

INCOME STATEMENT

Company **Комерцијална банка АД Скопје**
 Reporting period **01.01 - 31.12**
 Year **2018**
 Consolidated report **не**

	Note	<i>In 000 MKD</i>	
		Current Period 31.12.2018	Previous Period 31.12.2017
Interest income		2,993,065	3,562,264
Interest expense		-522,495	-492,595
Interest income/(expense), net	6	2,470,570	3,069,669
Fee and commission income		1,235,637	1,125,996
Fee and commission expense		-358,724	-300,335
Fee and commission income/(expense), net	7	876,913	825,661
Net trading income	8	4,791	22,940
Net income from other financial instruments at fair value	9	7,269	0
Foreign exchange gains/(losses), net	10	139,864	119,460
Other operating income	11	1,424,406	1,072,987
Share of profit of associates	24	64,187	55,128
Impairment losses of financial assets, net	12	-793,856	-2,452,094
Impairment losses of non-financial assets, net	13	-413,040	-102,456
Personnel expenses	14	-978,114	-865,625
Depreciation and amortization	15	-166,441	-178,845
Other operating expenses	16	-643,813	-654,380
Share of loss of associates	24	0	0
Profit/(loss) before tax		1,992,736	912,445
Income tax expense	17	-212,444	-91,864
Profit for the year from continuing operations		1,780,292	820,581
Profit/(loss) form group of assets and liabilities held for sale		0	0
Profit/(loss) for the year		1,780,292	820,581
Profit/(loss) for the year attributable to*:			
Banks shareholders		0	0
Non-controlling interest		0	0
Earnings per share	41		
basic earning per share (in Denars)		781.00	360.00
diluted earnings per share (in Denars)		781.00	360.00

* only for consolidated financial statements

STATEMENT OF COMPREHENSIVE INCOME

Company **Комерцијална банка АД Скопје**
 Reporting period **01.01 - 31.12**
 Year **2018**
 Consolidated report **не**

	<i>In 000 MKD</i>	
	Curent Period 31.12.2018	Previous Period 31.12.2017
Profit/(loss) for the year	1,780,292	820,581
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	7,867	3,600
- 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	7,867	3,600
Other gains/(losses) for the period	7,867	3,600
Total comprehensive income for the year	1,788,159	824,181
Total comprehensive income for the year, attributable to*:	0	0
Shareholders of the Bank	0	0
Non-controlling interest	0	0

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