

JP "Komunalac" d.d. Gradačac

(Name of legal entity)

Skupljanje, pročišćavanje i opskrba vodom

(Activity)

Gradačac, H.K. Gradašćevića 114

(Main office and address of legal entity)

Accounts (name of 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

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

Identification number for direct taxes

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

Identification number for indirect taxes

4 1 0 0 0

Code of activity KD BiH 2006

3 6 0 0

Code of activity KD BiH 2010

0 3 6

Code of municipality

Sparkasse Bank d.d. Sarajevo

(Bank)

1 9 9 5 0 2 0 0 0 6 8 0 3 1 5 8

For legal entities that are do accounting according
to the chart of accounts for commercial entities**INCOME STATEMENT**

for period from 01.01.2019. to 30.06.2019. year

- u KM

Group of accounts, accounts	P O S I T I O N	Notes	AOP	A M O U N T	
				Current Year	Previous Year
1	2	3	4	5	6
	I. PROFIT OR LOSS OF PERIOD				
	OPERATING PROFIT AND LOSS				
	Operating profit (202+206+210+211)	11.	201	1.361.723	1.236.671
60	1. Sales revenue (203 to 205)		202	7.347	8.100
600	a) Income from sales of goods to associated companies	-	203	-	-
601	b) Income from sales of goods on local market	-	204	7.347	8.100
602	c) Income from sales of goods on foreign market	-	205	-	-
61	2. Income from sales of services (207 to 209)		206	1.301.426	1.177.424
610	a) Income from sales of services to associated companies	-	207	-	-
611	b) Income from sales of services on local market	1.1.1.	208	1.301.426	1.177.424
612	c) Income from sales of services on foreign market	-	209	-	-
62	3. Income from activation or consumption of goods and services	-	210	-	-
65	4. Other business income	1.1.2.	211	52.950	51.147
	Operating loss (213+214+215+219+220+221+222-223+224)		212	1.270.842	1.217.486
50	1. Purchase value of the goods sold	-	213	2.503	3.048
51	2. Tangible costs	1.2.2.	214	288.805	251.667
52	3. Salaries and other personal benefits (216 to 218)		215	784.943	763.776
520, 521	a) Salaries and fees to salaries to employees	1.2.1.	216	648.100	633.131
523, 524	b) Costs of other benefits, fees on salaries to employees	1.2.3.	217	100.323	109.521
527, 529	c) Costs of benefits to other individuals	-	218	36.520	21.124
53	4. Costs of production services	1.2.4.	219	89.584	100.201
540 to 542	5. Amortization	-	220	47.831	36.791
543 to 549	6. Provisions	-	221	-	-
55	7. Intangible costs	1.2.5.	222	57.176	56.793
poveć. 11 i 12, ili 595	Increase in value of inventories of services	-	223	-	-
smanj. 11 i 12, ili 596	Decrease in value of inventories of services	-	224	-	5.210
	Income from operating activities (201-212)		225	90.881	19.185
	Loss from operating activities (212-201)		226	-	-
	FINANCIAL PROFIT AND LOSS				
66	Financial profit (228 to 233)		227	18.066	21.534
660	1. Financial income from associated companies	-	228	-	-
661	2. Interest income	1.1.3.	229	18.066	21.534
662	3. Positive foreign exchange differences	-	230	-	-
663	4. Income from effects of foreign currency	-	231	-	-

1	2	3	4	5	6
664	5. Income from participation in profits of joint ventures	-	232	-	-
669	6. Other financial income	-	233	-	-
56	Financial loss (235 to 239)		234	4.191	76
560	1. Financial loss from relationship with associated companies	-	235	-	-
561	2. Interest expense	-	236	4.191	76
562	3. Negative foreign exchange differences	-	237	-	-
563	4. Loss from effects of foreign currency	-	238	-	-
569	5. Other financial loss	-	239	-	-
	Profit from financial activity (227-234)		240	13.875	21.458
	Loss from financial activity (234-227)		241	-	-
	Profit from regular activity (225-226+240-241)>0		242	104.756	40.643
	Loss from regular activity (225-226+240-241)<0		243	-	-
	OTHER PROFIT AND LOSS				
67 wout 673	Other profit and loss apart from the basis of fixed assets intended for sale and discontinued operating(245 to 253)		244	20.367	1.489
670	1. Income from sale of fixed assets	1.1.4.	245	12.774	86
671	2. Income from sale of investment properties	-	246	-	-
672	3. Income from biological assets	-	247	-	-
674	4. Income from sale of share in equity securities	-	248	-	-
675	5. Income from sale of material	-	249	891	-
676	6. Surpluses	-	250	-	-
677	7. Recovery of receivables written off	-	251	6.057	983
678	8. Income from contracted hedging	-	252	-	-
679	9. Write-off of liabilities, repealed provisions and other income	-	253	645	420
57 wout 573	Other expenses and losses apart from the basis of fixed assets intended for sale and discontinued operating (255 to 263)		254	58.265	2.083
570	1. Expenses from sale and disposal of fixed assets	-	255	-	1.482
571	2. Expenses from sale and disposal of investment properties	-	256	-	-
572	3. Expenses from sale and disposal of biological assets	-	257	-	-
574	4. Expenses from sale of share in equity securities	-	258	-	-
575	5. Expenses from sale of material	-	259	-	-
576	6. Deficits	-	260	-	-
577	7. Expenses from contracted hedging	-	261	-	-
578	8. Expenses from adjustments and written off claims	1.2.6.	262	50.132	68
579	9. Expenses and losses on storage value and other losses	-	263	8.133	533
	Profit from other revenues and expenses (244-254)		264	-	-
	Loss from other revenues and expenses (254-244)		265	37.898	594
	PROFIT AND LOSS FROM ADJUSTMENTS OF ASSETS VALUE (apart from fixed assets intended for sale and assets from discontinued operating)				
68 wout 688	Revenues from basis of adjustments of assets value (267 to 275)		266	-	-
680	1. Revenues from adjustment of value of intangible assets	-	267	-	-
681	2. Revenues from adjustments of value of intangible fixed assets	-	268	-	-
682	3. Revenues from adj. of value of invest.of real estate for w. do amort.	-	269	-	-
683	4. Revenues from adjust.of value of biological assets for w.do amort.	-	270	-	-
684	5. Revenues from adjust.of value of long term financial placements and financial assets available for sale	-	271	-	-
685	6. Revenues from adjust.of storage value	-	272	-	-
686	7. Revenues from adjust.of value of short term financial placements	-	273	-	-
687	8. Revenues from adjust.of capital value (negative goodwill)	-	274	-	-
689	9. Revenues from adjust.of value of other assets	-	275	-	-

1	2	3	4	5	6
58 wout 588	Expenses from basis of adjustments of assets value (277 to 284)		276	-	-
580	1. Decrease of value of intangible assets	-	277	-	-
581	2. Decrease of value of tangible fixed assets	-	278	-	-
582	3. Decrease of value of real estate for which you do amortization	-	279	-	-
583	4. Decrease of value of biological assets for w.you do amortization	-	280	-	-
584	5. Decrease of value of long term financial placements and financial assets available for sale	-	281	-	-
585	6. Decrease of storage value	-	282	-	-
586	7. Decrease of value of short term financial placements	-	283	-	-
589	8. Decrease of value of other assets	-	284	-	-
part 64	Increase of value of specific fixed assets (286 to 288)		285	-	-
640	Increase of value of invest.real estate w.do not amortize	-	286	-	-
641	Increase of value of biological assets w.do not amortize	-	287	-	-
642	Increase of value of other assets w.do not amortize	-	288	-	-
part 64	Decrease of value of specific fixed assets (290 to 292)		289	-	-
643	Decrease of value of invest.real estate w.do not amortize	-	290	-	-
644	Decrease of value of biological assets w.do not amortize	-	291	-	-
645	Decrease of value of other assets w.do not amortize	-	292	-	-
	Profit from value adjustments (266-276+285-289)>0		293	-	-
	Loss from value adjustments (266-276+285-289)<0		294	-	-
690, 691	Revenue from basis of change of accounting policy and corrections of insignificant errors from previous periods		295	263	1.064
590, 591	Expenses from basis of change of accounting policy and corrections of insignificant errors from previous periods		296	572	645
	PROFIT OR LOSS FROM CONTINUOUS OPERATION				
	Profit from continuous operating before taxes (242-243+264-265+293-294+295-296)>0		297	66.549	40.468
	Loss from continuous operating before taxes (242-243+264-265+293-294+295-296)<0		298	-	-
	INCOME TAX OF CONTINUOUS OPERATING				
part 721	Tax expenses of period		299	6.874	4.265
part 722	Deferred tax expenses of period		300	-	-
part 723	Deferred tax revenues of period		301	-	-
	NET INCOME OR LOSS OF CONTINUOUS OPERATING				
	Net income of continuous operating (297-298-299-300+301)>0		302	59.675	36.203
	Net loss from continuous operating (297-298-299-300+301)<0		303	-	-
	PROFIT OR LOSS OF CONTINUOUS OPERATING				
673 and 688	Revenues and profits on basis of sale and value adjustments of assets intended for sale and discontinued operating		304	-	-
573 and 588	Expenses and losses on basis of sale and value adjustments of assets intended for sale and discontinued operating		305	-	-
	Profit from discontinued operating (304-305)		306	-	-
	Loss from discontinued operating (305-304)		307	-	-
part 72	Income tax from discontinued operating		308		-
	Net income from discontinued operating (306-307-308)>0		309	-	-
	Net loss from discontinued operating (306-307-308)<0		310	-	-
	NET INCOME OR LOSS OF PERIOD				
	Net income of period (302-303+309-310)>0		311	59.675	36.203
	Net loss of period (302-303+309-310)<0		312	-	-
723	Inbtwn dividends and other distribution of profit during the period		313	-	-

1	2	3	4	5	6
	II. OTHER COMPREHENSIVE PROFIT OR LOSS				
	INCOME SET DIRECTLY IN EQUITY (315 to 320)		314	-	-
	1. Revenues from realization of revaluation reserves of fixed assets		315	-	-
	2. Revenues from changes in fair value of financial assets available for sale		316	-	-
	3. Revenues on the the basis of translation of financial statements for foreign business operations		317	-	-
	4. Actuarial revenues from defined benefit plans		318	-	-
	5. Revenues from an effective protection of the cash flow		319	-	-
	6. Other unrealized revenues and losses directly in equity		320	-	-
	LOSSES SET DIRECTLY IN EQUITY (322 to 326)		321	-	-
	1. Losses from changes in fair value of financial assets available for sale		322	-	-
	2. Revenues on the the basis of translation of financial statements for foreign business operations		323	-	-
	3. Actuarial losses from defined benefit plans		324	-	-
	4. Losses from an effective protection of the cash flow		325	-	-
	5. Other unrealized losses and losses directly in equity		326	-	-
	Other comprehensive income before taxes (314-321)		327	-	-
	Other comprehensive loss before taxes (321-314)		328	-	-
	Calculated deferred tax on other comprehensive income		329	-	-
	Net other comprehensive income (327-328-329)>0		330	-	-
	Net other comprehensive loss (327-328-329)<0		331	-	-

	Total other comprehensive net profit of period (311-312+330-331)>0		332	59.675	36.203
	Total other comprehensive net loss (311-312+330-331)<0		333	-	-

	Net income/loss of period by ownership (311 or 312)		334	59.675	36.203
	a) holders of the parent		335	59.675	36.203
	b) owners of the minority interests		336	-	-
	Total comprehensive net income/loss by ownership (332 or 333)		337	59.675	36.203
	a) holders of the parent		338	59.675	36.203
	b) ownerd of the minority interests		339	-	-
	Earnings per share:		340	-	-
	a) ordinary		341	-	-
	b) divided		342	-	-

	The average number of employees:				
	- based on hours of work		343	66	67
	- based on the situation at the end of each month		344	65	66

In Gradačac
On 30.07.2019.year

CERTIFIED ACCOUNTANT
Mina Mašić

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

M.P.

GENERAL MANAGER

mr.sc. Damir Okanović