

## Balance Sheet

31.12.2020

- EUR -

Group of invoices, invoice	POSITION	No.	Note no.	AMOUNT		
				Current year	Previous year	
					The end state 31.12.2019	Initial state 01.01.2019
	<b>ASSETS</b>					
00	<b>A. SUBSCRIBED CAPITAL UNPAID</b>	001				
	<b>B. FIXED ASSETS (003+008+016)</b>	002		4,705	4,466	4,563
01	I. INTANGIBLE INVESTMENTS	003				
010	1. Development investments	004				
011 and 014	2. Concessions, patents, licenses and similar rights and other intangible investments	005				
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		2,705	2,466	2,563
020 and 022	1. Land and facilities	009				
023	2. Plants and equipment	010		2,705	2,466	2,563
	3. Other built-in equipment, tools and equipment (012+013+014)	011				
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				
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		2,000	2,000	2,000
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		2,000	2,000	2,000
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	<b>C. DEFERRED TAX ASSETS</b>	024				
	<b>D. CURRENT ASSETS (026+031+039+043+044)</b>	025		82,362	91,025	143,888
	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		1,241	3,186	926
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		1,241	3,186	926
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		1,241	3,186	926
	III. SHORT-TERM FINANCIAL PLACEMENTS (040 to 042)	039		5,100	5,100	5,100
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		5,100	5,100	5,100
24	IV. CASH AND CASH EQUIVALENTS	043		76,021	82,739	137,862
04	V. NON-CURRENT ASSETS HELD FOR SALE AND ASSETS FROM DISCONTINUED OPERATIONS	044				
28 except for 288	<b>E. PREPAYMENTS - ACCRUED INCOME</b>	045				
	<b>F. TOTAL ASSETS (001+002+024+025+045)</b>	046		87,067	95,491	148,451

Group of invoices, invoice	POSITION	No.	Note no.	A M O U N T		
				Current year	Previous year	
					The end state 31.12.2019	Initial state 01.01.2019
	<b>LIABILITIES</b>					
	<b>A. EQUITY (102+103+104+105+111+116)</b>	101		3,545	3,540	3,614
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		3,545	3,540	3,614
340	1. Retained profit of previous years	112		3,540	3,709	3,614
341	2.Retained profit of the current year	113		5		
350	3. Loss of previous years	114			95	
351	4. Loss of the current year	115			74	
	VI. EQUITY INTEREST NOT SECURING CONTROL	116				
	<b>B. LONG-TERM RESERVES AND LIABILITIES (118+122)</b>	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	<b>C. DEFERRED TAX LIABILITIES</b>	125				
495(part)	<b>D. LONG-TERM DEFERRED INCOME AND DONATIONS RECEIVED</b>	126				
	<b>E. SHORT-TERM RESERVES AND LIABILITIES</b>	127		3,286	4,920	8,444
467	I. SHORT-TERM RESERVES	128				
	II. SHORT-TERM LIABILITIES (130-137)	129		3,286	4,920	8,444
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		3,284	4,927	8,347
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		2	(7)	97
439(part)	8.1. Other liabilities from operations	138				
45 and 46	8.2. Other short-term liabilities	139				
47, 48 without 481	8.3. Liabilities on the basis of VAT and other public revenue	140		2	(7)	97
481	8.4. Liabilities on the basis of income tax	141				
427	8.5.Liabiities on the basis of assets intended for sale and assets of suspended operating	142				
490, 491, 494, 495(part), 496, 497 and 499	<b>F. ACCRUED COST AND DEFERRED INCOME</b>	143		80,236	87,031	136,393
	<b>G. TOTAL LIABILITIES (101+117+125+126+127+143)</b>	144		87,067	95,491	148,451

Company name: **CENTAR ZA DEMOKRATIJU I LJUDSKA PRAVA**City: **Podgorica**Identification No **02264170**

Business code:

**Profit and Loss Statement**for the period **01.01.2020** to **31.12.2020**

- EUR -

Group of invoices, invoice	POSITION	No.	Note no.	AMOUNT	
				Current year	Previous year
60 and 61	<b>1. Sales revenue</b>	201			
630 and 631	<b>2. Change in inventories value of developed products and work in progress</b>	202			
62	<b>3. Revenue of activating output and goods</b>	203			
	<b>4. Other income from operating (205-207)</b>	204		287,210	279,815
64 and 65	a) Other income from regular operating	205		287,210	279,815
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			
	<b>5. Expenses of operations (209+210)</b>	208		92,297	100,141
50 and 51	a)Purchase price of the sold goods and material expenses	209		1,911	1,977
53, 54 and 55	b) Other operating expenses (depreciation, reservations and other operational expenses)	210		90,386	98,164
	<b>6. Expenses intended for wages, wage allowances and other personal expenses</b>	211		187,236	179,085
52(part)	a)Net expenses of wages, wage allowances and personal expenses	212		161,717	144,675
	b)Tax expenses and contributions (214 to 126)	213		25,519	34,410
52(part)	1/ Tax expenses	214		12,356	12,193
52(part)	2/ Contribution expenses for pensions	215		8,917	10,904
52(part)	3/ Contributions expenses	216		4,246	11,313
	<b>7/ Expenses on the basis of value adjustment of property (except financial)</b>	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	<b>8. Other expenses from operations</b>	220			113
	<b>I. Operating result (201+202+203=204-208-211-217-220)</b>	221		7,677	476
	<b>9. Revenue on the basis of equity interest (223-225)</b>	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			
	<b>10. Revenue from other financial investments and loans (interest, exchange rate differences and effects of contractual protection)</b>	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			
	<b>11. Other revenue on the basis of interest, exchange rate and effects of contractual protection</b>	230		154	153
660(part)	a) Financial revenue on the basis of ongoing receivables from parent companies and subsidiaries	231		154	153
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			

Group of invoices, invoice	POSITION	No.	Note no.	AMOUNT	
				Current year	Previous year
	<b>12. Value adjustment of short-term financial assets and financial investments which are parts of current assets (235-236)</b>	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			
	<b>13. Expenses on the basis of interest, exchange rate differences and other effects of contractual protection (238-240)</b>	237		7,826	702
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		7,826	702
	<b>Operating result (222+226+230=234-237)</b>	241		(7,672)	(549)
	<b>II. Financial result (222+226+230+234+237)</b>	242		5	(73)
690-590	<b>III. Result from regular operations before taxation (221+241)</b>	243			
	<b>IV. Net result of suspended operations</b>	244		5	(73)
	<b>V. Result before taxation (242+247)</b>	245			
721	1. Current income tax	246			
722	2. Deferred tax expenses or quarter revenue	247			
	<b>15. Gain or loss after taxation (244-245)</b>	248		5	(73)
	<b>VI. Gross result of other segments of result/related to equity/ (250 to 257)</b>	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			
	<b>VII. Deferred tax expenses or quarter revenue in relation to other segments of results/related to equity</b>	258			
	<b>VIII. Net result of other segments of result/ related to equity/ (249-258)</b>	259			
	<b>VIII. Net comprehensive result (248-259)</b>	260		5	(73)
	<b>X. WAGE - EARNINGS PER SHARE</b>	261			
	1. Basic wage - earnings per share	262			
	2. Reduced (split) wage per share	263			
	<b>XI. Net result belonging to owners of the parent legal entity</b>	264			
	<b>XII. Net result belonging to the interests not securing control</b>	265			