

INCOME STATEMENT

Company **Комерцијална банка АД Скопје**
 Reporting period **01.01 - 31.12**
 Year **2019**
 Consolidated report **да**

	Note	<i>In 000 MKD</i>	
		Current Period 31.12.2019	Previous Period 31.12.2018
Interest income		2,916,288	2,993,065
Interest expense		-511,523	-521,526
Interest income/(expense), net	6	2,404,765	2,471,539
Fee and commission income		1,438,910	1,281,973
Fee and commission expense		-439,926	-359,182
Fee and commission income/(expense), net	7	998,984	922,791
Net trading income	8	15,075	5,617
Net income from other financial instruments at fair value	9	7,364	7,269
Foreign exchange gains/(losses), net	10	118,058	139,861
Other operating income	11	802,822	1,418,012
Share of profit of associates	24	60,816	64,187
Impairment losses of financial assets, net	12	-588,509	-793,856
Impairment losses of non-financial assets, net	13	-4,513	-413,040
Personnel expenses	14	-988,968	-986,986
Depreciation and amortization	15	-163,813	-166,718
Other operating expenses	16	-651,268	-646,517
Share of loss of associates	24	0	0
Profit/(loss) before tax		2,010,813	2,022,159
Income tax expense	17	-183,988	-215,944
Profit for the year from continuing operations		1,826,825	1,806,215
Profit/(loss) form group of assets and liabilities held for sale		0	0
Profit/(loss) for the year		1,826,825	1,806,215
Profit/(loss) for the year attributable to*:			
Banks shareholders		1,814,228	1,795,029
Non-controlling interest		12,597	11,186
Earnings per share	41		
basic earning per share (in Denars)		796.00	788.00
diluted earnings per share (in Denars)		796.00	788.00

* only for consolidated financial statements

STATEMENT OF COMPREHENSIVE INCOME

Company **Комерцијална банка АД Скопје**
 Reporting period **01.01 - 31.12**
 Year **2019**
 Consolidated report **да**

Note	<i>In 000 MKD</i>	
	Curent Period 31.12.2019	Previous Period 31.12.2018
Profit/(loss) for the year	1,826,825	1,806,215
Other gains/(losses) for the period, not recognized in the Income statement (before tax)	0	0
Other gains/(losses) for the period, not recognized in the Income statement (before tax)	0	0
Revaluation reserve for equity investments available for sale	0	0
- unrealized net- changes in fair value of equity investments available for sale	0	0
- realized net gains/(losses) from equity investments available for sale, reclassified in Other Reserves	0	0
Changes in the credit capability of the bank, for financial liabilities measured at fair value	0	0
Corporate tax from other Gains/Losses not recognized in the Income Statement	0	0
Gains/Losses for the period not recognized in the Income Statement	0	0
Other Gains/Losses for the period that are or can be reclassified in the Income Statement	0	0
Revaluation reserve for debt securities (investments) available for sale	0	0
- unrealised net changes in fair value of debt securities (investments) available for sale	-12,044	7,867
- realised net gains/losses of debt securities (investments) available for sale	0	0
- additional impairment of debt instruments available for sale	0	0
- Release of impairment of debt instruments available for sale, reclassified in the Income Statement	0	0
Revaluation reserve for foreclosed assets on the basis of uncollected receivables (before tax)	0	0
- revaluation reserve at the date of foreclosure of the asset	0	0
- reduction of revaluation reserve, reclassified in to Profit and loss	0	0
Reserve for instruments for hedging net-investment of Cash flow risk	0	0
-unrealized net-changes in fair value of hedging instruments of Cash flow risk	0	0
-realized net gains/(losses) on hedging instruments of cash flow, reclassified in the Income statement	0	0
Reserve for instruments to protect against the risk of net investments in foreign operations	0	0
Foreign exchange reserve of investment in foreign operations	0	0
Share in other gains/(losses) of associates not recognized in the income statement	0	0
Other gains/(losses) not recognized in the income statement	0	0
Income tax on other gains/(losses) that are or can be reclassified in the Income Statement	0	0
Total other gains/(losses) in the period that are or can be reclassified in the Income Statement	-12,044	7,867
Other gains/(losses) for the period	-12,044	7,867
Total comprehensive income for the year	1,814,781	1,814,082
Total comprehensive income for the year, attributable to*:	0	0
Shareholders of the Bank	1,802,184	1,802,896
Non-controlling interest	12,597	11,186

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