

ERICA Working Group

IFRS SME-compliant format for SME (2010 version of the format: adapted to IFRS SME as issued on 07-09-2009)

European Committee of Central Balance Sheet Data Offices (ECCBSO)

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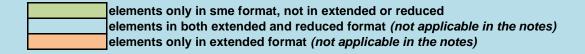
CONTENTS GENERAL CHARACTERISTICS General characteristics and employment Option IFRS Business combinations and consolidation **INCOME STATEMENT Function Nature BALANCE SHEET** Assets **Liabilities & Equity** STATEMENTS OF CHANGES IN EQUITY AND OF OTHER COMPREHENSIVE INCOME Statements of changes in equity and of other comprehensive income STATEMENT OF CASH FLOWS Cash flow: direct method Cash flow: indirect method NOTES TO THE FINANCIAL STATEMENTS Assets notes

Equity and liabilities notes

Related parties and disposals note

This is the second version of the SME format of the III WG on IFRS impact and CBSO databases (III WG hereinafter), adapted to IFRS for SMEs, as issued by IASB on July 2009. The creation of this format should be understood as a theoretical exercise, which will not imply, under any circumstances, the application of IFRS SME in any of the members of the III WG.

The two main sources of the format are the IFRS SME XBRL Taxonomy (as issued by IASCF in April 2010) and the other formats of the III WG on IFRS impact and CBSO databases.



G	ENERAL CHARACTERISTICS AND EMP	PLOYMENT	CBSO	IFRS SME
			code	Paragraph
Name of reporting entity			001	3.23.a
Identification code of the corporation (to 2.1. National identification code	the parent corporation for consolidated acco	ounts)	002	
2.2. EGR identification code			030	
International identification code Name of international code used			0021 0022	
Identification data 3.1. Telephone number of the company			0023	
3.2. Fax number of the company 3.3. Web-site			0024 0025	
3.4. Contact person 3.5. E-mail address			0026 0027	
4. Nature of financial statements (consolid			003	3.23.b
4.1. Consolidated 5. Accounting period	4.2. Individual			
5.1. Yearly or interim financial statements ((please mark where appropiate) 5.1.2. Half-yearly	5.1.3. Quaterly	004	3.23.c
5.2. Date of the beginning of the reporting p5.3. Date of the end of the reporting period	period (yyyy-mm-dd)		005 006	3.23.c
6. Presentation currency (please select one			007	3.23.d, 30.26
EUR, Euro Member Countries, Euro 7. Level of precision in financial statemen	t's figures (please select one from the drop	p-down list)	008	3.23.e
Thousands	The disp			
8. Domicile of reporting entity (street, squ	are, etc.)		0081	3.24.a
Legal form of reporting entity (private lii 9.1. Corporation with limited liability:	9.2. Corporation with unlimited liab		010	3.24.a
9.1.1. Issuing shares 9.1.2. Issuing participations	9.2.1. Personal oriented 9.2.2. Others (please specify):		011	3.24.a
	·		012 013	3.24.a
10. Country of incorporation (please selection) 11. Year of foundation of the company (y) 12. Description of operations and principate. 12.1. Sector classification of the reporting experiments.	yy)			3.24.a 3.24.b
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OPTIONS ALLOWED BY IFRS SME					
(PLEASE MARK THE OPTION TAKEN)		IFRS SME			
	CBSO code	Paragraph	XBRL Taxonomy		
. Cost of the inventories calculated with the following method:	080	40.40.40.00	IFRS SME		
1.1. FIFO (first in, first out) 1.2. Weighted average cost		13.18, 13.22.a 13.18, 13.22.a			
1.3. Specific identification of costs		13.17, 13.22.a			
2. Method used to determine construction contract revenue	0803	23.31.b	IFRS SME		
. Method used to determine stage of completion of contracts during period	0804	23.31.c	IFRS SME		
. Method of consolidation in the financial statements of jointly controlled entities:	086		IFRS SME		
4.1. Cost method	•	15.9.a, 15.19.a			
4.2. Equity method		15.9.b, 15.19.a			
4.3. Fair value through profit or loss		15.9.c, 15.19.a			
i. Standard applied in the accounting for financial instruments:	0805				
5.1. Sections 11 and 12 of IFRS SME		11.2.a, 12.2.a			
5.2. Full IFRS (IAS 39)		11.2.b, 12.2.b			
i. Method of consolidation in the financial statements of associates:	0806		IFRS SME		
6.1. Cost method		14.4.a, 14.12.a			
6.2. Equity method 6.3. Fair value through profit or loss		14.4.b, 14.12.a 14.4.c, 14.12.a			
0.5. Fair value tillough profit of loss		14.4.0, 14.12.a			
7. Recognition of actuarial gains and losses from defined benefit plans:	0807				
7.1. Gains and losses recognised in profit or loss		8.24.a, 28.41.b			
7.2. Gains and losses recognised in other comprehensive income	28	8.24.b, 28.41.b			
3. Please refer in the following lines any other options allowed by IFRS SME and taken	by the company	in these financial star	tements: 08	808	

Name of the acquiree Type of acquisition (yyyy-mm-dd) acquired (IFRS SME [IFRS SME 19.25.a] 19.25.b] 19.25.c] O40 042 043 044 044 0440 0441 0442 0443 0444 044	NAME OF REPORTING E									
1. Most important acquisitions in accounting period Efficishe date Persentage of of acquisition voting shares of a combination of pinks SME 1925 at 1	GENERAL CHA	RACTERISTICS: BUSI	NESS COMBINA	ATIONS AND CO	NSOLIDATION	1				
Encluve date Percentage of of acquisition of of acquisition (village planes) acquired (village planes) (vill	<u> </u>					1				
Price Case	1. Most important acquis	itions in accounting po	eriod							
Description of the entity	[IFRS SME 19.25.a] 040	[IFRS SME 19.25.a] 042	of acquisition (yyyy-mm-dd) [IFRS SME 19.25.b] 043	voting shares acquired [IFRS SME 19.25.c] 044	components of cost of combination [IFRS SME 19.25.d] 0440	combination [IFRS SME 19.25.d] 0441	recognised in business combination [IFRS SME 19.25.e] 0442	recognised in business combination [IFRS SME 19.25.e] 0443	liabilities recognised in business combination [IFRS SME 19.25.e] 0444	Turnove the acquentite [CP 045 CBSO
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Description of the entity disposed disposal (yyyy-mm-dd) disposed entity (CP) (CP) (CP) (CP) (CP) (CP) (CP) (CP)										
4. Total number of associates consolidated CBSO-RF - 070 5. Total number of joint ventures consolidated CBSO-RF - 075 6. Other information on associates and joint ventures 6.1. Fair value of investments in associates accounted for using the equity method for which there are published price quotations 6.2. Dividends and other distributions recognised as income from investments in associates accounted for by the cost model 6.3. Share of profit (loss) of associates accounted for by the equity method 6.4. Share of discontinued operations of associates accounted for by the equity method 6.5. Fair value of investments in jointly controlled entities accounted for by the equity method for which there are published price quotations 6.6. Share of profit (loss) of joint ventures accounted for by the equity method 6.7. Share of discontinued operations of joint ventures accounted for by the equity method 6.8. Share of discontinued operations of joint ventures accounted for by the equity method 6.9. The profit (loss) of joint ventures accounted for by the equity method 6.9. The profit (loss) of joint ventures accounted for by the equity method 6.9. The profit (loss) of joint ventures accounted for by the equity method 6.9. The profit (loss) of joint ventures accounted for by the equity method 6.9. The profit (loss) of joint ventures accounted for by the equity method 6.9. The profit (loss) of joint ventures accounted for by the equity method 6.9. The profit (loss) of joint ventures accounted for by the equity method 6.9. The profit (loss) of joint ventures accounted for by the equity method 6.9. The profit (loss) of joint ventures accounted for by the equity method 6.9. The profit (loss) of joint ventures accounted for by the equity method 6.9. The profit (loss) of joint ventures accounted for by the equity method 6.9. The profit (loss) of joint ventures accounted for by the equity method 6.9. The profit (loss) of joint ventures accounted for by the equity method 6.9. The profit (loss) of joint vent	050	052	053]]]]]						
5. Total number of joint ventures consolidated CBSO-RF - 075 6. Other information on associates and joint ventures 6.1. Fair value of investments in associates accounted for using the equity method for which there are published price quotations 6.2. Dividends and other distributions recognised as income from investments in associates accounted for by the cost model 6.3. Share of profit (loss) of associates accounted for by the equity method 6.4. Share of discontinued operations of associates accounted for by the equity method 6.5. Fair value of investments in jointly controlled entities accounted for by the equity method 6.6. Share of profit (loss) of joint ventures accounted for by the equity method 6.7. Share of discontinued operations of joint ventures accounted for by the equity method 6.8. Table of discontinued operations of joint ventures accounted for by the equity method 6.9. Table of discontinued operations of joint ventures accounted for by the equity method 6.9. Table of discontinued operations of joint ventures accounted for by the equity method 6.9. Table of discontinued operations of joint ventures accounted for by the equity method 6.9. Table of discontinued operations of joint ventures accounted for by the equity method 6.9. Table of discontinued operations of joint ventures accounted for by the equity method 6.9. Table of discontinued operations of joint ventures accounted for by the equity method 6.9. Table of discontinued operations of joint ventures accounted for by the equity method 6.9. Table of discontinued operations of joint ventures accounted for by the equity method 6.9. Table of discontinued operations of joint ventures accounted for by the equity method 6.9. Table of discontinued operations of joint ventures accounted for by the equity method 6.9. Table of discontinued operations of joint ventures accounted for by the equity method 6.9. Table of discontinued operations of joint ventures accounted for by the equity method 6.9. Table of discontinued operations of joint ventures acco	3. Total number of subsi	diaries consolidated	c	BSO-RF - 060]				
6. Other information on associates and joint ventures 6. Other information on associates and joint ventures 6. Other information on associates and joint ventures 6.1. Fair value of investments in associates accounted for using the equity method for which there are published price quotations 6.2. Dividends and other distributions recognised as income from investments in associates accounted for by the cost model 6.3. Share of profit (loss) of associates accounted for by the equity method 6.4. Share of discontinued operations of associates accounted for by the equity method 6.5. Fair value of investments in jointly controlled entities accounted for by the equity method for which there are published price quotations 6.6. Share of profit (loss) of joint ventures accounted for by the equity method 6.7. Share of discontinued operations of joint ventures accounted for by the equity method 6.8. Share of discontinued operations of joint ventures accounted for by the equity method 6.9. The profit (loss) of joint ventures accounted for by the equity method 6.9. The profit (loss) of joint ventures accounted for by the equity method 6.9. The profit of joint ventures accounted for by the equity method 6.9. The profit of joint ventures accounted for by the equity method 6.9. The profit of joint ventures accounted for by the equity method 6.9. The profit of joint ventures accounted for by the equity method 6.9. The profit of joint ventures accounted for by the equity method 6.9. The profit of joint ventures accounted for by the equity method 6.9. The profit of joint ventures accounted for by the equity method 6.9. The profit of joint ventures accounted for by the equity method 6.9. The profit of joint ventures accounted for by the equity method 6.9. The profit of joint ventures accounted for by the equity method 6.9. The profit of joint ventures accounted for by the equity method 6.9. The profit of joint ventures accounted for by the equity method 6.9. The profit of joint ventures accounted for by the equity method 6.9. The	4. Total number of associ	iates consolidated	C	BSO-RF - 070]				
6.0 Stare of profit (loss) of joint ventures accounted for by the equity method 6.1. Fair value of investments in associates accounted for using the equity method for which there are published price quotations 6.2. Dividends and other distributions recognised as income from investments in associates accounted for by the cost model 6.3. Share of profit (loss) of associates accounted for by the equity method 6.4. Share of discontinued operations of associates accounted for by the equity method 6.5. Fair value of investments in jointly controlled entities accounted for by the equity method 6.6. Share of profit (loss) of joint ventures accounted for by the equity method 6.7. Share of discontinued operations of joint ventures accounted for by the equity method 6.8. Share of profit (loss) of joint ventures accounted for by the equity method 6.9. Share of discontinued operations of joint ventures accounted for by the equity method 6.9. Share of discontinued operations of joint ventures accounted for by the equity method 6.9. Share of discontinued operations of joint ventures accounted for by the equity method 6.9. Share of discontinued operations of joint ventures accounted for by the equity method 6.9. Share of discontinued operations of joint ventures accounted for by the equity method 6.9. Share of discontinued operations of joint ventures accounted for by the equity method 6.9. Share of discontinued operations of joint ventures accounted for by the equity method 6.9. Share of discontinued operations of joint ventures accounted for by the equity method 6.9. Share of discontinued operations of joint ventures accounted for by the equity method 6.9. Share of discontinued operations of joint ventures accounted for by the equity method 6.9. Share of discontinued operations of joint ventures accounted for by the equity method 6.9. Share of discontinued operations of joint ventures accounted for by the equity method 6.9. Share of discontinued operations of joint ventures accounted for by the equity method 6.9. Share of di	5. Total number of joint	entures consolidated	C	BSO-RF - 075]			Thousands	EUR
	6.1. Fair value of investr published price quotation 6.2. Dividends and other by the cost model 6.3. Share of profit (loss) 6.4. Share of discontinue 6.5. Fair value of investr there are published price	nents in associates accords distributions recognised of associates accountered operations of associate nents in jointly controlled	unted for using to das income from d for by the equites accounted for	investments in a ty method r by the equity me	associates accounted for ethod	14.13 14.14 14.14	IFRS SME IFRS SME IFRS SME	0700 0701 0702 0703	<u>Per</u>	iod
Back to contents Back to top	6.7. Share of discontinue) of joint ventures accour ed operations of joint ven	ntures accounted			15.20 15.20	IFRS SME IFRS SME	0752		

NAME OF REPORTING ENTITY:					
				Th	FUD
	IFRS SME	XBRL		Thousands Per	iod
INCOME STATEMENT BY FUNCTION	Paragraph		CBSO code	Current	Previo
1a. Gross profit	5.9, 5.11.b	IFRS SME	10_20	0	
1a.1. (Operating) Revenue	5.5.a	IFRS SME CBSO-RF	10 100		
of which, turnover 1a.2. (-) Cost of sales	5.11.b	IFRS SME	20		
1b. Other operating income, total 1b.1. Interest income [financial activities]	5.9 23.30.b.iii	IFRS SME	11 110	0	
1b.2. Dividend income [financial activities]	23.30.b.v	IFRS SME	111		
1b.3. Income from government grants	23.30.b.vii	IFRS SME	112		
1b.4. Remaining operating income	5.9		119		
2. (-) Operating expenses	5.9	CBSO-RF	21	0	
2.1. (-) Distribution costs	5.11.b	IFRS SME	210		
2.2. (-) Research and development [by function]	18.29 5.11.b	IFRS SME	211 212		
2.3. (-) Administrative expenses 2.4. (-) Miscellaneous other operating expenses [by function]	3.11.0	CBSO-RF	2190		
3. Gain (loss) on changes in fair value of non-current assets	16.10.e.ii, 34.7	CBSO-RF	15		
4. Profit (loss) from continuing operations before tax, finance and other					
related costs	<u>5.9</u>	CBSO-RF	10_21	0	
F. Gain (loss) on financial instruments designated as hadges (a)	12.28, 12.23	CDSO DE	146		
5. Gain (loss) on financial instruments designated as hedges (a)	12.20, 12.23	CBSO-RF	146		
6. Gain (loss) on derecognition of non-financial assets, total	CP	CBSO-RF	141	0	
6.1. Gain (loss) on derecognition of property, plant and equipment	17.28	IFRS SME	1410		
6.2. Gain (loss) on derecognition of identifiable intangible assets 6.3. Gain (loss) on derecognition of other non-current assets	18.26	IFRS SME	1411 1419		
c.o. Cam (1999) on derecognition of early non-carroin decede			1110		
7. (-) Finance costs [for non financial activities]	5.5.b	IFRS SME	242		
of which, interest expense	11.48.b	IFRS SME	2420		
8. Financial income from financial assets, net	5.9, 11.48.b	IFRS SME	142		
of which, interest earned on loans and deposits	11.48.b	IFRS SME	1420		
9. Eair value gains (losses) from financial instruments	11.48.a.i, 11.4	CDSO DE	145		
Fair value gains (losses) from financial instruments	11.40.4.1, 11.4	CB3O-KF	145		
10. Exchange differences recognised in profit or loss except for financial					
instruments measured at fair value through profit or loss	30.25.a	IFRS SME	950		
11. Share of profit (loss) from equity-accounted investments	5.5.c	IFRS SME	143		
12. Amount of any excess in fair value of entity or business acquired over cost of business combinations	19.25.f	IFRS SME	144		
cost of business combinations	13.23.1	II IXO OIII L	177		
13. Other non-operating income (expense)		CBSO-RF	169_269		
14 Profit (loca) hotoro tax	E E	IEDS SME	10.26	0	
14. Profit (loss) before tax	<u>5.5</u>	IFRS SME	10_26	U	
15. (-) Income tax expense (income)	5.5.d	IFRS SME	27		
16. Profit (loss) after tax from continuing operations (before minority interest)	E E	IEDS SME	10_27	0	
10. Profit (1055) after tax from continuing operations (before finitionly interest)	<u>5.5</u>	IFRS SME	10_27	U	
17. Profit (loss) from discontinued operations, net of tax	5.5.e	IFRS SME	28		
18. Profit (loss) (before minority interest)	<u>5.5.f</u>	IFRS SME	10_28	0	
19. (-) Profit (loss) attributable to non-controlling interest	5.6.a.i	IFRS SME	29		
20. Profit (loss) attributable to owners of parent	<u>5.6.a.ii</u>	IFRS SME	10_29	0	
II. ADDITIONAL DISCLOSURES					
1. (-) Employee expenses	5.11.a	IFRS SME	222	0	
1.1. (-) Wage and salaries	28.4	IFRS SME	2220		
1.2. (-) Short term employee benefits (social security included here)	28.4	CBSO-RF	2221		
1.3. (-) Post employment benefit obligation expense, defined contributions plans1.4. (-) Post employment benefit obligation expense, defined benefit plans	28.40 28.41.q.i	IFRS SME	22220 22221		
1.5. (-) Termination benefits	28.43	IFRS SME	22290		
1.6. (-) Share-based payment transactions	26.23.a	IFRS SME	22291		
1.7. (-) Other long term benefits	28.42	IFRS SME	22292		
1.8. (-) Other employee expenses	28.4	ILKO SIME	22299		
2. (-) Depreciation and amortisation expense	5.11.a	IFRS SME	223		
	27 22 4 27 22		20.4		
3. (-) Impairment losses (reversals), total 3.1. (-) Impairment losses (reversals) from property, plant and equipment	27.32.a, 27.32. 27.33.b, 27.32	U	224 2240	0	
3.2. (-) Impairment losses (reversals) from intangible assets (except goodwill)	27.33.d, 27.32		2240		
3.3. (-) Impairment losses from goodwill	27.33.c, 27.32	IFRS SME	2242		
3.4. (-) Impairment losses (reversals) from financial assets 3.5. (-) Impairment losses (reversals) from other assets valued at cost	11.48.c, 27.32 27.33.e, 27.33	f 27.32	2243 2249		
3.6. (-) Impairment losses (reversals) from inventories	27.33.a, 27.32	CBSO-RF	2234		
3.7. (-) Impairment losses (reversals) from bad and doubtful commercial debts			2245		
III. STATEMENT OF RETAINED EARNINGS (b)					
III. OTATEMENT OF RETAINED EARNINGS (D)					
1. Retained earnings at the beginning of the period	6.5.a	IFRS SME	570		
	CEL	IEDE CHE	E74		
(-) Dividends paid or payable during the period Restatements of retained earnings for correction of prior period errors	6.5.b 6.5.c	IFRS SME	571 572		
Restatements of retained earnings for changes in accounting policies	6.5.d	IFRS SME	573		
5. Retained earnings at the end of the period	6.5.e	IFRS SME	579	0	
(a) Gains and losses arising from all kind of hedging operations, included market ri	sk hedging, sha	Il be included	d here.		
		ment of comp	prehensive inc		here are
(b) This information must be presented instead of the statement of changes in equi					
(b) This information must be presented instead of the statement of changes in equi no other movements in equity than those from retained earnings. Please see parag		.4 of IFRS S	ME for further	reference.	

				Thousands	EUR
INCOME STATEMENT BY NATURE	IFRS SME	XBRL		Per	iod
	<u>Paragraph</u>	Taxonomy	CBSO code	Current	Previ
1. Operating revenue	5.9	CBSO-RF	10_13	0	
1.1. Revenue	5.5.a	IFRS SME	10	0	
1.1.1. Turnover	23.30.b.i	CBSO-RF	100 1000	0	
1.1.1.1. Sale of goods 1.1.1.2. Rendering of services	23.30.b.ii 23.30.b.ii	IFRS SME IFRS SME	1000		
1.1.1.3. Revenue from construction contracts	23.31.a	IFRS SME	1002		
1.1.2. Royalty income	23.30.b.iv	IFRS SME	101		
1.1.3. Miscellaneous other revenue 1.2. Other operating income, total	23.30.b.vi, 23 5.9	IFRS SME	109 11	0	
1.2.1. Interest income [financial activities]	23.30.b.iii	IFRS SME	110	·	
1.2.2. Dividend income [financial activities]	23.30.b.v	IFRS SME	111		
1.2.3. Income from government grants 1.2.4. Remaining operating income	23.30.b.vii 5.9	IFRS SME	112 119		
1.3. Increases in inventories of finished goods and work in progress	5.11.a	CBSO-RF	12		
1.4. Work performed by the enterprise and capitalised	5.11.a	IFRS SME	13		
2. (-) Operating expenses	5.9	CBSO-RF IFRS SME	22 220	0	
2.1. (-) Raw materials and consumables used2.2. Decreases in inventories of finished goods and work in progres	5.11.a s 5.11.a	CBSO-RF	220		
2.3. (-) Employee expenses	5.11.a	IFRS SME	222	0	
2.3.1. (-) Wage and salaries	28.4	IFRS SME	2220		
2.3.2. (-) Short term employee benefits (social security included 2.3.3. (-) Post employment benefit obligation expense, defined of		CBSO-RF IFRS SME	2221 22220		
2.3.4. (-) Post employment benefit obligation expense, defined by		IFRS SME	22221		
2.3.5. (-) Termination benefits	28.43	IFRS SME	22290		
2.3.6. (-) Share-based payment transactions 2.3.7. (-) Other long term benefits	26.23.a 28.42	IFRS SME IFRS SME	22291 22292		
2.3.8. (-) Other long term benefits 2.3.8. (-) Other employee expenses	28.4	IFRS SME	22292		
2.4. (-) Depreciation and amortisation expense	5.11.a	IFRS SME	223		
2.5. (-) Impairment losses (reversals), total	27.32.a, 27.3		224	0	
2.5.1. (-) Impairment losses (reversals) from property, plant and 2.5.2. (-) Impairment losses (reversals) from intangible assets (e			2240 2241		
2.5.3. (-) Impairment losses from goodwill	27.33.c, 27.3		2242		
2.5.4. (-) Impairment losses (reversals) from financial assets	11.48.c, 27.3		2243		
2.5.5. (-) Impairment losses (reversals) from other assets valued 2.5.6. (-) Impairment losses (reversals) from inventories	at cost 27.33.e, 27.3 27.33.a, 27.3		2249 2234		
2.5.7. (-) Impairment losses (reversals) from bad and doubtful or			2245		
2.6. (-) Research and development [by nature]	18.29	IFRS SME	225		
2.7. (-) Other operating expenses	5.9	CBSO-RF	2290		
3. Gain (loss) on changes in fair value of non-current assets	16.10.e.ii, 34	. CBSO-RF	15		
4. Profit (loss) from continuing operations before tax, finance at	nd other				
related costs	<u>5.9</u>	CBSO-RF	10_21	0	
5. Gain (loss) on financial instruments designated as hedges (a)	12.28, 12.23	CBSO-RF	146		
6. Gain (loss) on derecognition of non-financial assets, total	СР	CBSO-RF	141	0	
6.1. Gain (loss) on derecognition of property, plant and equipment	17.28	IFRS SME	1410		
6.2. Gain (loss) on derecognition of identifiable intangible assets 6.3. Gain (loss) on derecognition of other non-current assets	18.26	IFRS SME	1411 1419		
 (-) Finance costs [for non financial activities] of which, interest expense 	5.5.b 11.48.b	IFRS SME IFRS SME	242 2420		
8. Financial income from financial assets, net	5.9, 11.48.b	IFRS SME	142		
of which, interest earned on loans and deposits	11.48.b	IFRS SME	1420		
9. Fair value gains (losses) from financial instruments	11.48.a.i, 11.	CBSO-RF	145		
10 Exchange differences recognised in profit or less except for	financial				
 Exchange differences recognised in profit or loss except for instruments measured at fair value through profit or loss 	30.25.a	IFRS SME	950		
11. Share of profit (loss) from equity-accounted investments	5.5.c	IFRS SME	143		
 Amount of any excess in fair value of entity or business acquoid business combinations 	19.25.f	IFRS SME	144		
13. Other non-operating income (expense)		CBSO-RF	169_269		
14. Profit (loss) before tax	<u>5.5</u>	IFRS SME	10_26	0	
15. (-) Income tax expense (income)	5.5.d	IFRS SME	27		
16. Profit (loss) after tax from continuing operations (before min	ority interest) <u>5.5</u>	IFRS SME	10_27	0	
17. Profit (loss) from discontinued operations, net of tax	5.5.e	IFRS SME	28		
18. Profit (loss) (before minority interest)	<u>5.5.f</u>	IFRS SME	10_28	0	
	5.6.a.i	IFRS SME	29		
19. (-) Profit (loss) attributable to non-controlling interest					
20. Profit (loss) attributable to owners of parent	<u>5.6.a.ii</u>	IFRS SME	10_29	0	
II. STATEMENT OF RETAINED EARNINGS (b)		IFRS SME	570		
II. STATEMENT OF RETAINED EARNINGS (b) 1. Retained earnings at the beginning of the period	6.5.a				
Retained earnings at the beginning of the period		IEDS SME	574		
	6.5.b	IFRS SME	571 572		
Retained earnings at the beginning of the period (-) Dividends paid or payable during the period	6.5.b od errors 6.5.c				
Retained earnings at the beginning of the period (-) Dividends paid or payable during the period Restatements of retained earnings for correction of prior peri	6.5.b od errors 6.5.c	IFRS SME	572	0	

Back to contents

Back to top

				Thousands EU	IP
	IFRS SME	XBRL		Period	
ASSETS	_		CBSO code		re
I. ASSETS, NON-CURRENT, TOTAL	4.6	IFRS SME	3	0	
Property, plant and equipment, net	4.2.e, 17.31.e	IEDS SME	30	0	
1.1. Land and buildings	4.11.a, 17.31.e		300	•	
1.2. Plant and equipment, net	4.11.a, 17.31.e		301		
1.3. Remaining property, plant and equipment, net	4.11.a, 17.31.e		309		
of which, exploration and evaluation assets	34.11, 17.31.e		3090		
1.4. Construction in progress, net	4.11.a, 17.31.e		303		
2. Investment property	4.2.f	IFRS SME	310		
3. Intangible assets	4.2.g	CBSO-RF	32	0	
3.1. Goodwill	4.3, 19.22.a		320	<u> </u>	
3.2. Software, net	18.27.c	IFRS SME	322		
3.3. Patents, trade marks and other rights, net	18.27.c	IFRS SME	323		
3.4. Remaining intangible assets	18.27.c	CBSO-RF	328		
of which, exploration and evaluation assets	34.11	IFRS SME	3280		
of which, assets arising from service concession arrangements	34.15		3281		
4. Biological assets, total	4.2.h, 4.2.i	CBSO-RF	33_42		_
5. Investments in associates	4.2.j, 14.12.b	IFRS SME	340		
6. Investments in jointly controlled entities	4.2.k, 15.19.b	IFRS SME	341		
7. Deferred tax assets	4.2.0	IFRS SME	35		
8. Other financial assets, non-current	4.2.c	IFRS SME	36_37	0	
8.1. Shares, non-current (including participations)	11.8.c		360		
8.2. Securities other than shares, non-current	11.8.b		361		
8.3. Loans, non-current	11.8.b, 11.10.a		362		
8.4. Loans to related parties, non-current	11.8.b, 11.10.c	CBSO-RF	363		
8.5. Derivatives (including hedging assets), non-current	12.18	CBSO-RF	37		
8.6. Remaning financial assets, non-current			369		
of which, assets arising from service concession arrangements	34.14		3690		
9. Remaining non-current assets	4.6		39		
II. ASSETS, CURRENT, TOTAL	4.5	IFRS SME	4	0	
10. Non-current assets and disposal groups held for sale	4.14.c		40		
11. Inventories	4.2.d	IFRS SME	41		
12. Other financial assets, current	4.2.c	IFRS SME	43_44	0	
12.1. Shares, current (including participations)	11.8.c		430		
12.2. Securities other than shares, current	11.8.b		431		
12.3. Loans, current	11.8.b, 11.10.a		432		
12.4. Loans to related parties, current	11.8.b, 11.10.c		433		
12.5. Derivatives (including hedging assets), current	12.18	CBSO-RF	44		
12.6. Other financial assets, current			439		
13. Current tax receivables (only income tax)	4.2.n	IFRS SME	45		
14. Trade receivables, net, total	4.2.b, 4.11.b	CBSO-RF	460		
of which, trade receivables with related parties	4.11.b	CBSO-RF	4600		
15. Prepayments, current (prepaid expenses, among others)	4.11.b	CBSO-RF	47		
16. Cash and cash equivalents	4.2.a	IFRS SME	48		
17. Remaining assets, current	4.5		491		
ASSETS, TOTAL	4, 2.37	IFRS SME	3_4	0	

LIABILITIES AND EQUITY	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Thousands <u>Per</u> <u>Current</u>	
l. EQUITY, TOTAL	4	IFRS SME	50_56	0	
A. Equity attributable to owners of parent	4.2.r	IFRS SME	50_55	0	
1. Share capital	4.11.f	IFRS SME	50		
2. Other equity interest	4.11.f	IFRS SME	500		
3. Share premium	4.11.f	IFRS SME	51		
4. Other reserves	4.11.f	IFRS SME	52 521		
of which, translation reserves	30.25.b 12.23	IFRS SME	521 523		
of which, hedging reserves of which, actuarial gains and losses reserves	12.23 28.41.b	IFRS SME	523		
5. (-) Treasury shares	22.16	IFRS SME	53		
6. Retained earnings	4.11.f	IFRS SME	54_55		
3. Minority interest (in net assets)	4.2.q	IFRS SME	56		
I. LIABILITIES	4, 2.39	IFRS SME	6_7	0	
A. Liabilities, non-current, total	4.8	IFRS SME	6	0	
7. Borrowings, non-current	4.2.m	IFRS SME	60_61		
of which, borrowings from financial institutions, non-current	11.10.a	CBSO-RF	603		
of which, finance leases, non-current	20.9, 20.13.a		604		
of which, borrowings with related parties, non-current	11.10.c	CBSO-RF	605		
3. Deferred income, non-current	4.11.d	IFRS SME	62		
). Provisions, non-current	4.2.p, 4.11.e	IFRS SME	63		
0. Post employment benefit obligation, non-current	4.2.p, 4.11.e	IFRS SME	64		
11. Deferred tax liabilities	4.2.0	IFRS SME	67		
2. Other financial liabilities, non-current	4.2.m		65 66		
of which, derivatives (including hedging liabilities), non-current	4.2.m 12.18	CBSO-RF	65_66 66		
3. Other liabilities, non-current	4.8		69		
3. Liabilities, current, total	4.7	IFRS SME	7	0	
14. Liabilities included in disposal groups held for sale	4.14.c	IFRS SME	70		
5. Borrowings, current	4.2.m	IFRS SME	71_72		
of which, borrowings from financial institutions, current	11.10.a	CBSO-RF	713		
of which, finance leases, current	20.9, 20.13.a		714		
of which, borrowings with related parties, current	11.10.c	CBSO-RF	715		
6. Deferred income, current	4.11.d	IFRS SME	73		
17. Provisions, current	4.2.p, 4.11.e	IFRS SME	74		
18. Post employment benefit obligation, current	4.2.p, 4.11.e	IFRS SME	75		
19. Current tax payables (only income tax)	4.2.n	IFRS SME	77		
20. Trade payables, total	4.2.1	CBSO-RF	780		
of which, trade payables with related parties	4.11.d	CBSO-RF	7800		
21. Other financial liabilities, current	4.2.m		760_761		
of which, derivatives (including hedging liabilities), current	4.2.m 12.18	CBSO-RF	760_761 761		
, som an oo (moraling nodging habilitioo), barrotte	0	3200 IVI			
22 Other liabilities current	/ 0		700		
22. Other liabilities, current	4.8		799		

COUNTRY OF INCORPORATION:					
NAME OF REPORTING ENTITY:					
LIABILITIES AND EQUITY	IFRS SME	XBRL Taxonomy	CBSO code	Thousands <u>Per</u> Current	EUR riod Previous
EINDIETTEO AND EXOTT	<u>i aragrapii</u>	TUXONOMY	OBOO COUC	<u>ourrent</u>	1 ICVIOUS
	Back to	<u>contents</u>]	<u>Back</u>	to top

	7										
STATEMENT OF CHANGES IN EQUITY	l						Thousands	EUR	Retained		
									earnings		
	IFRS SME	XBRL Tayanamu	CBSO	Share	Other equity		Other_	Treasury	(accumulate	Minority	TOT EQU
	paragrapn	Taxonomy	<u>code</u>	capital IFRS SME	interest IFRS SME	premium IFRS SME	reserves IFRS SME	shares IFRS SME	d losses) IFRS SME	interest IFRS SME	IFRS
				50	500	51	52	53	54_55	56	50_
I. BALANCE, END OF PERIOD N - 2	4.2.q, 4.2.r	IFRS SME	580								
Increase (decrease) through changes in accounting policies	6.3.b, 6.2	IFRS SME	5811								
2. Increase (decrease) through correction of errors	6.3.b, 6.2	IFRS SME	5812								
3. Issue of shares (all kind of issuances)	6.3.c.iii	IFRS SME	583								
	6.3.c.iii, 22.16		586								
5. (-) Decrease (increase) through other distributions to owners	6.3.c.iii	IFRS SME	5880								
6. Increase (decrease) through other contributions by owners	6.3.c.iii	IFRS SME	5881								
7. Changes in ownership interest in subsidiaries not resulting in loss of	6.3.c.iii	IFRS SME	5882								
8. Dividends	6.3.c.iii	IFRS SME	589								
9. Total comprehensive income for the period	6.3.a, 6.3.c	IFRS SME	590								
II. BALANCE, END OF PERIOD N - 1	4.2.q, 4.2.r	IFRS SME	580	0	0	0	0	C	0	0	
Increase (decrease) through changes in accounting policies	6.3.b, 6.2	IFRS SME	5811								
Increase (decrease) through correction of errors	6.3.b, 6.2	IFRS SME	5812								
3. Issue of shares (all kind of issuances)	6.3.a	IFRS SME	583								
Transactions with treasury shares	6.3.c.iii, 22.16	IFRS SME	586								
5. (-) Decrease (increase) through other distributions to owners	6.3.c.iii	IFRS SME	5880								
6. Increase (decrease) through other contributions by owners	6.3.c.iii	IFRS SME	5881								
7. Changes in ownership interest in subsidiaries not resulting in loss of	6.3.c.iii	IFRS SME	5882								
8. Dividends	6.3.c.iii	IFRS SME	589								
Total comprehensive income for the period	6.3.a, 6.3.c	IFRS SME	590								
III. BALANCE, END OF PERIOD N	4.2.q, 4.2.r	IFRS SME	580	0	0	0	0	C	0	0	
				Thousands	EUR						
STATEMENT OF COMPREHENSIVE INCOME	IFRS SME	XBRL		<u>Pe</u>	<u>riod</u>						
	<u>Paragraph</u>	<u>Taxonomy</u>	CBSO code	Current	<u>Previous</u>						
L PROFIT (LOCAL TOTAL CONTRACTOR OF THE PROFIT (LOCAL TOTAL CONTRACTOR			40/00								
I. PROFIT (LOSS) (line 18 of income statement)	5.5.f	IFRS SME	10/28	C	0						
II. OTHER COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TA	5.5.g, 29.27	IFRS SME	592	0	0						
1. Gains (losses) arising from translating the financial statements	5.4.b.i,	IFRS SME									
of a foreign operation	30.25.b		5925								
• • • • • • • • • • • • • • • • • • • •	5.4.b.iii, 12.23		5926		0						
2.1. Change in fair value of the hedging instrument	12.29.c	IFRS SME	59260								
2.2. (-) Reclassification adjustments for gains (losses) included in	40.00 4	IEDO OME	E0004	I							
profit or loss Actuarial gains (losses) on defined benefit plans	12.29.d	IFRS SME	59261 5927	 	-						
Actuarial gains (losses) on defined benefit plans Share of other comprehensive income of associates and joint	5.4.b.ii, 28.41	IPKS SIVIE	3921	-	1						
ventures accounted for using the equity method	5.5.h	IFRS SME	5928								
III. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (I + II)	5.5.i	IFRS SME	590	0	0						
III. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (I + II) 1. Attributable to owners of the parent	5.5.i 5.6.b.ii	IFRS SME	590 5901	0	0						

CASH AND CASH EQUIVALENTS, BEGINNING BALANCE	COUNTRY OF INCORPORATION:				
CASH AND CASH EQUIVALENTS, BEGONNING BALANCE 4.2 FRS. SME 80 Current Previous 1.5 FRS. SME 1.5 Common to make the process 1.5 FRS. SME 1.5 Common to make the process 1.5 FRS. SME 1.5 Common to make the process 1.5 FRS. SME 1.5 Common to make the process 1.5 FRS. SME 1.5 Common to make the process 1.5 FRS. SME 1.5 Common to make the process 1.5 FRS. SME 1.5 Common to make the process 1.5 FRS. SME 1.5 FRS.	NAME OF REPORTING ENTITY:				
CASH AND CASH EQUIVALENTS, BEGONNING BALANCE 4.2 FRS. SME 80 Current Previous 1.5 FRS. SME 1.5 Common to make the process 1.5 FRS. SME 1.5 Common to make the process 1.5 FRS. SME 1.5 Common to make the process 1.5 FRS. SME 1.5 Common to make the process 1.5 FRS. SME 1.5 Common to make the process 1.5 FRS. SME 1.5 Common to make the process 1.5 FRS. SME 1.5 Common to make the process 1.5 FRS. SME 1.5 FRS.					Thousands FUR
1. Cash Now from (used in) operations, total 7.3	STATEMENT OF CASH FLOWS (DIRECT METHOD)			CBSO code	<u>Period</u>
1. Cash flows from (used in) operations, total 1.1. Recepts from sales of goods and rendering of services 1.1. Recepts from postless, feets, commissions and other revenue 1.2. Recepts from postless, feets, commissions and other revenue 1.4. (-) Paymments to supplies for goods and services 1.4. (-) Paymments to and not health of employees 1.4. (-) Paymments to and not health of employees 1.4. (-) Paymments to and not health of employees 1.4. (-) Paymments to and not health of employees 1.4. (-) Paymments to and not health of employees 1.4. (-) Paymments to and not health of employees 1.4. (-) Paymments to and not health of employees 1.4. (-) Paymments to and not health of employees 1.4. (-) Paymments to and not health of employees 1.4. (-) Paymments postless and point of employees 1.4. (-) Paymments postless and point of employees 1.4. (-) Payments part of desselfied as operating activities 1.4. (-) Interest part of desselfied as operating activities 1.4. (-) Interest part of desselfied as operating activities 1.4. (-) Interest part of desselfied as operating activities 1.4. (-) Interest part of desselfied as operating activities 1.4. (-) Interest part of desselfied as operating activities 1.4. (-) Interest part of desselfied as operating activities 1.4. (-) Interest part of desselfied as potenting activities 1.4. (-) Interest part of desselfied as potenting activities 1.4. (-) Interest part of desselfied as potenting activities 1.4. (-) Payments to acquire other financial assets 1.5. (-) Payments to acquire other financial assets 1.6. (-) Payments to acquire other financial assets 1.7. (-) Payments to acquire other financial assets 1.6. (-) Proceeds from disposal of non-current assets other than financial 1.7. (-) Payments to acquire other financial assets 1.6. (-) Proceeds from disposal of other financial assets 1.7. (-) Payments for cash advances and loans made 1.5. (-) Payments for cash advances and loans made 1.6. (-) Payments for cash advances and loans made 1.7. (-) Payments for cash advances and other eq	I. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE	4.2.a	IFRS SME	80	
1.1. Recepts from pasles of goods and rendering of services 1.2. Recepts from registles, feets, commissions and other revenue 1.3. Recepts (payments) held for dealing or trading purposes 1.4. (-) Payments to and on behalf of redeling or trading purposes 1.5. (-) Payments to and on behalf of redeling or trading purposes 1.5. (-) Payments to and on behalf of employees 1.5. (-) Payments to and on behalf of employees 1.5. (-) Payments to and on behalf of employees 1.5. (-) Payments to and on behalf of employees 1.5. (-) Payments to and on behalf of employees 1.5. (-) Payments to and on behalf of employees 1.5. (-) Payments to and on behalf of employees 1.5. (-) Payments to and on behalf of employees 1.5. (-) Payments to and on behalf of employees 1.5. (-) Payments to and on behalf of employees 1.5. (-) Payments to acquire on the current assets other than financial 1.6. (-) Payments to acquire other financial assets 1.6. (-) Payments for cash advances and loans made 1.6. (-) Payments for cash advances and loans made 1.6. (-) Payments for cash advances and loans made 1.6. (-) Payments for cash advances and loans made 1.6. (-) Payments for cash advances and loans made 1.7. (-) Payments for cash advances and loans made 1.6. (-) Payments for cash advances and loans made 1.7. (-) Payments for cash advances and loans made 1.6. (-) Payments for cash advances and loans made 1.7. (-) Payments for cash advances and loans made 1.8. (-) Payments for cash advances and loans made 1.9. (-) Payments for cash advances and loans made 1.9. (-) Payments for cash advances and l	II. NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES	7.3	IFRS SME	81	0 0
1.2. Receipts from royalites, fees, commissions and other revenue 7.4.b FRS SME 10.3 1.4.c Payments to supplies for goods and services 7.4.c FRS SME 10.00 1.5.c Payments to auton behalf of demployees 7.4.d FRS SME 10.00 1.5.c Payments to auton behalf of demployees 7.4.d FRS SME 10.00 1.5.c Payments to auton behalf of demployees 7.4.d FRS SME 10.00 1.5.c Payments to auton behalf of demployees 7.4.d FRS SME 10.00 1.5.c Payments to auton behalf of demployees 7.4.d FRS SME 10.00 1.5.c Payments to acquire one-current assets other than financial 7.4.7.d FRS SME 10.00 1.5.c Payments to acquire one-current assets other than financial 7.5.d FRS SME 10.00 1.5.c Payments to acquire other financial assets 7.5.d FRS SME 10.00 1.5.c Payments to acquire other financial assets 7.5.d FRS SME 10.00 1.5.c Payments to acquire other financial assets 7.5.d FRS SME 10.00 1.5.c Payments to acquire other financial assets 7.5.d FRS SME 10.00 1.5.c Payments to acquire other financial assets 7.5.d FRS SME 10.00 1.5.c Payments to acquire other financial assets 7.5.d FRS SME 10.00 1.5.c Payments to acquire other financial assets 7.5.d FRS SME 10.00 1.5.c Payments to acquire other financial assets 7.5.d FRS SME 10.00 1.5.c Payments to acquire other financial assets 7.5.d FRS SME 10.00 1.5.c Payments to acquire other financial assets 7.5.d FRS SME 10.00 1.5.c Payments of acquire other financial assets 7.5.d FRS SME 10.00 1.5.c Payments of acquire other financial assets 7.5.d FRS SME 10.00 1.5.c Payments of acquire other financial assets 7.5.d FRS SME 10.00 1.5.c Payments of acquire other financial assets 7.5.d FRS SME 10.00 1.5.c Payments of acquire other financial assets 7.5.d FRS SME 10.00 1.5.c Payments of acquire of the financial assets 7.5.d FRS SME 10.00 1.5.c Payments of acquire of the financial assets 7.5.d FRS SME 10.00 1.5.c Payments of acquire of the financial assets 7.5.d Pay	Cash flows from (used in) operations, total	7.9	CBSO-RF	810	0 0
1.3. Recepits (payments) held for dealing or trading purposes 1.4. (-) Payments to supplien for goods and services 1.5. (-) Payments to supplien for goods and services 1.6. (-) Payments to supplien for goods and services 1.7. (-) Payments to and on behalf of employees 1.6. (-) Payments to and on behalf of employees 1.7. (-) Payments to and on behalf of employees 1.7. (-) Payments to and on behalf of employees 1.7. (-) Payments to and on behalf of employees 1.7. (-) Powidends paid classified as operating activities 1.7. (-) Payments paid classified as operating activities 1.7. (-) Payments to acquire onco-current assets other than financial 1.8. (-) Payments to acquire onco-current assets other than financial 1.8. (-) Payments to acquire onco-current assets other than financial 1.9. (-) Payments to acquire onco-current assets other than financial 1.9. (-) Payments to acquire onco-current assets other than financial 1.9. (-) Payments to acquire onco-current assets other than financial 1.9. (-) Payments to acquire onco-current assets other than financial 1.9. (-) Payments to acquire onco-current assets other than financial 1.9. (-) Payments to acquire onco-current assets other than financial 1.9. (-) Payments to acquire onco-current assets other than financial 1.9. (-) Payments to acquire onco-current assets other than financial 1.9. (-) Payments to acquire onco-current assets other than financial 1.9. (-) Payments for acquire onco-current assets other than financial 1.9. (-) Payments for acquire onco-current assets other than financial 1.9. (-) Payments for acquire onco-current assets other than financial 1.9. (-) Payments for acquire other financial assets 1.9. (-) Payments for acquire of the financial assets 1.9. (-) Payments for acquire of the financial assets 1.9. (-) Payments for acquire of the financial acquire	1.1. Receipts from sales of goods and rendering of services				
1.4. - Payments to suppliers for goods and services			IFRS SME		
1.5. (-) Payments to and no behalf of emptyopes			IFRS SME		
2. Cash flows from (used in) other operating activities, total 2.1. Dividends received classified as operating activities 2.2.1. p) Unidends paid classified as operating activities 7.14, 7.15 IFRS SME 2.2.1 Dividends paid classified as operating activities 7.14, 7.15 IFRS SME 2.3. Interest received classified as operating activities 7.14, 7.16 IFRS SME 2.3. Interest received classified as operating activities 7.14, 7.15 IFRS SME 2.3. Interest received classified as operating activities 7.4. 2.17 IFRS SME 2.6. Other inflows (outflows) of cash classified as operating activities 7.4. 2.17 IFRS SME 2.6. Other inflows (outflows) of cash classified as operating activities 7.5. IFRS SME 2.1. Payments to acquire on-current assets other than financial 7.5. IFRS SME 2.1. Payments to acquire other financial assets 7.5. IFRS SME 3.1. Payments to acquire other financial assets 7.5. IFRS SME 3.200 IFRS SME 3. Interest received classified as investing activities 7.14, 7.15 IFRS SME 3.200 IFRS	1.5. (-) Payments to and on behalf of employees		IFRS SME		
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8. Income tax (paid) refunded classified as financing activities 7.17 IFRS SME 8380 9. Other inflows (outflows) of cash classified as financing activities 7.6 CBSO-RF 8389 V. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + IV) 7.20 IFRS SME 84 0 VI. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH AND EQUIVALENTS 7.13 IFRS SME 85 VII. EFFECT OF CHANGES IN SCOPE OF CONSOLIDATION ON CASH AND CASH EQUIVALENTS CP CBSO-RF 86 VIII. CASH AND CASH EQUIVALENTS, ENDING BALANCE (I + V + VI + VII) 4.2.a IFRS SME 87 0	· , , , , , , , , , , , , , , , , , , ,				
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VI. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH AND EQUIVALENTS 7.13 IFRS SME 85 VII. EFFECT OF CHANGES IN SCOPE OF CONSOLIDATION ON CASH AND CASH EQUIVALENTS CP CBSO-RF 86 VIII. CASH AND CASH EQUIVALENTS, ENDING BALANCE (I + V + VI + VII) 4.2.a IFRS SME 87 0	9. Other inflows (outflows) of cash classified as financing activities	7.6	CBSO-RF	8389	
AND EQUIVALENTS 7.13 IFRS SME 85 VII. EFFECT OF CHANGES IN SCOPE OF CONSOLIDATION ON CASH AND CASH EQUIVALENTS CP CBSO-RF 86 VIII. CASH AND CASH EQUIVALENTS, ENDING BALANCE (I + V + VI + VII) 4.2.a IFRS SME 87 0	V. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + IV)	7.20	IFRS SME	84	0 0
CASH AND CASH EQUIVALENTS CP CBSO-RF 86 VIII. CASH AND CASH EQUIVALENTS, ENDING BALANCE (I + V + VI + VII) 4.2.a IFRS SME 87 0		7.13	IFRS SME	85	
+ VII) 4.2.a IFRS SME 87 0		СР	CBSO-RF	86	
Rack to contents		4.2.a	IFRS SME	87	0 0
Back to contents Back to top		Back to	contents		Back to top

STATEMENT OF CASH FLOWS (INDIRECT METHOD)	IFRS SME	XBRL		Thousands Per	EUR riod
	Paragraph		CBSO code	Current	Previo
I. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE	4.2.a	IFRS SME	80		
II. NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES	7.3	IFRS SME	81	0	
Profit (loss) before tax	7.7.a	IFRS SME	815010		
2. Other adjustments for which cash effect are investing or financing	7.8.c	IFRS SME	815011		
3. Adjustments for non-cash items	7.8.b		81502	0	
3.1. Depreciation and amortisation 3.2. Impairment losses (reversals), total	7.8.b 7.8.b	IFRS SME IFRS SME	815020 815021		
3.3. Unrealised losses (gains) on foreign currency exchange 3.4. Adjustments for deferred taxes	7.8.b 7.8.b	IFRS SME	815022 815023		
3.5. Increase (decrease) in provisions, net	7.8.b	IFRS SME	815024		
3.6. Adjustments for non-controlling interests 3.7. Adjustments for undistributed profits of associates	7.8.b 7.8.b	IFRS SME	815025 815026		
3.8. Other adjustments for non-cash items	7.8.b		815029		
4. Adjustments for decrease (increase) of inventories	7.8.a	IFRS SME	81510		
5. Adjustments for decrease (increase) in trade and other receivables	7.8.a		81511		
6. (-) Adjustments for increase (decrease) in trade and other payables	7.8.a		81512		
7. Other increases (decreases) in working capital (a)	CP 744 745	IFRS SME	81519		
Proceeds from dividends received classified as operating (-) Payments from dividends classified as operating	7.14, 7.15 7.14, 7.16	IFRS SME	8190 8191		
Proceeds from interest received classified as operating	7.14, 7.15	IFRS SME	8192		
11. (-) Payments of interest classified as operating	7.14, 7.15	IFRS SME	8193		
Income tax (paid) refunded Income tax (paid) refunded Income tax (paid) refunded Income tax (paid) refunded Income tax (paid) refunded	7.17	IFRS SME	8194 8195		
III. NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES	7.5	IFRS SME	82	0	
1. (-) Payments to acquire non-current assets other than financial	7.5.a	CBSO-RF	8200		
2. (-) Payments to acquire subsidiaries, associates and joint ventures	7.5.c, 7.10	CBSO-RF	8201		
3. (-) Payments to acquire other financial assets	7.5.c	IFRS SME	82090		
Proceeds from disposal of non-current assets other than financial	7.5.b	CBSO-RF	8210		
Proceeds from disposal of subsidiaries, associates and joint ventures	7.5.d., 7.10	CBSO-RF	8211		
6. Proceeds from disposal of other financial assets	7.5.d	IFRS SME	82190		
7. Dividends received classified as investing activities	7.14, 7.15	IFRS SME	822		
8. Interest received classified as investing activities	7.14, 7.15	IFRS SME	8290		
9. (-) Payments for cash advances and loans made	7.5.e	IFRS SME	8291		
10. Repayment of cash advances and loans made	7.5.f	IFRS SME	8292		
11. Proceeds from government grants received	24.6.a		8293		
12. Cash receipts (payments) for (from) future, forward, options and swap co	7.4.g, 7.4.h		8294		
13. Income tax (paid) refunded classified as investing activities	7.4.e, 7.17	IFRS SME	8295		
14. Other inflows (outflows) of cash classified as operating actitivies	7.5		8299		
IV. NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES	7.6	IFRS SME	83	0	
1. Proceeds from issuance of shares and other equity instruments	7.6.a	CBSO-RF	8300		
2. Proceeds from borrowings	7.6.c	IFRS SME	8301		
3. (-) Payments to acquire or redeem the entity's shares	7.6.b	IFRS SME	8312		
4. (-) Repayment of amounts borrowed	7.6.d	IFRS SME	8315		
5. (-) Repayment of finance lease liabilities	7.6.e	IFRS SME	8314		
6. (-) Dividends paid classified as financing activities	7.14, 7.16	IFRS SME	832		
7. (-) Interest paid classified as financing activities	7.14, 7.15	IFRS SME	833		
8. Income tax (paid) refunded classified as financing activities	7.17	IFRS SME	8380		
9. Other inflows (outflows) of cash classified as financing activities	7.6	CBSO-RF	8389		
V. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + IV)	7.20	IFRS SME	84	0	
VI. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH AND	7.13	IFRS SME	85		
VII. EFFECT OF CHANGES IN SCOPE OF CONSOLIDATION ON CASH AND CASH EQUIVALENTS	СР	CBSO-RF	86		
ONO. ESC. PREENTO	OF .	ODOO-KF	30		
VIII. CASH AND CASH EQUIVALENTS, ENDING BALANCE (I + V + VI + VII)					

Back to contents

Back to top

European Committee of CBSO III WG on IFRS impact and CBSO databases

NAME OF REPORTING ENTITY:								
PROPERTY, PLANT AND EQUIPMENT NOTE	1				Thousands	EUR		
THO ENTITION DATE HOLD	,				moudundo	Remaining		
		VEST				property,	Construc-	
							tions in	1
	<u>Faragraph</u>	Taxonomy	code				IFRS SME	IF
	FRS SWE YARR Taxonomy Tax	303						
I. MOVEMENTS IN PROPERTY, PLANT AND EQUIPMENT								
1. Property, plant and equipment, net, beginning balance				0	0	0	0	
1.1. Gross amount 1.2. (-) Accumulated depreciation and impairment losses								
Additions Acquisitions through business combinations								
4. (-) Retirements and disposals	17.31.e.ii	IFRS SME	9061					
(-) Depreciation expense (. (-) Impairment loss (reversal) recognised				0	0	0	0	
6.1. (-) Impairment loss recognised in income statement	17.31.e.v, 27	. IFRS SME	9110		U	0	U	
6.2. Impairment reversal recognised in income statement 7. Transfers from (to) investment property								
8. Other changes								
O Droposty, plant and equipment, anding balance	17 21 d	IEDO OME	017	0	0	0	0	
Property, plant and equipment, ending balance 9.1. Gross amount				0	U	U	U	
9.2. (-) Accumulated depreciation and impairment losses	17.31.d	IFRS SME	919_20					
II. OTHER INFORMATION								
Contractual commitments for the acquisition of property, plant and equipment	17.32.b	IFRS SME	9700					
2. Amount of property, plant and aguinment pladged as acquirity	47 22 0	IEDO OME	0701					
2. Amount of property, plant and equipment pledged as security	17.32.a	IFKS SWE	9701					
INVESTMENT PROPERTY NOTE	7				Th	EUD		
INVESTMENT PROPERTY NOTE	٦				inousands			
				Land	Ruildings		ΤΟΤΔΙ	
	<u>r aragrapii</u>	raxonomy	<u> </u>				310	
I. MOVEMENTS IN INVESTMENT PROPERTY		1					IFRS SME	1
								1
Investment property, net, beginning balance	16.10.e	IFRS SME	900				0	4
2. Additions	16.10.e.i	IFRS SME					0	
Acquisitions through business combinations Gain (loss) on fair value adjustments							0	
Transfers from (to) other items				0	0	0	0	
5.1. (-) Transfers to property, plant and equipment		IFRS SME					0	1
5.2. Transfers from (to) inventories 5.3. Transfers from (to) owner occupied property							0	1
Remaining movements in investment property	16.10.e.v		9161				0	1
7. Investment property, net, ending balance	16.10.e	IFRS SME	917	0	0	0	0	
II. OTHER INFORMATION								
Explanation of methods and significant assumptions used to determine fair value of investment property	16.10.a	IFRS SME	9710					
				<u> </u>				
INTANGIBLE ASSETS NOTE								
	1				Thousands	FUR		
					Thousands	Patents,		
	IFRS SMF	XBRI	CBSO		Thousands	Patents, trade marks		
				<u>Goodwill</u>	<u>Software</u>	Patents, trade marks and other rights	intangible assets	
				IFRS SME	Software IFRS SME	Patents, trade marks and other rights IFRS SME	intangible assets CBSO-RF	
I. MOVEMENTS IN INTANGIBLE ASSETS				IFRS SME	Software IFRS SME	Patents, trade marks and other rights IFRS SME	intangible assets	
I. MOVEMENTS IN INTANGIBLE ASSETS	<u>Paragraph</u>	Taxonomy	code	IFRS SME 320	Software IFRS SME 322	Patents, trade marks and other rights IFRS SME 323	intangible assets CBSO-RF	IF
I. MOVEMENTS IN INTANGIBLE ASSETS I. Intangible assets, net, beginning balance 1.1. Gross amount	18.27.c 18.27.c	Taxonomy IFRS SME IFRS SME	900 901	IFRS SME 320	Software IFRS SME 322	Patents, trade marks and other rights IFRS SME 323	intangible assets CBSO-RF 328	IF
I. MOVEMENTS IN INTANGIBLE ASSETS 1. Intangible assets, net, beginning balance	18.27.c 18.27.c	Taxonomy IFRS SME IFRS SME	900 901	IFRS SME 320	Software IFRS SME 322	Patents, trade marks and other rights IFRS SME 323	intangible assets CBSO-RF 328	IF
I. MOVEMENTS IN INTANGIBLE ASSETS 1. Intangible assets, net, beginning balance 1.1. Gross amount 1.2. (-) Accumulated depreciation and impairment losses 2. Additions from internal and external development	18.27.c 18.27.c 18.27.c 18.27.c	IFRS SME IFRS SME IFRS SME IFRS SME	900 901 902_3 904	IFRS SME 320	Software IFRS SME 322	Patents, trade marks and other rights IFRS SME 323	intangible assets CBSO-RF 328	IF
I. MOVEMENTS IN INTANGIBLE ASSETS 1. Intangible assets, net, beginning balance 1.1. Gross amount 1.2. (-) Accumulated depreciation and impairment losses 2. Additions from internal and external development 3. Additional goodwill recognised	18.27.c 18.27.c 18.27.c 18.27.c 18.27.e.i 19.26.a	IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME	900 901 902_3 904 9040	IFRS SME 320	Software IFRS SME 322	Patents, trade marks and other rights IFRS SME 323	intangible assets CBSO-RF 328	IF
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I. MOVEMENTS IN INTANGIBLE ASSETS 1. Intangible assets, net, beginning balance 1.1. Gross amount 1.2. (-) Accumulated depreciation and impairment losses 2. Additions from internal and external development 3. Additional goodwill recognised 4. Acquisitions through business combinations 5. (-) Retirements and disposals 6. (-) Osodwill derecognised on disposal of business 7. (-) Amortisation 8. (-) Impairment loss (reversal) recognised 8.1. (-) Impairment loss recognised in income statement 8.2. Impairment reversal recognised in income statement 9. Remaining movements in intangible assets 10. Intangible assets, net, ending balance 10.1. Gross amount 10.2. (-) Accumulated depreciation and impairment losses II. OTHER INFORMATION 1. Contractual commitments for the acquisition of intangible assets 2. Carrying amount of identifiable intangible assets pledged as security or with restricted title 3. Intangible assets acquired by way of a government grant	18.27.c 18.27.c 18.27.c 18.27.c 19.26.a ii 19.26.c 18.27.e ii 19.26.c 18.27.e. iv 26.c 18.27.e. v. 27 18.27.e. v. 27 18.27.e. v. 27 18.27.e. v. 27 18.27.c v. 28.27.c v. 28.28.d 18.28.d 18.28.	IFRS SME	900 901 902_3 904 9040 90510 90610 907 9110 9111 9112 917 918 919_20 9720	0 0	Software IFRS SME 322	Patents, sand other rights and other rights IFRS SME IFRS SME 323	intandible assets CBSO-RF 328	IF

European Committee of CBSO

Standard format based on IFRS SME

III WG on IFRS impact and CBSO databases

BIOLOGICAL ASSETS NOTE			Thousands	EUR
	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Biological assets, total IFRS SME
I. MOVEMENTS IN BIOLOGICAL ASSETS				33_42
Biological assets, beginning balance	34.7.c, 34.10	IFRS SME	900	0
1.1. Gross amount (a) 1.2. (-) Accumulated depreciation and impairment losses (a)	34.10.e 34.10.e	IFRS SME IFRS SME	901 902_3	
2. Additions through purchase	34.7.c.ii	IFRS SME	904	
Acquisitions through business combinations Gain (loss) arising on changes in fair value less costs to sell	34.7.c.iv 34.7.c.i	IFRS SME	90510 909	
5. Foreign currency exchange increase (decrease)	34.7.c.v	IFRS SME	912	
Other changes in biological assets	34.7.c.iii 34.7.c.vi	IFRS SME	91630 91639	
Biological assets, ending balance R.1. Gross amount (a)	34.7.c, 34.10 34.10.e	IFRS SME	917 918	0
8.2. (-) Accumulated depreciation and impairment losses (a)	34.10.e	IFRS SME	919_20	
II. OTHER INFORMATION				
Explanation of methods and significant assumptions used to			0700	
determine fair value of biological assets 2. Explanation of why fair value of biological assets cannot be	34.7.b	IFRS SME	9730	
measured reliably	34.10.b	IFRS SME	9731	
CURRENT ASSETS NOTE	IFRS SME	XBRL		Thousands
			CBSO code	Current
I. INVENTORIES (from Balance Sheet)	4.2.d	IFRS SME	41	0
	4.11.c.i, 13.2		4100	
 Inventories in the process of production for sale Materials or supplies for the production process or the rendering of service 	4.11.c.ii, 13.2 4.11.c.iii, 13.3		4101 4102	
Inventories recognised as an expense during the period Total carrying amount of inventories pledged as security for liabilities	13.22.c 13.22.e	IFRS SME	411 412	
II. CONSTRUCTION CONTRACTS				
1. Amount due from (to) customers under construction contracts, net	23.32		9740	0
1.1. Amount due from customers under construction contracts 1.2. (-) Amount due to customers under construction contracts	23.32.a 23.32.b	IFRS SME	97400 97401	
	23.31.a	IFRS SME	9741	
2. Contract revenue recognised as revenue during period III. CASH AND CASH EQUIVALENTS	4.2.a	IFRS SME	48	0
				, , , , , , , , , , , , , , , , , , ,
Cash at hand Bank balances	7.20 7.20	IFRS SME	480 481	
3. Short-term deposits	7.20	IFRS SME	482	
Other cash and cash equivalents	7.20	IFRS SME	489	
LEASES NOTE				Thousands
	IFRS SME	XBRL		Finance
	Paragraph	Taxonomy	CBSO code	leases 01
I. FINANCE AND OPERATING LEASES AS LESSEE	Paragraph	Taxonomy	CBSO code	
				01 IFRS SME
Total future minimum lease payments at the end of the period	20.13.b, 20.1 20.13.b.i, 20.	IFRS SME	9750 9750	01
Total future minimum lease payments at the end of the period 1.1. Total future minimum lease payments, not later than one year 1.2. Total future minimum lease payments, between one and five years	20.13.b, 20.1 20.13.b.i, 20. 20.13.b.ii, 20	IFRS SME IFRS SME IFRS SME	9750 97500 97501	01 IFRS SME
Total future minimum lease payments at the end of the period 1.1. Total future minimum lease payments, not later than one year 1.2. Total future minimum lease payments, between one and five years 1.3. Total future minimum lease payments, later than five years	20.13.b, 20.1 20.13.b.i, 20. 20.13.b.ii, 20 20.13.b.iii, 20	IFRS SME IFRS SME IFRS SME IFRS SME	9750 97500 97501 97502	01 IFRS SME
1. Total future minimum lease payments at the end of the period 1.1. Total future minimum lease payments, not later than one year 1.2. Total future minimum lease payments, between one and five years 1.3. Total future minimum lease payments, later than five years 2. Lease payments recognised as an expense	20.13.b, 20.1 20.13.b.i, 20. 20.13.b.ii, 20 20.13.b.iii, 20 20.16.b	IFRS SME IFRS SME IFRS SME IFRS SME	9750 97500 97501 97501 97502	01 IFRS SME
Total future minimum lease payments at the end of the period 1.1. Total future minimum lease payments, not later than one year 1.2. Total future minimum lease payments, between one and five years 1.3. Total future minimum lease payments, later than five years	20.13.b, 20.1 20.13.b.i, 20. 20.13.b.ii, 20 20.13.b.iii, 20 20.16.b	IFRS SME IFRS SME IFRS SME IFRS SME	9750 97500 97501 97502	01 IFRS SME
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1. Total future minimum lease payments at the end of the period 1.1. Total future minimum lease payments, not later than one year 1.2. Total future minimum lease payments, between one and five years 1.3. Total future minimum lease payments, later than five years 2. Lease payments recognised as an expense 3. Net carrying amount of assets held as finance leases at the end of 3.1. Net carrying amount of property, plant and equipment held as finance leases 3.2. Net carrying amount of intensible assets held as finance leases 3.3. Net carrying amount of intensible assets held as finance leases 3.4. Net carrying amount of other assets II. FINANCE AND OPERATING LEASES AS LESSOR 1. Total future minimum lease payments, at later than one year 1.2. Total future minimum lease payments, between one and five years	20.13.b, 20.1 20.13.b, ii, 20. 20.13.b, iii, 20. 20.13.b, iii, 20. 20.13.b, iii, 20. 20.13.a 20.13.a 20.13.a 20.13.a 20.13.a 20.13.a 20.23.a, 20.3	IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME	9750 97500 97501 97502 9751 9752 97521 97522 97522 97529	01 IFRS SME
1. Total future minimum lease payments at the end of the period 1.1. Total future minimum lease payments, not later than one year 1.2. Total future minimum lease payments, between one and five years 1.3. Total future minimum lease payments, later than five years 2. Lease payments recognised as an expense 3. Net carrying amount of assets held as finance leases at the end of 3.1. Net carrying amount of property, plant and equipment held as finance leases 3.2. Net carrying amount of intensible assets held as finance leases 3.3. Net carrying amount of intensible assets held as finance leases 3.4. Net carrying amount of other assets II. FINANCE AND OPERATING LEASES AS LESSOR 1. Total future minimum lease payments at the end of the period 1.1. Total future minimum lease payments, between one and five years 1.3. Total future minimum lease payments, later than five years 1.3. Total future minimum lease payments, later than five years	20.13.b, 20.1 20.13.b, ii, 20. 20.13.b, iii, 20. 20.13.b, iii, 20. 20.13.a	IFRS SME	9750 97500 97501 97502 9751 9752 97521 97522 97522 97529 9753 97530 97531 97532	01 IFRS SME
1. Total future minimum lease payments at the end of the period 1.1. Total future minimum lease payments, not later than one year 1.2. Total future minimum lease payments, between one and five years 1.3. Total future minimum lease payments, later than five years 2. Lease payments recognised as an expense 3. Net carrying amount of assets held as finance leases at the end of 3.1. Net carrying amount of property, plant and equipment held as finance leases 3.2. Net carrying amount of intensible assets held as finance leases 3.3. Net carrying amount of intensible assets held as finance leases 3.4. Net carrying amount of other assets II. FINANCE AND OPERATING LEASES AS LESSOR 1. Total future minimum lease payments at the end of the period 1.1. Total future minimum lease payments, between one and five years 1.2. Total future minimum lease payments, later than five years 2. Contingent rents recognised as income in the period 3. Unearned finance income	20.13.b, 20.1 20.13.b,i, 20. 20.13.b,ii, 20. 20.13.b,iii, 20 20.13.b,iii, 20 20.13.a 20.13.a 20.13.a 20.13.a 20.13.a 20.13.a 20.23.a,i, 20. 20.23.a,ii, 20. 20.23.a,ii, 20. 20.23.b,iii, 20. 20.23.b,iii, 20.	IFRS SME	9750 97500 97501 97502 9751 9752 9752 97520 97522 97529 97530 97531 97531 97532 9754	01 IFRS SME
1. Total future minimum lease payments at the end of the period 1.1. Total future minimum lease payments, not later than one year 1.2. Total future minimum lease payments, between one and five years 1.3. Total future minimum lease payments, later than five years 2. Lease payments recognised as an expense 3. Net carrying amount of assets held as finance leases at the end of 3.1. Net carrying amount of property, plant and equipment held as finance leases 3.2. Net carrying amount of intensible assets held as finance leases 3.3. Net carrying amount of intensible assets held as finance leases 3.4. Net carrying amount of other assets II. FINANCE AND OPERATING LEASES AS LESSOR 1. Total future minimum lease payments at the end of the period 1.1. Total future minimum lease payments, between one and five years 1.3. Total future minimum lease payments, later than five years 1.3. Total future minimum lease payments, later than five years	20.13.b, 20.1 20.13.b,i, 20. 20.13.b,ii, 20. 20.13.b,iii, 20. 20.13.a 20.13.a 20.13.a 20.13.a 20.13.a 20.13.a 20.13.a 20.23.a,i, 20. 20.23.a,i, 20. 20.23.a,ii, 20. 20.23.a,ii, 20. 20.23.b,iii, 20. 20.23.b,iii, 20. 20.23.b	IFRS SME	9750 97500 97501 97502 9751 9752 97521 97522 97522 97529 9753 97530 97531 97532	01 IFRS SME

COUNTRY OF INCORPORATION:

FINANCIAL INSTRUMENTS NOTE (1) Thousands EUR Period IFRS SME XBRL Paragraph Taxonomy CBSO code Current Previous I. CATEGORIES OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES 11.41 1. Financial assets measured at fair value through profit or loss 11.41.a IFRS SME 9760 1.1. Shares
 1.2. Securities other than shares (other equity instruments) 12.8 97601 1.3. Other complex financial asse 12.8 2. Debt instruments measured at amortised cost 11.41.b IFRS SME 9761 2.1. Trade receivables 11.10.a 97610 2.2. Loans to banks or other parties 11.10.a 97611 2.3. Loans to related parties 11.10.c 97612 2.4. Other debt instruments 11.10.d 9761 2.5. Other receivables 11.10.a 97614 2.6. Other complex financial assets 12.8 97619 3. Equity instruments measured at cost less impairment 11.41.c IFRS SME 11.14.c.ii 12.8 12.8 97621 97629 3.2. Securities other than shares (other equity instruments) 3.3. Other complex financial assets 11.41.f IFRS SME 4. Loan commitments measured at cost less impairment 9763 5. Financial liabilities measured at fair value through profit or loss 11.41.d IFRS SME 9764 5.1. Shares
5.2. Securities other than shares (other equity instruments) 12.8 97641 5.3. Other complex financial liabilities 12.8 ersion 2010 6. Financial liabilities measured at amortised cost 11.41.e IFRS SME 9765 6.1. Trade payables6.2. Loans from banks or other parties 11.10.a 11.10.a 9765 6.3. Loans from related parties 97652 97653 11.10.c 6.4. Other debt instruments 11.10.d 6.5. Other payables 6.6. Other complex financial liabilities 97654 97659 11.10.a 12.8 II. INCOME (EXPENSE) AND GAINS (LOSSES) FROM FINANCIAL INSTRUME 1. Income (expense) and gains (losses) from financial assets measured at 11.48.a.i IFRS SME 9766 fair value through profit or loss 1.1. Income (expense) from financial assets measured at fair value through 97660 profit or loss 11.48.a.i 1.2. Gains (losses) from financial assets measured at fair value through profit 11.48.a.i 97661 1.3. Changes in fair value of financial assets measured at fair value through 11.48.a.i 97662 profit or loss 2. Income (expense) and gains (losses) from financial liabilities measured at fair value through profit or loss
2.1. Income (expense) from financial liabilities measured at fair value through 11.48.a.ii IFRS SME 9767 profit or loss 2.2. Gains (losses) from financial liabilities measured at fair value through 11.48.a.ii 97670 11.48.a.ii 97671 Changes in fair value of financial liabilities measured at fair value through profit or loss 11.48.a.ii 97672 3. Income (expense) and gains (losses) from financial assets measured at 11.48.a.iii IFRS SME 9768 amortised cost 3.1. Income (expense) from financial assets measured at amortised cost 11.48.a.iii 11.48.a.iii 97680 97681 3.2. Gains (losses) from financial assets measured at amortised cost 4. Income (expense) and gains (losses) from financial liabilities measured 11.48.a.iv IFRS SME 9769 3.1. Income (expense) from financial liabilities measured at amortised cost 11.48.a.iv 97690 3.2. Gains (losses) from financial liabilities measured at amortised cost 11.48.a.iv 97691 5. Total interest income from financial assets not at fair value through IFRS SME 11.48.b 9770 profit or loss 6. Total interest expense from financial liabilities not at fair value through 11.48.b IFRS SME 9771 7. Impairment losses (reversals) for classes of financial assets 11.48.c IFRS SME 9772 7.1. Impairment losses (reversals) from trade receivables 7.2. Impairment losses (reversals) from shares 11.48.c 97720 97721 11 48 c 7.3. Impairment losses (reversals) from securities other than shares 11.48.c 9772 97723 97724 7.4. Impairment losses (reversals) from loans 11.48.c 7.5. Impairment losses (reversals) from loans to related parties 11.48.c 7.6. Impairment losses (reversals) from other financial assets 11.48.c

FINANCIAL INSTRUMENTS NOTE (2)	-						
FINANCIAL INSTRUMENTS NOTE (2)							
	IFRS SME Paragraph	XBRL Taxonomy	CBSO code		Thousands	EUR	
I. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE							
Basis for determining fair value of financial assets and liabilities Assumptions applied if a valuation technique has been used in	11.43	IFRS SME	9773				
determining fair value 3. Financial assets and liabilities which do not have a reliable fair	11.43 11.44	IFRS SME	9774				
value	11.44	IFKS SIVIE	9775				
II. DERECOGNITION							
Description of assets transferred which do not qualify for derecognition	11.45.a	IFRS SME	9776				
 Risk and rewards of ownership to which the entity remains expose Carrying amount of assets (and associated liabilities) transferred which do not qualify for derecognition 	d 11.45.b 11.45.c	IFRS SME	9777 9778				
III. COLLATERAL			0,10				
Description of financial assets pledged as collateral	11.46.a	IFRS SME	9779				
2. Terms and conditions of pledges	11.46.b	IFRS SME	9780				
IV. DEFAULTS AND BREACHES ON LOANS PAYABLE							
Carrying amount of loans payable breached or default Description of the breaches and defaults on loans payable during the period	11.47.b 11.47.a	IFRS SME	9781 9782				
			0.02		Risk on a		Fore
				Interest rate risk of a	highly probable	Price risk of	excha risk
	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	debt instrument	forecast transaction	a commodity	fore
				01	02	03	04
V. HEDGE ACCOUNTING							
Description of the hedge (including hedging instruments and hedged items)	12.27		9790				
Change in fair value of the hedging instrument recognised in profit or loss	12.28.a	IFRS SME	9791				
 Change in fair value of the hedged item recognised in profit or loss Change in fair value of the hedging instrument recognised in other comprehensive income (hedge effectiveness) 	12.28.b 12.29.c	IFRS SME	9792 9793				
5. Amounts reclassified from other comprehensive income to profit or loss		IFRS SME	9793				
6. Excess of the fair value of the hedging instrument over the change in fair value of the hedged item recognised in profit or loss (hedge	. 2.20.0						
ineffectiveness)	12.29.e	IFRS SME	9795				

PROVISIONS AND GRANTS NOTE						Thousands	EUR		Provisions for waste electrical	Contractual obligations from service		
	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Warranty provision IFRS SME 01	Restructu- ring provisions IFRS SME 02	Legal proceeding provision IFRS SME 03	Onerous contracts provisions IFRS SME 04	Environ- mental provisions	and electronic equipment	concession arrange- ments	Other provisions	IFR:
I. MOVEMENTS IN PROVISIONS (please specify below) Current and non-current provisions				Vi	02	03		00	00	Ui .	03	
1. Provisions, beginning balance	21.14.a.i	IFRS SME	934									
Increase (decrease) to provisions (-) Provisions used (-) Unused provisions reversed Increase from time value of money adjustment	21.14.a.ii 21.14.a.ii 21.14.a.iv 21.14.a.ii	CBSO-RF IFRS SME IFRS SME	935 937 938 9400									
Other increase (decrease) 7. Provisions, ending balance	21.14.a 21.14.a.i	IFRS SME	9409	0	0	0	0	0	0	0	0	
	21.14.4.1	II TO OME	341							Est	imate of its fir	nancia
II. CONTINGENT ASSETS AND LIABILITIES				Description of IFRS SME	or nature of co	ontingent liabi	lity / asset				Current IFRS	Pre SME
1. Contingent liabilities	21.15		9800 9801							TOTAL:	0	
2. Contingent assets	21.16	IFRS SME	9802							TOTAL:	0	
			9806 9807									
	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Current period	Previous period							
III. GOVERNMENT GRANTS					1							
1. Amount of government grants recognised as income	24.6.a		9810									
2. Amount of government grants recognised as liabilities	24.6.a		9811			ļ						
EQUITY NOTE	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Ordinary shares 01	Preference shares 02	<u>Total</u> 01_02						
I. MOVEMENTS IN NUMBER OF ISSUED AND FULLY PAID SHA	ARES				1	ı		EACH CLAS	OF SHARES	3	RICTIONS AT	
Number issued and fully paid, beginning balance	4.12.a.iv	IFRS SME	9820			0		Code of share	class of capital	Descrip	tion of class of [4.11.a.v] IFR	of sha
Number of shares issued Number of shares cancelled or reduced Number of shares redeemed, converted or reduced Other increase (decrease) in shares	4.12.a.ii 4.12.a.iv 4.12.a.iv 4.12.a.iv		9821 9822 9823 9824			0 0 0	01 02 03	98	31		9832	
	4.12.a.iv	IFRS SME	9825	0	0	0	04 05 06					
Number issued and fully paid, ending balance					I	1	07					
6. Number issued and fully paid, ending balance II. OTHER INFORMATION						_						
II. OTHER INFORMATION 1. Number of shares authorised	4.12.a.i	IFRS SME	9826			U						
II. OTHER INFORMATION 1. Number of shares authorised 2. Number of shares issued and partially paid for class	4.12.a.ii	IFRS SME	9827			0						
II. OTHER INFORMATION 1. Number of shares authorised						0						

IAME OF REPORTING ENTITY:					
DEFINED BENEFIT PLANS NOTE	IFRS SME Paragraph	XBRL Taxonomy	CBSO Code	Thousands Current period	Previous period
Movements in the present value of the defined benefit obligation	28.41.e				
		IEDO OME	20.40		
Present value of the defined benefit obligation, opening balance	28.41.e	IFRS SME	9840		
 (-) Benefits paid Other changes in the present value of the defined benefit obligation 	28.41.e 28.41.e	IFRS SME	9841 9842		
Present value of the defined benefit obligation, closing balance	28.41.e	IFRS SME	9849	0	
		IFKS SIVIE	9849	U	
ovements in the fair value of plan assets	28.41.f				
2.1. Fair value of defined benefit plan assets, opening balance	28.41.f		9850		
.2. Contributions .3. (-) Benefits paid	28.41.f.i 28.41.f.ii	IFRS SME	9851 9852		
4. Other changes in plan assets	28.41.f.iii	IFKS SWE	9853		
.5. Fair value of defined benefit plan assets, closing balance	28.41.f		9859	0	
ctual return on plan assets	28.41.j		9860		
	•				
	28.41.h, 28.4	1.1	9860	0	
3.1. Percentage or amount of equity instruments of the fair value of the blan assets	28.41.h		98600		
.2. Percentage or amount of debt instruments of the fair value of the lan assets	28.41.h		98601		
.3. Percentage or amount of property of the fair value of the plan					
ssets 4. Percentage or amount of other assets of the fair value of the plan	28.41.h		98602		
ssets	28.41.h		98609		
3.5. Amount of own financial instruments included in the plan assets	28.41.i.i		986000		
Property occupied by or other assets used by the entity included in le plan assets	28.41.i.ii		986020		
otal cost relating to defined benefit plans for the period	28.41.g	IFRS SME	9870	0	
.1. Total cost recognised in profit or loss as an expense	28.41.g.i	IFRS SME	98700		
2. Total cost included in the cost of an asset	28.41.g.ii	IFRS SME	98701		
Principal actuarial assumptions used in defined benefit plan	28.41.k	IFRS SME			
.1. Discount rates used	28.41.k.i	IFRS SME	9880		
Expected return on plan assets Expected rate of salary increases	28.41.k.ii 28.41.k.iii	IFRS SME IFRS SME	9881 9882		
Medical cost trend rate Other material actuarial assumptions (please specify below)	28.41.k.iv 28.41.k.v	IFRS SME	9883		
.s. Other material actuarial assumptions (please specify below)	20.41.K.V		9888		
			9889		
SHARE-BASED PAYMENT PLANS NOTE					
	IFRS SME Paragraph	XBRL Taxonomy	CBSO code		
hare-based payment arrangements	26.18.a				
1. Type of arrangement	26.18.a		9890		
.2. Date of grant .3. Maximum term (number) of options granted	26.18.a 26.18.a		9891 9892		·
Contractual life Vesting requirements	26.18.a 26.18.a		9893 9894		
6. Method of settlement (in cash or equity)	26.18.a		9895		
				Current	
					Weighted average
	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Number of options	exercise price
				IFRS SME 01	IFRS SME 02
					U2
				01	
	26.18.b			0 1	
ons I. Outstanding at the beginning of the period	26.18.b 26.18.b.i 26.18.b.ii	IFRS SME IFRS SME	9900 9901	V.	
ions 1. Outstanding at the beginning of the period 2. Granted during the period 3. Forfeited during the period	26.18.b.ii 26.18.b.iii 26.18.b.iii	IFRS SME IFRS SME	9901 9902	<u> </u>	
ons 1. Outstanding at the beginning of the period 2. Granted during the period 3. Forfeited during the period 4. Exercised during the period 5. Expired during the period	26.18.b.ii 26.18.b.iii 26.18.b.iii 26.18.b.iv 26.18.b.v	IFRS SME IFRS SME IFRS SME IFRS SME	9901 9902 9903 9904		
tions 1.1. Outstanding at the beginning of the period 1.2. Granted during the period 1.3. Forfieted during the period 1.4. Exercised during the period 1.5. Expired during the period 1.6. Outstanding at the end of the period	26.18.b.ii 26.18.b.ii 26.18.b.iii 26.18.b.iv	IFRS SME IFRS SME IFRS SME	9901 9902 9903		
ions 1. Outstanding at the beginning of the period 2. Granted during the period 3. Forfielted during the period 4. Exercised during the period 5. Expired during the period 6. Outstanding at the end of the period	26.18.b.ii 26.18.b.iii 26.18.b.iii 26.18.b.iv 26.18.b.v 26.18.b.vi	IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME	9901 9902 9903 9904 9905		FUR
Number and weighted average exercise prices per group of share tions 2.1. Outstanding at the beginning of the period 2.2. Granted during the period 2.3. Forfeited during the period 2.4. Exercised during the period 2.5. Expired during the period 2.6. Outstanding at the end of the period 2.7. Exercisable at the end of the period	26.18.b.ii 26.18.b.iii 26.18.b.iii 26.18.b.vi 26.18.b.vi 26.18.b.vi 26.18.b.vii	IFRS SME	9901 9902 9903 9904 9905 9906	Thousands Current	Previous
tions 1. Outstanding at the beginning of the period 2. Granted during the period 3. Forfieted during the period 4. Exercised during the period 5. Expired during the period 6. Outstanding at the end of the period	26.18.b.ii 26.18.b.iii 26.18.b.iii 26.18.b.iv 26.18.b.v 26.18.b.vi 26.18.b.vii	IFRS SME	9901 9902 9903 9904 9905	Thousands	
ions 1. Outstanding at the beginning of the period 2. Granted during the period 3. Forfielted during the period 4. Exercised during the period 5. Expired during the period 6. Outstanding at the end of the period	26.18.b.ii 26.18.b.iii 26.18.b.iii 26.18.b.vi 26.18.b.vi 26.18.b.vi 26.18.b.vii	IFRS SME	9901 9902 9903 9904 9905 9906	Thousands Current	Previous
I. Outstanding at the beginning of the period 2. Granted during the period 3. Forfeited during the period 4. Exercised during the period 5. Expired during the period 6. Outstanding at the end of the period 7. Exercisable at the end of the period	26.18.b.i 26.18.b.ii 26.18.b.iii 26.18.b.iv 26.18.b.v 26.18.b.vi 26.18.b.vi 26.18.b.vii	IFRS SME	9901 9902 9903 9904 9905 9906	Thousands Current	Previous
Outstanding at the beginning of the period Granted during the period Foreited during the period Exercised during the period Expired during the period Outstanding at the end of the period Exercisable at the end of the period Exercisable at the end of the period	26.18.b.ii 26.18.b.iii 26.18.b.iii 26.18.b.iv 26.18.b.vi 26.18.b.vi 26.18.b.vii 26.18.b.vii	IFRS SME	9901 9902 9903 9904 9905 9906 CBSO code	Thousands Current	Previous

TAX NOTE				Thousands	EUR		
	IFRS SME	XBRL		Deferred tax	Deferred tax	Valuation	
	Paragraph		CBSO code	assets	liabilities	allowances	
				01	02	03	
I. DEFERRED TAX ASSETS (LIABILITIES), TOTAL	29.32.d.i		9912	0	0	0	
1.1. Deferred taxes arisen from depreciation and amortisation	29.32.d.i		99120				
1.2. Deferred taxes arisen from provisions	29.32.d.i		99121				
Deferred taxes arisen from post employment benefit obligations L4. Deferred taxes arisen from foreign exchange contracts	29.32.d.i 29.32.d.i		99122 99123				
Deferred taxes arisen from revaluations of financial instruments	29.32.d.i		99124				
Deferred taxes arisen from revaluations of investment property	29.32.d.i		99125				
1.7. Deferred taxes arisen from acquisitions of non-current assets	29.32.d.i		99126				
1.8. Deferred taxes arisen from other transactions or events	29.32.d.i		99127				
1.9. Deferred tax assets relating to tax losses	29.32.d.i		99128				
1.10. Deferred tax assets relating to tax credits	29.32.d.i		99129				
II. MOVEMENTS IN DEFERRED TAXES AND VALUATION ALLOWANCES	29.32.d.ii						
Deferred taxes, beginning balance	4.2.0		9920				
Amounts recognised in profit or loss	29.32.d.ii		9921				
Amounts recognised in profit of loss Amounts recognised in equity	29.32.d.ii		9921				
Changes in scope of consolidation	29.32.d.ii		9923				
Transfers from equity to profit or loss	29.32.d.ii		9924				
Foreign currency exchange increase (decrease)	29.32.d.ii		9925				
7. Changes in tax rates	29.32.d.ii		9926				
8. Other increase (decrease)	29.32.d.ii		9927				
9. Deferred taxes, ending balance	4.2.0		9929	0	0	0	
					(Current period	d
				Not later	Between		
			CBSO Code	than one	one and five	Later than five years	Does not expire
			CB3O Code	<u>year</u> 01	years 02	03	04
III. DISCLOSURES ON EXPIRY DATES OF TEMPORARY DIFFERENCES, UNUSED TAX LOSSES AND UNUSED TAX CREDITS							
Temporary differences	29.32.e		9930				
2. Unused tax losses	29.32.e 29.32.e		9930				
3. Unused tax redits	29.32.e		9932				
			CBSO code	Current period	Previous period		
IV. INCOME TAX EXPENSE (INCOME)	29.31	IFRS SME	9940	0			
1. Current tax expense	29.31.a	IFRS SME	99400				
2. Adjustments to current tax of prior period	29.31.b	IFRS SME	99401				
3. Deferred tax expense (income) relating to origination and reversal of	29.31.c	IFRS SME	99402				
temporary differences 4. Deferred tax expense (income) relating to tax rate changes or new taxes	29.31.d	IFRS SME	99402				
Changes in the valuation allowance	29.31.d 29.31.g	IFRS SME	99404				
6. Effect from changes in the possible outcomes of a review by tax authorities	29.31.e	IFRS SME	99405				
7. Tax expense (income) relating to changes in accounting policies and errors	29.31.h	IFRS SME	99406				
Effect of change in tax status of entity or shareholders	29.31.f	IFRS SME	99407				
9. Other components of income tax expense (income)	29.31		99409				
V. OTHER TAX DISCLOSURES							
	29.32.a	IFRS SME	9941	0	0		
1. Tax disclosures related to items charged to equity, total			99410				
1.1. Aggregate current taxation relating to items charged to equity	29.32.a						
	29.32.a 29.32.a		99411				