

Profit and Loss Statement

for the period 01.01.2017 to 31.12.2017

Group of invoices, invoice	POSITION	No.	Note no.	Current year - € -	Previous year - € -
1	2	3	4	5	6
	I. OPERATING REVENUES (202 to 206)	201		6,016,901	4,672,820
60 and 61	1. Sales revenue	202		6,016,901	4,672,820
62	2. Income from the own use of products, services and merchandise	203			
630	3. Increase of finished goods, work in progress and services in progress	204			
631	4. Decrease of finished goods, work in progress and services in progress	205			
64 and 65	5. Other operating revenues	206			
	I. OPERATING EXPENSES (208 to 212)	207		(5,331,677)	(4,187,321)
50	1. Cost of merchandise sold	208		(4,877,283)	(3,783,173)
51	2. Costs of material	209		(24,206)	(16,244)
52	3. Costs of salaries, fringe benefits and other personal expenses	210		(204,141)	(174,310)
54	4. Costs of depreciation and provisions	211		(35,833)	(35,023)
53 and 55	5. Other operating expenses	212		(190,214)	(178,571)
	A. RESULT OF BUSINESS OPERATIONS (201-207)	213		685,224	485,499
66	I. FINANCIAL REVENUE	214		4	1,246
56	II. FINANCIAL COSTS	215		(757)	(834)
	B. FINANCIAL RESULT (214-215)	216		(753)	412
67, 68, 691 and 692	I. OTHER REVENUES	217		34,646	28,680
57, 58, 591 and 592	II. OTHER COSTS	218		(28,295)	(23,342)
	C. RESULT FROM OTHER ACTIVITIES (217-218)	219		6,351	5,338
	D. NET PROFIT/LOSS FROM REGULAR OPERATIONS BEFORE TAXATION (213+216+219)	220		690,822	491,249
690-590	E. NET PROFIT/LOSS FROM DISCONTINUED OPERATIONS	221			
	F. PROFIT BEFORE TAX (220+221)	222		690,822	491,249
	G. OTHER CAPITAL RELATED PROFIT/LOSS ITEMS (224 do 228)	223			
	1. Change of effect of restatement of capital due to financial assets available for sales	224			
	2. Change of effect of restatement of capital for plants, property, equipment and intangible assets	225			
	3. Change of effect of restatement of capital due to investments in capital of affiliates	226			
	4. Change of effect of restatement of capital due to actuarial profit (loss) related to defined plans of pension benefits	227			
	5. Change of effect of restatement of capital due to hedging cash flow	228			
	H. TAX EXPENSES OF THE PERIOD (230+231)	229		(62,858)	(44,749)
721	1. Current income tax	230		(62,858)	(44,749)
722	2. Deferred tax expenses or revenues of the period	231			
	I. NET INCOME/LOSS (222+223-229)	232		627,964	446,500
	J. INCOME PER SHARE (234+235)				
	1. Basic	233			
	2. Diluted	234			

Podgorica
01.04.2018.

