

**STATEMENT OF FINANCIAL POSITION/BALANCE
SHEET/**

on day 31.12.2024.

Filled in by legal entity	
Registration number: 11010555	Activity code:9499
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Title: NGO "PROGRAM ZA ŽIVOTNU SREDINU-"ENVIRONMENT PROGRAMME"
Address: BAKU BB , PODGORICA, CRNA GORA

Group	Position	Serial number	Note	Current year	Previous year – state at the end	Previous year- initial state
	ASSETS					
00	A. UNPAID REGISTER CAPITAL	001				
	B. FIXED ASSETS (003+008+016)	002		18105	9076	
01	I. INTANGIBLE INVESTMENTS (004 through 007)	003				
010	1. Investments in development	004				
011 and 014	2. Concessions, patents, licenses and similar rights and other intangible assets	005				
012	3. Goodwill	006				
016 and 015	4. Advances for intangible assets and intangible assets in preparation	007				
	II. PROPERTY, PLANTS, EQUIPMENT AND BIOLOGICAL ASSETS (009+010+011+015)	008		18105	9076	
020 and 022	1. Land and buildings	009				
023	2. Plants and equipment	010		18105	9076	
	3. Other installed equipment, tools and equipment (012+013+014)	011				
024	3.1. Investment properties	012				
021 and 025	3.2. Biological assets	013				
026 and 029	3.3. Other unspecified material fixed assets	014				
027 and 028	4. Advances for properties, plants, equipment and biological assets and properties, plants, equipment and biological assets in preparation	015				
	III LONG-TERM FINANCIAL PLACEMENTS AND LONG-TERM RECEIVABLES (017 through 023)	016				

030, 039 (part)	1. Shares in subsidiaries	017				
033 (part), 039 (part)	2. Long-term loans to parent and subsidiary legal entities	018				
031 (part), 032 (part),	3. Participation in equity with legal entities (excluding subsidiaries)	019				
033 (part), 039 (part)	4. Long-term loans to legal entities with the equity participation (excluding subsidiaries)	020				
031 (part), 032 (part)	5. Equity Capital, which are measured at equity	021				
032 (part), 034,0 35,036, 039 (part)	6. Long-term financial investments (loans and securities given)	022				
038,03 9(part)	7. Other long-term financial investments and receivables	023				
288	C. DEFERRED TAX ASSETS	024				
	D. CURRENT ASSETS (026+031+039+043+044)	025		96685	70707	
	I. INVENTORY (027 through 030)	026				
10	1. Inventory of materials (fabrication materials, spare parts, small inventory and car tires)	027				
11	2. Work in production	028				
12 and 13	3. Finished products and goods	029				
15	4. Advances given	030				
	II. SHORT-TERM RECEIVABLES (032 through 035)	031		29	29	
202, 203,209 (part)	1. Receivables from buyers	032				
200,209 (part)	2. Receivables from parent companies and subsidiaries	033				
201,209 (part)	3. Receivables from other related parties	034				
	4. Other receivables (036+037+038)	035		29	29	
223	4.1. Prepaid corporate income tax	036				

27	4.2. Receivable on value added tax	037				
21, 22, except 223	4.3. Other unmentioned recivables	038		29	29	
	III. SHORT-TERM FINANCIAL INVESTMENTS (040 through 042)	039				
236 (part)	1. Share in equity of subsidiaries intended for trading	040				
237	2. Redeemed own shares	041				
23 Exce pt 236 (part) except 237	3. Other short-term financial investments	042				
24	IV. CASH ON ACCOUNTS AND IN CASHIERS OFFICE	043		96656	70678	
04	V. FIXED ASSETS FOR SALE AND ASSETS FROM DISCONTINUED OPERATIONS	044				
28 exce pt 288	E. ACCRUALS	045				
	F. TOTAL ASSETS (001+002+024+025+045)	046		114790	79783	
	A. CAPITAL (102+103+104+105+111+116)	101		114945	79585	
30	I. BASIC CAPITAL	102				
31	II. UNPAID SUBSCRIBED CAPITAL	103				
320	III. EMISSION PREMIUM	104				
	IV. RESERVES (106+107+108+109-110)	105				
321	1. Legal reserves	106				
322 (part)	2. Statutory reserves	107				
322 (part)	3. Other reserves	108				

330 and spending account balance 331, 332, 333, 334, 335, 336 and 337	4. Positive revaluation reserves and unrealized gains based on financial assets and other components of other comprehensive result	109				
debit balance of account 331, 332, 333, 334, 335, 336 and 337	5. Negative revaluation reserves and unrealized losses based on financial assets and other components of other comprehensive result	110				
	VI. RETAINED PROFIT OR LOSS (112+113-114-115)	111		114945	79585	
340	1. Retained earnings from previous years	112		16910	16910	
341	2. Retained earnings of the current year	113		108473	73113	
350	3. Loss of previous years	114		-10438	-10438	
351	4. Current year loss	115				
	VIII. NON-CONTROLLING INTEREST	116				
	B. LONG-TERM PROVISIONS AND LONG-TERM LIABILITIES (118+122)	117				
	I. LONG-TERM PROVISIONS (119 through 121)	118				
404 (part)	1. Provisions for employee benefits and other benefits	119				
400 (part)	2. Provisions for expenses in the warranty period	120				
40, Exce pt 400 and 404	3. Other long-term provisions	121				
41	II. LONG-TERM LIABILITIES (123+124)	122				
414, 415	1. Long-term loans	123				
41 except 414, 415	2. Other long-term liabilities	124				
498	C. DEFERRED TAX LIABILITIES	125				

495 (part)	D. LONG-TERM DEFERRED INCOME AND DONATIONS RECEIVED	126				
	E. SHORT-TERM PROVISIONS AND SHORT-TERM LIABILITIES (128+129)	127		-155	198	
467	I SHORT-TERM PROVISIONS	128				
	II SHORT-TERM LIABILITIES (130 do 137)	129		-155	198	
422 (part) , 423 (part) , 424 (part) , 425 (part), 426 i 429 (part)	1. Liabilities arising from loans and borrowings from persons other than credit institutions	130				
422 (part) , 423 (part) , 424 (part) , 425 (part) and 429 (part)	2. Loan liabilities from credit institutions	131				
430	3. Prepayments, deposits and bails	132				
433, 434, 440- 449	4. Liabilities to suppliers	133		1	1	
439 (part)	5. Liabilities on bills of exchange	134				
420 and 431	6. Liabilities to the parent and subsidiaries entities	135				
421 and 432	7. Liabilities to other related parties	136				
	8. Other operating liabilities and other short-term liabilities (138 through 142)	137		-155	198	
439 (part)	8.1. Other operating liabilities	138				
45 and 46	8.2. Other short-term liabilities	139		-155	198	
47,48 exce pt 481	8.3. Liabilities for value added tax and other public revenues	140				
481	8.4. Liabilities for corporate income tax	141				

427	8.5. Liabilities arising from assets held for sale and business that has been discontinued	142				
490, 491, 494, 495 (part) , 496, 497 and 499	F. ACCRUALS	143				
	G. TOTAL LIABILITIES (101+117+125+126+127+143)	144		114790	79783	

This form complies with Article 4 of the Law on Accounting ("Official Gazette of Montenegro 052/16") and DIRECTIVE 2013/34/EU OF THE EUROPEAN PARLIAMENT AND COUNCIL

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