

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:

JP "Komunalac" d.d.

(Name of the legal entity)

Collecting, purifying and supplying water

(Activity:)

Gradačac, H.K. Gradašćevića 114

(Seat and address of the legal entity)

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

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

for period from 01.01. do 30.06.2018. year

- u KM

Account group, Account	POSITION	Note	Mark AOP	Amount	
				Current year	Previous year
1	2	3	4	5	6
	I. INCOME OR LOSS OF THE PERIOD				
	BUSINESS REVENUES OR EXPENSES				
	BUSINESS REVENUES (202+206+210+211)	11.	201	1.236.671	1.328.150
60	1. Revenues from selling goods (203 to 205)		202	8.100	1.762
600	a) Revenues from sales of goods to affiliated legal entities	-	203	-	-
601	b) Revenues from sales of goods on domestic market	1.1.4.	204	8.100	1.762
602	c) Revenues from sales of goods on foreign market	-	205	-	-
61	2. Revenues from sales of own goods and services (207 to 209)		206	1.177.424	1.260.794
610	a) Revenues from sales of own goods and services to affiliated legal entities	-	207	-	-
611	b) Revenues from sales of own goods and services on domestic market	1.1.1.	208	1.177.424	1.260.794
612	c) Revenues from sales of own goods and services on foreign market	-	209	-	-
62	3. Revenues from activation or consumption of goods and effects	-	210	-	-
65	4. Other business revenues	1.1.2.	211	51.147	65.594
	Business expenses (213+214+215+219+220+221+222-223+224)		212	1.217.486	1.310.588
50	1. Acquisition value of sold goods	-	213	3.048	206
51	2. Tangible expenses	1.2.2.	214	251.667	222.698
52	3. Expenses for salaries and other personal receivings (216 do 218)		215	763.776	742.082
520, 521	a) Expenses for salaries and salary remunerations to employees	1.2.1.	216	633.131	602.707
523, 524	b) Expenses for other receivings, remunerations and rights of employee	1.2.3.	217	109.521	121.405
527, 529	c) Expenses for remunerations to other natural persons	-	218	21.124	17.970
53	4. Expenses of production services	1.2.4.	219	100.201	77.969
540 do 542	5. Depreciation	1.2.6.	220	36.791	133.661
543 do 549	6. Provision expenses	-	221	-	-
55	7. Intangible expenses	1.2.5.	222	56.793	106.128
poveć. 11 i 12, ili 595	Increasing the value of own goods and services in stock	-	223	-	-
smanj. 11 i 12, ili 596	Decreasing the value of own goods and services in stock	-	224	5.210	27.844
	Income from business activities (201-212)		225	19.185	17.562
	Loss from business activities (212-201)		226	-	-
	FINANCIAL REVENUES AND EXPENDITURES				
66	Financial revenues (228 to 233)		227	21.534	10.352
660	1. Financial revenues from affiliated legal entities	-	228	-	-
661	2. Interest revenues	1.1.3.	229	21.534	10.352
662	3. Foreign exchange gains	-	230	-	-
663	4. Revenues from currency clause	-	231	-	-

1	2	3	4	5	6
664	5. Revenues from participation in profits of joint ventures	-	232	-	-
669	6. Other financial revenues	-	233	-	-
56	Financial expenses (235 to 239)		234	76	11
560	1. Financial expenses from relations with affiliated legal entities	-	235	-	-
561	2. Interest expenses	-	236	76	11
562	3. Foreign exchange differences	-	237	-	-
563	4. Revenues from the basis of currency clause	-	238	-	-
569	5. Other financial expenses	-	239	-	-
	Income from financial activity (227-234)		240	21.458	10.341
	Loss from financial activity (234-227)		241	-	-
	Regular activity income (225-226+240-241)>0		242	40.643	27.903
	Regular activity loss (225-226+240-241)<0		243	-	-
	OTHER REVENUES AND EXPENSES				
67 bez 673	Other revenues and profits except on basis of fixed assets intended for sale and discontinued operations (245 to 253)		244	1.489	1.728
670	1. Profits from sale of fixed assets	-	245	86	90
671	2. Profits from sale of investment property	-	246	-	-
672	3. Profits from sale of biological assets	-	247	-	-
674	4. Profits from sale of share in capital and securities	-	248	-	-
675	5. Profits from sale of materials	-	249	-	79
676	6. Surpluses	-	250	-	65
677	7. Charged written off receivables	-	251	983	1.114
678	8. Profits on basis of contracted risk protection	-	252	-	-
679	9. Liabilities write off, repealed provisions and other profits	-	253	420	380
57 bez 573	Other expenses and losses except on basis of fixed assets intended for sale and discontinued operations (255 to 263)		254	2.083	6.799
570	1. Losses from sale and scraping of fixed assets	-	255	1.482	-
571	2. Losses from sale and scraping of investment properties	-	256	-	-
572	3. Losses from sale and scraping of biological assets	-	257	-	-
574	4. Losses from sale of share in capital and securities	-	258	-	-
575	5. Losses from sale of materials	-	259	-	-
576	6. Deficits	-	260	-	-
577	7. Expenses on basis of contracted risk protection	-	261	-	-
578	8. Expenses on basis of value adjustment and receivables write off	-	262	68	145
579	9. Expenses and losses on inventory and other expenses	-	263	533	6.654
	Income on basis of other revenues and expenses (244-254)		264	-	-
	Loss on basis of other revenues and expenses (254-244)		265	594	5.071
	REVENUES AND EXPENSES FROM VALUE ADJUSTMENT OF ASSETS except fixed assets intended for sale and assets of discontinued operat				
68 bez 688	Revenues on basis of value adjustment of assets (267 to 275)		266	-	-
680	1. Revenues from value adjustment of intangible assets	-	267	-	-
681	2. Revenues from value adjustment of tangible fixed assets	-	268	-	-
682	3. Revenues from value adjustment of investment property for which dep	-	269	-	-
683	4. Revenues from value adjustment of biological assets for which deprecia	-	270	-	-
684	5. Revenues from value adjustment of long-term financial placements and financial assets available for sale	-	271	-	-
685	6. Revenues from value adjustment of inventory	-	272	-	-
686	7. Revenues from value adjustment of short-term financial placements	-	273	-	-
687	8. Revenues from value adjustment of equity (negative goodwill)	-	274	-	-
689	9. Revenues from value adjustment of other assets	-	275	-	-

1	2	3	4	5	6
58 bez 588	Expenses on basis of value adjustment of assets (277 to 284)		276	-	-
580	1. Value impairment of intangible assets	-	277	-	-
581	2. Value impairment of tangible fixed assets	-	278	-	-
582	3. Value impairment of depreciable investment properties	-	279	-	-
583	4. Value impairment of depreciable biological assets	-	280	-	-
584	5. Value impairment of long-term financial placements and financial asset available for sale	-	281	-	-
585	6. Value impairment of inventory	-	282	-	-
586	7. Value impairment of short-term financial placements	-	283	-	-
589	8. Value impairment of other assets	-	284	-	-
dio 64	Increasing the value of specific fixed assets (286 to 288)		285	-	-
640	Increasing the value of non depreciable investment properties	-	286	-	-
641	Increasing the value of non depreciable biological assets	-	287	-	-
642	Increasing the value of other non depreciable assets	-	288	-	-
dio 64	Decreasing the value of specific fixed assets (290 to 292)		289	-	-
643	Decreasing the value of non depreciable investment properties	-	290	-	-
644	Decreasing the value of non depreciable biological assets	-	291	-	-
645	Decreasing the value of other non depreciable assets	-	292	-	-
	Income from value adjustment (266-276+285-289)>0		293	-	-
	Loss from value adjustment (266-276+285-289)<0		294	-	-
690, 691	Revenues from change of accounting policies and correction of insignificant errors from previous periods		295	1.064	10.628
590, 591	Expenses from change of accounting policies and correction of insignificant errors from previous periods		296	645	1.056
	INCOME OR LOSS FROM CONTINUED OPERATIONS				
	Income before tax from continued operations (242-243+264-265+293-294+295-296)>0		297	40.468	32.404
	Loss before tax from continued operations (242-243+264-265+293-294+295-296)<0		298	-	-
	INCOME TAX FROM CONTINUED OPERATIONS				
dio 721	Tax expenses of the period		299	4.265	3.508
dio 722	Deferred tax expenses of the period		300	-	-
dio 723	Deferred tax revenues of the period		301	-	-
	NET INCOME OR LOSS FROM CONTINUED OPERATIONS				
	Net income from continued operations (297-298-299-300+301)>0		302	36.203	28.896
	Net loss from continued operations (297-298-299-300+301)<0		303	-	-
	INCOME OR LOSS FROM DISCONTINUED OPERATIONS				
673 i 688	Revenues and profits on basis of sale and value adjustment of assets intended for sale and discontinued operations		304	-	-
573 i 588	Expenses and losses on basis of sale and value adjustment of assets intended for sale and discontinued operations		305	-	-
	Income from discontinued operations (304-305)		306	-	-
	Loss from discontinued operations (305-304)		307	-	-
dio 72	Income tax from discontinued operations		308	-	-
	Net income from discontinued operations (306-307-308)>0		309	-	-
	Net loss from discontinued operations (306-307-308)<0		310	-	-
	NET INCOME OR LOSS OF THE PERIOD				
	Net income of the period (302-303+309-310)>0		311	36.203	28.896
	Net loss of the period (302-303+309-310)<0		312	-	-
723	Interim dividends and other distributions of income during the period		313	-	-

1	2	3	4	5	6
	II. OTHER COMPREHENSIVE INCOME OR LOSS				
	PROFITS DETERMINED DIRECTLY IN EQUITY (315 to 320)		314	-	-
	1. Profits from realization of revalorised reserves of fixed assets		315	-	-
	2. Profits from change in fair value of financial assets available for sale		316	-	-
	3. Profits from translation of financial statements of foreign operations		317	-	-
	4. Actuarial profits by plans of defined receivings		318	-	-
	5. Profits from the effective part of protection of the cash flow		319	-	-
	6. Other unrealized profits and profits determined directly in equity		320	-	-
	LOSSES DETERMINED DIRECTLY IN EQUITY (322 to 326)		321	-	-
	1. Losses from change in fair value of financial assets available for sale		322	-	-
	2. Losses from translation of financial statements of foreign operations		323	-	-
	3. Actuarial losses by plans of defined receivings		324	-	-
	4. Losses from the effective part of protection of the cash flow		325	-	-
	5. Other unrealized losses and losses determined directly in equity		326	-	-
	Other comprehensive income before tax (314-321)		327	-	-
	Other comprehensive loss before tax (321-314)		328	-	-
	Calculated deferred tax to other comprehensive income		329	-	-
	Other comprehensive net income (327-328-329)>0		330	-	-
	Other comprehensive net loss (327-328-329)<0		331	-	-

	Total other comprehensive net income of the period (311-312+330-331)>0		332	36.203	28.896
	Total other comprehensive net loss (311-312+330-331)<0		333	-	-

	Net income/loss of the period according to ownership (311 or 312):		334	36.203	28.896
	a) to the owners of the register		335	36.203	28.896
	b) to the owners of the minority interests		336	-	-
	Total comprehensive net income/loss according to: vla vlasništvu (332 ili 333)		337	36.203	28.896
	a) to the owners of the register		338	36.203	28.896
	b) to the owners of the minority interests		339	-	-
	Earnings per share:		340	-	-
	a) normal		341	-	-
	b) divided		342	-	-

	Average number of employees:				
	according to hours of work		343	67	66
	according to the status at the end of each month		344	66	66

U Gradačac
Days 30.07.2018.

Certified accountant
Mina Mašić

Licence No. 0055/5
Phone 035/817-219

M.P.

Director
mr.sc. Damir Okanović