

# LITERAL TRANSLATION – FINANCIAL STATEMENTS OF A NON-PROFIT ORGANIZATION (AOP)

**Entity:** PLAVA KRILA – Association of Patients with Pulmonary Hypertension

**Period:** 01 January 2024 – 31 December 2024

**Forms:** BIL-NPF (Balance Sheet) and PR-RAS-NPF (Statement of Revenues and Expenditures)

*Note: This is a literal, line-by-line translation of the official Croatian financial forms. All figures are presented exactly as in the original. "AOP" denotes the official item code used in Croatian non-profit financial reporting.*

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## BALANCE SHEET – BIL-NPF

### ASSETS

**AOP 001 – TOTAL ASSETS (AOP 002 + 074)**

**AOP 002 – Non-financial assets (AOP 003 + 018 + 047 + 051 + 055 + 064)**

**AOP 003 – Non-produced long-term assets (AOP 004 + 008 – 017)**

- AOP 004 – Material assets – natural resources
  - AOP 005 – Land
  - AOP 006 – Mineral resources
  - AOP 007 – Other natural material assets

**AOP 008 – Intangible assets (AOP 009–016)**

- AOP 009 – Patents
- AOP 010 – Concessions
- AOP 011 – Licences
- AOP 012 – Other rights
- AOP 013 – Goodwill
- AOP 014 – Founding expenses
- AOP 015 – Development costs

- AOP 016 – Other intangible assets

**AOP 017 – Value adjustment of non-produced long-term assets**

**AOP 018 – Produced long-term assets (AOP 019 + 023 + 031 + 034 + 039 + 042 – 046)**

**AOP 019 – Buildings (AOP 020–022)**

- AOP 020 – Residential buildings
- AOP 021 – Business buildings
- AOP 022 – Other buildings

**AOP 023 – Plant and equipment (AOP 024–030)**

- AOP 024 – Office equipment and furniture
- AOP 025 – Communication equipment
- AOP 026 – Maintenance and safety equipment
- AOP 027 – Medical and laboratory equipment
- AOP 028 – Instruments, devices and machinery
- AOP 029 – Sports and musical equipment
- AOP 030 – Other equipment

**AOP 031 – Transport equipment (AOP 032 + 033)**

- AOP 032 – Road transport vehicles
- AOP 033 – Other transport equipment

**AOP 034 – Books, works of art and exhibition values (AOP 035–038)**

- AOP 035 – Library books
- AOP 036 – Works of art
- AOP 037 – Museum exhibits and natural rarities
- AOP 038 – Other exhibition values

**AOP 039 – Long-term plantations and basic herd (AOP 040 + 041)**

- AOP 040 – Long-term plantations
- AOP 041 – Basic herd

**AOP 042 – Intangible produced assets (AOP 043–045)**

- AOP 043 – Investments in computer software
- AOP 044 – Artistic, literary and scientific works
- AOP 045 – Other intangible produced assets

**AOP 046 – Value adjustment of produced long-term assets**

**AOP 047 – Precious metals and other stored values**

**AOP 051 – Small inventory (AOP 052 + 053 – 054)**

- AOP 052 – Small inventory in stock
- AOP 053 – Small inventory in use
- AOP 054 – Value adjustment of small inventory

**AOP 055 – Non-financial assets under construction (AOP 056–059 + 062 + 063)**

**AOP 064 – Produced short-term assets (AOP 065 + 070 + 073)**

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## **FINANCIAL ASSETS**

**AOP 074 – Financial assets (AOP 075 + 083 + 100 + 105 + 125 + 133 + 142)**

**AOP 075 – Cash in banks and cash on hand (AOP 076 + 080 + 081 + 082)**

- AOP 076 – Cash in banks
- AOP 077 – Cash in domestic banks
- AOP 078 – Cash in foreign banks
- AOP 079 – Transit account
- AOP 080 – Segregated funds
- AOP 081 – Cash on hand
- AOP 082 – Securities in cash register

**AOP 083 – Deposits, guarantees and receivables**

**AOP 100 – Loans**

**AOP 105 – Securities**

**AOP 125 – Shares and equity interests**

**AOP 133 – Receivables for revenues**

**AOP 142 – Deferred expenses and accrued revenues**

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## **LIABILITIES AND OWN SOURCES**

**AOP 145 – TOTAL LIABILITIES AND OWN SOURCES (AOP 146 + 195)**

**AOP 146 – Liabilities (AOP 147 + 174 + 182 + 190)**

**AOP 147 – Liabilities for expenses**

**AOP 174 – Liabilities for securities**

**AOP 182 – Liabilities for loans and credits**

**AOP 190 – Deferred payment of expenses and deferred revenues**

**AOP 195 – Own sources**

- AOP 196 – Own sources
- AOP 197 – Revaluation reserve
- AOP 199 – Revenue surplus
- AOP 200 – Revenue deficit

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## **STATEMENT OF REVENUES AND EXPENDITURES – PR-RAS-NPF**

### **REVENUES**

**AOP 001 – TOTAL REVENUES (AOP 002 + 005 + 008 + 011 + 024 + 040 + 049)**

**AOP 002 – Revenues from sale of goods and services**

**AOP 005 – Membership fees and contributions**

**AOP 008 – Revenues under special regulations**

**AOP 011 – Revenues from assets**

**AOP 024 – Donation revenues**

- AOP 025 – Donations from the state budget
- AOP 030 – Donations from international organizations
- AOP 033 – Donations from companies and legal entities
- AOP 036 – Donations from citizens and households

**AOP 040 – Other revenues**

**AOP 049 – Revenues from related non-profit organizations**

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## **EXPENDITURES**

**AOP 054 – TOTAL EXPENDITURES (AOP 055 + 067 + 108 + 109 + 120 + 128 + 139)**

**AOP 055 – Employee expenses**

**AOP 067 – Material expenses**

**AOP 108 – Depreciation expenses**

**AOP 109 – Financial expenses**

**AOP 120 – Donations granted**

**AOP 128 – Other expenses**

**AOP 139 – Expenses related to financing of related non-profit organizations**

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## **RESULT OF THE PERIOD**

**AOP 149 – Revenue surplus**

**AOP 150 – Revenue deficit**

**AOP 151 – Carried-forward surplus**

**AOP 154 – Surplus available in the next period**

**AOP 155 – Deficit to be covered in the next period**

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**Legal Representative:** Zdenka Bradač

**Date:** 24 February 2025