

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

Code of activity KD BiH 2006

3 6 0 0

Code of activity KD BiH 2010

0 3 6

Code of municipality

JP "Komunalac" d.d. Gradačac

(Name of legal entity)

Sakupljanje, pročišćavanje i snabdijevanje 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. BiH

(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

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 do accounting according
to the chart of accounts for commercial entities**INCOME STATEMENT**

for period from 01.01.2021. to 31.12.2021. year

- u KM

| Group of accounts, accounts | POSITION | Notes | AOP | AMOUNT | |
|-----------------------------|----------------------------------------------------------------|--------|------------|------------------|------------------|
| | | | | 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 | 3.170.775 | 2.805.528 |
| 60 | 1. Sales revenue (203 to 205) | | 202 | 10.769 | 6.836 |
| 600 | a) Income from sales of goods to associated companies | - | 203 | - | - |
| 601 | b) Income from sales of goods on local market | - | 204 | 10.769 | 6.836 |
| 602 | c) Income from sales of goods on foreign market | - | 205 | - | - |
| 61 | 2. Income from sales of services (207 to 209) | | 206 | 2.995.009 | 2.698.098 |
| 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 | 2.995.009 | 2.698.098 |
| 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 | 164.997 | 100.594 |
| | Operating loss (213+214+215+219+220+221+222-223+224) | | 212 | 2.810.857 | 2.624.731 |
| 50 | 1. Purchase value of the goods sold | - | 213 | 1.469 | 800 |
| 51 | 2. Tangible costs | 1.2.2. | 214 | 654.759 | 550.092 |
| 52 | 3. Salaries and other personal benefits (216 to 218) | | 215 | 1.691.796 | 1.636.434 |
| 520, 521 | a) Salaries and fees to salaries to employees | 1.2.1. | 216 | 1.404.972 | 1.358.597 |
| 523, 524 | b) Costs of other benefits, fees on salaries to employees | 1.2.3. | 217 | 249.891 | 218.318 |
| 527, 529 | c) Costs of benefits to other individuals | - | 218 | 36.933 | 59.519 |
| 53 | 4. Costs of production services | 1.2.4. | 219 | 237.221 | 192.158 |
| 540 to 542 | 5. Amortization | - | 220 | 94.661 | 107.141 |
| 543 to 549 | 6. Provisions | - | 221 | - | - |
| 55 | 7. Intangible costs | 1.2.6. | 222 | 131.220 | 119.912 |
| poveć. 11 i 12, ili 595 | Increase in value of inventories of services | - | 223 | 269 | - |
| smanj. 11 i 12, ili 596 | Decrease in value of inventories of services | - | 224 | - | 18.194 |
| | Income from operating activities (201-212) | | 225 | 359.918 | 180.797 |
| | Loss from operating activities (212-201) | | 226 | - | - |
| | FINANCIAL PROFIT AND LOSS | | | | |
| 66 | Financial profit (228 to 233) | | 227 | 24.764 | 15.684 |
| 660 | 1. Financial income from associated companies | - | 228 | - | - |
| 661 | 2. Interest income | 1.1.4. | 229 | 24.764 | 15.684 |
| 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 | - | - |
| 560 | 1. Financial loss from relationship with associated companies | - | 235 | - | - |
| 561 | 2. Interest expense | - | 236 | - | - |
| 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 | 24.764 | 15.684 |
| | Loss from financial activity (234-227) | | 241 | - | - |
| | Profit from regular activity (225-226+240-241)>0 | | 242 | 384.682 | 196.481 |
| | 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 | 142.488 | 175.523 |
| 670 | 1. Income from sale of fixed assets | - | 245 | 270 | 313 |
| 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 | 1.625 | 17.746 |
| 676 | 6. Surpluses | - | 250 | 13.286 | 11.888 |
| 677 | 7. Recovery of receivables written off | 1.1.3. | 251 | 117.737 | 111.922 |
| 678 | 8. Income from contracted hedging | - | 252 | - | - |
| 679 | 9. Write-off of liabilities, repealed provisions and other income | - | 253 | 9.570 | 33.654 |
| 57 wout 573 | Other expenses and losses apart from the basis of fixed assets intended for sale and discontinued operating (255 to 263) | | 254 | 225.017 | 210.422 |
| 570 | 1. Expenses from sale and disposal of fixed assets | - | 255 | 1.582 | 973 |
| 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 | 1.040 | 17.138 |
| 576 | 6. Deficits | - | 260 | 15.912 | 11.486 |
| 577 | 7. Expenses from contracted hedging | - | 261 | - | - |
| 578 | 8. Expenses from adjustments and written off claims | 1.2.5. | 262 | 155.082 | 165.040 |
| 579 | 9. Expenses and losses on storage value and other losses | - | 263 | 51.401 | 15.785 |
| | Profit from other revenues and expenses (244-254) | | 264 | - | - |
| | Loss from other revenues and expenses (254-244) | | 265 | 82.529 | 34.899 |
| | 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 amorti. | - | 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 | - | 5.554 |
| 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 | - | 5.554 |
| 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 | - | 5.554 |
| 690, 691 | Revenue from basis of change of accounting policy and corrections of insignificant errors from previous periods | | 295 | 1.161 | - |
| 590, 591 | Expenses from basis of change of accounting policy and corrections of insignificant errors from previous periods | | 296 | 642 | 674 |
| | PROFIT OR LOSS FROM CONTINUOUS OPERATION | | | | |
| | Profit from continuous operating before taxes (242-243+264-265+293-294+295-296)>0 | | 297 | 302.672 | 155.354 |
| | 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 | 10.612 | 1.872 |
| 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 | 292.060 | 153.482 |
| | 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 | 292.060 | 153.482 |
| | Net loss of period (302-303+309-310)<0 | | 312 | - | - |
| 723 | Inbtwndividends 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 | 292.060 | 153.482 |
| | Total other comprehensive net loss (311-312+330-331)<0 | | 333 | - | - |

| | | | | | |
|--|---------------------------------------------------------------|--|-----|---------|---------|
| | Net income/loss of period by ownership (311 or 312) | | 334 | 292.060 | 153.482 |
| | a) holders of the parent | | 335 | 292.060 | 153.482 |
| | b) owners of the minority interests | | 336 | - | - |
| | Total comprehensive net income/loss by ownership (332 or 333) | | 337 | 292.060 | 153.482 |
| | a) holders of the parent | | 338 | 292.060 | 153.482 |
| | 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 | 68 | 66 |
| | - based on the situation at the end of each month | | 344 | 66 | 65 |

In Gradačac
On 28.02.2022.year

CERTIFIED ACCOUNTANT
Mina (Mahmut) Mašić; licenca br. 0055/5
Phone No. 061/739-524

M.P.

GENERAL MANAGER

Damir Okanović