

ID: 02617927

Company: The Institute of Certified Accountants of Montenegro

Address: Podgorica

**STATEMENT OF
PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME**
from 01.01.2014 until 31.12.2014

Group of accounts, account	POSITION	No	Note	EUR	
				2014	2013
1	2	3	4	5	6
	I. OPERATING INCOME (from 202 to 206)	201		224,474.00 €	224,877.00 €
60 and 61	1. Sales revenue	202		183,154.00 €	187,598.00 €
62	2. Income from internally produced and capitalised assets	203			
630	3. (+) Changes in inventories of finished goods and work in progress	204			
631	4. (-) Changes in inventories of finished goods and work in progress	205			
64 and 65	5. Other operating income	206		41,320.00 €	37,279.00 €
	II. OPERATING EXPENSES (208 do 212)	207		(234,950.00) €	(240,641.00) €
50	1. Cost of goods sold	208			
51	2. Raw materials, consumables used and expenses for services	209		(4,813.00) €	(4,831.00) €
52	3. Personal expenses	210		(156,117.00) €	(148,757.00) €
54	4. Depreciation and Provisions	211		(4,054.00) €	(3,962.00) €
53 and 55	5. Other operating expenses	212		(69,966.00) €	(83,091.00) €
	A. PROFIT FROM OPERATING ACTIVITIES (201-207)	213		(10,476.00) €	(15,764.00) €
66	I. FINANCIAL INCOME	214		10,089.00 €	12,927.00 €
56	II. FINANCIAL EXPENSES	215		- €	- €
	B. FINANCIAL RESULT (214-215)	216		10,089.00 €	12,927.00 €
67, 68, 691 and 692	I. OTHER INCOME	217		814.00 €	13,998.00 €
57, 58, 591 i. 592	II. OTHER EXPENSES	218		(427.00) €	(11,161.00) €
	C. RESULT FROM OTHER ACTIVITIES (217-218)	219		387.00 €	2,837.00 €
	D. RESULT FROM ORDINARY BUSINESS ACTIVITY BEFORE TAXATION (213+216+219)	220			
690 – 590	E. NET RESULT FROM DISCONTINUED OPERATIONS	221			
	F. PROFIT BEFORE TAXATION (220+221)	222		0	0
	G. OTHER RESULT /ASSOCIATED WITH CAPITAL/ (224 do 228)	223			
	1. Changes in revaluation reserves for assets held for sale	224			
	2. Changes in revaluation reserves for property, plant, equipment and intangible assets	225			
	3. Changes in revaluation reserves for participation in equity of associated companies	226			
	4. Changes in revaluation reserves as a result of actuarial gains (or losses) on defined pension plans	227			
	5. Changes in revaluation reserves on cash flow hedging	228			
	H. TOTAL INCOME TAXES (230+231)	229			
721	1. Current income tax	230			
722	2. Deferred income taxes	231			
	I. NET PROFIT (222+223-229)	232		0	0
	J. EARNINGS PER SHARE				
	1. Basic earnings per share	233			
	2. Net earnings per share (deluted)	234			

Date:

Responsible for preparation of Financial Statements



Executive director:


