



Unique
registration
number:
Activity code:
TINⁱ:

Insurance company name:
Registered office:
Insurance class:

INCOME STATEMENT

from _____ to _____

| Group of accounts | | Note | Amount | |
|-------------------|--|------|--------------|---------------|
| | | | Current year | Previous year |
| 1 | 2 | 3 | 4 | 5 |
| | I OPERATING INCOME (1+2) | | | |
| | 1. Income for insurance and coinsurance premiums | | | |
| 750 | 1.1 Written gross insurance premiums | | | |
| 752 | 1.2 Accepted co-insurance premiums | | | |
| 753 | 1.3 Accepted reinsurance premiums and retrocession-based reinsurance premiums | | | |
| 754 | 1.4 Impairment for shares of co-insurers in insurance premiums | | | |
| 755 | 1.5 Impairment for share of reinsurance in insurance premiums and for shares retrocessionaires in insurance premiums | | | |
| 756 | 1.6 Changes in gross unearned premiums (+/-) | | | |
| 757 | 1.7 Changes in unearned premiums for co-insured part (+/-) | | | |
| 758 | 1.8 Changes in unearned premiums for reinsured part (+/-) | | | |
| | 2. Net income from other services | | | |
| 760 | 2.1 Income from services for ancillary insurance services performed | | | |
| 764 | 2.2 Income from cancelled provisions, other than technical provisions | | | |
| 768 | 2.3 Revaluation operating income | | | |
| 769 | 2.4 Income from other services | | | |
| | II OPERATING COSTS | | | |
| | 1.1 Costs for claims | | | |
| 400 | 1.1 Accrued gross claims | | | |
| | 1.2 Costs pertaining to payment of claims ⁱⁱ | | | |
| 402 | 1.3 Deduction for revenues generated from gross recourse receivables | | | |
| 403 | 1.4 Shares in indemnities from assumed co-insurances, reinsurances and retrocessions | | | |
| 404 | 1.5 Deduction for shares of co-insurers, reinsurers and retrocessionaires in claims | | | |
| 405 | 1.6 Changes in gross provisions for incurred reported claims (+/-) | | | |
| 406 | 1.7 Changes in provisions for incurred reported claims for co-insured and reinsured part (+/-) | | | |
| 407 | 1.8 Changes in gross provisions for incurred but not reported claims (+/-) | | | |
| 408 | 1.9 Deduction for shares of co-insurers, reinsurers and retrocessionaires in provisions for incurred but not reported claims | | | |

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|---------------|--|--|--|--|
| 409 | 1.10 Changes in provisions for costs of settlement of claims | | | |
| | 2. Costs for changes in net technical provisions | | | |
| 410, 411 | 2.1 Changes in provisions for bonuses, rebates, and cancellations (+/-) | | | |
| 412, 413, 414 | 2.2 Change in mathematical provisions (+/-) | | | |
| 415 | 2.3 Changes in provisions for risk equalisation (+/-) | | | |
| 416, 417 | 2.4 Changes in provisions for unearned premiums (+/-) | | | |
| 418, 419 | 2.5 Changes in other technical provisions (+/-) | | | |
| | 3. Other costs, contributions and provisions | | | |
| 420 | 3.1 Costs for preventive activities | | | |
| 421 | 3.2 Fire fee | | | |
| 422 | 3.3 Guarantee fund | | | |
| 423 | 3.4 Costs of the supervisory authority | | | |
| 424 | 3.5 Costs for value adjustments of insurance premiums | | | |
| 429 | 3.6 Sundry net insurance costs | | | |
| 460 | 3.7 Provisions for pensions, jubilee awards, and retirement-related severance pays | | | |
| 463 | 3.8 Provisions for onerous (detrimental) contracts | | | |
| 462, 469 | 3.9 Other provisions | | | |
| | III PROFIT / LOSS – GROSS OPERATING RESULT (I-II) | | | |
| | IV INSURANCE RELATED ADMINISTRATIVE COSTS (1-2+3+4+5+6+7-8)ⁱⁱⁱ | | | |
| | 1. Insurance acquisition costs | | | |
| | 2. Changes in accrued costs for insurance acquisition | | | |
| | 3. Amortisation | | | |
| | 4. Labour-related costs | | | |
| | 4.1 Costs of wages, wage compensations, and other earnings of employees | | | |
| | 4.3 Taxes and contributions on paid wages | | | |
| | 4.5 Other labour related costs | | | |
| | 5. Costs for materials | | | |
| | 5.1 Costs for materials for repair and maintenance, write-off of MRO inventory and adjustments | | | |
| | 5.2 Costs for office materials | | | |
| | 5.3. Energy-related costs | | | |
| | 5.4 Other costs for materials | | | |
| | 6. Other costs for services | | | |
| | 6.1 Costs of consulting services (costs under service contracts, copyright contracts, intellectual services- including duties, charged to the company) | | | |
| | 6.2 Rents | | | |
| | 6.3 Costs of payment operations and banking services | | | |
| | 6.4 Insurance premiums | | | |
| | 6.5 Costs of advertising, promotion and business entertainment | | | |
| | 6.6 Costs for other services | | | |
| | 7. Other costs | | | |

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|--|--|--|--|--|
| 706 | 8. Deduction for revenues from reinsurance commission | | | |
| | V PROFIT / LOSS – NET OPERATING RESULT (III-IV) | | | |
| | VI FINANCIAL RESULT FROM INVESTMENTS (3+6) | | | |
| | 1. Income from investment of assets of technical reserves and mathematical reserves | | | |
| 770 | 1.1 Income from interests | | | |
| 771 | 1.2 Increase in fair value when using special rules for accounting of risks | | | |
| 772 | 1.3 Gain on financial assets and financial liabilities | | | |
| 774 | 1.4 Income from dividends and other profit sharing schemes | | | |
| 775 | 1.5 Exchange rate gain | | | |
| 773, 776, 777, 778, 779, 780, 781, 782 | 1.6 Other Income | | | |
| | 2. Expenses for investment of assets of technical reserves and mathematical reserves | | | |
| 730 | 2.1 Expenses for interests | | | |
| 732 | 2.2 Loss on financial assets and financial liabilities | | | |
| 734 | 2.3 Expenses for impairment | | | |
| 735 | 2.4 Exchange rate loss | | | |
| 731, 736, 737, 738, 739 | 2.5 Other financial expenses | | | |
| 740, 741, 742, 743, 744, 745, 746 | 2.6 Expenses resulting from investment of assets of technical reserves and mathematical reserves | | | |
| | 3. Net financial result from investment of assets of technical reserves and mathematical reserves (1-2) | | | |
| | 4. Income from investments not financed from of assets of technical reserves | | | |
| 770 | 4.1 Income from interests | | | |
| 772 | 4.2 Gain on financial assets and financial liabilities | | | |
| 771, 774 | 4.3 Other income from investment | | | |
| 773 | 4.4 Income from dividends and other profit sharing schemes | | | |
| 775, 776, 777, 779 | 4.5 Other financial income | | | |
| 780, 781, 782 | 4.6 Income from investment in investment property | | | |
| 783, 784, 785, 786, 787, 788, 789 | 4.7 Other income | | | |
| | 5. Expenses for investments not financed from of assets of technical reserves | | | |
| 730 | 5.1 Expenses for interests | | | |
| 732 | 5.2 Loss on financial assets and financial liabilities | | | |
| 734 | 5.3 Expenses for impairment | | | |
| 731, 733, 736, 737, 738, 739 | 5.4 Other financial expenses | | | |
| 740, 741, 742, 743, 744 | 5.5 Expenses for amortisation, valuation of property held for investment using the fair value model | | | |
| 745, 746, 747 | 5.6 Expenses for other property | | | |
| 748, 749 | 5.7 Pecuniary fines and indemnities | | | |
| | 6. Net financial results from investments not financed from of assets of technical reserves (4-5) | | | |
| | VII PROFIT/LOSS FROM NORMAL BUSINESS OPERATIONS BEFORE TAXATION (V+VI) | | | |
| | VII Profit tax | | | |
| 820 | 1.1 Profit tax | | | |
| 823 | 1.2 Income (expenses) arising from deferred taxes | | | |
| | IX NET PROFIT/LOSS FOR BUSINESS YEAR (+/-) | | | |

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|---------------------------------|-------------------------------------|--|--|--|
| | X DISTRIBUTION OF NET PROFIT | | | |
| 830, 831, 832, 833, 834, 839 | 1. Distribution of net profit | | | |
| | XI EARNING PER SHARE | | | |

In _____,

Person responsible for
compiling the Statement

Executive Director of the
company

Date:

L.S.

Seal of the CRPS^{iv}

Seal of the Tax Administration

ⁱ TIN – Tax identification number

ⁱⁱ The company is obliged to calculate accrued costs breaking the down into costs pertaining to payment of claims, insurance acquisition costs and other insurance-related administrative costs. In line with calculated accrued costs, such costs are to be entered in line items of the Income Statement.

ⁱⁱⁱ ditto

^{iv} CRPS – Central Registry of the Commercial Court