

Company name: **ZELENI DOM-GREEN HOME NVO**City: **PODGORICA**Identification No **02308738**Business code: **94.99**

Profit and Loss Statement

for the period **01.01.2022** to **31.12.2022**

- EUR -

Group of invoices, invoice	POSITION	No.	Note no.	A M O U N T	
				Current year	Previous year
60 and 61	1. Sales revenue	201			
630 and 631	2. Change in inventories value of developed products and work in progress	202			
62	3. Revenue of activating output and goods	203			
	4. Other income from operating (205-207)	204		131.704	250.795
64 and 65	a) Other income from regular operating	205		131.704	250.795
67, 691 and 692	b) Other income from operating	206			
68, without 683 and 685	c) income on the basis of value adjustment of property	207			
	5. Expenses of operations (209+210+210a)	208		38.651	128.047
50 and 51	a) Purchase price of the sold goods and material expenses	209		7.498	8.933
53, 54(part) and 55	b) Other operating expenses (reservations and other operational expenses)	210		30.764	117.881
540	c) Depreciation	210a		389	1.233
	6. Expenses intended for wages, wage allowances and other personal expenses	211		93.420	122.335
52(part)	a) Net expenses of wages, wage allowances and personal expenses	212		75.491	93.293
	b) Tax expenses and contributions (214 to 126)	213		17.929	29.042
52(part)	1/ Tax expenses	214		7.136	6.330
52(part)	2/ Contribution expenses for pensions	215		10.196	14.325
52(part)	3/ Contributions expenses	216		597	8.387
	7/ Expenses on the basis of value adjustment of property (except financial)	217			
580, 581, 582, 589(part)	a/ Expenses on the basis of value adjustment of non-current assets (except financial)	218			
584, 589(part)	b/ Expenses on the basis of value adjustment of current assets (except financial)	219			
57, 591 and 592	8. Other expenses from operations	220			413
	I. Operating result (201+202+203=204-208-211-217-220)	221		(367)	
	9. Revenue on the basis of equity interest (223-225)	222			
660(part)	a) Revenue on the basis of equity interest of subsidiary companies	223			
661(part)	b) Revenue on the basis of equity interest of other related legal entities	224			
669(part)	c) Revenue on the basis of equity interest of non-related legal entities	225			
	10. Revenue from other financial investments and loans (interest, exchange rate differences and effects of contractual protection)	226			
660(part)	a) Revenue from other financial investments and loans from parent companies and subsidiary legal entities	227			
661(part)	b) Revenue on the basis of equity interest of other related legal entities	228			
662(part), 663(part), 664(part), 669(part)	c) Revenue from other financial investments and loans from non-related legal entities	229			
	11. Other revenue on the basis of interest, exchange rate and effects of contractual protection	230		367	
660(part)	a) Financial revenue on the basis of ongoing receivables from parent companies and subsidiaries	231			
661(part)	b) Financial revenue on the basis of ongoing receivables from other related legal entities	232			
662(part), 663(part), 664(part), 669(part)	c) Financial revenue on the basis of ongoing receivables from other non-related legal entities	233		367	

Group of invoices, invoice	POSITION	No.	Note no.	A M O U N T	
				Current year	Previous year
	12. Value adjustment of short-term financial assets and financial investments which are parts of current assets (235-236)	234			
683, 685	a) Revenue on the basis of value adjustment of short-term financial assets and financial investment which are parts of current assets	235			
583, 585	b/ Expenses on the basis of value adjustment of short-term financial assets and financial investments which are parts of current assets (except financial)	236			
	13. Expenses on the basis of interest, exchange rate differences and other effects of contractual protection (238-240)	237			
560	a) Expenses on the basis of interest, exchange rate differences and other effects of contractual protection on the basis of relations parent companies and subsidiaries	238			
561	Expenses on the basis of interest, exchange rate differences and other effects of contractual protection on the basis of relations with other related entities	239			
562, 563, 564, 569	c) Expenses on the basis of interest, exchange rate differences and other effects of contractual protection on the basis of relations with other non- related entities	240			
	Operating result (222+226+230=234-237)	241		367	
	II. Financial result (222+226+230+234+237)	242			
690-590	III. Result from regular operations before taxation (221+241)	243			
	IV. Net result of suspended operations	244			
	V. Result before taxation (242+247)	245			
721	1. Current income tax	246			
722	2. Deferred tax expenses or quarter revenue	247			
	15. Gain or loss after taxation (244-245)	248			
	VI. Gross result of other segments of result/related to equity/ (250 to 257)	249			
330	1. Change in revaluation reserves on the basis of real estate, plants, equipment, intangible investments and biological assets	250			
331	2. Change in unrealized gains and losses on the basis of calculation of financial reports on foreign operations	251			
332	3. Change in unrealized gains and losses on the basis of investment in possessory equity instruments	252			
333	4. Change in actuarial gains and losses on the basis of determined fees of actuarial gains (losses) plans in relation to determined plans	253			
334	5. Change in interest in the remaining comprehensive result of the affiliated company	254			
335	6. Change in unrealized gains and losses on the basis of protection of net investment in foreign operations instruments	255			
336	7. Change in reserve revaluation on the basis of cash flow hedging	256			
337	8. Other expenses - changes in unrealized gains and losses	257			
	VII. Deferred tax expenses or quarter revenue in relation to other segments of results/related to equity	258			
	VIII. Net result of other segments of result/ related to equity/ (249-258)	259			
	VIII. Net comprehensive result (248-259)	260			
	X. WAGE - EARNINGS PER SHARE	261			
	1. Basic wage - earnings per share	262			
	2. Reduced (split) wage per share	263			
	XI. Net result belonging to owners of the parent legal entity	264			
	XII. Net result belonging to the interests not securing control	265			

Balance Sheet

31.12.2022

- EUR -

Group of invoices, invoice	POSITION	No.	Note no.	A M O U N T		
				Current year	Previous year	
					The end state 31.12.2021	Initial state 01.01.2021
	ASSETS					
00	A. SUBSCRIBED CAPITAL UNPAID	001				
	B. FIXED ASSETS (003+008+016)	002		12.949	13.526	
01	I. INTANGIBLE INVESTMENTS	003		689	689	
010	1. Development investments	004				
011 and 014	2. Concessions, patents, licenses and similar rights and other intangible investments	005		689	689	
012	3. Goodwill	006				
016 and 015	4. Advance payments for intangible investments and intangible investments in progress	007				
	II. PLANTS, PROPERTY, EQUIPMENT, BIOLOGICAL ASSETS (009+010+011+015)	008		12.260	12.837	
020 and 022	1. Land and facilities	009				
023	2. Plants and equipment	010		12.172	12.749	
	3. Other built-in equipment, tools and equipment (012+013+014)	011		88	88	
023	3.1. Investment real estate	012				
021 and 025	3.2. Biological assets	013				
026 and 029	3.3. Other unsaid material non-current assets	014		88	88	
028 and 027	4. Advance payments for real estate, plants, equipment and biological assets and real estate, plants and biological assets in progress	015				
	III. LONG-TERM FINANCIAL PLACEMENTS AND LONG-TERM RECEIVABLES (017 to 023)	016				
030, 039(part)	1. Equity interest in subsidiary companies equity	017				
033(part), 039(part)	2. Long term credits to parent companies and subsidiaries	018				
031(part), 032(part), 039(part)	3. Equity interests in legal entities (except for subsidiaries)	019				
033(part), 039(part)	4. Long-term credits to legal entities that have an equity interest (except for subsidiaries)	020				
031(part), 032(part)	5. Equity interests valued by the participation method	021				
032(part), 034, 035, 036, 039(part)	6. Long- term financial investments (granted credits and securities)	022				
038, 039(part)	7. Other long-term financial placements and receivables	023				
288	C. DEFERRED TAX ASSETS	024				
	D. CURRENT ASSETS (026+031+039+043+044)	025		71.016	90.824	
	I. INVENTORIES (027 do 030)	026				
10	1. Material inventories (material for development, spare parts, minor inventories and car tires)	027				
11	2. Work in progress	028				
12 and 13	3. Finished products and goods	029				
15	4. Advance payments provided	030				
	II. SHORT-TERM RECEIVABLES(032 to 035)	031				
202, 203, 209(part)	1. Trade receivables	032				
200, 209(part)	2. Parent and subsidiary companies receivables	033				
201, 209(part)	3. Other related entities receivables	034				
	4. Other receivables	035				
223	4.1. Receivables for overpaid income tax	036				
27	4.2. Receivables on the basis of value added tax	037				
21, 22 except for 223	4.3. Other unsaid receivables	038				
	III. SHORT-TERM FINANCIAL PLACEMENTS (040 to 042)	039		1.000		
236(part)	1. Equity interest of subsidiaries intended for trade	040				
227	2. Repurchased own shares and equity interests	041				
23 without 236(part) and 237	3. Other short-term financial placements	042		1.000		
24	IV. CASH AND CASH EQUIVALENTS	043		70.016	90.824	
04	V. NON-CURRENT ASSETS HELD FOR SALE AND ASSETS FROM DISCONTINUED OPERATIONS	044				
28 except for 288	E. PREPAYMENTS - ACCRUED INCOME	045				
	F. TOTAL ASSETS (001+002+024+025+045)	046		83.965	104.350	

Group of invoices, invoice	POSITION	No.	Note no.	A M O U N T		
				Current year	Previous year	
					The end state 31.12.2021	Initial state 01.01.2021
	LIABILITIES					
	A. EQUITY (102+103+104+105+111+116)	101				
30	I. CORE CAPITAL (SHARE CAPITAL)	102				
31	II. UNPAID SUBSCRIBED CAPITAL	103				
320	III.SHARE PREMIUM (CAPITAL RESERVES)	104				
	IV. Reserves (106+107+108+109)	105				
321	1. Legal reserves	106				
322(part)	2. Statutory reserves	107				
322(part)	3.Other reserves	108				
330 and credit: 331, 332, 333, 334, 335, 336 and 337	4.Positive revaluation reserves and unrealized gains on financial assets and other components of the remaining comprehensive result	109				
debit: 331, 332, 333, 334, 335, 336 and 337	5.Negative revaluation reserves and unrealized losses on financial assets and other components of the remaining comprehensive result	110				
	V. RETAINED PROFIT OR LOSS	111				
340	1. Retained profit of previous years	112				
341	2.Retained profit of the current year	113				
350	3. Loss of previous years	114				
351	4. Loss of the current year	115				
	VI. EQUITY INTEREST NOT SECURING CONTROL	116				
	B. LONG-TERM RESERVES AND LIABILITIES (118+122)	117				
	I. LONG-TERM RESERVES (119 to 121)	118				
404(part)	1. Reserves for remunerations and other benefits of employees	119				
400(part)	2. Reserves for expenses in warranty period	120				
40 without 400 and 404	3. Other long-term reserves	121				
41	II. LONG-TERM LIABILITIES (123+124)	122				
414, 415	1. Long-term credits	123				
41 without 414 and 415	2. Other long-term liabilities	124				
498	C. DEFERRED TAX LIABILITIES	125				
495(part)	D. LONG-TERM DEFERRED INCOME AND DONATIONS RECEIVED	126		83.763	104.133	
	E. SHORT-TERM RESERVES AND LIABILITIES	127		202	217	
467	I. SHORT-TERM RESERVES	128				
	II. SHORT-TERM LIABILITIES (130-137)	129		202	217	
422(part), 423(part), 424(part), 425(part), 426 and 429(part)	1. Liabilities on the basis of credits and loans by non-credit institutions	130				
422(part), 423(part), 424(part), 425(part) and 429(part)	2. Reserves on the basis of credit institutions	131				
430	3. Advance payments, deposits and down payments	132				
433, 434, 440-449	4. Liabilities for suppliers	133		205	205	
439(part)	5. Liabilities for bills of exchange	134				
420 and 431	6. Liabilities for parent companies and related legal entities	135				
421 and 432	7. Liabilities for other related entities	136				
	8. Other liabilities from operations and other short-term liabilities (138 to 142)	137		(3)	12	
439(part)	8.1. Other liabilities from operations	138				
45 and 46	8.2. Other short-term liabilities	139		(3)	12	
47, 48 without 481	8.3. Liabilities on the basis of VAT and other public revenue	140				
481	8.4. Liabilities on the basis of income tax	141				
427	8.5.Liabilities on the basis of assets intended for sale and assets of suspended operating	142				
490, 491, 494, 495(part), 496, 497 and 499	F. ACCRUED COST AND DEFERRED INCOME	143				
	G. TOTAL LIABILITIES (101+117+125+126+127+143)	144		83.965	104.350	