077	4.591.200
610, 612 and 614	1. Products sold and services provided - domestic	1006		4.024.288	4.117.849
611,613 and 614	2. Products sold and services provided - foreign	1007		263.809	473.351
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		444.064	390.636
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		4.481.136	4.585.240
50	I. COST OF GOODS SOLD	1014		49	27
51	II. RAW MATERIAL COSTS, FUEL AND ENERGY COSTS	1015		956.342	1.160.034
52	III. SALARIES, WAGES AND OTHER PERSONAL INDEMNITIES (1017 + 1018 + 1019)	1016		1.759.354	1.763.780
520	1. Salaries and wages	1017		1.433.317	1.444.231
521	2. Tax costs, contribution costs and wages	1018		223.861	222.720
52 except 520 and 521	3. Other personal indemnities and fees	1019		102.176	96.829
540	IV. DEPRECIATION COSTS	1020		70.651	59.974
58, except 583, 585 and 586	V. EXPENSES ON VALUE ADJUSTMENT OF ASSETS (EXCEPT FINANCIAL)	1021			
53	VI. PRODUCTION SERVICES COSTS	1022		1.330.132	1.173.466
54, except 540	VII. PROVISION COSTS	1023		168.739	222.392
55	VII. INTANGIBLE COSTS	1024		195.869	205.567

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	V. OPERATING PROFIT (1001 - 1013) > 0	1025		255.183	398.729
	G. OPERATING LOSS (1013 - 1001) > 0	1026			
	D. FINANCIAL INCOME (1028 + 1029 + 1030 + 1031)	1027		8.108	13.288
660 and 661	I. FINANCIAL INCOME FROM PARENT COMPANIES, SUBSIDIARIES AND OTHER ASSOCIATED COMPANIES	1028		2.590	3.432
662	II. INCOME FROM INTEREST	1029		1.106	1.993
663 and 664	III. POSITIVE EFFECTS ON EXCHANGE RATE AND EFFECTS OF FOREIGN CURRENCY CLAUSE	1030		1.358	5.850
665 and 669	IV. OTHER FINANCIAL INCOME	1031		3.052	2.013
	D. FINANCIAL EXPENSES (1033 + 1034 + 1035 + 1036)	1032		17.272	20.261
560 and 561	I. FINANCIAL EXPENSES FROM PARENT COMPANIES, SUBSIDIARIES AND OTHER ASSOCIATED COMPANIES	1033			
562	II. INTEREST EXPENSES	1034		11.750	10.095
563 and 564	III. NEGATIVE EFFECTS ON EXCHANGE RATE AND EFFECTS OF FOREIGN CURRENCY CLAUSE	1035		5.522	10.166
565 and 569	IV. OTHER FINANCIAL EXPENSES	1036			
	E. PROFIT FROM FINANCING (1027 - 1032) > 0	1037			
	Z. LOSS FROM FINANCING (1032 - 1027) > 0	1038		9.166	6.973
683, 685 and 686	Z. INCOME ON VALUE ADJUSTMENT OF FINANCIAL ASSETS CARRIED AT FAIR VALUE THROUGH PROFIT AND LOSS ACCOUNT	1039		105	659
583, 585 and 586	I. EXPENSES ON VALUE ADJUSTMENT OF FINANCIAL ASSETS CARRIED AT FAIR VALUE THROUGH PROFIT AND LOSS ACCOUNT	1040		84.632	56.462
67	J. OTHER INCOME	1041		88.142	83.046
57	K. OTHER EXPENSES	1042		14.711	15.750
	L. TOTAL INCOME (1001 + 1027 + 1039 + 1041)	1043		4.832.672	5.080.962
	LJ. TOTAL EXPENSES (1013 + 1032 + 1040 + 1042)	1044		4.597.751	4.677.713
	M. PROFIT FROM REGULAR OPERATIONS BEFORE TAX (1043 - 1044) > 0	1045		234.921	403.249
	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			
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		23.876	35.655
	P. PROFIT BEFORE TAX (1045 - 1046 + 1047 - 1048) > 0	1049		211.045	367.594

Group of accounts, account	ITEM	ADP	Note number	Amount	
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1	2	3	4	5	6
	R. LOSS BEFORE TAX (1046 - 1045 + 1048 - 1047) > 0	1050			
	S. TAX ON PROFIT				
721	I. TAX EXPENSES FOR THE PERIOD	1051		50.013	50.682
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		607	4.273
723	T. PERSONAL INDEMNITIES PAID TO EMPLOYER	1054			
	C. NET PROFIT (1049 - 1050 - 1051 - 1052 + 1053 - 1054) > 0	1055		161.639	321.185
	U. NET LOSS (1050 - 1049 + 1051 + 1052 - 1053 + 1054) > 0	1056			
	I. NET PROFIT WHICH BELONGS TO PARTICIPATION WITHOUT CONTROL RIGHTS	1057		161.639	321.185
	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>14.09</u>	20 <u>22.</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).