

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					

CONSOLIDATED PROFIT AND LOSS ACCOUNT
for the period from 01.01. to 31.12.2023.

- 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		6.255.805	5.996.565
60	I. INCOME FROM GOODS SOLD (1003 + 1004)	1002	6	2.217	2.748
600, 602 and 604	1. Goods sold - domestic	1003		2.217	2.748
601, 603 and 605	2. Goods sold - foreign	1004			
61	II. INCOME FROM PRODUCTS SOLD AND SERVICES PROVIDED (1006 + 1007)	1005		5.802.701	5.551.377
610, 612 and 614	1. Products sold and services provided - domestic	1006	6	5.653.149	5.235.419
611, 613 and 614	2. Products sold and services provided - foreign	1007	6	149.552	315.958
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	450.758	442.440
68, except 683, 685 and 686	VII. INCOME ON VALUE ADJUSTMENT OF ASSETS (EXCEPT FINANCIAL)	1012		129	
	B. OPERATING EXPENSES (1014 + 1015 + 1016 + 1020 + 1021 + 1022 + 1023 + 1024)	1013		5.894.883	5.628.544
50	I. COST OF GOODS SOLD	1014			
51	II. RAW MATERIAL COSTS, FUEL AND ENERGY COSTS	1015	8	1.146.987	1.080.767
52	III. SALARIES, WAGES AND OTHER PERSONAL INDEMNITIES (1017 + 1018 + 1019)	1016	9	1.999.901	1.873.377
520	1. Salaries and wages	1017		1.635.764	1.536.310
521	2. Tax costs, contribution costs and wages	1018		233.512	231.081
52 except 520 and 521	3. Other personal indemnities and fees	1019		130.625	105.986
540	IV. DEPRECIATION COSTS	1020	10	78.383	73.798
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	2.238.210	2.149.867
54, except 540	VII. PROVISION COSTS	1023	10	169.973	199.429
55	VII. INTANGIBLE COSTS	1024	12	261.429	251.306
	V. OPERATING PROFIT (1001 - 1013) ≥ 0	1025		360.922	368.021
	G. OPERATING LOSS (1013 - 1001) ≥ 0	1026			
	D. FINANCIAL INCOME (1028 + 1029 + 1030 + 1031)	1027	13	18.617	17.004
660 and 661	I. FINANCIAL INCOME FROM PARENT COMPANIES, SUBSIDIARIES AND OTHER ASSOCIATED COMPANIES	1028		187	1.446
662	II. INCOME FROM INTEREST	1029		11.475	922
663 and 664	III. POSITIVE EFFECTS ON EXCHANGE RATE AND EFFECTS OF FOREIGN CURRENCY CLAUSE	1030		6.955	6.620
665 and 669	IV. OTHER FINANCIAL INCOME	1031			8.016
	Đ. FINANCIAL EXPENSES (1033 + 1034 + 1035 + 1036)	1032	14	49.306	26.319
560 and 561	I. FINANCIAL EXPENSES FROM PARENT COMPANIES, SUBSIDIARIES AND OTHER ASSOCIATED COMPANIES	1033			
562	II. INTEREST EXPENSES	1034		44.370	14.027
563 and 564	III. NEGATIVE EFFECTS ON EXCHANGE RATE AND EFFECTS OF FOREIGN CURRENCY CLAUSE	1035		4.936	12.292
565 and 569	IV. OTHER FINANCIAL EXPENSES	1036			
	E. PROFIT FROM FINANCING (1027 - 1032) ≥ 0	1037			
	Ž. LOSS FROM FINANCING (1032 - 1027) ≥ 0	1038		30.689	9.315
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		147.582	164.340
67	J. OTHER INCOME	1041	15	131.196	50.952
57	K. OTHER EXPENSES	1042	16	40.333	26.109
	L. TOTAL INCOME (1001 + 1027 + 1039 + 1041)	1043		6.405.618	6.064.521
	Lj. TOTAL EXPENSES (1013 + 1032 + 1040 + 1042)	1044		6.132.104	5.845.312
	M. PROFIT FROM REGULAR OPERATIONS BEFORE TAX (1043 - 1044) ≥ 0	1045		273.514	219.209
	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	9.938	16.995
	P. PROFIT BEFORE TAX (1045 - 1046 + 1047 - 1048) ≥ 0	1049		263.576	202.214
	R. LOSS BEFORE TAX (1046 - 1045 + 1048 - 1047) ≥ 0	1050			
	S. TAX ON PROFIT				
721	I. TAX EXPENSES FOR THE PERIOD	1051	18	49.944	46.555
722 debit side of account	II. DEFERRED TAX EXPENSES OF A PERIOD	1052		5.896	
722 credit side of account	III. DEFERRED TAX INCOME OF A PERIOD	1053			151
723	T. PERSONAL INDEMNITIES PAID TO EMPLOYER	1054			
	Ć. NET PROFIT (1049 - 1050 - 1051 - 1052 + 1053 - 1054) ≥ 0	1055		207.736	155.810
	U. NET LOSS (1050 - 1049 + 1051 + 1052 - 1053 + 1054) ≥ 0	1056			
	I. NET PROFIT WHICH BELONGS TO PARTICIPATION WITHOUT CONTROL RIGHTS	1057		207.736	155.810
	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 Belgrade,
On 15th april 2024.

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).