

## Income statement of a savings and loan association

### 1. Area of the report

The report "Income statement of a savings and loan association" gives indicators of the financial results of the savings and loan association as set out in Appendix 5 "Scheme of the income statement of a savings and loan association" and Appendix 6 "Guideline for compiling the income statement of a savings and loan association" to this Decree.

### 2. Structure of the report rows

- 1) Item identifier
- 2) Total

#### 1) Item identifiers

ITEM	IDENTIFIER
Interest income	400
From loans	401
From deposits	402
From bonds and other fixed-income securities	403
From derivatives	404
Other interest income	405
Interest expenses	406
From loans	407
From demand deposits	408
From term and savings deposits	409
From bonds and other fixed-income securities	410
From items of capital nature	1481
From derivatives	1482
Other interest expenses	411
Net profit or loss from interest (+/-)	412
Net profit or loss from financial investment (+/-)	413
From shares and units of subsidiaries (+/-)	1470
Dividend income	1471
Calculated income from capital participation	1493
Calculated expenses from capital participation	1494
Other (+/-)	1473
From shares and units of associated enterprises (+/-)	1474
Dividend income	1475
Calculated income from capital participation	1495
Calculated expenses from capital participation	1496
Other (+/-)	1477
From other shares and units (+/-)	1478
Dividend income	1479
Other (+/-)	1480
Service fee income	418
of which service fee income from payment services	1498
Service fee expenses	419
Net profit or loss from financial transactions (+/-)	420

Profit/income	1483
Loss/expenses	1484
Administrations costs	421
Wage costs	422
Social tax, unemployment insurance	423
Pension costs (non-state)	424
Other administrative expenses	425
Change in the value of real estate investments and tangible and intangible fixed assets (+/-)	426
Profit/income	1485
Loss/expenses	1486
Change in the value of off-balance-sheet claims and liabilities (+/-)	427
Profit/income	1487
Loss/expenses	1488
of which loss or expense from the change in value of off-balance-sheet liabilities	1497
Change in the value of long-term financial investment (+/-)	428
Income	1489
Expenses	1490
Other operating income	429
Other operating expenses	430
Extraordinary income	1491
Extraordinary expenses	1492
Profit/loss before taxation (+/-)	432
Income tax expenses	433
Profit or loss (+/-) of the accounting period	434

2) Total

This field indicates the reporting savings and loan association's total income (profit) or expenses (losses) according to the report row identifiers.