



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 02316854 302  
DJP  
Address 20176 Dalmatinska, 188 Podgorica  
Activity 9499 Activities of other membership-based organizations  
Reporting period 1. 1. 2024 to 31. 12. 2024  
Declared 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: -

DETERMINATION OF 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	0.00
15. a) Donations to political organizations	0.00
15. b) Endowments and other transfers without commission	0.00
16. Salary costs, royalties, fees based on service contracts and other fees for calculated occasional services, costs of severance pay upon retirement, costs due to redundancy and other payments of benefits upon termination of employment, which were 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. a) Expenditures paid to legal entities for health, social, educational, scientific, religious, cultural, sports and humanitarian activities, poverty reduction, environmental protection, disability allowance, 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
18. b) Donations for scientific studies and research or innovation infrastructure on the basis of which the tax payer got the status of incentive measures beneficiary	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. a) Written off suspicious transactions not recognized for tax purposes	0.00
21. b) Adjusted value of suspicious transactions 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 that exceed interest that is in accordance with the	0.00



principle "out of reach", default interest between related parties	
24. Expenses based on the impairment of assets that are not recognized for tax purposes (Article 18a of the Law)	0.00
25. Expenses based on the effects of changes in accounting policies resulting from the first-time application of IAS, and MSAFI	0.00
26. Calculated costs using transfer pricing	0.00
27. Calculated costs by applying costs on the principle "out of reach"	0.00
28. Difference in calculated costs (ordinal numb. 25-26>0)	0.00
V. Revenue adjustment	
29. Withheld tax on dividends and share in profits paid by the non-resident branch of the resident taxpayer	0.00
30. Accrued interest and related expenses to related parties that are less than interest income that is in accordance with the "arm's length" principle	0.00
31. Revenue based on the effects of changes in accounting policies resulting from the first-time application of IAS, and MSAFI	0.00
VI. Revenue adjustment based on transfer prices between related parties	
32. Accrued revenues using transfer prices	0.00
33. Accrued revenues using the principle "out of reach"	0.00
34. Difference in accrued income (No. 33-32)>0	0.00
VII. Other corrections	
35. 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
36. Expenses 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
37. Costs of salaries, royalties, fees based on service contracts and other fees for calculated occasional services, costs of severance pay upon retirement, costs due to redundancy and other payments of benefits upon termination of employment, which were not recognized in the tax period (____ year).	0.00
VIII. Taxable income	



38. Taxable income (1-3+4+5+6+7 to 24-25+28+29+30+31+34-34-35-36-37)>0	00.00
39. Loss (2+3-4-5+6-7 to 24+25-28-29-30-+31-34+35+36+37) )>0	0.00
40. Loss as per tax return from previous years, up to the amount of taxable profit	00.00
41. The rest of the taxable profit ( 38-40) > 0	0.00
B. Capital gains and losses	0.00
42. Total capital gains in the current year	0.00
43. Total capital losses in the current year	0.00
44. Capital gains (42-43) >0	0.00
45. Total losses (43-42) >0	0.00
46. Transferred capital losses from the previous year up to the amount as entered under 44	0.00
47.Remaining capital gain (44-46) >=0	0.00
C. Tax base	0.00
48. Tax base (entry No. 41+100% of entry No. 47)>0	0.00
D. Reduction of tax base	0.00
49 a). Income form dividends and share in the income of resident legal entities	0.00
49. b) Income from liquidation balance	0.00
50. Tax base - taxable profit (entry No. 48-49) >0	0.00
51. a) 9% for the taxable profit up to €100.000,00	0.00
51. b) 9% for the taxable profit over €100.000,00	
51. c) 15% for the taxable profit over €1.500.000,00	
52. Tax total (51a+51b+51c)	0.00
Tax deductions	0.00
53. Income tax collected in underdeveloped municipalities	0.00
54. Tax that a legal entity reinvests in its science and research studies or innovations, innovative programs of the entities in innovation community and into the Fund for Innovations of Montenegro	0.00
55.a) Shares into the startups and spinoffs	0.00
55.b) donations to scientific and research institutions and entities that are a part of innovation infrastructure and scientific and research infrastructure	
55. c) Fund for Innovations of Montenegro and/or any other investment funds from Montenegro invested into innovation entities.	0.00
56. Determined tax liability (entry 52-53-54-55)	0.00
57. Amount of tax paid in another state	0.00
58. Total tax paid (entry 55-56) >0	0.00
58. Amount of tax payable (entry 56-57) >0	0.00
59. Overpaid tax (entry 57-51)>0	0.00



TRANSFER OF OPERATING LOSSES		
No.	Description	Amount in EUR
1.	Profit reported under item number 38 of the tax return	0.00
2.	Losses from previous years	0.00
	Amount of loss	0.00
	Amount of loss	0.00
3.	Amount of the loss for coverage (enter less than the amount under numbers 1 and 2)	0.00
TRANSFER OF CAPITAL LOSSES		
1.	Profit reported under item number 44 of the tax return	0.00
2.	Losses from previous years	0.00
	Amount of loss	0.00
	Amount of loss	
3.	Amount of the loss for coverage (enter less than the amount under numbers 1 and 2)	0.00

This tax return was filed 8 days late.

Document No. PG-48054/25

Submitted electronically

Date of receipt: 8 April 2025

Date processed: 8 April 2025

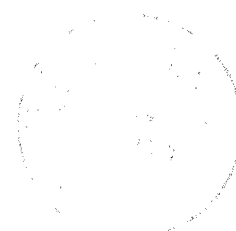
Date printed: 8 April 2025

Statement under full criminal and material liability.

I declare under criminal and material liability that the information provided in the report is accurate and complete.

DEJAN MILOVAC (3005975220012)

- End of the document -







STATEMENT OF FINANCIAL POSITION (BALANCE SHEET)  
on 31 December 2024

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

Group	Position	No.	Not e	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. Fixed assets (003+008+016)	002		11690	16660	
	II. Property, manufacturing plants, equipment and biological assets (009+010+011+015)	008		11690	16660	
023	2. Plants and equipment	010		11690	16481	
	3. Other fixtures and fittings, tools and equipment (012+013+014)	011			179	
026 & 029	3.3 Other unmentioned tangible fixed assets	014			179	
	D. Current assets (026+031+039+043+044)	025		344446	299270	
	I Inventories (027 to 030)	026		143	280	
15	4. Advances paid	030		143	280	
	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		344302	298989	



28 except 288	E. Prepayments and accrued income	045		297	147	
	F. Total assets	046		356433	316077	
	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		354698	313002	
	E. SHORT-TERM RESERVES AND SHORT-TERM LIABILITIES (128+129)	127		39	1379	
	II. SHORT-TERM LIABILITIES (130+137)	129		39	1379	
433, 434, 440- 449	4. Liabilities to suppliers	133				
	8. Other operating and short-term liabilities (138 to 142)	137		39	1379	
45 & 46	8.2 Other short-term liabilities	139		8	1264	
47, 48 except 481	8.3 Liabilities for VAT and other public revenues	140		31	115	
	G. LIABILITIES TOTAL (101+117+125+126+127+143)	144		356433	316077	

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, 8 April 2025

Person responsible for financial statements: Zorka Tripković (signed )

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

- End of the document -



**INCOME STATEMENT (Profit and loss account)**  
**for the period 1. 1. 2024 to 31. 12. 2024**

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

Group	Position	Ord. No.	Note/ number	Current year	Previous year
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
62	3. Income from activating performances and goods	203			
	4. Other operating income	204		521570	605500
64 and 65	a) other income from regular operations	205		521556	605408
67, 691 and 692	b) Other operating income	206		14	92
68, except 683 and 685	c) Income from Value adjustment of assets	207			
	5. Operating expenses (209-210)	208		186846	193774
50 and 51	a) Purchase value of sold goods and cost of supplies	209		21736	21145
53, 54 and part 55	b) Other operating expenses (depreciation, provisions and other operating expenses)	210		159642	166709
540	c) Depreciation	210a		5468	5920
	6. Cost of wages, salaries and other personal expenses (212+213)	211		334675	411106
52 part	a) Net cost of wages, salaries and other personal expenses	212		247390	309591



	b) Cost of taxes and contributions (214 to 216)	213		87285	101515
52 part	1/ Cost of taxes	214		20045	31182
52 part	2/ Cost of contributions to retirement fund	215		48285	61431
52 part	3/ Contribution costs	216		18955	8902
57,591 and 592	8. Other operating expenses	220		18	735
	I. Operating results (201+202+203+204-208-211-217-220)	221		31	-115
	10. Income from other financial investments and loans (interests, exchange differences and effects of contracted risk hedges) (227 to 229)	226			115
	c) Income from other financial investments and loans from legal entities that are not associated	229			115
	13. Expenses due to interests, exchange differences and other effects of contracted risk hedges (238 to 240)	237		31	
562, 563, 564, 569	c) Expenses due to interest, exchange differences and other effects of contracted risk incurred with entities that are not associated	240		31	
	II. Financial profit and loss (222+226+230+234-237)	241		-31	115

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, 8 April 2025

Person responsible for financial statements: Zorka Tripković (signed )

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

- End of the document -





# STATISTICAL ANNEXE

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

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		15	17
640	Subsidies, donations and donation income	005		521556	605408
512	Overhead expenses	010		15148	14778
513	Cost of fuel and energy	011		6587	6367
520	Payroll costs and remunerations (gross)	012		273899	318340
529	Reimbursement of accommodation and meals on business trips, reimbursement of transportation expenses on business trips	013		10292	3859
53	Production service costs	014		112013	141265
531 and 532	Transport and maintenance cost	015		14131	9362
533	Lease cost	016		33602	35436
534 and 535	Cost of participation at fares and promotional costs	017		42420	22847
536	Research costs	018			



550 and 551	Non-production and hospitality costs	019		38937	15666
552 and 553	Insurance premium cost and transaction costs	020		1748	2011

In Podgorica, 8 April 2025

Person responsible for financial statements: Zorka Tripković  
(signed )

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

- End of the document -

**TUMAČ**  
**Milica Kadić - Aković**

na engleski jezik, postavljena u Crnoj Gori, rješenjem ministra pravde  
broj:UPP-05-109/22-471-1 od 04.07.2022. godine, na vrijeme od pet  
godina, potvrđuje da je ovaj prevod vjeran originalu.

Prethodni prevod iznosi: 11x20

U P6 dana Am 2025 Počeo

**INTERPRETER/TRANSLATOR**  
**Milica Kadić - Aković**

for English, appointed in Montenegro by the decision of the Minister of  
Justice number: UPP-05-109/22-471-1 of 04.07.2022, for the period of five  
years, certifies that this is true translation of the original document.

Translation fee: € 11x20

in P6 on Am 2025 Seal

Počeo

Seal

Milica  
Kadić-Aković

ENGLISKI JEZIK  
TRANSLATOR FOR ENGLISH  
MANS  
PODGORICA