

For legal entities leading bookkeeping according  
to account plan for economic-business companies

4 2 1 8 1 9 2 5 5 0 0 0 9

ID number for direct taxes

2 1 8 1 9 2 5 5 0 0 0 9

ID number for indirect taxes

9 0 0 0 0

Activity code according to KD BiH 2006

3 6 0 0

Activity code according to KD BiH 2010

0 9 8

Municipality code:

Name of the legal entity: JKP "VISOKO" Ltd

Activity: Utility

Seat and address of the legal entity: ##

Transaction accounts (name of the bank and account number):

Sparkasse bank  
(Bank)  
1 9 9 0 4 7 0 0 0 4 0 0 3 1 4 1

Intesa Sanpaolo banka  
(Bank)  
1 5 4 2 6 0 2 0 0 9 5 2 5 0 2 7

Unicredit banka  
(Bank)  
3 3 8 9 0 0 2 2 0 8 3 0 4 1 4 4

## BALANCE SHEET as of 30.06. 2018

u KM

Account group or Account	POSITION	Note	AOP mark	AMOUNT Current year			AMOUNT Previous year (net)
				GROSS	Value adjustment	NET (5-6)	
1	2	3	4	5	6	7	8
	<b>ASSETS</b>						
	<b>A. FIXED ASSETS AND LONG-TERM PLACEMENTS</b> (002+008+014+015+020+021+030+033)	2.1.	001	<b>10.446.054</b>	<b>5.513.769</b>	<b>4.932.285</b>	<b>2.706.113</b>
01	<b>I. Intangible assets (003 to 007)</b>		002	<b>4.404.822</b>	<b>3.411.900</b>	<b>992.922</b>	<b>1.025.413</b>
010	1. Capitalized investments in the development	-	003				
011	2. Concessions, patents and other rights	-	004	4.387.402	3.405.040	982.362	1.019.334
012	3. Goodwil	-	005				
013, 014	4. Other intangible assets	-	006	17.420	6.860	10.560	6.079
015, 017	5. Advance payments and intangible assets in preparation	-	007				
02	<b>II. Property, plants and equipment (009 to 013)</b>		008	<b>6.016.084</b>	<b>2.101.869</b>	<b>3.914.215</b>	<b>1.655.552</b>
020	1. Land	-	009	36.169		36.169	36.169
021	2. Construction objects	-	010	790.420	282.671	507.749	514.841
022 do 024	3. Plants and equipment	-	011	2.313.956	1.819.198	494.758	362.852
026	4. Residential buildings and apartments	-	012				
025, 027	5. Advance payments and property, plants and equipment in preparation	21.1.	013	2.875.539		2.875.539	741.690
03	<b>III. Investment property</b>		014				
04	<b>III. Biological assets (016 to 019)</b>		015				
040	1. Forests	-	016				
041	2. Perennial plantings	-	017				
042	3. Basic herd	-	018				
045, 047	4. Advance payments and biological assets in preparation	-	019				
05	<b>V. Other (specific) fixed tangible assets</b>		020				
06	<b>VI. Long-term financial placements (022 to 029)</b>		021	<b>25.148</b>	-	<b>25.148</b>	<b>25.148</b>
060	1. Share in equity of affiliated legal entities	-	022				
061	2. Share in equity of other legal entities	-	023				

1	2	3	4	5	6	7	8
062	3. Long-term loans granted to affiliated legal entities	-	024				
063	4. Long-term loans granted in the country	-	025				
064	5. Long-term loans granted abroad	-	026				
065	6. Financial assets available for sale	-	027				
066	7. Financial assets held to payment date	-	028	25.148		25.148	25.148

068	8. Other long-term financial placements	-	029				
07	<b>VII. Other long-term receivables (031+032)</b>		030				
070	1. Receivables from affiliated legal entities	-	031				
071 do 078	2. Other long-term receivables	-	032				
091, 098	<b>VIII. Long-term demarcations</b>	2.2.7.	033				
090	<b>B) DEFERRED TAX ASSETS</b>		034				
	<b>C. CURRENT ASSETS (036+043)</b>		035	<b>4.124.113</b>	<b>2.580.478</b>	<b>1.543.635</b>	<b>1.489.178</b>
10 do 15	<b>I. Inventory and assets intended for sale (037 to 042)</b>	2.2.4.	036	<b>433.574</b>	<b>46.679</b>	<b>386.895</b>	<b>384.796</b>
10	1. Raw materials, material, spare parts and small inventory	22.2.	037	432.365	46.679	385.686	383.060
11	2. Ongoing production, intermediate goods and uncompleted	-	038				
12	3. Finished products	-	039				
13	4. Goods	-	040	1.209		1.209	1.736
14	5. Fixed assets intended for sale and discontinued operations	-	041				
15	6. Advance given	-	042				
	<b>II. Cash, short-term receivables and short-term placements (044+047+053+061+062)</b>		043	<b>3.690.539</b>	<b>2.533.799</b>	<b>1.156.740</b>	<b>1.104.382</b>
20	1. Cash and cash equivalents (045+046)	2.2.6.	044	151.913		151.913	122.357
20 bez 207	a) Cash		045	151.913		151.913	122.357
207	b) Cash equivalents		046				
21, 22, 23	<b>2. Short-term receivables (048 to 052)</b>	2.2.5.	047	<b>3.417.824</b>	<b>2.533.799</b>	<b>884.025</b>	<b>879.325</b>
210	a) Customers - affiliated legal entities	-	048				
211	b) Customers in the country	22.1.	049	3.306.402	2.533.799	772.603	853.316
212	c) Customers abroad	-	050				
22	d) Receivables from specific operations	-	051				
23	e) Other short-term receivables	-	052	111.422		111.422	26.009
24	<b>3. Short-term financial placements (054 to 060)</b>	2.2.5.	053				
240	a) Short-term loans to affiliated legal entities	-	054				
241	b) Short-term loans granted in the country	-	055				
242	c) Short-term loans granted abroad	-	056				
243, 244	d) Short-term part of long-term placements	-	057				
245	e) Financial assets intended for sale	-	058				
246	f) Other financial assets at fair value	-	059				
248	g) Other short-term placements	-	060				
27	<b>4. Receivables for VAT</b>	-	061	<b>115.892</b>		<b>115.892</b>	88.251
28 bez 288	<b>5. Accruals and prepayments</b>	2.2.7.	062	<b>4.910</b>		<b>4.910</b>	14.449
288	<b>D) DEFERRED TAX ASSETS</b>		063				
290	<b>E) LOSS ABOVE THE EQUITY VALUE</b>		064				
	<b>BUSINESS ASSETS (001+034+035+063+064)</b>		065	<b>14.570.167</b>	<b>8.094.247</b>	<b>6.475.920</b>	<b>4.195.291</b>
88	Off balance sheet assets		066			167.500	167.500
	<b>Total assets (065+066)</b>		067	<b>14.570.167</b>	<b>8.094.247</b>	<b>6.475.920</b>	<b>4.362.791</b>

Account group or Account	POSITION	Note	AOP	AMOUNT	
				AMOUNT Current year	Previous year (net)
1	2	3	4	5	6
	<b>LIABILITIES (EQUITY AND LIABILITIES)</b>				
	<b>A. EQUITY (102-109+110+111+114+115-116+117-122-127)</b>	2.3.	101	<b>1.359.010</b>	<b>1.356.707</b>
30	<b>I. Registered capital (103 to 108)</b>		102	<b>2.000</b>	<b>2.000</b>
300	1. Share capital		103		
302	2. Share of members of company with limited liability		104		
303	3. Cooperative shares		105		
304	4. Investments		106		

305	5. State capital		107	2.000	2.000
309	6. Other registered capital		108		
31	<b>II. Subscribed capital unpaid</b>		109		
320	<b>III. Share premium</b>		110		
	<b>IV. Reserves (112+113)</b>		111	<b>1.263.500</b>	<b>1.263.500</b>
321	1. Legal reserves		112		
322	2. Statutory reserves		113	1.263.500	1.263.500
dio 33	<b>V. Revaluation reserves</b>		114		
dio 33	<b>VI. Unrealized profits</b>		115		
dio 33	<b>VII. Unrealized losses</b>		116		
34	<b>VIII. Unallocated profit (118 to 121)</b>		117	<b>93.510</b>	<b>91.207</b>
340	1. Unallocated profit from previous years		118	91.207	50.488
341	2. Unallocated profit from the reporting year		119	2.303	40.719
342	3. Unallocated expenditure surplus from previous years		120		
343	4. Unallocated expenditure surplus from the reporting year		121		
35	<b>IX. Loss to the equity value (123 to 126)</b>		122		
350	1. Loss from previous years		123		
351	2. Loss from the reporting year		124		
352	3. Uncovered expenditure surplus from previous years		125		
353	4. Uncovered expenditure surplus from the reporting year		126		
360	<b>X. Repurchased own shares and shares</b>		127		
dio 40	<b>B) LONG-TERM PROVISIONS (129+130)</b>		128	<b>1.057.459</b>	<b>1.019.334</b>
dio 40	1. Long-term provisions for expenditures and risks		129		
dio 40	2. Long-term demarcations		130	1.057.459	1.019.334
	<b>C) LONG-TERM LIABILITIES (132 to 138)</b>		131	<b>1.831.043</b>	
410	1. Liabilities not convertible in equity	-	132		
411	2. Liabilities to affiliated legal entities	-	133		
412	3. Liabilities for long-term securities	-	134		
413, 414	4. Long-term loans	2.4.1.	135	1.831.043	
415, 416	5. Long-term liabilities under the financial leasing	-	136		

1	2	3	4	5	6
417	6. Long-term liabilities at fair values through income and loss account	-	137		
419	7. Other long-term liabilities	-	138		
408	<b>D) DEFERRED TAX LIABILITIES</b>		139		
	<b>E) SHORT-TERM LIABILITIES (141+149+155+156+160+161+162+163)</b>		140	<b>1.708.721</b>	<b>1.395.638</b>
42	<b>I. Short-term financial liabilities (142 to 148)</b>		141		
420	1. Liabilities to affiliated legal entities	-	142		
421	2. Liabilities for short-term securities	-	143		
422	3. Short-term loans taken in the country	-	144		
423	4. Short-term loans taken abroad	-	145		
424, 425	5. Short-term part of long-term liabilities	-	146		
427	6. Short-term liabilities under the fair values through income and loss account	-	147		
429	7. Other short-term liabilities	-	148		
43	<b>II. Operational liabilities (150 to 154)</b>		149	<b>1.393.394</b>	<b>1.069.821</b>
430	1. Received advance payments, deposits and bails	-	150	41.998	41.998
431	2. Suppliers - affiliated legal entities	-	151		
432	3. Suppliers in the country	2.4.2.	152	1.351.396	1.027.823
433	4. Suppliers abroad	-	153		

439	5. Other operational liabilities	-	154		
44	<b>III. Liabilities from specific operations</b>	-	155		
45	<b>IV. Liabilities for salaries, reimbursements and other employee benefits (157 to 159)</b>		156	<b>109.579</b>	<b>120.441</b>
450 do 452	1. Liabilities for salaries and salary reimbursements	2.4.4.	157	107.430	100.684
453 do 455	2. Liabilities for reimbursable salary reimbursements	-	158	2.149	1.530
456 do 458	3. Liabilities for other employee benefits	-	159		18.227
46	<b>V. Other liabilities</b>	-	160	<b>19.184</b>	<b>22.133</b>
47	<b>VI. Liabilities for VAT</b>	-	161	<b>45.489</b>	<b>19.957</b>
48 bez 481	<b>VII. Liabilities for other taxes and duties</b>	2.4.3.	162	<b>141.075</b>	<b>161.501</b>
481	<b>VIII. Liabilities for income tax</b>	-	163		<b>1.785</b>
49 bez 495	<b>F) ACCRUALS AND DEFERRED INCOME</b>		164	<b>519.687</b>	<b>423.612</b>
495	<b>G) DEFERRED TAX LIABILITIES</b>		165		
	<b>BUSINESS LIABILITIES (101+128+131+139+140+164+165)</b>		166	<b>6.475.920</b>	<b>4.195.291</b>
89	Off balance sheet liabilities		167		167.500
	<b>Total liabilities (166+167)</b>		168	<b>6.475.920</b>	<b>4.362.791</b>

CERTIFIED ACCOUNTANT:

*Melisa Plivčić (signed)*

Licence No. 2993/5  
Phone: 032/733-423

M.P.

M A N A G E R

*Dr.sci. Hasan Prelić*

4 2 1 8 1 9 2 5 5 0 0 0 9

Identification number for direct taxes

2 1 8 1 9 2 5 5 0 0 0 9

Identifikacion number for indirect taxes

9 0 0 0 0

Activity code according to KD BiH 2006

3 6 0 0

Activity code according to KD BiH 2010

0 9 8

Municipality code

**JKP "VISOKO" Ltd**

(Name of the legal entity)

UTILITY

(Activity)

#

(Seat and address of the legal entity)

Transaction accounts (name of the bank and account number):

*Sparkasse bank*

(Bank)

1 9 9 0 4 7 0 0 0 4 0 0 3 1 4 1

*Intesa Sanpaolo banka*

(Bank)

1 5 4 2 6 0 2 0 0 9 5 2 5 0 2 7

*Unicredit banka*

(Bank)

3 3 8 9 0 0 2 2 0 8 3 0 4 1 4 4

For legal entities leading bookkeeping according  
to account plan for economic companies**INCOME STATEMENT**

for period 30.06. 2018

- u KM

Account group or Account	POSITION (ITEM)	Note	AOP mark	AMOUNT	
				Current year	Previous year
1	2	3	4	5	6
	<b>I. INCOME OR LOSS OF THE PERIOD</b>				
	BUSINESS REVENUES OR EXPENSES				
	<b>BUSINESS REVENUES (202+206+210+211)</b>	11.	<b>201</b>	<b>1.513.993</b>	<b>1.235.295</b>
60	1. Revenues from selling goods (203 to 205)		202	610	790
600	a) Revenues from sales of goods to affiliated legal entities	-	203		
601	b) Revenues from sales of goods on domestic market	-	204	610	790
602	c) Revenues from sales of goods on foreign market	-	205		
61	2. Revenues from sales of own goods and services (207 to 209)		206	1.429.239	1.142.529
610	a) Revenues from sales of own goods and services to affiliated legal entities	-	207		
611	b) Revenues from sales of own goods and services on domestic market	-	208	1.429.239	1.142.529
612	c) Revenues from sales of own goods and services on foreign market	-	209		
62	3. Revenues from activation or consumption of goods and effects	-	210		
65	4. Other business revenues	-	211	84.144	91.976
	<b>Business expenses (213+214+215+219+220+221+222-223+224)</b>		<b>212</b>	<b>1.426.090</b>	<b>1.219.999</b>
50	1. Acquisition value of sold goods	-	213	527	682
51	2. Tangible expenses	-	214	283.039	233.214
52	3. Expenses for salaries and other personal receivings (216 to 218)		215	873.073	775.721
520, 521	a) Expenses for salaries and salary remunerations to employees	-	216	712.514	649.715
523, 524	b) Expenses for other receivings, remunerations and rights of employees	-	217	129.923	111.925
527, 529	c) Expenses for remunerations to other natural persons	-	218	30.636	14.081
53	4. Expenses of production services	-	219	65.244	28.795
540 do 542	5. Depreciation	-	220	106.819	81.845
543 do 549	6. Provision expenses	-	221		
55	7. Intangible expenses	-	222	97.388	99.742
poveć. 11 i 12, ili 595	Increasing the value of own goods and services in stock	-	223		
smanj. 11 i 12, ili 596	Decreasing the value of own goods and services in stock	-	224		
	<b>Income from business activities (201-212)</b>		<b>225</b>	<b>87.903</b>	<b>15.296</b>
	<b>Loss from business activities (212-201)</b>		<b>226</b>		
	FINANCIAL REVENUES AND EXPENDITURES				
<b>66</b>	<b>Financial revenues (228 to 233)</b>		<b>227</b>	<b>5.025</b>	<b>3.708</b>
660	1. Financial revenues from affiliated legal entities	-	228		629
661	2. Interest revenues	-	229	5.025	3.079
662	3. Foreign exchange gains	-	230		

663	4. Revenues from currency clause	-	231		
-----	----------------------------------	---	-----	--	--

1	2	3	4	5	6
664	5. Revenues from participation in profits of joint ventures	-	232		
669	6. Other financial revenues	-	233		
56	<b>Financial expenses (235 to 239)</b>		234	<b>4.245</b>	<b>6</b>
560	1. Financial expenses from relations with affiliated legal entities	-	235		
561	2. Interest expenses	-	236	4.245	6
562	3. Foreign exchange differences	-	237		
563	4. Revenues from the basis of currency clause	-	238		
569	5. Other financial expenses	-	239		
	<b>Income from financial activity (227-234)</b>		240	<b>780</b>	<b>3.702</b>
	<b>Loss from financial activity (234-227)</b>		241		
	<b>Regular activity income (225-226+240-241)&gt;0</b>		242	<b>88.683</b>	<b>18.998</b>
	<b>Regular activity loss (225-226+240-241)&lt;0</b>		243		
	OTHER REVENUES AND EXPENSES				
67 bez 673	<b>Other revenues and profits</b> except on basis of fixed assets intended for sale and discontinued operations (245 to 253)		244	<b>67.288</b>	<b>164.129</b>
670	1. Profits from sale of fixed assets	-	245		
671	2. Profits from sale of investment property	-	246		
672	3. Profits from sale of biological assets	-	247		
674	4. Profits from sale of share in capital and securities	-	248		
675	5. Profits from sale of materials	-	249		33.634
676	6. Surpluses	-	250		
677	7. Charged written off receivables	-	251	67.238	112.808
678	8. Profits on basis of contracted risk protection	-	252		
679	9. Liabilities write off, repealed provisions and other profits	-	253	50	17.687
57 bez 573	<b>Other expenses and losses</b> except on basis of fixed assets intended for sale and discontinued operations (255 to 263)		254	<b>150.601</b>	<b>177.941</b>
570	1. Losses from sale and scraping of fixed assets	-	255		
571	2. Losses from sale and scraping of investment properties	-	256		
572	3. Losses from sale and scraping of biological assets	-	257		
574	4. Losses from sale of share in capital and securities	-	258		
575	5. Losses from sale of materials	-	259		
576	6. Deficits	-	260		
577	7. Expenses on basis of contracted risk protection	-	261		
578	8. Expenses on basis of value adjustment and receivables write off	-	262	137.404	176.590
579	9. Expenses and losses on inventory and other expenses	-	263	13.197	1.351
	<b>Income on basis of other revenues and expenses (244-254)</b>		264		
	<b>Loss on basis of other revenues and expenses (254-244)</b>		265	<b>83.313</b>	<b>13.812</b>
	REVENUES AND EXPENSES FROM VALUE ADJUSTMENT OF ASSETS ( except fixed assets intended for sale and assets of discontinued opera				
68 bez 688	<b>Revenues on basis of value adjustment of assets (267 to 275)</b>		266		
680	1. Revenues from value adjustment of intangible assets	-	267		
681	2. Revenues from value adjustment of tangible fixed assets	-	268		
682	3. Revenues from value adjustment of investment property for which dep	-	269		
683	4. Revenues from value adjustment of biological assets for which deprecia	-	270		
684	5. Revenues from value adjustment of long-term financial placements and financial assets available for sale	-	271		
685	6. Revenues from value adjustment of inventory	-	272		
686	7. Revenues from value adjustment of short-term financial placements	-	273		

687	8. Revenues from value adjustment of equity (negative goodwill)	-	274		
689	9. Revenues from value adjustment of other assets	-	275		

1	2	3	4	5	6
58 bez 588	<b>Expenses on basis of value adjustment of assets (277 to 284)</b>		276		
580	1. Value impairment of intangible assets	-	277		
581	2. Value impairment of tangible fixed assets	-	278		
582	3. Value impairment of depreciable investment properties	-	279		
583	4. Value impairment of depreciable biological assets	-	280		
584	5. Value impairment of long-term financial placements and financial asset available for sale	-	281		
585	6. Value impairment of inventory	-	282		
586	7. Value impairment of short-term financial placements	-	283		
589	8. Value impairment of other assets	-	284		
dio 64	<b>Increasing the value of specific fixed assets (286 to 288)</b>		285		
640	Increasing the value of non depreciable investment properties	-	286		
641	Increasing the value of non depreciable biological assets	-	287		
642	Increasing the value of other non depreciable assets	-	288		
dio 64	<b>Decreasing the value of specific fixed assets (290 to 292)</b>		289		
643	Decreasing the value of non depreciable investment properties	-	290		
644	Decreasing the value of non depreciable biological assets	-	291		
645	Decreasing the value of other non depreciable assets	-	292		
	<b>Income from value adjustment (266-276+285-289)&gt;0</b>		293		
	<b>Loss from value adjustment (266-276+285-289)&lt;0</b>		294		
690, 691	Revenues from change of accounting policies and correction of insignificant errors from previous periods		295	829	
590, 591	Expenses from change of accounting policies and correction of insignificant errors from previous periods		296	3.896	144
	<b>INCOME OR LOSS FROM CONTINUED OPERATIONS</b>				
	<b>Income before tax from continued operations (242-243+264-265+293-294+295-296)&gt;0</b>		297	<b>2.303</b>	<b>5.042</b>
	<b>Loss before tax from continued operations (242-243+264-265+293-294+295-296)&lt;0</b>		298		
	<b>INCOME TAX FROM CONTINUED OPERATIONS</b>				
dio 721	Tax expenses of the period		299		
dio 722	Deferred tax expenses of the period		300		
dio 723	Deferred tax revenues of the period		301		
	<b>NET INCOME OR LOSS FROM CONTINUED OPERATIONS</b>				
	<b>Net income from continued operations (297-298-299-300+301)&gt;0</b>		302	<b>2.303</b>	<b>5.042</b>
	<b>Net loss from continued operations (297-298-299-300+301)&lt;0</b>		303		
	<b>INCOME OR LOSS FROM DISCONTINUED OPERATIONS</b>				
673 i 688	Revenues and profits on basis of sale and value adjustment of assets intended for sale and discontinued operations		304		
573 i 588	Expenses and losses on basis of sale and value adjustment of assets intended for sale and discontinued operations		305		
	<b>Income from discontinued operations (304-305)</b>		306		
	<b>Loss from discontinued operations (305-304)</b>		307		
dio 72	Income tax from discontinued operations		308		
	<b>Net income from discontinued operations (306-307-308)&gt;0</b>		309		
	<b>Net loss from discontinued operations (306-307-308)&lt;0</b>		310		

	NET INCOME OR LOSS OF THE PERIOD				
	<b>Net income of the period (302-303+309-310)&gt;0</b>		311	<b>2.303</b>	<b>5.042</b>
	<b>Net loss of the period (302-303+309-310)&lt;0</b>		312		
723	Interim dividends and other distributions of income during the period		313		

1	2	3	4	5	6
	<b>II. OTHER COMPREHENSIVE INCOME OR LOSS</b>				
	PROFITS DETERMINED DIRECTLY IN EQUITY (315 to 320)		314		
	1. Profits from realization of revalorised reserves of fixed assets		315		
	2. Profits from change in fair value of financial assets available for sale		316		
	3. Profits from translation of financial statements of foreign operations		317		
	4. Actuarial profits by plans of defined receivings		318		
	5. Profits from the effective part of protection of the cash flow		319		
	6. Other unrealized profits and profits determined directly in equity		320		
	<b>LOSSES DETERMINED DIRECTLY IN EQUITY (322 to 326)</b>		321		
	1. Losses from change in fair value of financial assets available for sale		322		
	2. Losses from translation of financial statements of foreign operations		323		
	3. Actuarial losses by plans of defined receivings		324		
	4. Losses from the effective part of protection of the cash flow		325		
	5. Other unrealized losses and losses determined directly in equity		326		
	<b>Other comprehensive income before tax (314-321)</b>		327		
	<b>Other comprehensive loss before tax (321-314)</b>		328		
	Calculated deferred tax to other comprehensive income		329		
	<b>Other comprehensive net income (327-328-329)&gt;0</b>		330		
	<b>Other comprehensive net loss (327-328-329)&lt;0</b>		331		

	<b>Total other comprehensive net income of the period (311-312+330-331)&gt;0</b>		332	<b>2.303</b>	<b>5.042</b>
	<b>Total other comprehensive net loss (311-312+330-331)&lt;0</b>		333		

	Net income/loss of the period according to ownership (311 or 312):		334	2.303	5.042
	a) to the owners of the register		335	2.303	5.042
	b) to the owners of the minority interests		336		
	Total comprehensive net income/loss according to: vlasništvo (332 ili 333)		337	2.303	5.042
	a) to the owners of the register		338	2.303	5.042
	b) to the owners of the minority interests		339		
	Earnings per share:		340		
	a) normal		341		
	b) divided		342		

	Average number of employees:				
	- according to hours of work		343	91	79
	- according to the status at the end of each month		344	91	79

In # \_\_\_\_\_  
On 28.02.2017.godine

Certified accountant  
# \_\_\_\_\_

Licence No. 2993/5  
Phone: 032/733-423

M.P.

Manager  
\_\_\_\_\_  
*Dr.sci. Hasan Prelić*



Identification data:

4 | 2 | 1 | 8 | 1 | 9 | 2 | 5 | 5 | 0 | 0 | 0 | 9 |

Identification number for direct taxes

2 | 1 | 8 | 1 | 9 | 2 | 5 | 5 | 0 | 0 | 0 | 9 |

Identification number for indirect taxes

9 | 0 | 0 | 0 | 0 |

Activity code according to KD BiH 2006

3 | 6 | 0 | 0 |

Activity code according to KD BiH 2010

0 | 9 | 8 |

Municipality code

**JKP "VISOKO" Ltd**

(Name of the legal entity)

UTILITY

(Activity)

##

(Seat and address of the legal entity)

Transaction accounts (bank name and account number)

Sparkasse bank

(Bank)

1 | 9 | 9 | 0 | 4 | 7 | 0 | 0 | 0 | 4 | 0 | 0 | 3 | 1 | 4 | 1 |

Unicredit banka

(Bank)

3 | 3 | 8 | 9 | 0 | 0 | 2 | 2 | 0 | 8 | 3 | 0 | 4 | 1 | 4 | 4 |

Intesa Sanpaolo banka

(Bank)

1 | 5 | 4 | 2 | 6 | 0 | 2 | 0 | 0 | 9 | 5 | 2 | 5 | 0 | 2 | 7 |

For legal entities leading bookkeeping according to account plan for economic companies

## CASH FLOW STATEMENT

DIRECT METHOD for the year 2018, ending with 30.06. 2018

KM

No.	ITEM	Note	AOP Mark	AMOUNT	
				Current year	Previous year
1	2	3		4	5
<b>A.</b>	<b>CASH FLOW FROM BUSINESS ACTIVITIES</b>				
<b>I.</b>	<b>Cash inflow from business activities (302 to 304)</b>		301	<b>2.021.037</b>	<b>1.634.811</b>
1.	Inflow from customers and advance payments received	3.1.1.	302	1.856.950	1.628.877
2.	Inflow from premiums, subventions, grants, etc	3.1.3.	303	159.485	4.224
3.	Other inflow from business activities	-	304	4.602	1.710
<b>II.</b>	<b>Cash outflow from business activities (306 to 310)</b>		305	<b>1.871.863</b>	<b>1.439.239</b>
1.	Outflow on basis of payments to suppliers and advance given	3.2.1.	306	962.934	525.454
2.	employee benefits	3.2.2.	307	760.238	672.743
3.	Outflow from interests paid	-	308	4.245	
4.	Outflow from taxes and other duties	-	309	115.076	137.753
5.	Other outflow from business activities	-	310	29.370	103.289
<b>III.</b>	<b>Net cash inflow from business activities (301-305)</b>		311	<b>149.174</b>	<b>195.572</b>
<b>IV.</b>	<b>Net cash outflow from business activities (305-301)</b>		312		
<b>B.</b>	<b>CASH FLOW FROM INVESTMENT ACTIVITIES</b>				
<b>I.</b>	<b>Cash inflow from investment activities (314 to 319)</b>		313	<b>325.509</b>	
1.	Inflow on basis of short-term financial placements	-	314		
2.	Inflow on basis of sale of stocks and shares	-	315		
3.	Inflow on basis of fixed assets sale	-	316		
4.	Inflow on basis of interests	-	317		
5.	Inflow on basis of dividends and participation in profits	-	318		
6.	Inflow on basis of other long-term financial placements	3.1.2.	319	325.509	
<b>II.</b>	<b>Cash outflow from investment activities (321 to 324)</b>		320		
1.	Outflow on basis of short-term financial placements	-	321		
2.	Outflow on basis of purchase of stocks and shares	-	322		
3.	Outflow on basis of purchase of fixed assets	-	323		
4.	Outflow on basis of other long-term financial placements	-	324		
<b>III.</b>	<b>Net cash inflow from investment activities(313-320)</b>		325	<b>325.509</b>	

IV.	Net cash outflow from investment activities (320-313)		326		
-----	---	--	-----	--	--

  

1	2	3	4	5	
C.	CASH FLOW FROM FINANCIAL ACTIVITIES				
I.	<b>Cash inflow from financial activities (328 to 331)</b>		327		
1.	Inflow on basis of basic equity increase	-	328		
2.	Inflow on basis of long-term credit	-	329		
3.	Inflow on basis of short-term credit	-	330		
4.	Inflow on basis of other long-term and short-term liabilities	-	331		
II.	<b>Cash outflow from financial activities (333 to 338)</b>		332	<b>445.127</b>	<b>206.320</b>
1.	Outflow on basis of purchase of own stocks and shares	-	333		
2.	Outflow on basis of long-term credits	-	334		
3.	Outflow on basis of short-term credits	-	335		
4.	Outflow on basis of financial leasing	-	336		
5.	Outflow on basis of paid-up dividends	-	337		
6.	Outflow on basis of other longterm and short-term liabilities	3.2.3.	338	445.127	206.320
III.	<b>Net cash inflow from financial activities(327-332)</b>		339		
IV.	<b>Net cash outflow from financial activities (332-327)</b>		340	<b>445.127</b>	<b>206.320</b>
D.	TOTAL CASH INFLOW (301+313+327)		341	2.346.546	1.634.811
E.	TOTAL CASH OUTFLOW (305+320+332)		342	2.316.990	1.645.559
F.	NET CASH INFLOW (341-342)		343	29.556	
G.	NET CASH OUTFLOW (342-341)		344		10.748
H.	Cash at the beginning of the reporting period		345	122.357	159.101
I.	Foreign exchange differences on the basis of cash recalculation		346		
J.	Negative exchange differences on basis of cash recalculation		347		
K.	Cash at the end of the reporting period (345+343-344+346-347)		348	151.913	148.353

CERTIFIED ACCOUNTANT

Melisa Plivčić

Licence No. 2993/5

Phone: 032/733-423

M. P.

DIRECTOR

Dr. sci. Hasan Prelić