



Translation

(coat of arms) Montenegro
Tax and Customs Administration
Office in Podgorica

CORPORATE INCOME TAX RETURN

TAX PAYER

Name Non-governmental organization "Network for Affirmation of Non-governmental Sector" – Podgorica
Taxpayer ID # and DJP 02316854 302
Address 20176 Dalmatinska, 188 Podgorica
Activity 9499 Activities of other membership-based organizations
Reporting period 1. 1. 2023 to 31. 12. 2023
Reported tax due 0.00 EUR
Bank NLB Banka AD Podgorica
Account No. 530-0000000010332-57

Tax Consolidation Information

Tax consolidation approved: No.
Number and date of the decision granting tax consolidation: -
Taxpayer ID and name of the tax return assignee: -

DETERMINING TAX LIABILITY

Ordinal number	Description	Amount in €
A.	Operating profit and loss	0.00
I.	Financial outputs from the income statement	0.00
1.	Profit for the business year	0.00
2.	Losses for the business year	0.00
3.	Capital gains	0.00
4.	Capital losses	0.00
III	Adjustment of expense entries	
5.	Amortization expenses from Income statement	0.00
6.	Amortization expenses -taxable	0.00
7.	Non-operational expenses	0.00
8.	Undocumented expenses	0.00
9.	Interest on tax and contribution arrears	0.00
10.	Interest in transfers to non-residents at rate higher than commercial	0.00
11.	Administrative costs paid by business unit to a non-resident entity	0.00
12.	Income of employees or other persons based on profit distribution	0.00
13.	Fines and penalties	0.00

14. Value adjustment of individual receivables from persons to whom it is owed at the same time	
15. Contributions given to political organizations	0.00
16. Salary costs, severance pay on retirement, costs of technical redundancy and other payments and benefits on termination of employment that are not paid in the tax period (Article 11a of the Law)	0.00
17. Material costs and cost of goods sold above the amount calculated using the average price method or the FIFO method	0.00
18. Expenditures paid to legal entities for health, social, educational, scientific, religious, cultural, sports and humanitarian activities, poverty reduction, environmental protection, disabled persons' protection, child and youth care, help to elderly, protection and promotion of human and minority rights, rule of law, civil society and volunteerism, Euro-Atlantic and European integration of Montenegro, arts, technical culture, promotion of agriculture and rural development, sustainable development, consumer protection, gender equality, fight against corruption and organized crime and fight against addiction diseases over above 3.5% of total income, increased by the total amount of these expenses paid to individuals	0.00
19. Entertainment expenses above 1% of total revenue	0.00
20. Membership fee to chambers and associations above 1% of total revenue	0.00
21. Written off suspicious transactions written off as not recognized for tax purposes	0.00
22. Provisions that are not recognized for tax purposes	0.00
23. Interest and related costs paid to related parties above market amounts	0.00
24. Expenses on the basis of impairment of assets that are not recognized for tax purposes (Article 18a of the Law)	0.00
25. Calculated costs using transfer pricing	0.00
26. Calculated costs by applying market prices	0.00
27. Difference in calculated costs (ordinal numb. 25-26>0)	0.00
V. Revenue adjustment	
28. Withheld tax on dividends and share in profits paid by the non-resident branch of the resident taxpayer	0.00

29. Interest between related parties that is less than market interest	
VI. Revenue adjustment based on transfer prices between related parties	
30. Accrued revenues using transfer prices	0.00
31. Accrued revenues using market prices	0.00
32. Difference in accrued income	0.00
VII. Other corrections	
33. Income from collected suspicious receivables realized in the tax period, which in the previous tax period (___ year) were not recognized as an expense for tax purposes	0.00
34. Expenses that not recognized for tax purposes on the basis of impairment of property in the previous tax period (___ year) as in the previous period property was disposed of or damaged due to force majeure	0.00
35. Costs of salaries, severance pay, redundancy and other payments of benefits upon termination of employment that were not recognized for tax purposes in the previous tax periods	0.00
VIII. Taxable income	
36. Taxable income (1-3+4+5+6+7 to 24+27+28+29+32-33-34-35)>0	00.00
37. Loss (2+3-4-5+6-7 to 24-27-28-29-32+33+34+35)	0.00
38. Loss as per tax return from previous years, up to the amount of taxable profit	00.00
39. The rest of the taxable profit (36-38) > 0	0.00
B. Capital gains and losses	
40. Total capital gains in the current year (No. 3)	0.00
41. Total capital losses in the current year (No. 4)	0.00
42. Capital gains (40-41) >0	0.00
43. Total losses (41-40) >0	0.00
44. Transferred capital losses from the previous year up to the amount as entered under 42	0.00
45. Remaining capital gain (42-44) >=0	0.00
C. Tax base	
46. Tax base (entry No. 39+100% of entry No. 45)>0	0.00
D. Reduction of tax base	
47. Income by dividends and share in the income of resident legal entities	0.00
48. Reduced tax base (entry 46-47)	0.00
49a. Tax amount:	0.00
a) 9% for the taxable profit up to €100.000,00	
49 b.	
b) 9% for the taxable profit over €100.000,00	

49 c. c) 15% for the taxable profit over €1.500.000,00	
50. Tax total (49a+49b+49c)	0.00
51. Amount of income tax realized in underdeveloped municipalities	0.00
52. Profit that a legal entity reinvests in its scientific research or innovative projects, innovative programs of entities that are a part of innovation infrastructure i.e. in the programs run by the Innovation Fund	0.00
52. Amount of funds that set aside for: 1) shares into the startups and spinoffs; 2) donations to scientific and research institutions and entities that are a part of innovation infrastructure and scientific and research infrastructure; 3) Fund for innovations of Montenegro and/or any other investment funds from Montenegro that invest into innovation entities.	0.00
54. Determined tax liability (entry 49-50)	0.00
55. Amount of tax paid in advance	0.00
56. Amount of tax paid in another state	0.00
57. Total tax paid (entry 55-56)	0.00
58. Amount of tax due (entry 57-54) >0	0.00
59. Overpaid tax (entry 57-51)>0	0.00
60. Amount of tax for which a refund of tax paid is requested	0.00
61. Amount of tax to be used for advance payment of taxes in the following year	0.00
62. Monthly allowance amount (1/12 of entry 54)	0.00



Translation

Transfer of operating losses

Ord. No.	Description	Amount in EUR
1.	Profit stated under ordinal number 36 of the tax return	0.00
2.	Losses from previous years	0.00
	amount of loss	0.00
	amount of loss	0.00
	amount of loss	0.00
	amount of loss	0.00
3.	Amount of loss for coverage (enter lower of the amounts under entry number 1 or 2)	0.00

Transfer of capital losses

Ord. No.	Description	Amount in EUR
1.	Capital gain stated under entry 42 of the tax return	0.00
2.	Amount of loss from the previous years	0.00
	amount of loss	0.00
	amount of loss	0.00
	amount of loss	0.00
	amount of loss	0.00
	amount of loss	0.00
3.	Amount of loss for coverage (enter lower of the amounts under entry number 1 or 2)	0.00

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Document submitted electronically.

Stated under criminal and material liability

Under criminal and material liability, I do declare that the data stated in the report herein are accurate and complete.

DEJAN MILOVAC (3005975220012)

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STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)
on 31 December 2023

Registration No. 02316854
Business activity code 9499
Document prepared by: Zorka Tripković
Name: Non-governmental organization "Network for Affirmation of Non-governmental Sector"
Registered office at Dalmatinska 188, PODGORICA – Montenegro

Group	Position	No.	Note	Current year	Previous year - closing balance	Previous year - opening balance
1	2	3	4	5	6	7
	ASSETS					
00	A. Unpaid subscribed capital	001				
	B. Non-current assets (003+008+016)	002		16660	22580	
	II. Property, manufacturing plants, equipment and biological assets (009+010+011+015)	008		16660	22580	
023	2. Plants and equipment	010		16481	21923	
	3. Other fixtures and fittings, tools and equipment (012+013+014)	011		179	657	
026 & 029	3.3 Other unmentioned tangible fixed assets	014		179	657	
	D. Current assets (026+031+039+043+044)	025		299270	239887	
	I Inventories (027 to 030)	026		280	143	
15	4. Advances paid	030		280	143	
	II. Short-term receivables (032 to 035)	031		1	1	
	4. Other receivables (036+037+038)	035		1	1	
21, 22 except 223	4.3 Other unmentioned receivables	038		1	1	
24	IV Cash on bank accounts and cash in hand	043		298989	239743	

28 except 288	E. Prepayments and accrued income	045		147	1006	
	F. Total assets	046		316007	263473	
	LIABILITES					
	A. CAPITAL (102+103+104+105+111+116)	101		1696	1696	
	VI. RETAINED EARNINGS OR LOSS (112+113+1134+115)	111		1696	1696	
340	1. Retained earnings of earlier years	112		1696	1696	
	2. Retained earnings for current year	113				
495 Part	D. LONG-TERM DEFERRED INCOME AND DONATIONS RECEIVED	126		313002	261603	
	E. SHORT TERM RESERVES AND SHORT-TERM LIABILITIES (128+129)	127		1379	174	
	II. SHORT-TERM LIABILITIES (130+137)	129		1379	174	
433, 434, 440- 449	4. Liabilities to suppliers	133			74	
	8. Other operating and short-term liabilities (138 to 142)	137		1379	100	
45 & 46	8.2 Other short-term liabilities	139		1264	100	
47, 48 except 481	8.3 Liabilities for VAT and other public revenues	140		115		
	G. LIABILITIES TOTAL (101+117+125+126+127+143)	144		316077	263473	

The form was made in compliance with Article 4 of the Law on Accounting (Official Gazette of MNE No. 052/16) and the Directive 2013/34/EU of the European Parliament and the Council.

In Podgorica, 22 March 2024

Person responsible for financial statements: Zorka Tripković (signed)
(Seal of Accounting Commerce and Services "5B Bogetić", Podgorica)

Responsible person:
Vanja Čalović Marković (Seal of MANS) (signed)

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**INCOME STATEMENT (Profit and loss account)
for the period 1. 1. 2023 to 31. 12. 2023**

Registration No. 02316854
Business activity code 9499
Document prepared by: Zorka Tripković
Name: Non-governmental organization "Network for Affirmation of Non-governmental Sector"
Registered office at Dalmatinska 188, PODGORICA – Montenegro

Group	Position	Ord. No.	Note/number	Current year	Previous year
1	2	3	4	5	6
62	3. Income from activating performances and goods	203			
	4. Other operating income	204		605500	457587
64 and 65	a) other income from regular operations	205		605408	457387
67, 691 and 692	b) Other operating income	206		92	200
68, except 683 and 685	c) Income from Value adjustment of assets	207			
	5. Operating expenses (209-210)	208		193774	155602
50 and 51	a) Purchase value of sold goods and cost of supplies	209		21145	31093
53, 54 and part 55	b) Other operating expenses (depreciation, provisions and other operating expenses)	210		166709	115113

540	c) Depreciation	210a		166709	115113
	6. Cost of wages, salaries and other personal expenses (212+213)	211		411106	305256
52 part	a) Net cost of wages, salaries and other personal expenses	212		309591	226258
	b) Cost of taxes and contributions (214 to 216)	213		101515	78998
52 part	1/ Cost of taxes	214		31182	18821
52 part	2/ Cost of contributions to retirement fund	215		61431	53667
52 part	3/ Contribution costs	216		8902	6510
57,591 and 592	8. Other operating expenses	220		735	
	I. Operating results (201+202+203+204-208-211-217-220)	221		-115	-3271
	10. Income from other financial investments and loans (interests, exchange differences and effects of contracted risk hedges) (227 to 229)	226		115	1
	c) Income from other financial investments and loans from legal entities that are not associated	229		115	1
	II Other income from financial investments and loans from unrelated parties	230			3270
	c) Financial income from current receivables from unrelated legal entities	233			3270
	13. Expenses due to interests, exchange differences and other effects of contracted risk hedges (238 to 240)	237			
562, 563, 564, 569	c) Expenses due to interest, exchange differences and other effects of contracted risk	240			

	incurred with entities that are not associated				
	II. Financial profit and loss (222+226+230+234-237)	241		115	3271
	III Results from ordinary activities before tax	242			
	V. Results before tax	244			
	15. Profit or loss before tax	248			
	IX. Net overall results (248+259)	260			

The form was made in compliance with Article 4 of the Law on Accounting (Official Gazette of MNE No. 052/16) and the Directive 2013/34/EU of the European Parliament and the Council.

In Podgorica, 22 March 2024

Person responsible for financial statements: Zorka Tripković (signed)
(Seal of Accounting Commerce and Services "5B Bogetić", Podgorica)

Responsible person:
Vanja Čalović Marković (Seal of MANS)
(signed)

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Translation

Report No.
92282/2023

STATISTICAL ANNEXE

Registration No. 02316854
Business activity code 9499
Document prepared by: Zorka Tripković
Name: Non-governmental organization "Network for Affirmation of Non-governmental Sector"
Registered office at Dalmatinska 188, PODGORICA - Montenegro

Group	Position	Ord. No.	Note/number	Current year	Previous year
1	2	3	4	5	6
	Average number of employees (total number of employees at the end of the month divided by number of months)	001		17	17
640	Subsidies, donations and donation income	005		605408	457387
512	Overhead expenses	010		14778	24176
513	Cost of fuel and energy	011		6367	6917
520	Payroll costs and remunerations (gross)	012		318340	263858
529	Reimbursement of accommodation and meals on business trips, reimbursement of transportation expenses on business trips	013		6859	2820
53	Production service costs	014		141265	83773
531 and 532	Transport and maintenance cost	015		9362	6462
533	Lease cost	016		35436	26181

534 and 535	Cost of participation at fares and promotional costs	017		22847	22792
536	Research costs	018			
550 and 551	Non-production and hospitality costs	019		15666	
552 and 553	Insurance premium cost and transaction costs	020		2011	

In Podgorica, 22 March 2023

Person responsible for financial statements: Zorka Tripković
(signed)
(Seal of Accounting Commerce and Services "5B Bogetić", Podgorica)

Responsible person:
Vanja Čalović Marković (Seal of MANS) (signed)

- End of the document -

TUMAČ
Milica Kadić - Aković

za engleski jezik, postavljena u Crnoj Gori, rješenjem ministra pravde broj:UPI-05-169/22-471-1 od 04.07.2022. godine, na vrijeme od pet godina, potvrđuje da je ovaj prevod vjeran originalu.

Troškovi prevoda iznose 12x20
U PG dana April 2024

Pečat
INTERPRETER/TRANSLATOR Milica Kadić - Aković
TUMAC ZA ENGLJEŠKI JEZIK
TRANSLATOR FOR ENGLISH
MANS
PODGORICA

for English, appointed in Montenegro by the decision of the Minister of Justice number UPI-05-169/22-471-1 on 04.07.2022, for the period of five years, certifies that this is a true translation of the original document.

Translation fee € 12x20
In PG, on April 2024

Seal
Signature