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TEST SERBIA - 2017

Reported Subject

Full Name

Name in national language

S U M M A R Y

Identification

Name	TEST SERBIA
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Financial Statements

PROFIT LOSS ACCOUNTS 31.12.20.. In €

INCOME FROM OPERATIONS

1001 A. OPERATING INCOME (1002 + 1009 + 1016 + 1017)

1002 I. INCOME FROM GOODS SOLD (1003 + 1004 + 1005 + 1006 + 1007 + 1008)

1003 1. Goods sold to domestic parent companies and subsidiaries

1004 2. Goods sold to foreign parent companies and subsidiaries

1005 3. Goods sold to other associated companies on the domestic market

1006 4. Goods sold to other associated companies on the foreign market

1007 5. Goods sold to domestic customers

1008 6. Goods sold to foreign customers

1009 II. INCOME FROM PRODUCTS SOLD AND SERVICES PROVIDED (1010 + 1011 + 1012 + 1013 + 1014 + 1015)

1010 1. Products sold and services provided to domestic parent companies and subsidiaries

1011 2. Products sold and services provided to foreign parent companies and subsidiaries

1012 3. Products sold and services provided to other associated companies on the domestic market

1013 4. Products sold and services provided to other associated companies on the foreign market

1014 5. Products sold and services provided to domestic customers

1015 6. Products sold and services provided to foreign customers

1016 III. INCOME FROM PREMIUMS, SUBSIDIES, GRANTS, DONATIONS AND SIMILAR

1017 IV. OTHER OPERATING INCOME

EXPENSES FROM OPERATIONS

1018 B. OPERATING EXPENSES (1019 - 1020 - 1021 + 1022 + 1023 + 1024 + 1025 + 1026 + 1027 + 1028 + 1029) ≥ 0

1019 I. COST OF GOODS SOLD

1020 II. REVENUE FROM UNDERTAKING FOR OWN PURPOSES

1021 III. INCREASE IN VALUE OF INVENTORIES OF WORK IN PROGRESS AND FINISHED PRODUCTS AND UNFINISHED SERVICES

1022 IV. DECREASE IN VALUE OF INVENTORIES OF WORK IN PROGRESS AND FINISHED PRODUCTS AND UNFINISHED SERVICES

1023 V. RAW MATERIAL COSTS

1024 VI. FUEL AND ENERGY COSTS

1025 VII. SALARIES, WAGES AND OTHER PERSONAL INDEMNITIES

1026 VIII. PRODUCTION SERVICES COSTS

1027 IX. DEPRECIATION COSTS

1028 X. LONG-TERM PROVISIONS

1029 XI. INTANGIBLE COSTS

1030 V. OPERATING PROFIT (1001 - 1018) ≥ 0
1031 G. OPERATING LOSS (1018 - 1001) ≥ 0
1032 D. FINANCIAL INCOME (1033 + 1038 + 1039)
1033 I. FINANCIAL INCOME FROM ASSOCIATED COMPANIES AND OTHER FINANCIAL INCOME (1034 + 1035 + 1036 + 1037)
1034 1. Financial income from parent company and subsidiaries
1035 2. Financial income from other associated companies
1036 3. Share in the profits of associated companies and joint ventures
1037 4. Other financial income
1038 II. INCOME FROM INTEREST (FROM THIRD PARTIES)
1039 III. POSITIVE EFFECTS ON EXCHANGE RATE AND EFFECTS OF FOREIGN CURRENCY CLAUSE (TO THIRD PARTIES)
1040 Đ. FINANCIAL EXPENSES (1041 + 1046 + 1047)
1041 I. FINANCIAL EXPENSES INCURRED WITH ASSOCIATED COMPANIES AND OTHER FINANCIAL EXPENSES (1042 + 1043 + 1044 + 1045)
1042 1. Financial expenses incurred with parent company and subsidiaries
1043 2. Financial expenses incurred with other associated companies
1044 3. Share in losses of associated companies and joint ventures
1045 4. Other financial expenses
1046 II. INTEREST EXPENSES (TO THIRD PARTIES)
1047 III. NEGATIVE EFFECTS ON EXCHANGE RATE AND EFFECTS OF FOREIGN CURRENCY CLAUSE (TO THIRD PARTIES)
1048 E. PROFIT FROM FINANCING (1032 - 1040)
1049 Ž. LOSS FROM FINANCING (1032 - 1040)
1050 Z. INCOME ON VALUE ADJUSTMENT OF OTHER ASSETS CARRIED AT FAIR VALUE THROUGH PROFIT AND LOSS ACCOUNT
1051 I. EXPENSES ON VALUE ADJUSTMENT OF OTHER ASSETS CARRIED AT FAIR VALUE THROUGH PROFIT AND LOSS ACCOUNT
1052 J. OTHER INCOME
1053 K. OTHER EXPENSES
1054 L. PROFIT FROM REGULAR OPERATIONS BEFORE TAX (1030 - 1031 + 1048 - 1049 + 1050 - 1051 + 1052 - 1053)
1055 Lj. LOSS FROM REGULAR OPERATIONS BEFORE TAX (1031 - 1030 + 1049 - 1048 + 1051 - 1050 + 1053 - 1052)
1056 M. NET PROFIT FROM DISCONTINUED OPERATIONS, EFFECTS OF CHANGES IN ACCOUNTING POLICIES AND CORRECTIONS OF ERRORS FROM PREVIOUS PERIODS
1057 N. NET LOSS FROM DISCONTINUED OPERATIONS, EFFECTS OF CHANGES IN ACCOUNTING POLICIES AND CORRECTIONS OF ERRORS FROM PREVIOUS PERIODS
1058 Nj. PROFIT BEFORE TAX (1054 - 1055 + 1056 - 1057)
1059 O. LOSS BEFORE TAX (1055 - 1054 + 1057 - 1056)
P. TAX ON PROFIT
1060 I. TAX EXPENSES FOR THE PERIOD
1061 II. DEFERRED TAX EXPENSES OF A PERIOD
1062 III. DEFERRED TAX INCOME OF A PERIOD
1063 R. PERSONAL INDEMNITIES PAID TO EMPLOYER

1064 Š. NET PROFIT (1058 - 1059 - 1060 - 1061 + 1062 - 1063)
1065 T. NET LOSS (1059 - 1058 + 1060 + 1061 - 1062 + 1063)
1066 I. NET PROFIT WHICH BELONGS TO MINORITY INVESTORS
1067 II. NET PROFIT WHICH BELONGS TO MAJORITY OWNER
1068 III. NET LOSS WHICH BELONGS TO MINORITY INVESTORS
1069 IV. NET LOSS WHICH BELONGS TO MAJORITY OWNER
V. EARNINGS PER SHARE
1070 1. BASIC EARNING PER SHARE
1071 2. DILUTED EARNING PER SHARE
BALANCE SHEET 31.12.20.. In €
ASSETS
0001 A. SUBSCRIBED CAPITAL UNPAID
0002 B. PERMANENT ASSETS (0003 + 0010 + 0019 + 0024 + 0034)
0003 I. INTANGIBLE ASSETS (0004 + 0005 + 0006 + 0007 + 0008 + 0009)
0004 1. Investment in development
0005 2. Concessions, patents, licenses, trademarks, service marks, software and similar rights
0006 3. Goodwill
0007 4. Other intangible assets
0008 5. In-process intangible assets
0009 6. Advances for intangible assets
0010 II. IMMOVABLES, PLANTS AND EQUIPMENT (0011 + 0012 + 0013 + 0014 + 0015 + 0016 + 0017 + 0018)
0011 1. Land
0012 2. Buildings
0013 3. Plant and equipment
0014 4. Investment immovables
0015 5. Other immovables, plant and equipment
0016 6. Immovables, plant and equipment under construction
0017 7. Investments in third-party immovables, plant and equipment
0018 8. Advances for immovables, plant and equipment
0019 III. BIOLOGICAL RESOURCES (0020 + 0021 + 0022 + 0023)
0020 1. Forest and plantations
0021 2. Livestock
0022 3. Biological resources in preparation
0023 4. Advances for biological resources
0024 IV. LONG-TERM FINANCIAL INVESTMENTS (0025 + 0026 + 0027 + 0028 + 0029 + 0030 + 0031 + 0032 + 0033)
0025 1. Participation in equity of subsidiaries
0026 2. Participation in equity of associates and joint ventures
0027 3. Participation in equity in other legal entities and other securities for sale
0028 4. Long-term investments in parent companies and subsidiaries
0029 5. Long-term investments in other associated legal entities

0030 6. Long-term investments - domestic
0031 7. Long-term investments - foreign
0032 8. Securities held to maturity
0033 9. Other long-term financial investments
0034 V. LONG-TERM FINANCIAL RECEIVABLES (0035 + 0036 + 0037 + 0038 + 0039 + 0040 + 0041)
0035 1. Receivables from parent company and subsidiaries
0036 2. Receivables from other associated companies
0037 3. Receivables from receivables from credit sales
0038 4. Receivables from sales made under financial leasing contracts
0039 5. Receivables on sureties
0040 6. Contested and doubtful receivables
0041 7. Other long-term receivables
0042 V. DEFERRED TAX ASSETS
0043 G. CURRENT ASSETS (0044 + 0051 + 0059 + 0060 + 0061 + 0062 + 0068 + 0069 + 0070)
0044 I. INVENTORIES (0045 + 0046 + 0047 + 0048 + 0049 + 0050)
0045 1. Materials, spare parts, tools and small inventory
0046 2. Work and services in progress
0047 3. Finished products
0048 4. Goods
0049 5. Permanent assets held for sale
0050 6. Advances paid for inventories and services
0051 II. RECEIVABLES FROM SALES (0052 + 0053 + 0054 + 0055 + 0056 + 0057 + 0058)
0052 1. Domestic trade receivables - parent companies and subsidiaries
0053 2. Foreign trade receivables - parent companies and subsidiaries
0054 3. Domestic trade receivables - other associated companies
0055 4. Foreign trade receivables - other associated companies
0056 5. Trade receivables - domestic
0057 6. Trade receivables - foreign
0058 7. Other receivables from sales
0059 III. RECEIVABLES FROM SPECIFIC BUSINESS OPERATIONS
0060 IV. OTHER RECEIVABLES
0061 V. FINANCIAL ASSETS AT FAIR VALUE THROUGH PROFIT AND LOSS ACCOUNT
0062 VI. SHORT-TERM FINANCIAL INVESTMENTS (0063 + 0064 + 0065 + 0066 + 0067)
0063 1. Short-term loans and investments in parent companies and subsidiaries
0064 2. Short-term loans and investments in other associated companies
0065 3. Short-term loans - domestic
0066 4. Short-term loans - foreign
0067 5. Other short-term financial investments
0068 VII. CASH AND CASH EQUIVALENTS
0069 VIII. VALUE ADDED TAX
0070 IX. ACCRUED EXPENSES

0071 D. TOTAL ASSETS = OPERATING ASSETS (0001 + 0002 + 0042 + 0043)
0072 D. OFF-BALANCE SHEET ASSETS
EQUITY AND LIABILITIES
0401 A. EQUITY (0402 + 0411 - 0412 + 0413 + 0414 + 0415 - 0416 + 0417 + 0420 - 0421) ≥ 0 = (0071 - 0424 - 0441 - 0442)
0402 I. CAPITAL (0403 + 0404 + 0405 + 0406 + 0407 + 0408 + 0409 + 0410)
0403 1. Share capital
0404 2. Stakes in limited liability companies
0405 3. Participating interests
0406 4. State owned capital
0407 5. Socially owned capital
0408 6. Stakes in cooperatives
0409 7. Share premium
0410 8. Other capital
0411 II. SUBSCRIBED CAPITAL UNPAID
0412 III. TREASURY SHARES
0413 IV. RESERVES
0414 V. REVALUATION RESERVES FROM INTANGIBLE ASSETS, IMMOVABLES, PLANTS AND EQUIPMENT
0415 VI. UNREALIZED PROFITS FROM SECURITIES AND OTHER ELEMENTS OF OTHER COMPREHENSIVE INCOME (credit balance accounts of group 33 except 330)
0416 VII. UNREALIZED LOSSES FROM SECURITIES AND OTHER ELEMENTS OF OTHER COMPREHENSIVE INCOME (debit balance accounts of group 33 except 330)
0417 VIII. RETAINED EARNINGS (0418 + 0419)
0418 1. Retained earnings from previous years
0419 2. Retained earnings for the current year
0420 IX. PARTICIPATION WITHOUT CONTROL RIGHTS
0421 X. LOSS (0422 + 0423)
0422 1. Loss from previous years
0423 2. Loss for the current year
0424 B. LONG-TERM PROVISIONS AND LIABILITIES (0425 + 0432)
0425 I. LONG-TERM PROVISIONS (0426 + 0427 + 0428 + 0429 + 0430 + 0431)
0426 1. Provisions for costs incurred during the warranty period
0427 2. Provisions for the recovery of natural resources
0428 3. Provisions for restructuring costs
0429 4. Provisions for compensations and other employment benefits
0430 5. Provisions for litigation expenses
0431 6. Other long-term provisions
0432 II. LONG-TERM LIABILITIES (0433 + 0434 + 0435 + 0436 + 0437 + 0438 + 0439 + 0440)
0433 1. Debts convertible into equity
0434 2. Liabilities to parent companies and subsidiaries
0435 3. Liabilities to other associated companies
0436 4. Liabilities for long-term securities
0437 5. Long-term loans - domestic
0438 6. Long-term loans - foreign
0439 7. Financial leasing liabilities
0440 8. Other long-term liabilities

0441 V. DEFERRED TAX LIABILITIES
0442 G. SHORT-TERM LIABILITIES (0443 + 0450 + 0451 + 0459 + 0460 + 0461 + 0462)
0443 I. SHORT-TERM FINANCIAL LIABILITIES (0444 + 0445 + 0446 + 0447 + 0448 + 0449)
0444 1. Short-term loans from parent company and subsidiaries
0445 2. Short-term loans from other associated companies
0446 3. Short-term loans - domestic
0447 4. Short-term loans - foreign
0448 5. Liabilities for permanent assets and assets of discontinued operations held for sale
0449 6. Other short-term financial liabilities
0450 II. PREPAYMENTS, DEPOSITS AND GUARANTEES
0451 III. OPERATING LIABILITIES (0452 + 0453 + 0454 + 0455 + 0456 + 0457 + 0458)
0452 1. Trade payables - domestic parent company and subsidiaries
0453 2. Trade payables - foreign parent company and subsidiaries
0454 3. Trade payables - other domestic associated companies
0455 4. Trade payables - other foreign associated companies
0456 5. Trade payables - domestic
0457 6. Trade payables - foreign
0458 7. Other operating liabilities
0459 IV. OTHER SHORT-TERM LIABILITIES
0460 V. LIABILITIES FOR VALUE ADDED TAX
0461 VI. LIABILITIES FOR OTHER TAXES, CONTRIBUTIONS AND OTHER DUTIES
0462 VII. DEFERRED EXPENSES
0463 D. LOSS ABOVE EQUITY (0412 + 0416 + 0421 - 0420 - 0417 - 0415 - 0414 - 0413 - 0411 - 0402) $\geq 0 = (0441 + 0424 + 0442 - 0071) \geq 0$
0464 D. TOTAL EQUITY AND LIABILITIES (0424 + 0442 - 0441 + 0401 - 0463) ≥ 0
0465 E. OFF-BALANCE SHEET LIABILITIES

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