

For legal entities leading bookkeeping according  
to account plan for economic-business companies

4 2 0 9 0 5 2 3 9 0 0 0 2

ID number for direct taxes

2 0 9 0 5 2 3 9 0 0 0 2

ID number for indirect taxes

4 1 0 0 0

Activity code according to KD BiH 2006

3 6 0 0

Activity code according to KD BiH 2010

0 3 6

Municipality code:

Name of the legal entity:

**JP "Komunalac" d.d.**

Activity

*Collecting, purifying and supplying water*

Seat and address of the legal entity

Gradačac , H.K. Gradašćevića 114

Transaction accounts (name of the bank and account number):

*Raiffeisen Bank d.d. Sarajevo*

(Bank)

1 6 1 0 2 5 0 0 1 2 6 5 0 0 1 1

*NLB Banka d.d. Tuzla*

(Bank)

1 3 2 1 9 0 0 3 0 9 1 1 0 9 3 0

*Intesa Sanpaolo banka d.d. Sarajevo*

(Bank)

1 5 4 2 0 3 2 0 0 0 1 3 0 8 4 8

## BALANCE SHEET as of 30.06.2018. year

u KM

Account group or account	POSITION	Note	AOP	Amount of the current year			AMOUNT previous year (net)
				GROSS	Value adjustment	NET (5-6)	
1	2	3	4	5	6	7	8
	<b>ASSETS</b>						
	<b>A. FIXED ASSETS AND LONG-TERM PLACEMENTS</b> (002+008+014+015+020+021+030+033)	2.1.	001	<b>2.617.669</b>	<b>1.835.905</b>	<b>781.764</b>	<b>803.030</b>
01	<b>I. Intangible assets (003 to 007)</b>		002	<b>102.302</b>	<b>20.482</b>	<b>81.820</b>	<b>82.355</b>
010	1. Capitalized investments in the development	-	003	-	-	-	-
011	2. Concessions, patents and other rights	-	004	36.733	9.971	26.762	27.313
012	3. Goodwil	-	005	-	-	-	-
013, 014	4. Other intangible assets	-	006	65.569	10.511	55.058	55.042
015, 017	5. Advance payments and intangible assets in preparation	-	007	-	-	-	-
02	<b>II. Property, plants and equipment (009 to 013)</b>		008	<b>2.515.367</b>	<b>1.815.423</b>	<b>699.944</b>	<b>720.675</b>
020	1. Lend	-	009	34.513	-	34.513	34.513
021	2. Construction objects	2.1.1.	010	609.758	194.356	415.402	417.444
022 do 024	3. Plants and equipment	2.1.2.	011	1.871.096	1.621.067	250.029	268.689
026	4. Residential buildings and apartments	-	012	-	-	-	-
025, 027	5. Advance payments and property, plants and equipment in p	-	013	-	-	-	29
03	<b>III. Investment property</b>	-	014	-	-	-	-
04	<b>III. Biological assets</b>		015	-	-	-	-
040	1. Forests	-	016	-	-	-	-
041	2. Perennial plantings	-	017	-	-	-	-
042	3. Basic herd	-	018	-	-	-	-
045, 047	4. Advance payments and biological assets in preparation	-	019	-	-	-	-
05	<b>V. Other (specific) fixed tangible assets</b>		020	-	-	-	-
06	<b>VI. Long-term financial placement (022 to 029)</b>		021	-	-	-	-
060	1. Share in equity of affiliated legal entities	-	022	-	-	-	-
061	2. Share in equity of other legal entities	-	023	-	-	-	-

1	2	3	4	5	6	7	8
062	3. Long-term loans granted to affiliated legal entities	-	024	-	-	-	-
063	4. Long-term loans granted in the country	-	025	-	-	-	-
064	5. Long-term loans granted abroad	-	026	-	-	-	-
065	6. Financial assets available for sale	-	027	-	-	-	-
066	7. Financial assets held to payment date	-	028	-	-	-	-
068	8. Other long-term financial placements	-	029	-	-	-	-
07	<b>VII. Other long-term receivables (031+032)</b>		030	-	-	-	-
070	1. Receivables from affiliated legal entities	-	031	-	-	-	-
071 do 078	2. Other long-term receivables	-	032	-	-	-	-
091, 098	<b>VIII. Long-term demarcations</b>	2.2.7.	033	-	-	-	-
090	<b>B) DEFERRED TAX ASSETS</b>		034	-	-	-	-
	<b>C. CURRENT ASSETS (036+043)</b>		035	<b>2.964.698</b>	<b>437.654</b>	<b>2.527.044</b>	<b>2.590.610</b>
10 do 15	<b>I. Inventory and assets intended for sale (037 to 042)</b>	2.2.4.	036	<b>347.793</b>	<b>80.215</b>	<b>267.578</b>	<b>300.253</b>
10	1. Raw materials, material, spare parts and small inventory	2.2.3.	037	347.067	79.761	267.306	288.021
11	2. Ongoing production, intermediate goods and uncompleted	-	038	-	-	-	5.210
12	3. Finished products	-	039	-	-	-	-
13	4. Goods	-	040	726	454	272	2
14	5. Fixed assets intended for sale and discontinued operations	-	041	-	-	-	-
15	6. Advance given	-	042	-	-	-	7.020
	<b>II. Cash, short-term receivables and short-term placements (044+047+053+061+062)</b>		043	<b>2.616.905</b>	<b>357.439</b>	<b>2.259.466</b>	<b>2.290.357</b>
20	1. Cash and cash equivalents (045+046)	2.2.6.	044	741.220	-	741.220	720.961
20 bez 207	a) Cash		045	741.220	-	741.220	720.961
207	b) Cash equivalents		046	-	-	-	-
21, 22, 23	<b>2. Short-term receivables (048 to 052)</b>	2.2.5.	047	<b>1.875.685</b>	<b>357.439</b>	<b>1.518.246</b>	<b>1.567.745</b>
210	a) Customers - affiliated legal entities	-	048	-	-	-	-
211	b) Customers in the country	2.2.1.	049	1.868.834	357.439	1.511.395	1.567.616
212	c) Customers abroad	-	050	-	-	-	-
22	d) Receivables from specific operations	-	051	-	-	-	-
23	e) Other short-term receivables	-	052	6.851	-	6.851	129
24	<b>3. Short-term financial placements (054 to 060)</b>	2.2.5.	053	-	-	-	<b>612</b>
240	a) Short-term loans to affiliated legal entities	-	054	-	-	-	-
241	b) Short-term loans granted in the country	-	055	-	-	-	612
242	c) Short-term loans granted abroad	-	056	-	-	-	-
243, 244	d) Short-term part of long-term placements	-	057	-	-	-	-
245	e) Financial assets intended for sale	-	058	-	-	-	-
246	f) Other financial assets at fair value	-	059	-	-	-	-
248	g) Other short-term placements	-	060	-	-	-	-
27	<b>4. Receivables for VAT</b>	-	061	-	-	-	1.039
28 bez 288	<b>5. Accruals and prepayments</b>	2.2.7.	062	-	-	-	-
288	<b>D) DEFERRED TAX ASSETS</b>		063	-	-	-	-
290	<b>E) LOSS ABOVE THE EQUITY VALUE</b>		064	-	-	-	-
	<b>BUSINESS ASSETS (001+034+035+063+064)</b>		065	<b>5.582.367</b>	<b>2.273.559</b>	<b>3.308.808</b>	<b>3.393.640</b>
88	Off balance sheet assets		066	11.142.863	7.806.425	3.336.438	3.336.438
	Total assets (065+066)		067	<b>16.725.230</b>	<b>10.079.984</b>	<b>6.645.246</b>	<b>6.730.078</b>

Account group or account	POSITION	Note	AOP	AMOUNT current year	Amount previous year
1	2	3	4	5	6
	<b>LIABILITIES</b>				
	<b>A. EQUITY (102-109+110+111+114+115-116+117-122-127)</b>	2.3.	101	<b>2.745.803</b>	<b>2.709.600</b>
30	<b>I. Registered capital (103 do 108)</b>		102	<b>1.372.587</b>	<b>1.372.587</b>
300	1. Share capital		103	1.372.587	1.372.587
302	2. Share of members of company with limited liability		104	-	-
303	3. Cooperative shares		105	-	-
304	4. Investments		106	-	-
305	5. State capital		107	-	-
309	6. Other registered capital		108	-	-
31	<b>II. Subscribed capital unpaid</b>		109	-	-
320	<b>III. Share premium</b>		110	-	-
	<b>IV. Reserves (112+113)</b>		111	<b>51.038</b>	<b>51.038</b>
321	1. Legal reserves		112	51.038	51.038
322	2. Statutory reserves		113	-	-
dio 33	<b>V. Revaluation reserves</b>		114	-	-
dio 33	<b>VI. Unrealized profits</b>		115	-	-
dio 33	<b>VII. Unrealized losses</b>		116	-	-
34	<b>VIII. Unallocated profit (118 to 121)</b>		117	<b>1.344.681</b>	<b>1.308.478</b>
340	1. Unallocated profit from previous years		118	1.308.478	1.239.741
341	2. Unallocated profit from the reporting year		119	36.203	68.737
342	3. Unallocated expenditure surplus from previous years		120	-	-
343	4. Unallocated expenditure surplus from the reporting year		121	-	-
35	<b>IX. Loss to the equity value (123 do 126)</b>		122	<b>22.503</b>	<b>22.503</b>
350	1. Loss from previous years		123	22.503	22.503
351	2. Loss from the reporting year		124	-	-
352	3. Uncovered expenditure surplus from previous years		125	-	-
353	4. Uncovered expenditure surplus from the reporting year		126	-	-
360	<b>X. Repurchased own shares and shares</b>		127	-	-
dio 40	<b>B) LONG-TERM PROVISIONS (129+130) (129+130)</b>		128	<b>150.476</b>	<b>150.476</b>
dio 40	1. Long-term provisions for expenditures and risks		129	-	-
dio 40	2. Long-term demarcations		130	150.476	150.476
	<b>C) LONG-TERM LIABILITIES (132 to 138)</b>		131	-	-
410	1. Liabilities not convertible in equity	-	132	-	-
411	2. Liabilities to affiliated legal entities	-	133	-	-
412	3. Liabilities for long-term securities	-	134	-	-
413, 414	4. Long-term loans	-	135	-	-
415, 416	5. Long-term liabilities under the financial leasing	-	136	-	-

1	2	3	4	5	6
417	6. Long-term liabilities at fair values through income and loss account	-	137	-	-
419	7. Other long-term liabilities	-	138	-	-
408	<b>D) DEFERRED TAX LIABILITIES</b>		139	-	-
	<b>E) SHORT-TERM LIABILITIES (141+149+155+156+160+161+162+163)</b>		140	<b>364.258</b>	<b>475.101</b>
42	<b>I. Short-term financial liabilities (142 to 148)</b>		141	<b>86</b>	-
420	1. Liabilities to affiliated legal entities	-	142	-	-
421	2. Liabilities for short-term securities	-	143	-	-
422	3. Short-term loans taken in the country	-	144	86	-
423	4. Short-term loans taken abroad	-	145	-	-
424, 425	5. Short-term part of long-term liabilities	-	146	-	-
427	6. Short-term liabilities under the fair values through income and loss account	-	147	-	-
429	7. Other short-term liabilities	-	148	-	-
43	<b>II. Operational liabilities (150 to 154)</b>		149	<b>128.996</b>	<b>217.459</b>
430	1. Received advance payments, deposits and bails	-	150	135	135
431	2. Suppliers - affiliated legal entities	-	151	-	-
432	3. Suppliers in the country	2.4.1.	152	125.607	217.324
433	4. Suppliers abroad	-	153	3.254	-
439	5. Other operational liabilities	-	154	-	-
44	<b>III. Liabilities from specific operations</b>	-	155	-	-
45	<b>IV. Liabilities for salaries, reimbursements and other employee benefits (157 to 159)</b>		156	<b>123.193</b>	<b>119.560</b>
450 do 452	1. Liabilities for salaries and salary reimbursements	2.4.2.	157	108.641	104.687
453 do 455	2. Liabilities for reimbursable salary reimbursements	-	158	-	-
456 do 458	3. Liabilities for other employee benefits	-	159	14.552	14.873
46	<b>V. Other liabilities</b>	-	160	<b>15.299</b>	<b>11.747</b>
47	<b>VI. Liabilities for TAX</b>	2.4.4.	161	<b>25.553</b>	<b>18.761</b>
48 bez 481	<b>VII. Liabilities for other taxes and duties</b>	-	162	<b>2.135</b>	<b>12.843</b>
481	<b>VIII. Liabilities for income tax</b>	2.4.3.	163	<b>68.996</b>	<b>94.731</b>
49 bez 495	<b>F) ACCRUALS AND DEFERRED INCOME</b>		164	<b>48.271</b>	<b>58.463</b>
495	<b>G) DEFERRED TAX LIABILITIES</b>		165	-	-
	<b>BUSINESS LIABILITIES (101+128+131+139+140+164+165)</b>		166	<b>3.308.808</b>	<b>3.393.640</b>
89	Off balance sheet liabilities		167	3.336.438	3.336.438
	Total liabilities (166+167)		168	<b>6.645.246</b>	<b>6.730.078</b>

CERTIFIED ACCOUNTANT

Mina MašićLicence No. 0055/5Phone: 035/817-219

M.P.

DIRECTOR

mr.sc. Damir Okanović