

# INCOME STATEMENT

Company **Комерцијална банка АД Скопје**  
 Reporting period **01.01 - 30.06**  
 Year **2019**  
 Consolidated report **да**

	Note	<i>In 000 MKD</i>	
		Current Period 30.06.2019	Previous Period 30.06.2018
Interest income		1,428,655	1,527,564
Interest expense		-258,995	-256,802
<b>Interest income/(expense), net</b>	<b>6</b>	<b>1,169,660</b>	<b>1,270,762</b>
Fee and commission income		678,553	595,228
Fee and commission expense		-187,072	-161,847
<b>Fee and commission income/(expense), net</b>	<b>7</b>	<b>491,481</b>	<b>433,381</b>
Net trading income	8	12,029	10,507
Net income from other financial instruments at fair value	9	3,987	4,031
Foreign exchange gains/(losses), net	10	58,275	84,693
Other operating income	11	194,041	765,563
Share of profit of associates	24	0	0
Impairment losses of financial assets, net	12	-425,106	-64,463
Impairment losses of non-financial assets, net	13	-3,925	-369,817
Personnel expenses	14	-439,129	-438,786
Depreciation and amortization	15	-80,429	-85,841
Other operating expenses	16	-304,796	-284,851
Share of loss of associates	24	0	0
<b>Profit/(loss) before tax</b>		<b>676,088</b>	<b>1,325,179</b>
Income tax expense	17	0	0
<b>Profit for the year from continuing operations</b>		<b>676,088</b>	<b>1,325,179</b>
Profit/(loss) form group of assets and liabilities held for sale		0	0
<b>Profit/(loss) for the year</b>		<b>676,088</b>	<b>1,325,179</b>
<b>Profit/(loss) for the year attributable to*:</b>			
Banks shareholders		670,354	1,319,500
Non-controlling interest		5,734	5,679
<b>Earnings per share</b>	41		
basic earning per share (in Denars)		0.00	0.00
diluted earnings per share (in Denars)		0.00	0.00

\* only for consolidated financial statements

# STATEMENT OF COMPREHENSIVE INCOME

Company **Комерцијална банка АД Скопје**  
 Reporting period **01.01 - 30.06**  
 Year **2019**  
 Consolidated report **да**

Note	<i>In 000 MKD</i>	
	Curent Period 30.06.2019	Previous Period 30.06.2018
<b>Profit/(loss) for the year</b>	<b>676,088</b>	<b>1,325,179</b>
<b>Other gains/(losses) for the period, not recognized in the Income statement (before tax)</b>	<b>0</b>	<b>0</b>
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	<b>0</b>	<b>0</b>
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	-7,166	-9,161
- 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 bais 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 rik 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**  
 Other gains/(losses) for the period  
**Total comprehensive income for the year**  
**Total comprehensive income for the year, attributable to\*:**  
**Shareholders of the Bank**  
**Non-controlling interest**

	-7,166	-9,161
	-7,166	-9,161
	<b>668,922</b>	<b>1,316,018</b>
	0	0
	663,188	1,310,339
	<b>5,734</b>	<b>5,679</b>

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