

## ERICA (European Records of IFRS Consolidated Accounts) Working Group

### IFRS-compliant extended format (adapted to IFRS issued up to 12-31-2014)

European Committee of Central Balance Sheet Data Offices (ECCBSO)

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This is the 2015 version of the extended format, according to the proposals of changes and containing feedback from its previous versions as well as amendments due to new IFRS and IFRIC issued in 2014. It is adapted to the 2015 IFRS Taxonomy.

Those elements arising from an IFRS still not endorsed by the European Union appear coloured in light grey and are included in the format to allow early adoption of them.

In next versions of ERICA format it will be checked it is necessary to include elements highlighted in orange in the extended format.

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## Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:

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NAME OF REPORTING ENTITY:

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## OPTIONS ALLOWED BY IFRS AS FOR IFRS SITUATION AT DECEMBER 2014

(PLEASE MARK THE OPTION TAKEN)

## 1. Cost of the inventories calculated with the following method:

- 1.1. FIFO (first in, first out)  
 1.2. Weighted average cost  
 1.3. Specific identification of costs (a)  
 1.4. Not reported

## IFRS Paragraph

2.25 ☐  
 2.25 ☐  
 2.23 ☐

## IFRS

Benchmark treatment  
 Benchmark treatment

## 2. Method used to determine construction contract revenue

11.39.b IFRS

## 3. Method used to determine stage of completion of contracts during period

11.39.c IFRS

## 4. Subsequent measurement of property, plant and equipment:

- 4.1. Acquisition cost  
 4.2. Revalued amount  
 4.3. Not reported

16.30 ☐  
 16.31 ☐

## IFRS

## 5. Presentation of government grants related to assets:

- 5.1. As deferred income in liabilities  
 5.2. Deducting the carrying amount of the asset  
 5.3. Not reported

20.24 ☐  
 20.24 ☐

## IFRS

## 6. Presentation of government grants related to income:

- 6.1. As a credit in the income statement  
 6.2. Deducting the related expenses  
 6.3. Not reported

20.29 ☐  
 20.29 ☐

## IFRS

## 7. Subsequent measurement of intangible assets:

- 8.1. Acquisition cost  
 8.2. Revalued amount (if active market)  
 8.3. Not reported

38.72 ☐  
 38.72 ☐

## CBSO-RF

## 8. Subsequent measurement of investment property:

- 9.1. Acquisition cost  
 9.2. Fair value (gains and losses to be included in the income statement)  
 9.3. Not reported

40.30 ☐  
 40.30 ☐

## IFRS

## 9. Please refer in the following lines any other options allowed by IAS and taken by the company in these financial statements:


(a) IAS 2 requires an enterprise to follow this inventory method with an specific kind of inventory. Please refer to IAS 2 for further details.

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GENERAL CHARACTERISTICS: BUSINESS COMBINATIONS

1. Most important acquisitions in accounting period

Name of the acquiree [IFRS 3.B64.a] IFRS	Identification number [CP]	Type of acquisition [IFRS 3.B64.a] CBSO-RF	Effective date of acquisition (yyyy-mm-dd) [IFRS 3.B64.b] IFRS	Operations acquired which entity has decided to dispose	Percentage of voting shares acquired [IFRS 3.B64.c] IFRS	Description of components of cost of combination [IFRS 3.B64.f]	Acquisition-date fair value of total consideration transferred [7.40.a, IFRS 3.B6- IFRS	Fair value of equity instruments issued to acquire entity [IFRS 3.B64.f.iv] IFRS	Turnover of the acquired entity [CP] CBSO-RF

2. Most important disposals in accounting period

Description of entity disposed [CP] CBSO-RF	Identification number [CP]	Effective date of disposal (yyyy-mm-dd) [CP] CBSO-RF	Amount of disposal consideration received in disposal of entity, net [7.40.a]	Turnover of the disposed entity [CP] CBSO-RF

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GENERAL CHARACTERISTICS: CONSOLIDATED COMPANIES	
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## CBSO-RF

1.1. Total number of subsidiaries consolidated

## 1.2. Method used to account for investments in subsidiaries

IFRS

[27.16.c, 27.17.c]

### 1.3. Most important subsidiaries consolidated

## Summarised financial information of subsidiary

[illegible]

#### 1.4. Total number of subsidiaries non-consolidated

#### 1.5. Most important subsidiaries non-consolidated

## Summarised financial information of subsidiary

[illegible]

1.6. Subsidiaries which left the scope of consolidation (please list them)

## 2. Information about associates and other entities where voting power is between 20% and 50%

## 2.1. Total number of associates consolidated

CBSO-REF

## 2.2. Method used to account for investments in associates

IFRS

[27.16.c, 27.17.c]

### 2.3. Most important associates consolidated

## Summarised financial information of associate

[illegible]

2.4. Associates which left the scope of consolidation (please list them)

### 3. Information about joint ventures

### 3.1. Total number of joint ventures consolidated

CBSO-RF

### 3.2. Method used to account for joint ventures

IFRS

[27.16.c, 27.17.c]

#### 4.3. Most important joint ventures consolidated

## Summarised financial information of joint venture

[illegible]

Note: IFRS paragraph requiring this information is shown in brackets

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COUNTRY OF INCORPORATION:

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## EMPLOYMENT

	<u>IFRS</u> Paragraph	<u>XBRL</u> Taxonomy	<u>CBSO code</u>	Current period			Previous period		
				Full time (unit)	Part time (unit)	Total in FTE	Full time (unit)	Part time (unit)	Total in FTE
<b>I. NUMBER OF EMPLOYEES AVERAGE OVER PERIOD</b> (1.1. + 1.2 = 2.1 + 2.2 + 2.3)	1.112.c	CP	IFRS	0	0	0	0	0	0
1. Total employment by type of contract (average)									
1.1. Permanent									
1.2. Temporary									
2. Total employment by function (average)									
2.1. Management									
2.2. Non-manual workers									
2.3. Manual workers									
<b>II. NUMBER OF EMPLOYEES AT END OF PERIOD</b>	CP		CBSO-RF	0	0	0	0	0	0
1. Permanent									
2. Temporary									
<b>III. EMPLOYMENT MOVEMENTS</b>				0	0	0	0	0	0
1. Increases				0	0	0	0	0	0
1.1. Permanent									
1.2. Temporary									
2. Decreases				0	0	0	0	0	0
2.1. Permanent									
2.2. Temporary									
<b>IV. OTHER INFORMATION</b>									
1. Net employment movements due to changes in the scope of consolidation									
2. Information on vocational training									
3. Information on R+D activities									

FTE: full time equivalent.

Please note that the column of "Total in FTE" is NOT the addition of the other two columns. Refer to the methodological note for further details.

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## Standard format based on IFRS taxonomy

<b>COUNTRY OF INCORPORATION:</b>					
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STATEMENT OF PROFIT OR LOSS BY FUNCTION	IFRS Paragraph	XBRL Taxonomy	CBSO code	Thousands EUR Period	
				Current	Previous
<b>1a. Gross profit</b>	<b>1.103</b>	<b>IFRS</b>		0	0
1a.1. (Operating) Revenue	1.82.a,1.103	IFRS			
of which, turnover	18.35.b	CBSO-RF			
of which, interest revenue calculated using effective interest method	1.82.a	IFRS			
1a.2. ( - ) Cost of sales	1.99, 1.103	IFRS			
<b>1b. Other operating income, total</b>	<b>1.102, 1.103</b>	<b>IFRS</b>		0	0
1b.1. Interest income [financial activities]	18.35.b.iii	IFRS			
1b.2. Dividend income [financial activities]	18.35.b.v	IFRS			
1b.3. Income from government grants	20.39.b CP	IFRS		0	0
1b.3.1. Income from government grants related to income	20.31				
1b.3.2. Income from government grants related to assets	20.26				
1b.4. Gain on derecognition of non-financial assets	CP	CBSO-RF			
1b.5. Impairment reversals of non-financial assets					
1b.6. Reversals of provisions		CBSO-RF			
1b.7. Remaining operating income (a)	CP	CBSO-RF			
<b>2. ( - ) Operating expenses</b>	<b>1.103, 1.99</b>	<b>CBSO-RF</b>		0	0
2.1. ( - ) Distribution costs	1.99, 1.103	IFRS			
2.2. ( - ) Research and development costs	38.126	IFRS			
2.3. ( - ) Administrative expenses	1.103, 26.35.b	IFRS			
2.4. ( - ) Restructuring costs	1.99, 1.103	IFRS			
2.5. ( - ) Loss on derecognition of non-financial assets	CP	CBSO-RF			
2.6. ( - ) Miscellaneous other operating expenses [by function] (a)	1.103	CBSO-RF			
<b>3. Gain (loss) on changes in fair value of non-current assets</b>	<b>40.76.d, 41.40</b>	<b>CBSO-RF</b>			
<u>4. Profit (loss) from operating activities</u>	<u>32.IE33</u>	<u>IFRS</u>		0	0
<b>5. Net financial result</b>	<b>CP</b>	<b>CBSO-RF</b>		0	0
5.1. ( - ) Finance costs	1.82.b	IFRS		0	0
5.1.1. ( - ) Interest expense	IFRS 7.20.b	CBSO-RF		0	0
5.1.1.1. ( - ) Interest expense, bank borrowings	CP				
5.1.1.2. ( - ) Interest expense, other borrowings				0	0
5.1.1.2.1. ( - ) Interest expense, debentures and other unsecured borrowings	CP				
5.1.1.2.2. ( - ) Interest expense, convertible borrowings	CP				
5.1.1.2.3. ( - ) Interest expense, redeemable preference shares	CP				
5.1.1.2.4. ( - ) Interest expense, non redeemable preference shares	CP				
5.1.1.2.5. ( - ) Interest expense, finance leases	CP				
5.1.1.2.6. ( - ) Interest expense, other financing instruments	CP				
5.1.1.2.7. ( - ) Interest expense, other (a)	CP				
5.1.2. ( - ) Amortisation of discounts or premiums relating to borrowings	23.6.b				
5.1.3. ( - ) Amortisation of ancillary costs relating to borrowing arrangements	23.6.c				
5.1.4. ( - ) Fee expenses from financial liabilities	IFRS 7.20.c				
5.1.5. ( - ) Loss (gain) on redemption and extinguishment of debt	CP				
5.1.6. ( - ) Loss (gain) from financial liabilities extinguished with equity instruments	IFRIC 19.11				
5.1.7. ( - ) Other finance costs (a)	SC				
5.2. Financial income	1.85 CP, IFRS 7.20.b	IFRS		0	0
5.2.1. Interest income	IFRS 7.20.b	CBSO-RF			
5.2.2. Dividends from financial assets	CP				
5.2.3. Fee income (expense) from financial assets	IFRS 7.20.c				
5.3. Gains (losses) arising from financial instruments	CP	CBSO-RF		0	0
5.3.1. Fair value gains (losses) from financial instruments	IFRS 7.27.b.d	CBSO-RF			
5.3.2. Gain (loss) on reclassification of financial assets as at fair value	1.82.ca	IFRS			
5.3.3. Impairment loss (reversals) from financial assets	IFRS 7.20.e	CBSO-RF			
5.3.4. Gain (loss) on derecognition of financial assets at amortised cost	1.82.aa, IFRS	CBSO-RF			
5.3.5. Hedging gains (losses) for hedge of group of items with offsetting risk positions	7.24C b (vi), 9.6.6.4	IFRS			
5.3.6. Other gains (losses) from financial assets (a)	IFRS 7.20				
5.4. Exchange differences recognised in profit or loss	21.52.a	IFRS		0	0
5.4.1. Exchange differences from foreign currency borrowings related to interests	23.6.e, 21.28				
5.4.2. Other foreign exchange differences recognised in income statement (a)					
5.5. Profit (loss) from investments in related parties	1.55 CP	IFRS		0	0
5.5.1. Share of profit (loss) from equity-accounted investments	1.82.c	IFRS		0	0
5.5.1.1. Share of profit (loss) from equity-accounted associates	28.38				
5.5.1.2. Share of profit (loss) from equity-accounted joint ventures	31.38				
5.5.2. Other profit (loss) from other related parties		CBSO-RF			
<b>6. Other non-operating income (expense) (a)</b>	<b>CP</b>	<b>CBSO-RF</b>		0	0
6.1. Gain arisen from a bargain purchase (negative goodwill)	IFRS 3.B64.n.i	IFRS			
6.2. Other non-operating income	CP				
6.3. ( - ) Other non-operating expenses	CP				
<u>7. Profit (loss) before tax</u>	<u>1.103</u>	<u>IFRS</u>		0	0
<b>8. ( - ) Income tax expense (income)</b>	<b>12.80.d,1.82.</b>	<b>IFRS</b>			
<u>9. Profit (loss) after tax from continuing operations (before non-controlling interest)</u>	<u>1.82.e.i</u>	<u>IFRS</u>		0	0
<b>10. Profit (loss) from discontinued operations, net of tax</b>	<b>IFRS 5.33.a.i,</b>	<b>IFRS</b>			
<u>11. Profit (loss) (before non-controlling interests)</u>	<u>1.81A.a, 1.106</u>	<u>IFRS</u>		0	0
<b>12. ( - ) Profit (loss) attributable to non-controlling interests</b>	<b>1.81B.a.i, IFRS 12.12.e</b>	<b>IFRS</b>			
<u>13. Profit (loss) attributable to owners of parent</u>	<u>1.81B.a.ii</u>	<u>IFRS</u>		0	0
<b>I. EARNINGS PER SHARE</b>					

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## NAME OF REPORTING ENTITY:

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STATEMENT OF PROFIT OR LOSS BY FUNCTION	IFRS Paragraph	XBRL Taxonomy	CBSO code	Thousands EUR Period	
				Current	Previous
<b>1. Basic earnings (losses) per share</b>	<b>33.66</b>	<b>IFRS</b>			
1.1. Basic earnings (losses) per share from discontinued operations	33.66, 33.68	IFRS			
1.2. Basic earnings (losses) per share from continuing operations	33.66, 33.68	IFRS			
<b>2. Diluted earnings (losses) per share</b>	<b>33.66</b>	<b>IFRS</b>			
2.1. Diluted earnings (losses) per share from discontinued operations	33.66, 33.68	IFRS			
2.2. Diluted earnings (losses) per share from continuing operations	33.66, 33.68	IFRS			
<b>II. ADDITIONAL DISCLOSURES BY NATURE</b>	<b>1.104</b>				
<b>1. ( - ) Employee expenses</b>	<b>1.102</b>	<b>IFRS</b>		<b>0</b>	<b>0</b>
1.1. ( - ) Wage and salaries	19.8	IFRS			
1.2. ( - ) Short term employee benefits ( <i>social security included here</i> )	19.23	CBSO-RF			
1.3. ( - ) Post employment benefit charges	CP	CBSO-RF		0	0
1.3.1. ( - ) Post employment benefit obligation expense, defined contributions plan	19.46	IFRS			
1.3.2. ( - ) Post employment benefit obligation expense, defined benefit plans	19.61, 19.120A	IFRS			
1.4. ( - ) Other charges	CP	CBSO-RF		0	0
1.4.1. ( - ) Termination benefits	19.142	IFRS			
1.4.2. ( - ) Share-based payment transactions	IFRS 2.51.a	IFRS			
1.4.3. ( - ) Other long term benefits (a)	19.131	IFRS			
1.4.4. ( - ) Other employee expenses (a)	CP	IFRS			
<b>2. ( - ) Employee related expenses included in restructuring costs (<i>line 2.4.</i>)</b>					
<b>3. ( - ) Depreciation and amortisation</b>	<b>1.102, 1.104</b>	<b>IFRS</b>		<b>0</b>	<b>0</b>
3.1. ( - ) Depreciation expense of property, plant and equipment	16.73.e.vii	IFRS			
3.2. ( - ) Depreciation expense of investment property	40.79.d.iv	IFRS			
3.3. ( - ) Amortisation expense, intangible assets	38.118.d	IFRS			
3.4. ( - ) Depreciation of biological assets	41.55.c	IFRS			
<b>4. ( - ) Impairment losses, total (not reversals)</b>	<b>1.99</b>	<b>IFRS</b>		<b>0</b>	<b>0</b>
4.1. ( - ) Impairment losses from property, plant and equipment, net	16.73.e.v-vi	IFRS			
4.2. ( - ) Impairment losses from intangible assets, net ( <i>except goodwill</i> )	38.118.e.v-vi	CBSO-RF			
4.3. ( - ) Impairment losses from goodwill	IFRS 3.B67.d.v	IFRS			
4.4. ( - ) Impairment losses in other assets valued at cost, net (a)	36.126.a-b	CBSO-RF			
4.5. ( - ) Impairment losses from inventories	2.36.e. 2.36.f	IFRS			
4.6. ( - ) Impairment losses from bad and doubtful commercial debts	36.126.a-b	CBSO-RF			
<b>6. Gain (loss) on derecognition of non-financial assets, total</b>	<b>CP</b>	<b>CBSO-RF</b>		<b>0</b>	<b>0</b>
6.1. Gain (loss) on derecognition of property, plant and equipment	16.68, 1.98.c	IFRS			
6.2. Gain (loss) on derecognition of investment property	40.69, 1.98.c				
6.3. Gain (loss) on derecognition of identifiable intangible assets	38.113				
6.4. Gain (loss) on derecognition of biological assets	CP				
6.5. Gain (loss) on derecognition of non-current assets held for sale	CP				
6.6. Gain (loss) on derecognition of other non-current assets (a)	SC				
<b>5. Raw materials and consumables used</b>	<b>1.102, 2.36.d,</b>	<b>IFRS</b>		<b>0</b>	<b>0</b>
5.1. Purchases of raw materials and consumables ( <i>included in cost of sales</i> )					
5.2. Changes in inventories of raw materials and consumables ( <i>included in cost of sales</i> )					
5.3. Purchases of merchandises ( <i>included in cost of sales</i> )					
5.4. Changes in inventories of merchandises ( <i>included in cost of sales</i> )					
<b>6. Changes in inventories of finished goods and work in progress (<i>included in cost of sales</i>)</b>	<b>1.102, 1.99</b>	<b>IFRS</b>			
<b>7. Subcontracting (<i>included in cost of sales</i>)</b>					
<b>8. External staff (<i>included in cost of sales</i>)</b>					
<b>9. Additions to provisions</b>	<b>37.84</b>	<b>CBSO-RF</b>			
<b>10. Work performed by the enterprise and capitalised</b>	<b>1.IG6</b>	<b>IFRS</b>			
<b>11. Research and development costs</b>	<b>1.102, 2.36.d,</b>	<b>IFRS</b>			
	<b>2.39, 1.99</b>				
<b>III. OTHER DISCLOSURES</b>					
<b>1. (Operating) lease and sublease payments recognised in income (c)</b>	<b>17.35.c</b>	<b>IFRS</b>			
<b>2. Gain (loss) on derecognition of land (<i>included in line 6.1. of income statement</i>)</b>	<b>16.68</b>				
<b>3. Purchases in foreign countries (<i>imports</i>)</b>					
<b>4. Sales in foreign countries (<i>exports</i>)</b>					
<b>5. Gains (losses) on financial instruments designated as hedges</b>	<b>7.23.d, IFRS 7</b>	<b>CBSO-RF</b>			

(a) Detail the content of the "remaining" / "other" amount when it is significant:

Line item in which amount is included:

Description of the content of the significant amount:

(b) Gains and losses arising from all kind of hedging operations, included market risk hedging, shall be included here.

(c) Minimum lease payments, contingent rents and sublease payments concerning operating leases to be included here.

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## NAME OF REPORTING ENTITY:

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STATEMENT OF PROFIT OR LOSS BY NATURE	IFRS Paragraph	XBRL Taxonomy	CBSO code	Thousands EUR Period	
				Current	Previous
<b>1. Operating revenue</b>	<b>1.102, 1.85</b>	<b>IFRS</b>		<b>0</b>	<b>0</b>
1.1. Revenue	1.82.a, 1.103	IFRS		0	0
1.1.1. Turnover	18.35.b	CBSO-RF		0	0
1.1.1.1. Sale of goods	18.35.b.i	IFRS			
1.1.1.2. Rendering of services	18.35.b.ii	IFRS			
1.1.1.3. Revenue from construction contracts	11.39.a	IFRS			
1.1.1.4. Revenue from construction contracts classified as a sale of goods	IFRIC 15.20.b	IFRS			
1.1.2. Royalty income	18.35.b.iv	IFRS			
1.1.3. Property rental income	40.75.f.i, CP	IFRS			
1.1.4. Interest revenue calculated using effective interest method	1.82.a	IFRS			
1.1.5. Miscellaneous other revenue (a)					
1.2. Other operating income, total	1.102	IFRS		0	0
1.2.1. Interest income [financial activities]	18.35.b.iii	IFRS			
1.2.2. Dividend income [financial activities]	18.35.b.v	IFRS			
1.2.3. Income from government grants	20.39.b CP	IFRS		0	0
1.2.3.1. Income from government grants related to income	20.31				
1.2.3.2. Income from government grants related to assets	20.26				
1.2.4. Impairment reversals of non-financial assets					
1.2.5. Gain on derecognition of non-financial assets	CP	CBSO-RF			
1.2.6. Remaining operating income (a)					
1.3. Changes in inventories of finished goods and work in progress	1.102, 1.99	CBSO-RF			
1.4. Work performed by the enterprise and capitalised	1.IG6	IFRS			
1.5. Reversals of provisions		CBSO-RF			
<b>2. ( - ) Operating expenses</b>	<b>CP</b>	<b>CBSO-RF</b>		<b>0</b>	<b>0</b>
2.1. ( - ) Raw materials and consumables used	1.102, 2.36.d, 2	IFRS		0	0
2.1.1. ( - ) Purchases of raw materials and consumables					
2.1.2. ( - ) Changes in inventories of raw materials and consumables					
2.1.3. ( - ) Purchases of merchandises					
2.1.4. ( - ) Changes in inventories of merchandises					
2.2. ( - ) Employee expenses	1.102	IFRS		0	0
2.2.1. ( - ) Wage and salaries	19.9	IFRS			
2.2.2. ( - ) Short term employee benefits (social security included here)	19.23	IFRS			
2.2.3. ( - ) Post employment benefit charges	CP	CBSO-RF		0	0
2.2.3.1. ( - ) Post employment benefit obligation expense, defined contributions	19.46	IFRS			
2.2.3.2. ( - ) Post employment benefit obligation expense, defined benefit plans	19.61, 19.120A.	IFRS			
2.2.4. ( - ) Other charges	CP	CBSO-RF		0	0
2.2.4.1. ( - ) Termination benefits	19.142	IFRS			
2.2.4.2. ( - ) Share-based payment transactions	IFRS 2.51.a	IFRS			
2.2.4.3. ( - ) Other long term benefits (a)	19.131	IFRS			
2.2.4.4. ( - ) Other employee expenses (a)	CP	IFRS			
2.3. ( - ) Depreciation and amortisation	1.102, 1.104	IFRS		0	0
2.3.1. ( - ) Depreciation expense of property, plant and equipment	16.73.e.vii	IFRS			
2.3.2. ( - ) Depreciation expense of investment property	40.79.d.iv	IFRS			
2.3.3. ( - ) Amortisation expense, intangible assets	38.118.d	IFRS			
2.3.4. ( - ) Depreciation of biological assets	41.54, 41.55	IFRS			
2.4. ( - ) Impairment losses, total (not reversals)	36.126	IFRS		0	0
2.4.1. ( - ) Impairment losses from property, plant and equipment, net	16.73.e.v-vi	IFRS			
2.4.2. ( - ) Impairment losses from intangible assets, net (except goodwill)	38.118.e.v-vi	CBSO-RF			
2.4.3. ( - ) Impairment losses from goodwill	IFRS 3.B67.d.v	IFRS			
2.4.4. ( - ) Impairment losses in other assets valued at cost, net (a)	36.126.a-b	CBSO-RF			
2.4.5. ( - ) Impairment losses from inventories	2.36.e, 2.36.f	IFRS			
2.4.6. ( - ) Impairment losses from bad and doubtful commercial debts	36.126.a-b	CBSO-RF			
2.5. ( - ) Loss on derecognition of non-financial assets	CP	CBSO-RF			
2.6. ( - ) Research and development [by nature]	38.126	IFRS			
2.7. ( - ) Restructuring costs	1.98.b, 1.97	IFRS			
of which, employee related expenses					
2.9. ( - ) Service costs	CP	CBSO-RF		0	0
2.9.1. ( - ) Subcontracting					
2.9.2. ( - ) External staff					
2.9.3. ( - ) Remaining services					
2.10. ( - ) Other taxes different than income tax	1.85	IFRS			
2.11. ( - ) Additions to provisions	37.84	CBSO-RF			
2.12. ( - ) Other operating expenses (a)	1.102	CBSO-RF			
<b>3. Gain (loss) on changes in fair value of non-current assets</b>	<b>40.76.d, 41.40</b>	<b>CBSO-RF</b>			
<b>4. Profit (loss) from operating activities</b>	<b>32.IE33</b>	<b>IFRS</b>		<b>0</b>	<b>0</b>
<b>5. Net financial result</b>	<b>1.82.b</b>	<b>IFRS</b>		<b>0</b>	<b>0</b>
5.1. ( - ) Finance costs	1.82.b	IFRS		0	0
5.1.1. ( - ) Interest expense	IFRS 7.20.b	CBSO-RF		0	0
5.1.1.1. ( - ) Interest expense, bank borrowings	CP				
5.1.1.2. ( - ) Interest expense, other borrowings				0	0
5.1.1.2.1. ( - ) Interest expense, debentures and other unsecured borrowings	CP				
5.1.1.2.2. ( - ) Interest expense, convertible borrowings	CP				
5.1.1.2.3. ( - ) Interest expense, redeemable preference shares	CP				
5.1.1.2.4. ( - ) Interest expense, non redeemable preference shares	CP				
5.1.1.2.5. ( - ) Interest expense, finance leases	CP				
5.1.1.2.6. ( - ) Interest expense, other financing instruments	CP				
5.1.1.2.7. ( - ) Interest expense, other (a)	CP				
5.1.2. ( - ) Amortisation of discounts or premiums relating to borrowings	23.6.b				
5.1.3. ( - ) Amortisation of ancillary costs relating to borrowing arrangements	23.6.c				
5.1.4. ( - ) Fee expenses from financial liabilities	IFRS 7.20.c				
5.1.5. ( - ) Loss (gain) on redemption and extinguishment of debt	CP				
5.1.6. ( - ) Loss (gain) from financial liabilities extinguished with equity instrument	IFRIC 19.11				

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## Standard format based on IFRS taxonomy

## COUNTRY OF INCORPORATION:

0

## NAME OF REPORTING ENTITY:

0

STATEMENT OF PROFIT OR LOSS BY NATURE	IFRS Paragraph	XBRL Taxonomy	CBSO code	Thousands EUR Period	
				Current	Previous
5.1.7. ( - ) Other finance costs (a)	SC				
5.2. Financial income				0	0
5.2.1. Interest income	IFRS 7.20.b	CBSO-RF			
5.2.2. Dividends from financial assets	CP				
5.2.3. Fee income (expense) from financial assets	IFRS 7.20.c				
5.3. Gains (losses) arising from financial instruments				0	0
5.3.1. Fair value gains (losses) from financial instruments	IFRS 7.27B.d	CBSO-RF			
5.3.2. Gain (loss) on reclassification of financial assets as at fair value	1.82.ca	IFRS			
5.2.4. Impairment loss (reversals) from financial assets	IFRS 7.20.e	CBSO-RF			
5.2.5. Gain (loss) on derecognition of financial assets at amortised cost	1.82.aa, IFRS 7	CBSO			
5.3.5. Hedging gains (losses) for hedge of group of items with offsetting risk	7.24C b (vi),	IFRS			
5.3.6. Other gains (losses) from financial assets (a)	IFRS 7.20				
5.4. Exchange differences recognised in profit or loss	21.52.a	IFRS		0	0
5.4.1. Exchange differences from foreign currency borrowings related to	23.6.e, 21.28				
5.4.2. Foreign exchange differences from operations, net					
5.4.3. Other foreign exchange differences recognised in income statement (a)					
5.5. Profit (loss) from investments in related parties	1.55 CP	IFRS		0	0
5.5.1. Share of profit (loss) from equity-accounted investments	1.82.c	IFRS		0	0
5.5.1.1. Share of profit (loss) from equity-accounted associates	28.38				
5.5.1.2. Share of profit (loss) from equity-accounted joint ventures	31.38				
5.5.2. Other profit (loss) from other related parties		CBSO-RF			
6. Other non-operating income (expense) (a)	CP	CBSO-RF		0	0
6.1. Gain arisen from a bargain purchase (negative goodwill)	IFRS 3.B64.n.i	IFRS			
6.2. Other non-operating income	CP				
6.3. ( - ) Other non-operating expenses	CP				
<u>7. Profit (loss) before tax</u>	<u>1.103</u>	<u>IFRS</u>		0	0
8. ( - ) Income tax expense (income)	12.80.d, 1.82.d	IFRS			
<u>9. Profit (loss) after tax from continuing operations</u> (before non-controlling interests)	<u>1.82.e.i</u>	<u>IFRS</u>		0	0
10. Profit (loss) from discontinued operations, net of tax	IFRS 5.33.a.i, I	IFRS			
<u>11. Profit (loss)</u> (before non-controlling interests)	<u>1.81A.a, 1.106</u>	<u>IFRS</u>		0	0
12. ( - ) Profit (loss) attributable to non-controlling interests	1.81B.a.i, IFRS 12.12.e	IFRS			
<u>13. Profit (loss) attributable to owners of parent</u>	<u>1.81B.a.ii</u>	<u>IFRS</u>		0	0
<b>I. EARNINGS PER SHARE</b>					
1. Basic earnings (losses) per share	33.66	IFRS			
1.1. Basic earnings (losses) per share from discontinued operations	33.66, 33.68	IFRS			
1.2. Basic earnings (losses) per share from continuing operations	33.66, 33.68	IFRS			
2. Diluted earnings (losses) per share	33.66	IFRS			
2.1. Diluted earnings (losses) per share from discontinued operations	33.66, 33.68	IFRS			
2.2. Diluted earnings (losses) per share from continuing operations	33.66, 33.68	IFRS			
<b>II. OTHER DISCLOSURES</b>					
1. (Operating) lease and sublease payments recognised in income (c)	17.35.c	IFRS			
2. Gain (loss) on derecognition of land	16.68				
3. Purchases in foreign countries (imports)					
4. Sales in foreign countries (exports)					
5. Gains (losses) on financial instruments designated as hedges	7.23.d, IFRS 7	CBSO-RF			
(a) Detail the content of the "remaining" / "other" amount when it is significant:					
Line item in which amount is included:					
Description of the content of the significant amount:					
(b) Gains and losses arising from all kind of hedging operations, included market risk hedging, shall be included here.					
(c) Minimum lease payments, contingent rents and sublease payments concerning operating leases to be included here.					
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Standard format based on IFRS taxonomy

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COUNTRY OF INCORPORATION:					
NAME OF REPORTING ENTITY:					
STATEMENT OF OTHER COMPREHENSIVE INCOME	IFRS Paragraph	XBRL Taxonomy	CBSO code	Thousands EUR Period Current Previous	
<b>I. PROFIT (LOSS)</b> <i>(line 12 of income statement)</i>	<b>1.32.a.ii</b>	<b>IFRS</b>	<b>10_28</b>	<b>0</b>	<b>0</b>
<b>II. OTHER COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX</b>	<b>1.106.d</b>	<b>IFRS</b>	<b>592</b>	<b>0</b>	<b>0</b>
<b>II.I Other Comprehensive income that will not be reclassified to profit or loss</b>	<b>1.IG6</b>		<b>596</b>	<b>0</b>	<b>0</b>
1. Gains/losses from investments in equity instruments	1.7, IFRS 7.20. i	IFRS			
2. Gains/losses on revaluation	1.7, 1.91.a	IFRS	59204		
3. Remeasurements of defined benefit plans	1.7, 1.91.a	IFRS	59205		
4. Share of other comprehensive income of associates and joint ventures accounted for using the equity method that will not be reclassified to profit or loss	1.82A.a	IFRS	592061		
5. Remaining other comprehensive income that will not be reclassified		CBSO-RF	59602		
5.1. Change in fair value of financial liability attributable to change in credit risk of liability	1.7, 1.91.b	IFRS	59603		
5.2. Gains (losses) on hedging instruments that hedge investments in equity instruments	1.7, 1.91.b				
6. Income tax relating to other comprehensive income that will not be reclassified	1.91	IFRS	59221		
<b>II.II Other Comprehensive income that may be reclassified to profit or loss</b>	<b>1.IG6</b>	<b>IFRS</b>	<b>597</b>	<b>0</b>	<b>0</b>
1. Exchange difference on translation	1.7, 1.91.b	IFRS	59201		
2. Available-for-sale financial assets	IFRS 7.20.a.ii, 1.	IFRS	59202	0	0
2.1. Gains (losses) on available-for-sale financial assets	IFRS 7.20.a.ii, 1.	IFRS	592021		
2.2. ( - ) Reclassification adjustments -on available-for-sale financial assets	IFRS 7.20.a.ii, 1.	IFRS	592022		
3. Cash Flow Hedges	IFRS 7.23	IFRS	59203		
of which, gains (losses) on cash flow hedges	IFRS 7.23.c	IFRS	592031		
of which, ( - ) reclassification adjustments for gains (losses) on cash flow hedges	IFRS 7.23.d	IFRS	592032		
4. Gains (losses) from hedges of net investments in foreign operations	39.102	IFRS	592033		
5. Share of other comprehensive income of associates and joint ventures accounted for using the equity method that will be reclassified to profit or loss	1.82A.b	IFRS	592062		
6. Remaining other comprehensive income that may be reclassified		CBSO-RF	59603	0	0
6.1. Change in value of time value of options	1.7, 1.91.b	IFRS	59604	0	0
6.1.1. Gains (losses) on change in value of time value of options	1.91.b	IFRS	596041		
6.1.2. Reclassification adjustments on change in value of time value of options	1.92	IFRS	596042		
6.2. Change in value of forward elements of forward contracts	1.7, 1.91.b	IFRS	59605	0	0
6.2.1. Gains (losses) on change in value of forward elements of forward contracts	1.91.b	IFRS	596051		
6.2.2. Reclassification adjustments on change in value of forward elements of forward contracts	1.92	IFRS	596052		
6.3. Change in value of foreign currency basis spreads	1.7, 1.91.b	IFRS	59606	0	0
6.3.1. Gains (losses) on change in value of foreign currency basis spreads	1.91.b	IFRS	596061		
6.3.2. Reclassification adjustments on change in value of foreign currency basis spreads	1.92	IFRS	596062		
6.4. Financial assets measured at fair value through other comprehensive income	31.a, 1.7, 7.20.a.	IFRS		0	0
6.4.1. Gains (losses) on financial assets measured at fair value through other comprehensive income	1.91 a, 7.20.a.viii	IFRS			
6.4.2. Reclassification adjustments on financial assets measured at fair value through other comprehensive income	1.92, 7.20.a.viii	IFRS			
6.4.3. Amounts removed from equity and adjusted against fair value of financial assets on reclassification	9.5.6.5	IFRS			
7. Income tax relating to other comprehensive income that may be reclassified	1.91	IFRS	59222		
<b>III. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (I + II)</b>	<b>1.82.i, 1.83.b</b>	<b>IFRS</b>	<b>590</b>	<b>0</b>	<b>0</b>
1. Attributable to owners of the parent	1.83.b.ii	IFRS	5901		
2. Attributable to non-controlling interests	1.83.b.i	IFRS	5902		

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COUNTRY OF INCORPORATION:		0			
NAME OF REPORTING ENTITY:		0			
ASSETS	IFRS Paragraph	XBRL Taxonomy	CBSO code	Thousands EUR	
				Current	Previous
<b>I. ASSETS, NON-CURRENT, TOTAL</b>	<b>12.B12.b, 12.f</b>	<b>IFRS</b>		0	0
<b>A. Tangible assets</b>				0	0
<b>1. Property, plant and equipment</b>	<b>1.54.a, 16.73.c</b>	<b>IFRS</b>		0	0
1.1. Land and buildings	16.37.b	IFRS		0	0
1.1.1. Land	16.73, 16.37.a				
1.1.2. Buildings	16.73.e				
1.2. Plant and equipment	16.73.e	CBSO-RF			
1.3. Remaining property, plant and equipment	16.37	CBSO-RF		0	0
1.3.1. Motor vehicles	16.73, 16.37.f	IFRS			
1.3.2. Fixtures and fittings	16.73, 16.37.g	IFRS			
1.3.3. Leasehold improvements	16.73.e				
1.3.4. IT equipment	16.73.e				
1.3.5. Exploration and evaluation assets	IFRS 6.25	IFRS			
1.3.6. Other property, plant and equipment (a)	16.73.e				
1.4. Construction in progress and payments in advance	16.73.e	IFRS			
<b>2. Investment property</b>	<b>1.54.b, 40.79.c</b>	<b>IFRS</b>		0	0
2.1. Land and buildings	40.76, 40.79			0	0
2.1.1. Land	40.76, 40.79				
2.1.2. Buildings	40.76, 40.79				
2.2. Other investment property (a)	40.76, 40.79				
2.3. Investment property under construction or development	40.8.e, 40.76, 40.79				
<b>B. Intangible assets and goodwill</b>				0	0
<b>3. Intangible assets and goodwill</b>	<b>1.54.c, 1.55 CP</b>	<b>IFRS</b>		0	0
3.1. Goodwill	IFRS 3.B67.d	IFRS			
3.2. Development costs	38.119.g	IFRS			
3.3. Copyrights, patents, computer software and other industrial property rights, service and operating rights	38.119.e	CBSO-RF			
3.4. Remaining intangible assets	38.119	CBSO-RF		0	0
3.4.1. Exploration and evaluation assets	IFRS 6.15,	IFRS			
3.4.2. Assets arising from service concession arrangements	IFRIC 12.17				
3.4.3. Other identifiable intangible assets, net (a)	38.118.e				
<b>C. Biological assets</b>				0	0
<b>4. Biological assets, total</b>	<b>1.54.f</b>	<b>IFRS</b>		0	0
4.1. Biological assets, total					
4.2. Agricultural produce at the point of harvest, total					
<b>D. Financial, commercial and other non-current assets</b>				0	0
<b>5. Investments in related parties</b>	<b>27.38, 1.54.e,</b>	<b>IFRS</b>		0	0
5.1. Investments in subsidiaries, at cost	27.38.a	IFRS			
5.2. Investments in associates, at cost	27.38.a				
5.3. Investments in joint ventures, at cost	27.38.a				
5.4. Equity method accounted investments, total	1.54.e, 12.B16	IFRS		0	0
5.4.1. Equity method accounted investments in associates of which, goodwill	28.38				
5.4.2. Other equity method accounted investments (a) of which, goodwill	28.23 CP				
<b>6. Deferred tax assets</b>	<b>1.54.o, 12.81.ç</b>	<b>IFRS</b>			
<b>7. Other financial assets, non-current</b>	<b>1.54.d</b>	<b>IFRS</b>		0	0
7.1. Securities		CBSO-RF		0	0
7.1.1. Shares, non-current (including participations)					
7.1.2. Securities other than shares, non-current				0	0
7.1.2.1. Treasury securities, non-current					
7.1.2.2. Other securities, non-current (a)					
7.2. Loans, non-current		CBSO-RF			
7.3. Loans to related parties, non-current	24.17	CBSO-RF			
7.4. Derivatives (including hedging assets), non-current	1.55 CP	IFRS			
7.5. Remaining financial assets, non-current	1.55	CBSO-RF		0	0
7.5.1. Assets arising from service concession arrangements	IFRIC 12.16				
7.5.2. Other miscellaneous financial assets, non-current (a)	1.55				
<b>8. Remaining non-current assets</b>	<b>1.78.b, 1.66.d,</b>	<b>CBSO-RF</b>		0	0
8.1. Finance lease receivables, net, non-current	17.47.a	IFRS			
8.2. Prepayments, non-current (prepaid expenses, among others)	1.78.b				
8.3. Cash restricted or pledged	1.66.d				
8.4. Assets pledged as collateral subject to sale or repledging, non-current	39.37.a				
8.5. Non-current trade payables	1.78.b	IFRS			
8.6. Other assets, non-current (a)	CP				
of which, post-employment benefit surplus	19.58	IFRS			

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<b>COUNTRY OF INCORPORATION:</b>					
0					
<b>NAME OF REPORTING ENTITY:</b>					
0					

  

ASSETS	IFRS Paragraph	XBRL Taxonomy	CBSO code	Thousands	EUR Period
				Current	Previous
<b>II. ASSETS, CURRENT, TOTAL</b>	<b>12.B12.b, 12.f</b>	<b>IFRS</b>		0	0
<b>9. Inventories</b>	<b>1.54.g, 2.36.b</b>	<b>IFRS</b>		0	0
9.1. Raw materials	1.78.c, 2.36.b,	IFRS			
9.2. Merchandise	1.78.c, 2.36.b,	IFRS			
9.3. Production supplies	1.78.c, 2.36.b,	IFRS			
9.4. Work in progress	1.78.c, 2.36.b,	IFRS			
9.5. Finished goods	1.78.c, 2.36.b,	IFRS			
9.6. Other inventories (a)	2.37	IFRS			
<b>10. Other financial assets, current</b>	<b>1.54.d</b>	<b>IFRS</b>		0	0
10.1. Securities		CBSO-RF		0	0
10.1.1. Shares, current (including participations)					
10.1.2. Securities other than shares, current				0	0
10.1.2.1. Treasury securities, current					
10.1.2.2. Other securities, current (a)					
10.2. Loans, current		CBSO-RF			
10.3. Loans to related parties, current	24.17	CBSO-RF			
10.4. Derivatives (including hedging assets), current	1.55 CP	IFRS			
10.5. Other financial assets, current (a)	1.55	CBSO-RF			
<b>11. Current tax receivables (only income tax)</b>	<b>1.54.n</b>	<b>IFRS</b>			
<b>12. Trade receivables, net, total</b>	<b>54.k, 1.68, 1.7f</b>	<b>IFRS</b>			
of which, receivables arising from construction contracts		CBSO-RF			
<b>13. Cash and cash equivalents (b)</b>	<b>1.54.i</b>	<b>IFRS</b>			
<b>14. Remaining assets, current</b>	<b>1.77, 39.37.a</b>	<b>CBSO-RF</b>		0	0
14.1. Assets pledged as collateral subject to sale or replying, current	39.37.a				
14.2. Finance lease receivables, current	17.47.a	IFRS			
14.3. Other receivables, net, total (a) (c)	1.78.b				
14.4. Prepayments, current ( <i>prepaid expenses, among others</i> )	1.78.b	CBSO-RF			
14.5. Other assets, current (a)	1.77				
<b>15. Non-current assets and disposal groups held for sale or held for distribution to owners</b>	<b>IFRS 5.38, 1.54.j, IFRS 5.5A</b>	<b>IFRS</b>			
<b>ASSETS, TOTAL</b>	<b>1.55 CP</b>	<b>IFRS</b>		0	0

  

(a) Detail the content of the "remaining" / "other" amount when it is significant:

Line item in which amount is included:	
Description of the content of the significant amount:	

(b) As defined by IAS 7.6

(c) Please note that advanced payments on inventories shall be accounted for in this line.

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COUNTRY OF INCORPORATION:			
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NAME OF REPORTING ENTITY:			
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Thousands EUR

LIABILITIES AND EQUITY	IFRS	XBRL	CBSO code	Period	
	Paragraph	Taxonomy		Current	Previous
<b>I. EQUITY, TOTAL</b>	<b>1.55 CP, 1.78</b>	<b>IFRS</b>		0	0
<b><u>A. Equity attributable to owners of parent</u></b>	<b>1.54.r</b>	<b>IFRS</b>		0	0
<b>1. Share capital</b>	<b>1.54.r, 1.77,</b>	<b>CBSO-RF</b>		0	0
1.1. Issued capital (including paid-in and unpaid capital)	1.77, 1.78.e,	IFRS			
1.2. ( - ) Unpaid capital not called for	1.77, 1.78.e	CBSO-RF			
<b>2. Share premium</b>	<b>1.77, 1.78.e</b>	<b>IFRS</b>			
<b>3. Retained earnings (accumulated losses)</b>	<b>1.78.e</b>	<b>IFRS</b>		0	0
3.1. Profit (loss) of the year		CBSO-RF			
3.2. Interim dividends (paid during the year)	CP	CBSO-RF			
3.3. Legal and statutory reserves		CBSO-RF			
3.4. Remaining retained earnings (accumulated losses)		CBSO-RF			
<b>4. Other reserves</b>	<b>1.78.e, 1.77,</b>	<b>IFRS</b>		0	0
4.1. Translation reserves	21.52.b	IFRS			
4.2. Revaluation reserves	16.77.f, 38.12	IFRS			
4.3. Hedging reserves	IFRS 7.23	IFRS			
4.4. Available for sale reserves	1.106.b	IFRS			
4.5. Reserve of remeasurements of defined benefit plans	19.127	IFRS			
4.6. Remaining reserves		CBSO-RF		0	0
4.6.1. Capital redemption reserves					
4.6.2. Merger reserves					
4.6.3. Option reserves					
4.6.4. Warrant reserves					
4.6.5. Proposed dividend reserves					
4.6.6. Cumulative income (expense) relating to non current assets held for sale	IFRS 5.38				
4.6.7. Share-based payments reserves	IFRS 2.7,	IFRS			
4.6.8. Reserve of gains and losses on hedging instruments that hedge investments in equity instruments	1.108	IFRS			
4.6.9. Reserve of change in value of time value of options	9.6.5.15	IFRS			
4.6.10. Reserve of change in value of forward elements of forward contracts	1.108,				
4.6.11. Reserve of change in value of foreign currency basis spreads	9.6.5.16	IFRS			
4.6.12. Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	1.108	IFRS			
4.6.13. Miscellaneous other reserves (a)					
<b>5. ( - ) Treasury shares</b>	<b>32.34</b>	<b>IFRS</b>			
<b><u>B. Non-controlling interests</u></b>	<b>1.54.q, 27.33</b>	<b>IFRS</b>			
<b><u>C. Other equity interest</u></b>	<b>1.78.e</b>				
<b>II. LIABILITIES</b>	<b>CP</b>	<b>IFRS</b>		0	0
<b><u>A. Liabilities, non-current, total</u></b>	<b>1.60</b>	<b>IFRS</b>		0	0
<b>6. Interest-bearing borrowings, non-current</b>	<b>1.54.m</b>	<b>IFRS</b>		0	0
6.1. Borrowings from financial institutions, non-current	CP	CBSO-RF		0	0
6.1.1. Bank borrowings, non-current (b)	CP				
6.1.2. Bank overdrafts, non-current	CP				
6.2. Finance leases, non-current	1.55 CP	IFRS			
6.3. Bonds issued, non-current	CP	CBSO-RF			
6.4. Convertible borrowings, non-current	CP	CBSO-RF			
6.5. Borrowings with related parties, non-current	24.17	CBSO-RF			
6.6. Remaining borrowings, non-current	CP	CBSO-RF		0	0
6.6.1. Redeemable preference shares, non-current	CP				
6.6.2. Non-interest-bearing borrowings, non-current	CP				
6.6.3. Other borrowings, non-current (a)	CP				
<b>7. Deferred income, non-current</b>	<b>1.78</b>	<b>IFRS</b>		0	0
7.1. Government grants, non-current (classified as deferred income)	20.24, 1.55 CI	IFRS			
7.2. Other deferred income, non-current (a)	CP				
<b>9. Provisions for employee benefits, non-current</b>	<b>19.120A.c.i, 1</b>	<b>IFRS</b>			
<b>8. Other provisions, non-current</b>	<b>1.54.l, 1.78.d</b>	<b>IFRS</b>			
8.1. Warranty provision, non-current	1.78.d, 37.84.	IFRS			
8.2. Restructuring provision, non-current	1.78.d, 37.84.	IFRS			
8.3. Legal proceedings provision, non-current	1.78.d, 37.84.	IFRS			
8.4. Onerous contracts provision, non-current	1.78.d, 37.66,	IFRS			
8.5. Environmental provisions, non-current	CP				
8.6. Provisions for waste electrical and electronic equipment, non-current	IFRIC 6.7				
8.7. Provisions for contributions to decommissioning, restoration	IFRIC 5.9	IFRS			
8.8. Contractual obligations from service concession arrangements, non-current	IFRIC 12.21				
8.9. Remaining provisions, non-current (those not included above) (	1.78.d				



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<b>COUNTRY OF INCORPORATION:</b>		
0		
<b>NAME OF REPORTING ENTITY:</b>		
0		

LIABILITIES AND EQUITY	IFRS Paragraph	XBRL Taxonomy	CBSO code	Thousands EUR Period	
				Current	Previous
<b>10. Deferred tax liabilities</b>	<b>1.54.o, 12.81.</b>	<b>IFRS</b>			
<b>11. Other non-interest-bearing liabilities, non-current</b>	<b>1.54.m, 1.77</b>	<b>CBSO-RF</b>		0	0
11.1. Other financial liabilities, non-current	1.54.m	IFRS			
11.2. Derivatives (including hedging liabilities), non-current	7.22.a-b, 1.54	IFRS			
11.3. Trade payables, non-current	1.78 CP	IFRS			
11.4. Other liabilities, non-current (a)	1.77	CBSO-RF			
<b>B. Liabilities, current, total</b>	<b>1.60</b>	<b>IFRS</b>		0	0
<b>12. Interest-bearing borrowings, current</b>	<b>1.54.m</b>	<b>IFRS</b>		0	0
12.1. Borrowings from financial institutions, current	CP	CBSO-RF		0	0
12.1.1. Bank borrowings, current (b)	CP				
12.1.2. Bank overdrafts, current	CP				
12.2. Finance leases, current	1.55 CP	IFRS			
12.3. Bonds issued, current	CP	CBSO-RF			
12.4. Convertible borrowings, current	CP	CBSO-RF			
12.5. Borrowings with related parties, current	24.17	CBSO-RF			
12.6. Remaining borrowings, current	CP	CBSO-RF		0	0
12.6.1. Redeemable preference shares, current	CP				
12.6.2. Non-interest-bearing borrowings, current	CP				
12.6.3. Other borrowings, current (a)	CP				
<b>13. Deferred income, current</b>	<b>CP</b>	<b>IFRS</b>		0	0
13.1. Government grants, current (classified as deferred income)	20.24, 1.55 CF	IFRS			
13.2. Other deferred income, current (a)	CP				
<b>14. Provisions for employee benefits, current</b>	<b>19.120A.c.i, 1</b>	<b>IFRS</b>			
<b>15. Other provisions, current</b>	<b>1.54.l</b>	<b>IFRS</b>			
15.1. Warranty provision, current	1.78.d, 37.84.	IFRS			
15.2. Restructuring provision, current	1.78.d, 37.84.	IFRS			
15.3. Legal proceedings provision, current	1.78.d, 37.84.	IFRS			
15.4. Onerous contracts provision, current	1.78.d, 37.66,	IFRS			
15.5. Environmental provisions, current	CP				
15.6. Provisions for waste electrical and electronic equipment, current	IFRIC 6.7				
15.7. Provisions for contributions to decommissioning, restoration and rehabilitation funds, current	IFRIC 5.9	IFRS			
15.8. Contractual obligations from service concession arrangements, current	IFRIC 12.21				
15.9. Remaining provisions, current (those not included above) (a)	1.78.d				
<b>16. Current tax payables (only income tax)</b>	<b>1.54.n</b>	<b>IFRS</b>			
<b>17. Trade payables, total</b>	<b>1.54.k</b>	<b>CBSO-RF</b>			
of which, liabilities arising from construction contracts		CBSO_RF			
<b>18. Other non-interest-bearing liabilities, current</b>	<b>CP, 19.10.a</b>	<b>CBSO-RF</b>		0	0
18.1. Advances received	11.40.b, 1.55				
18.2. Other payables (a)	CP	IFRS			
18.3. Interest payable, total	1.54.k				
18.4. Accrued payroll and other amounts due to employees	CP				
18.5. Accrued administrative liabilities	19.10.a				
18.6. Dividends to pay	CP				
18.7. Derivatives (including hedging liabilities), current	IFRIC 17.16.a	IFRS			
18.8. Other financial liabilities, current	7.22.a-b, 1.54	IFRS			
18.9. Other liabilities, current (a)	1.54.m	IFRS			
	CP	CBSO-RF			
<b>19. Liabilities included in disposal groups held for sale</b>	<b>IFRS 5.38, 1.54</b>	<b>IFRS</b>			
<b>EQUITY AND LIABILITIES, TOTAL</b>	<b>1.55 CP</b>	<b>IFRS</b>		0	0

(a) Detail the content of the "remaining" / "other" amount when it is significant:

Line item in which amount is included:

Description of the content of the significant amount:

(b) Trade bills discounted must be included in this account.

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(a) Detail the content of the 'remaining' / 'other' amount when it is significant:	
Line item in which amount is included:	
Description of the content of the significant amount:	

## Standard format based on IFRS taxonomy

## COUNTRY OF INCORPORATION:

0

## NAME OF REPORTING ENTITY:

0

## STATEMENT OF CASH FLOWS (DIRECT METHOD)

Thousands EUR

Period

IFRS

Paragraph

XBRL

Taxonomy

CBSO

code

Current

Previous

## I. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE

7.45

IFRS

## II. NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES (1 + 2)

7.10, 7.50.d

IFRS

## of which, operating cash flows from discontinued operations

IFRS 5.33.c

IFRS

## 1. Cash flows from (used in) operations, total

7.18.a, 7.14

CBSO-RF

## 1.1. Receipts from customers

7.14.a-b

IFRS

## 1.2. ( - ) Payments to suppliers and employees

7.14.c

CBSO-RF

## 1.2.1. ( - ) Payments to suppliers

7.14.c

## 1.2.2. ( - ) Payments to employees

7.14.d

## 1.3. Remaining cash flows from (used in) operations

CP

CBSO-RF

## 1.3.1. ( - ) Payments on behalf of employees

7.14.d

## 1.3.2. ( - ) Payments for restructuring expenditures

CP

## 1.3.3. Payments received and remitted for value added taxes

CP

## 1.3.4. Receipts from government grants

20.28

## 1.3.5. Other cash flows from (used in) operations (a) (b)

CP

## 2. Cash flows from (used in) other operating activities, total

CP

CBSO-RF

## 2.1. Proceeds from dividends received classified as operating

7.33, 7.31

IFRS

## 2.2. ( - ) Payments of dividends classified as operating

7.33, 7.34

IFRS

## 2.3. Proceeds from interest received classified as operating

7.33, 7.31

IFRS

## 2.4. ( - ) Payments of interest classified as operating

7.31, 7.33

IFRS

## 2.5. Income tax (paid) refunded

7.35

IFRS

## 2.6. Other inflows (outflows) from other operating activities (a)

CP

## III. NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES (- 1 + 2 + 3 + 4)

7.10, 7.50.d

IFRS

## of which, investment cash flow from discontinued operations

IFRS 5.33.c

IFRS

## 1. ( - ) Acquisitions, cash flows investing activities

CP

CBSO-RF

## 1.1. ( - ) Payments to acquire non-current assets other than financial

7.16.a

CBSO-RF

## 1.1.1. ( - ) Payments to acquire property, plant and equipment

7.16.a

IFRS

## 1.1.2. ( - ) Payments to capitalise expenditures

7.16.a

## 1.1.3. ( - ) Payments to acquire investment property

7.16.a

## 1.1.4. ( - ) Payments to acquire intangible assets

7.16.a

IFRS

## 1.1.5. ( - ) Payments to acquire biological assets

7.16.a

## 1.2. ( - ) Payments to acquire subsidiaries, associates and joint ventures

7.16.c, 7.39, 7

IFRS

## 1.2.1. ( - ) Payments to acquire subsidiaries, net of cash acquired

7.39

## 1.2.2. ( - ) Payments to acquire associates

7.16.c

## 1.2.3. ( - ) Payments to acquire joint ventures, net of cash acquired

7.16.c-d

IFRS

## 1.3. ( - ) Remaining payments for acquisitions

7.16.c, CP

CBSO-RF

## 1.3.1. ( - ) Payments to acquire other financial assets (a)

7.16.c

## 1.3.2. ( - ) Payments to acquire non-current assets and disposal groups held for sale and discontinued operations

7.16.c

## 1.3.3. ( - ) Payments to acquire other assets (a)

CP

## 2. Disposals, cash flows investing activities

CP

CBSO-RF

## 2.1. Proceeds from disposal of non-current assets other than financial

7.16.b

CBSO-RF

## 2.1.1. Proceeds from disposal of property, plant and equipment

7.16.b

IFRS

## 2.1.2. Proceeds from disposal of investment property

7.16.b

## 2.1.3. Proceeds from disposal of intangible assets

7.16.b

IFRS

## 2.1.4. Proceeds from disposal of biological assets

7.16.b

## 2.2. Proceeds from disposal of subsidiaries, associates and joint ventures

7.16.c, 7.39, 7

IFRS

## 2.2.1. Proceeds from disposal of subsidiaries, net of cash disposed

7.39

## 2.2.2. Proceeds from disposal of associates

7.16.d

## 2.2.3. Proceeds from disposal of joint ventures, net of cash disposed

7.16.d

IFRS

## 2.3. Remaining proceeds from disposals

7.16.c, CP

CBSO-RF

## 2.3.1. Proceeds from disposal of other financial assets (a)

7.16.d

## 2.3.2. Proceeds from disposal of non-current assets held for sale and discontinued operations

7.16.c

## 2.3.3. Proceeds from disposal of other assets (a)

CP

## 3. Proceeds from dividends received classified as investing

7.33, 7.31

IFRS

## 4. Proceeds from interest received classified as investing

7.33, 7.31

IFRS

## 5. Remaining cash flows from (used in) investing activities

7.33, 7.31, 7.1

CBSO-RF

## 5.1. ( - ) Payments for cash advances and loans made

7.16.e

IFRS

## 5.2. Repayment of cash advances and loans received

7.16.f

IFRS

## 5.3. Proceeds from government grants received

CP

IFRS

## 5.4. Other cash flows from (used in) investing activities (a)

CP

## IV. FREE CASH FLOW (II + III)

CBSO-RF

## V. NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES (1 - 2 - 3 - 4 + 5)

7.10, 7.50.d

IFRS

## of which, financing cash flow from discontinued operations

5.33.c

IFRS

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## Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:					
0					
NAME OF REPORTING ENTITY:					
0					
STATEMENT OF CASH FLOWS (DIRECT METHOD)			Thousands EUR Period		
	IFRS Paragraph	XBRL Taxonomy	CBSO code	Current	Previous
<b>1. Proceeds from cash flows from financing activities</b>	<b>CP</b>	<b>CBSO-RF</b>		<b>0</b>	<b>0</b>
1.1. Proceeds from issuance of equity instruments	7.17.a	CBSO-RF			
1.2. Proceeds from issuance of other financial liabilities	7.17.c	CBSO-RF		0	0
1.2.1. Proceeds from issuance of bank borrowings	7.17.c				
1.2.2. Proceeds from issuance of debentures and other loans	7.17.c				
1.2.3. Proceeds from issuance of convertible borrowings	7.17.c				
1.2.4. Proceeds from issuance of redeemable preference shares	7.17.c				
1.2.5. Proceeds from finance lease	CP				
1.2.6. Proceeds from issuance of other borrowings (a)	7.17.c				
1.3. Remaining proceeds from cash flows from financing activities	7.17.a, CP	CBSO-RF		0	0
1.3.1. Proceeds from issuance of compound financial instruments	CP				
1.3.2. Proceeds from issuance of treasury shares	7.17.a				
<b>2. ( - ) Repayments cash flows financing activities</b>	<b>CP</b>	<b>CBSO-RF</b>		<b>0</b>	<b>0</b>
2.1. ( - ) Repurchase of equity instruments subsequently cancelled	CP	CBSO-RF			
2.2. ( - ) Repayment of other financial liabilities	7.17.d	CBSO-RF		0	0
2.2.1. ( - ) Repayment of bank borrowings	7.17.d				
2.2.2. ( - ) Repayment of debentures and other loans	7.17.d				
2.2.3. ( - ) Repayment of convertible borrowings	7.17.d				
2.2.4. ( - ) Repayment of redeemable preference shares	7.17.d				
2.2.5. ( - ) Repayment of finance lease liabilities	7.17.e	IFRS			
2.2.6. ( - ) Repayment of other borrowings (a)	7.17.d				
2.3. ( - ) Remaining repayments of cash flows from financing activities	7.17	CBSO-RF		0	0
2.3.1. ( - ) Purchase of treasury shares	7.17.b				
2.3.2. ( - ) Redemption of compound financial instruments	CP				
2.3.3. ( - ) Repayment of other financing activities (a)	7.17.d				
<b>3. ( - ) Payments of dividends classified as financing</b>	<b>7.34</b>	<b>IFRS</b>			
<b>4. ( - ) Payments of interest classified as financing</b>	<b>7.31</b>	<b>IFRS</b>			
<b>5. Remaining cash flows from (used in) financing activities</b>	<b>CP</b>	<b>CBSO-RF</b>		<b>0</b>	<b>0</b>
5.1. Proceeds from cash advances from related parties	CP				
5.2. ( - ) Repayment of cash advances from related parties	CP				
5.3. Bank overdrafts increased (decreased)	CP				
5.4. Other cash flows from (used in) financing activities (a)	CP				
<b>VI. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + IV)</b>	<b>7.45</b>	<b>IFRS</b>		<b>0</b>	<b>0</b>
<b>VII. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS</b>	<b>7.25, 7.28</b>	<b>IFRS</b>			
<b>VIII. EFFECT OF CHANGES IN SCOPE OF CONSOLIDATION ON CASH AND CASH EQUIVALENTS</b>	<b>CP</b>	<b>CBSO-RF</b>			
<b>IX. CASH AND CASH EQUIVALENTS, ENDING BALANCE (I + V + VI + VII)</b>	<b>7.45</b>	<b>IFRS</b>		<b>0</b>	<b>0</b>
<b>X. ADJUSTMENT TO RECONCILE WITH THE STATEMENT OF FINANCIAL POSITION</b>		<b>CBSO-RF</b>			
<b>XI. CASH AND CASH EQUIVALENTS AS REPORTED IN THE STATEMENT OF FINANCIAL POSITION</b>		<b>CBSO-RF</b>			

(a) Detail the content of the "remaining" / "other" amount when it is significant:

Line item in which amount is included:

Description of the content of the significant amount:

(b) Payments for research and development expenditures, for warranty claims and to third parties on share options to be included here, among others.

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COUNTRY OF INCORPORATION:			0		
NAME OF REPORTING ENTITY:			0		
STATEMENT OF CASH FLOWS (INDIRECT METHOD)			Thousands EUR Period		
	IFRS Paragraph	XBRL Taxonomy	CBSO code	Current	Previous
I. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE	7.45	IFRS			
II. NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES (A + B) of which, operating cash flows from discontinued operations	7.10, 7.50.d IFRS 5.33.c	IFRS IFRS		0	0
A. Cash flows from (used in) operations (A1 - A2)	7.18.b, 7.14	CBSO-RF		0	0
A1. Cash flows before changes in working capital (1 + 2)	7.20.a, 7.20.c	CBSO-RF		0	0
1. Profit (loss) from operations (1.1 + 1.2)				0	0
1.1. Profit (loss) attributable to owners of the parent ( <i>line 20 of income statement</i> )	1.83.a.ii	IFRS			
1.2. Adjustments to reconcile to profit (loss) from operations, total	SC			0	0
1.2.1. Profit (loss) attributable to non-controlling interests	1.83.a.i., 27.3	IFRS			
1.2.2. Interest expense to reconcile to profit (loss) from operations	7.20	IFRS			
1.2.3. (-) Interest income to reconcile to profit (loss) from operations	7.20	IFRS			
1.2.4. (-) Dividend income to reconcile to profit (loss) from operations	7.20	IFRS			
1.2.5. Income tax expense (income)	1.82.d, 12.77	IFRS			
1.2.6. (-) Share of profit (loss) from equity-accounted investments	1.82.c				
1.2.7. (-) Negative goodwill immediately recognized	IFRS 3.B64.n.i				
1.2.8. Other increases (decreases) to reconcile to profit (loss) from operations (a)	7.20.c				
2. Non-cash adjustments, total	7.18.b			0	0
2.1. Depreciation and amortisation	1.102, 7.40.b	IFRS			
2.2. Impairment losses (reversals), total	7.20.b	IFRS			
2.3. (-) Unrealised (gains) losses on foreign currency exchange	7.20.b	IFRS			
2.4. (-) Unrealised fair value gain (loss), total	7.20.c	IFRS			
2.5. Increase (decrease) in provisions, net	7.20.b	IFRS			
2.6. (-) Gain (loss) on derecognition of non-current assets not held for sale, total	CP				
2.7. (-) Gain (loss) on disposal of other financial assets and liabilities	CP				
2.8. (-) Share of profit (loss) from investments	7.20	IFRS			
2.9. Increase (decrease) in deferred items	7.18.b				
2.10. Other non cash adjustments (a)	CP				
A2. Increase (decrease) in working capital (3 + 4 + 5 + 6 - 7 - 8 - 9 + 10)	7.20 CP	CBSO-RF		0	0
3. Increase (decrease) in construction contract, work in progress	CP				
4. Increase (decrease) in inventories	7.20.a	IFRS			
5. Increase (decrease) in trade and other receivables	7.20.a				
6. Increase (decrease) in financial instruments held for trading	7.15				
7. (-) Increase (decrease) in trade and other payables	7.20.a				
8. (-) Increase (decrease) in tax payable	7.20.a				
9. (-) Increase (decrease) in post employment benefit obligations	7.20.a				
10. Other increases (decreases) in working capital (a) (b)	CP				
B. Cash flows from (used in) other operating activities, total (11 - 12 + 13 - 14 + 15 + 16)	CP	CBSO-RF		0	0
11. Proceeds from dividends received classified as operating	7.33, 7.31	IFRS			
12. (-) Payments from dividends classified as operating	7.33, 7.34	IFRS			
13. Proceeds from interest received classified as operating	7.33, 7.31	IFRS			
14. (-) Payments of interest classified as operating	7.31, 7.33	IFRS			
15. Income tax (paid) refunded	7.35	IFRS			
16. Other inflows (outflows) from other operating activities (a)	CP				
III. NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES (- 1 + 2 + 3 + 4)	7.10, 7.50.d	IFRS		0	0
of which, investment cash flow from discontinued operations	IFRS 5.33.c	IFRS			
1. (-) Acquisitions, cash flows investing activities	CP	CBSO-RF		0	0
1.1. (-) Payments to acquire non-current assets other than financial	7.16.a	CBSO-RF		0	0
1.1.1. (-) Payments to acquire property, plant and equipment	7.16.a	IFRS			
1.1.2. (-) Payments to capitalise expenditures	7.16.a				
1.1.3. (-) Payments to acquire investment property	7.16.a				
1.1.4. (-) Payments to acquire intangible assets	7.16.a	IFRS			
1.1.5. (-) Payments to acquire biological assets	7.16.a				
1.2. (-) Payments to acquire subsidiaries, associates and joint ventures	7.16.c, 7.39, 7.39	IFRS		0	0
1.2.1. (-) Payments to acquire subsidiaries, net of cash acquired	7.39				
1.2.2. (-) Payments to acquire associates	7.16.c				
1.2.3. (-) Payments to acquire joint ventures, net of cash acquired	7.16.c-d	IFRS			
1.3. (-) Remaining payments for acquisitions	7.16.c, CP	CBSO-RF		0	0
1.3.1. (-) Payments to acquire other financial assets (a)	7.16.c				
1.3.2. (-) Payments to acquire non-current assets and disposal groups	7.16.c				
1.3.3. (-) Payments to acquire other assets (a)	CP				
2. Disposals, cash flows investing activities	CP	CBSO-RF		0	0
2.1. Proceeds from disposal of non-current assets other than financial	7.16.b	CBSO-RF		0	0
2.1.1. Proceeds from disposal of property, plant and equipment	7.16.b	IFRS			
2.1.2. Proceeds from disposal of investment property	7.16.b				
2.1.3. Proceeds from disposal of intangible assets	7.16.b	IFRS			
2.1.4. Proceeds from disposal of biological assets	7.16.b				
2.2. Proceeds from disposal of subsidiaries, associates and joint ventures	7.16.c, 7.39, 7.39	IFRS		0	0
2.2.1. Proceeds from disposal of subsidiaries, net of cash disposed	7.39				
2.2.2. Proceeds from disposal of associates	7.16.d				
2.2.3. Proceeds from disposal of joint ventures, net of cash disposed	7.16.d	IFRS			
2.3. Remaining proceeds from disposals	7.16.c, CP	CBSO-RF		0	0

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NAME OF REPORTING ENTITY:			Current	Previous	
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STATEMENT OF CASH FLOWS (INDIRECT METHOD)			IFRS Paragraph	XBRL Taxonomy	CBSO code
2.3.1. Proceeds from disposal of other financial assets (a)	7.16.d				
2.3.2. Proceeds from disposal of non-current assets held for sale and	7.16.c				
2.3.3. Proceeds from disposal of other assets (a)	CP				
3. Proceeds from dividends received classified as investing	7.33, 7.31	IFRS			
4. Proceeds from interest received classified as investing	7.33, 7.31	IFRS			
5. Remaining cash flows from (used in) investing activities	7.33, 7.31, 7.4	CBSO-RF	0		0
5.1. ( - ) Payments for cash advances and loans made	7.16.e	IFRS			
5.2. Repayment of cash advances and loans received	7.16.f	IFRS			
5.3. Proceeds from government grants received	CP	IFRS			
5.4. Other cash flows from (used in) investing activities (a)	CP				
IV. FREE CASH FLOW (II + III)		CBSO-RF	0		0
V. NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES (1 - 2 - 3 - 4 + 5)	7.10, 7.50.d	IFRS	0		0
of which, financing cash flow from discontinued operations	5.33.c	IFRS			
1. Proceeds from cash flows from financing activities	CP	CBSO-RF	0		0
1.1. Proceeds from issuance of equity instruments	7.17.a	CBSO-RF			
1.2. Proceeds from issuance of other financial liabilities	7.17.c	CBSO-RF	0		0
1.2.1. Proceeds from issuance of bank borrowings	7.17.c				
1.2.2. Proceeds from issuance of debentures and other loans	7.17.c				
1.2.3. Proceeds from issuance of convertible borrowings	7.17.c				
1.2.4. Proceeds from issuance of redeemable preference shares	7.17.c				
1.2.5. Proceeds from finance lease	CP				
1.2.6. Proceeds from issuance of other borrowings (a)	7.17.c				
1.3. Remaining proceeds from cash flows from financing activities	7.17.a, CP	CBSO-RF	0		0
1.3.1. Proceeds from issuance of compound financial instruments	CP				
1.3.2. Proceeds from issuance of treasury shares	7.17.a				
2. ( - ) Repayments cash flows financing activities	CP	CBSO-RF	0		0
2.1. ( - ) Repurchase of equity instruments subsequently cancelled	CP	CBSO-RF			
2.2. ( - ) Repayment of other financial liabilities	7.17.d	CBSO-RF	0		0
2.2.1. ( - ) Repayment of bank borrowings	7.17.d				
2.2.2. ( - ) Repayment of debentures and other loans	7.17.d				
2.2.3. ( - ) Repayment of convertible borrowings	7.17.d				
2.2.4. ( - ) Repayment of redeemable preference shares	7.17.d				
2.2.5. ( - ) Repayment of finance lease liabilities	7.17.e	IFRS			
2.2.6. ( - ) Repayment of other borrowings (a)	7.17.d				
2.3. ( - ) Remaining repayments of cash flows from financing activities	7.17	CBSO-RF	0		0
2.3.1. ( - ) Purchase of treasury shares	7.17.b				
2.3.2. ( - ) Redemption of compound financial instruments	CP				
2.3.3. ( - ) Repayment of other financing activities (a)	7.17.d				
3. ( - ) Payments of dividends classified as financing	7.34	IFRS			
4. ( - ) Payments of interest classified as financing	7.31	IFRS			
5. Remaining cash flows from (used in) financing activities	CP	CBSO-RF	0		0
5.1. Proceeds from cash advances from related parties	CP				
5.2. ( - ) Repayment of cash advances from related parties	CP				
5.3. Bank overdrafts increased (decreased)	CP				
5.4. Other cash flows from (used in) financing activities (a)	CP				
VI. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + IV)	7.45	IFRS	0		0
VII. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH AND EQUIVALENTS	7.25, 7.28	IFRS			
VIII. EFFECT OF CHANGES IN SCOPE OF CONSOLIDATION ON CASH AND CASH EQUIVALENTS	CP	CBSO-RF			
IX. CASH AND CASH EQUIVALENTS, ENDING BALANCE (I + V + VI + VII)	7.45	IFRS	0		0
X. ADJUSTMENT TO RECONCILE WITH THE STATEMENT OF FINANCIAL POSITION					
XI. CASH AND CASH EQUIVALENTS AS REPORTED IN THE STATEMENT OF FINANCIAL POSITION					

(a) Detail the content of the "remaining" / "other" amount when it is significant:  
Line item in which amount is included:   
Description of the content of the significant amount:

(b) Please include in these cell, the increases and decreases in non-current assets and disposal groups held for sale, prepayments, in financial instruments designated as fair value through profit or loss, in other assets, in deferred income, in accruals, in other liabilities and in any other element of working capital.

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## PROPERTY, PLANT AND EQUIPMENT NOTE

PROPERTY, PLANT AND EQUIPMENT NOTE			Thousands			EUR										
			Land and buildings			Remaining property, plant and equipment										
	IFRS Paragraph	XBRL Taxonomy	CBSO code	Total IFRS	Land	Buildings	Plant and equipment CBSO-RF	Total CBSO-RF	Motor vehicles IFRS	Fixtures and fittings IFRS	Leasehold improvements	IT equipment	Exploration and evaluation assets IFRS	Other property, plant and equipment	Constructions in progress (c) IFRS	TOTAL IFRS
I. MOVEMENTS IN PROPERTY, PLANT AND EQUIPMENT																
16.73.e																
1. Property, plant and equipment, net, beginning balance	16.73.e, 1.54	IFRS		0	0	0	0	0	0	0	0	0	0	0	0	0
1.1. Gross amount	16.73.d	IFRS		0				0								0
1.2. ( - ) Accumulated depreciation and impairment losses of which, ( - ) accumulated impairment losses	16.73.d	IFRS		0				0								0
	16.73.d			0				0								0
2. Additions	16.73.e.i	IFRS		0				0								0
3. Changes in scope of consolidation	16.73.e.iii, CP	CBSO-RF		0	0	0	0	0	0	0	0	0	0	0	0	0
3.1. Acquisitions through business combinations	16.73.e.iii	IFRS		0				0								0
3.2. ( - ) Disposals through business divestiture	CP			0				0								0
4. ( - ) Retirements and disposals	16.73.e.ii, 16.	CBSO-RF		0				0								0
5. ( - ) Depreciation expense	16.73.e.vii	IFRS		0				0								0
6. Revaluation increase (decrease)	16.73.e.iv	IFRS		0	0	0	0	0	0	0	0	0	0	0		0
6.1. Revaluation increase (decrease) recognised in equity	16.73.e.iv			0				0								0
6.2. Revaluation increase (decrease) recognised in income statement	16.73.e.iv, 16.39, 16.40			0				0								0
7. ( - ) Impairment loss (reversal) recognised	16.73.e.v, 36	CBSO-RF		0	0	0	0	0	0	0	0	0	0	0	0	0
7.1. ( - ) Impairment loss recognised in income statement	16.73.e.v, 36	IFRS		0				0								0
7.2. Impairment reversal recognised in income statement	16.73.e.vi, 36	IFRS		0				0								0
7.3. ( - ) Impairment loss recognised in equity	16.73.e.iv, 36	IFRS		0				0								0
7.4. Impairment reversal recognised in equity	16.73.e.iv, 36	IFRS		0				0								0
8. Foreign currency exchange increase (decrease)	16.73.e.viii	IFRS		0				0								0
9. Transfers from (to) other items	16.73.e.ix	CBSO-RF		0	0	0	0	0	0	0	0	0	0	0	0	0
9.1. Transfers from (to) non-current assets and disposal groups held for sale	CP	IFRS		0				0								0
9.2. Transfers from (to) investment property	CP			0				0								0
9.3. Other transfers	CP			0				0								0
10. Remaining movements in property, plant and equipment (a)	16.73.e.ix	CBSO-RF		0				0								0
11. Property, plant and equipment, ending balance	16.73.e, 1.54.i	IFRS		0	0	0	0	0	0	0	0	0	0	0	0	0
11.1. Gross amount	16.73.d	IFRS		0				0								0
11.2. ( - ) Accumulated depreciation and impairment losses of which, ( - ) accumulated impairment losses	16.73.d	IFRS		0				0								0
	16.73.d			0				0								0
II. OTHER INFORMATION																
1. Revalued property, plant and equipment disclosures																
1.1. Pro forma property, plant and equipment net at cost	16.77	IFRS		0	0			0								0
1.2. Revaluation surplus	16.77.e	IFRS		0				0								0
	16.77.f	IFRS		0				0								0
2. Gross carrying amount of any fully depreciated property, plant and equipment still in use	16.79.b	IFRS		0				0								0
3. Carrying amount of temporary idle property, plant and equipment	16.79.a	IFRS		0				0								0
4. Carrying amount of retired property, plant and equipment not held for disposal	16.79.c	IFRS		0				0								0
5. Government grants																
5.1. Beginning balance	20.24															
5.2. Amounts attributed during the period																
5.3. ( - ) Amortisation in the income statement																
5.4. Other movements (b)																
5.5. Ending balance	20.24															0
6. Advanced payments included in the valuation	CP			0				0								0
7. Amount of borrowing costs capitalised	23.26.a			0				0								0
8. Finance leases																
8.1. Property, plant and equipment under finance leases, net	17.31.a	IFRS		0				0								0

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PROPERTY, PLANT AND EQUIPMENT NOTE

				Land and buildings			Thousands EUR Remaining property, plant and equipment									
	IFRS Paragraph	XBRL Taxonomy	CBSO code	Total IFRS	Land	Buildings	Plant and equipment CBSO-RF	Total CBSO-RF	Motor vehicles IFRS	Fixtures and fittings IFRS	Leasehold improvements	IT equipment	Exploration and evaluation assets IFRS	Other property, plant and equipment	Constructions in progress (c) IFRS	TOTAL IFRS
8.2. Amount of property, plant and equipment acquired under finance lease	7.44.a, 7.43															0
9. Mortgages and other securities																
9.1. Amount of property, plant and equipment mortgaged	16.74.a				0			0								0
9.2. Amount of property, plant and equipment pledged as security	16.74.a				0			0								0
(a) Please detail the content of this cell when significant: <div></div>																
(b) Please detail the content of this cell when significant: <div></div>																
(c) IAS 40 was amended in 2008 and investment property in construction or development must be accounted for as investment property, not as property, plant and equipment.																

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INTANGIBLE ASSETS NOTE

Thousands EUR

Remaining intangible assets

Copyrights, patents and other industrial property rights

Exploration and evaluation assets

Assets arising from service concession arrangements

Other identifiable intangible assets

IFRS Paragraph

XBRL Taxonomy

CBSO code

Goodwill IFRS

Development costs IFRS

Computer software IFRS

Copyrights, patents and other industrial property rights IFRS

Total CBSO-RF

IFRS

TOTAL CBSO-RF

I. MOVEMENTS IN INTANGIBLE ASSETS AND GOODWILL

38, IFRS 3

1. Intangible assets and goodwill, net, beginning balance

38.118.c, IFRS

IFRS

0

0

0

0

0

0

0

0

1.1. Gross amount

38.118.c, IFRS

IFRS

0

0

1.2. ( - ) Accumulated depreciation and impairment losses of which, ( - ) accumulated impairment losses

38.118.c, IFRS

IFRS

0

0

2. Additions from internal and external development

38.118.e.i

IFRS

0

0

0

0

0

0

0

2.1. Additions from internal development

38.118.e.i

0

0

2.2. Additions

38.118.e.i

0

0

3. Additional goodwill recognised

IFRS 3.B67.d

IFRS

0

0

4. Changes in scope of consolidation

38.118.e.i, CP

CBSO-RF

0

0

0

0

0

0

4.1. Acquisitions through business combinations

38.118.e.i

IFRS

0

0

4.2. ( - ) Disposals through business divestiture

CP

0

0

5. ( - ) Retirements and disposals

38.118.e.ii

CBSO-RF

0

0

6. ( - ) Goodwill derecognised on disposal of business

IFRS 3.B67.d

CBSO-RF

0

0

7. ( - ) Amortisation

38.118.e.vi

IFRS

0

0

8. Revaluation increase (decrease)

38.118.e.iii

IFRS

0

0

0

0

0

0

8.1. Revaluation increase (decrease) recognised in equity

38.118.e.iii

0

0

8.2. Revaluation increase (decrease) recognised in income statement

38.118.e.iii

0

0

9. ( - ) Impairment loss (reversal) recognised

38.118.e.iv, 3i

CBSO-RF

0

0

0

0

0

0

0

9.1. ( - ) Impairment loss recognised in income statement

38.118.e.iv, IF

IFRS

0

0

9.2. Impairment reversal recognised in income statement

38.118.e.v

IFRS

0

0

9.3. ( - ) Impairment loss recognised in equity

38.118.e.iii

IFRS

0

0

9.4. Impairment reversal recognised in equity

38.118.e.iii

IFRS

0

0

10. Foreign currency exchange increase (decrease)

38.118.e.vii, If

IFRS

0

0

11. Transfers from (to) other items

CP

CBSO-RF

0

0

0

0

0

0

0

11.1. Transfers from (to) non-current assets and disposal groups held f

38.118.e.ii

IFRS

0

0

11.2. Other transfers

0

0

12. Remaining movements in intangible assets and goodwill

38.118.e.viii, I

CBSO-RF

0

0

0

0

0

0

0

12.1. Adjustments from subsequent recognition of deferred tax assets

3.B67.d.iii

IFRS

0

12.2. Other increase (decrease) (a)

38.118.e.viii,

0

0

13. Intangible assets and goodwill, net, ending balance

38.118.c, IFRS

IFRS

0

0

0

0

0

0

0

13.1. Gross amount

38.118.c, IFRS

IFRS

0

0

13.2. ( - ) Accumulated depreciation and impairment losses of which, ( - ) accumulated impairment losses

38.118.c, IFRS

IFRS

0

0

II. OTHER INFORMATION

1. Carrying amount of internally generated intangible assets, net

38.118.e.i

IFRS

0

0

2. Advanced payments included in the valuation

CP

0

0

3. Government grants

3.1. Beginning balance

20.24

3.2. Amounts attributed during the period

3.3. ( - ) Amortisation in the income statement

3.4. Other movements (b)

3.5. Ending balance

20.24

0

4. Intangible assets acquired by way of government grants and initially recognised at fair value

38.44

4.1. Fair value initially recognised, intangible assets acquired by way

38.122.c.i

0

0

4.2. Carrying amount, intangible assets acquired by way of

38.122.c.ii

0

0

5. Amount of borrowing costs capitalised

23.26.a

0

0

6. Mortgages and other securities

38.122.d

6.1. Carrying amount of identifiable intangible assets mortgaged

0

0

6.2. Carrying amount of identifiable intangible assets pledged as secur

38.122.d

0

0

(a) Please detail the content of this cell when significant:

(b) Please detail the content of this cell when significant:

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BIOLOGICAL ASSETS NOTE

Thousands EUR

MEASUREMENT AT FAIR VALUE

MEASUREMENT AT COST

IFRS paragraph

XBRL Taxonomy

CBSO code

Biological assets

Agricultural produce at the point of harvest

TOTAL at fair value IFRS

CBSO code

Biological assets

Agricultural produce at the point of harvest

TOTAL at cost (c) IFRS

I. MOVEMENTS IN BIOLOGICAL ASSETS

41.50, 41.54

1. Biological assets, beginning balance

41.50, 1.68.f

IFRS

0

0

1.1. Gross amount

41.54.f

IFRS

0

1.2. ( - ) Accumulated depreciation and impairment losses of which, ( - ) accumulated impairment losses

41.54.f

IFRS

0

2. Additions through purchase

41.50.b, 41.5

IFRS

0

0

3. Changes in scope of consolidation

41.50.e, 41.5

CBSO-RF

0

0

0

0

3.1. Acquisitions through business combinations

41.50.e, 41.5

IFRS

0

0

3.2. ( - ) Disposals through business divestiture

CP

0

0

4. ( - ) Decreases through sales

41.50.c, 41.5

IFRS

0

0

5. Gain (loss) arising on changes in fair value less costs to sell

41.50.a

IFRS

0

6. ( - ) Depreciation

41.55.c

IFRS

0

7. ( - ) Impairment loss (reversal) recognised

41.55.a, 41.5

CBSO-RF

0

7.1. ( - ) Impairment losses

41.55.a

IFRS

0

7.2. Impairment reversals

41.55.b

IFRS

0

8. Foreign currency exchange increase (decrease)

41.50.f, 41.5f

IFRS

0

0

9. Transfers from (to) other items

CP

CBSO-RF

0

0

0

0

9.1. Transfers from (to) non-current assets held for sale

41.50.c, 41.5

IFRS

0

0

9.2. Other transfers

0

0

10. Remaining movements in biological assets

41.50.d, 41.5

CBSO-RF

0

0

0

0

10.1. ( - ) Decreases due to harvest

41.50.d, 41.5

IFRS

0

0

10.2. Other increase (decrease) (a)

41.50.g, 41.55

0

0

11. Biological assets, ending balance

41.50, 41.54

IFRS

0

0

0

0

11.1. Gross amount

41.54.f

IFRS

0

11.2. ( - ) Accumulated depreciation and impairment losses of which, ( - ) accumulated impairment losses

41.54.f

IFRS

0

Thousands EUR

MEASUREMENT AT FAIR VALUE

MEASUREMENT AT COST

IFRS paragraph

XBRL Taxonomy

CBSO code

Biological assets

Agricultural produce at the point of harvest

TOTAL at fair value IFRS

CBSO code

Biological assets

Agricultural produce at the point of harvest

TOTAL at cost (c) IFRS

II. OTHER INFORMATION

41.49.a

1. Carrying amount of biological assets with restricted title

41.49.a

2. Carrying amount of biological assets pledged as security

41.49.a

3. Amount of commitments for development or acquisition of biological assets

41.49.b

4. Aggregate gain (loss) on initial recognition of biological assets or of agricultural produce

41.40

IFRS

0

5. Aggregate gain (loss) from change in net fair value of biological asse

41.40

IFRS

0

6. Net fair value of agricultural produce harvested

41.48

7. Government grants (only if biological assets accounted for at cost)

7.1. Beginning balance

20.24

7.2. Amounts attributed during the period

7.3. ( - ) Amortisation in the income statement

7.4. Other movements (b)

7.5. Ending balance

20.24

0

8. Advanced payments included in the valuation

CP

0

9. Amount of borrowing costs capitalised

23.26.a

0

(a) Please detail the content of this cell when significant:

(b) Please detail the content of this cell when significant:

(c) As required by IAS 41, those biological assets for which the fair value cannot be measured reliably must be carried at cost. Under these circumstances, the second body of the reconciliation must be filled in. Please keep in mind that the benchmark valuation is at fair value (IAS 41.12) and valuation at cost is only a residual resource.

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## FINANCIAL ASSETS NOTE (1)

Thousands EUR

	IFRS Paragraph	XBRL Taxonomy	CBSO code	Investments in related parties	Securities	Loans	Loans to related parties	Trade receivables	Derivatives (assets)	Remaining financial assets	TOTAL (Financial assets)	Borrowings	Trade payables	Derivatives (liabilities)	Remaining financial liabilities	TOTAL (Financial liabilities)
<b>I. MOVEMENTS IN FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS UPON INITIAL RECOGNITION</b>																
1. Financial instruments at fair value through profit or loss upon initial recognition or subsequently, beginning balance	IFRS 7.8.a, IFRS 7.8.e										0					0
2. Additions											0					0
3. Changes in scope of consolidation											0					0
4. ( - ) Retirements and disposals											0					0
5. Fair value gains (losses)	IFRS 7.20.a.i										0					0
6. Foreign currency exchange increase (decrease)											0					0
7. Transfers from (to) other items											0					0
8. Remaining movements in financial instruments at fair value through profit or loss upon initial recognition											0					0
9. Financial instruments at fair value through profit or loss upon initial recognition or subsequently, ending balance	IFRS 7.8.a, IFRS 7.8.e			0		0	0	0	0	0	0	0	0	0	0	0
<b>II. MOVEMENTS IN FINANCIAL ASSETS MANDATORILY AT FAIR VALUE THROUGH PROFIT AND IN FINANCIAL LIABILITIES HELD FOR TRADING</b>																
1. Financial assets mandatorily at fair value through profit or loss and in financial liabilities held for trading, beginning balance	IFRS 7.8.a, IFRS 7.8.e										0					0
2. Additions											0					0
3. Changes in scope of consolidation											0					0
4. ( - ) Retirements and disposals											0					0
5. Fair value gains (losses)	IFRS 7.20.a.i										0					0
6. Share of profit (loss) of equity-accounted investments in related parties	IAS 28.38										0					0
7. Foreign currency exchange increase (decrease)											0					0
8. Transfers from (to) other items											0					0
9. Remaining movements in financial assets mandatorily at fair value through profit or loss and in financial liabilities held for trading											0					0
10. Financial assets mandatorily at fair value through profit or loss and in financial liabilities held for trading, ending balance	IFRS 7.8.a, IFRS 7.8.e			0	0	0	0	0	0	0	0	0	0	0	0	0
<b>III. MOVEMENTS IN FINANCIAL INSTRUMENTS AT AMORTISED COST</b>																
1. Financial instruments at amortised cost, beginning balance	IFRS 7.8.f, IFRS 7.8.g										0					0
2. Additions											0					0
3. Changes in scope of consolidation											0					0
4. ( - ) Retirements and disposals											0					0
5. ( - ) Impairment loss (reversal) recognised											0					0
6. Share of profit (loss) of equity-accounted investments in related parties	IAS 28.38										0					0
7. Foreign currency exchange increase (decrease)											0					0
8. Transfers from (to) other items											0					0
9. Remaining movements in financial instruments at amortised cost											0					0
10. Financial instrumentst at amortised cost, ending balance	IFRS 7.8.f, IFRS 7.8.g			0	0	0	0	0	0	0	0	0	0	0	0	0
<b>IV. MOVEMENTS IN FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME</b>																
1. Financial assets at fair value through other comprehensive income, beginning balance	IFRS 7.8.h										0					
2. Additions											0					
3. Changes in scope of consolidation											0					
4. ( - ) Retirements and disposals											0					
5. Fair value gains (losses)	IFRS 7.20.a.i										0					
6. Foreign currency exchange increase (decrease)											0					
7. Transfers from (to) other items											0					
8. Remaining movements in financial assets at fair value through other comprehensive income											0					
9. Financial assets at fair value through other comprehensive income, ending balance	IFRS 7.8.h			0	0	0	0	0	0	0	0					

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0																
FINANCIAL ASSETS NOTE (2)			Thousands EUR													
	IFRS Paragraph	XBRL Taxonomy	CBSO code	Investments in related parties	Securities	Loans	Loans to related parties	Trade receivables	Derivatives (assets)	Remaining financial assets	TOTAL (Financial assets)	Borrowings	Trade payables	Derivatives (liabilities)	Remaining financial liabilities	TOTAL (Financial liabilities)
I. NET GAINS (LOSSES) ON FINANCIAL INSTRUMENTS																
		IFRS														
1. Gains (losses) on financial assets mandatorily measured at fair value	IFRS 7.20.a.i	IFRS									0					
2. Gains (losses) on financial assets at fair value upon initial recognition	IFRS 7.20.a.i	IFRS									0					
3. Gains (losses) on financial liabilities held for trading	IFRS 7.20.a.i	IFRS														0
4. Gains (losses) on financial liabilities at fair value upon initial recognition	IFRS 7.20.a.i	IFRS														0
5. Gains (losses) on financial assets and liabilities at amortised cost	IFRS 7.20.a.v, IFRS 7.20.a.vi	IFRS									0					0
6. Gains (losses) on financial assets at fair value through other comprehensive income	IFRS 7.20.a.viii	IFRS									0					
II. INTEREST REVENUE AND INTERESE EXPENSE																
1. Interest expense for financial liabilities not at fair value through profit or loss	IFRS 7.20.b	IFRS														
2. Interest revenue for financial assets measured at amortised cost	IFRS 7.20.b	IFRS														
3. Interest revenue for financial assets measured at fair value through other comprehensi	IFRS 7.20.b	IFRS														
III. FAIR VALUE MEASUREMENTS CLASSIFIED BY LEVELS																
1. Fair value measurements classified in level 1	IFRS 13.93.b	IFRS									0					0
2. Fair value measurements classified in level 2	IFRS 13.93.b	IFRS									0					0
3. Fair value measurements classified in level 3	IFRS 13.93.b	IFRS									0					0
IV. TRANSFERS BETWEEN LEVELS 1 AND 2																
	IFRS 13.93.c															
1. Transfers from level 1 to level 2	IFRS 13.93.c	IFRS									0					0
2. Transfers from level 2 to level 1	IFRS 13.93.c	IFRS									0					0
V. FAIR VALUE MEASUREMENTS WITHIN LEVEL 3																
1. Fair value measurements in Level 3, beginning balance	IFRS 13.93.e										0					0
2. Gains (losses) recognised in profit or loss	IFRS 13.93.e.i	IFRS									0					0
3. Gains (losses) recognised in other comprehensive income	IFRS 13.93.e.ii	IFRS									0					0
4. Purchases	IFRS 13.93.e.iii	IFRS									0					0
5. ( - ) Sales	IFRS 13.93.e.iii	IFRS									0					0
6. Issues	IFRS 13.93.e.iii	IFRS									0					0
7. ( - ) Settlements	IFRS 13.93.e.iii	IFRS									0					0
8. Transfers into Level 3	IFRS 13.93.e.iv	IFRS									0					0
9. ( - ) Transfers out of Level 3	IFRS 13.93.e.iv	IFRS									0					0
10. Fair value measurements in Level 3, ending balance	IFRS 13.93.e			0	0	0	0	0	0	0	0	0	0	0	0	0
VI. Increase (decrease) in fair value measurement due to change in one or more unobservable inputs to reflect reasonably possible alternative assumptions																
	IFRS 13.93.h.ii	IFRS									0					0
VII. Gains (losses) recognised in profit or loss attributable to change in unrealised gains or losses for assets held at end of period																
	IFRS 13.93.f	IFRS									0					0

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## FINANCIAL ASSETS NOTE (3)

Thousands EUR  
PeriodIFRS  
ParagraphXBRL  
TaxonomyCBSO codeCurrentPrevious

## RECLASSIFICATIONS DUE TO A CHANGE IN BUSINESS MODEL

1. Reclassification of financial assets out of measured at amortised cost into measured at fair value through profit or loss	IFRS 7.12B.c	IFRS			
2. Reclassification of financial assets out of measured at fair value through profit or loss into measured at amortised cost	IFRS 7.12B.c	IFRS			
3. Reclassification of financial assets out of measured at amortised cost into measured at fair value through other comprehensive income	IFRS 7.12B.c	IFRS			
4. Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at amortised cost	IFRS 7.12B.c	IFRS			
5. Reclassification of financial assets out of measured at fair value through other comprehensive income into measured at fair value through profit or loss	IFRS 7.12B.c	IFRS			
6. Reclassification of financial assets out of measured at fair value through profit or loss into measured at fair value through other comprehensive income	IFRS 7.12B.c	IFRS			
7. Interest revenue recognised for assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	IFRS 7.12C.b	IFRS			
8. Fair value of financial assets reclassified out of fair value through profit or loss category into amortised cost or fair value through other comprehensive income category	IFRS 7.12D.a	IFRS			
9. Fair value of financial assets reclassified out of fair value through other comprehensive income category into amortised cost category	IFRS 7.12D.a	IFRS			
10. Fair value gains (losses) which would have been recognised in profit or loss if financial assets reclassified at amortised cost had not been reclassified	IFRS 7.12D.b	IFRS			
11. Fair value gain (loss) that would have been recognised in other comprehensive income if financial assets had not been reclassified	IFRS 7.12D.b	IFRS			
12. Financial assets pledged as collateral for liabilities or contingent liabilities	IFRS 7.14.a	IFRS			

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## CURRENT ASSETS NOTE

Thousands EUR  
Period

	IFRS Paragraph	XBRL Taxonomy	CBSO code	Current	Previous
<b>I. INVENTORIES, NET AMOUNT (1 + 2) (from statement of financial position)</b>	<b>1.54.g</b>	<b>IFRS</b>		0	0
<b>1. Gross carrying amounts of inventories</b>				0	0
1.1. Raw materials					
1.2. Merchandise					
1.3. Production supplies					
1.4. Work in progress					
1.5. Finished goods					
1.6. Other inventories					
<b>2. ( - ) Amount of inventory write-down, net of reversals</b>	<b>2.36.e</b>			0	0
2.1. ( - ) Raw materials					
2.2. ( - ) Merchandise					
2.3. ( - ) Production supplies					
2.4. ( - ) Work in progress					
2.5. ( - ) Finished goods					
2.6. ( - ) Other inventories					
<b>3. Other information</b>					
3.1. Inventories at fair value less costs to sell	2.36.c	IFRS			
3.2. Amount of reversal of inventory write down	2.36.f	IFRS			
<b>II. CONSTRUCTION CONTRACTS</b>	<b>11</b>				
<b>1. Amount due from (to) customers under construction contracts, net</b>	<b>11.42</b>			0	0
1.1. Amount due from customers under construction contracts	11.42.a	IFRS			
1.2. ( - ) Amount due to customers under construction contracts	11.42.b	IFRS			
<b>2. Amount of contract costs incurred and recognised profits less losses</b>	<b>11.40.a</b>	<b>IFRS</b>			
<b>3. Amount of advances received on construction contracts</b>	<b>11.40.b</b>	<b>IFRS</b>			
<b>4. Amount of retention on construction contracts</b>	<b>11.40.c</b>	<b>IFRS</b>			
<b>III. AMOUNT OF BARTER TRANSACTION REVENUE, TOTAL</b>	<b>18.35.c</b>	<b>IFRS</b>			
<b>IV. CASH AND CASH EQUIVALENTS (b)</b>	<b>1.54.i</b>	<b>IFRS</b>		0	0
<b>1. Cash at hand</b>	<b>7.45</b>	<b>IFRS</b>			
<b>2. Bank balances</b>	<b>7.45</b>	<b>IFRS</b>			
<b>3. Short-term deposits</b>	<b>7.45</b>	<b>IFRS</b>			
<b>4. Other cash and cash equivalents (a)</b>	<b>7.45</b>				
<b>V. TRADE AND OTHER RECEIVABLES</b>	<b>1.54.h</b>				
<b>1. Trade receivables, net, total</b>	<b>1.54.h, 1.78.b</b>			0	0
1.1. Trade receivables, gross, total	1.54.h				
1.2. ( - ) Trade receivables, allowance for bad and doubtful debts, total	CP				
<b>2. Finance lease receivables, net, total</b>	<b>17.47</b>	<b>IFRS</b>		0	0
2.1. Finance lease receivables, gross, total	17.47				
2.2. ( - ) Accumulated allowance for uncollectible minimum lease payments receivable, total	17.47.d				
<b>3. Other receivables, net, total</b>	<b>1.55, 1.62</b>			0	0
3.1. Advanced receivables	1.78.b			0	0
3.1.1. On inventories					
3.1.2. Other operating advances					
3.2. Other receivables with Public Administrations					
3.3. Other operating receivables, gross					
3.4. ( - ) Other receivables, allowance for bad and doubtful debts, total	CP				

(a) Detail the content when the amount is significant:

(b) As defined by IAS 7.6

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PROVISIONS AND GRANTS NOTE

Thousands EUR

IFRS Paragraph	XBRL Taxonomy	CBSO code	Warranty provision IFRS	Restructuring provisions IFRS	Legal proceeding provision IFRS	Onerous contracts provisions IFRS	Environmental provisions	Provisions for waste electrical and electronic equipment	Provisions for contributions to decommissioning, restoration and rehabilitation funds IFRS	Contractual obligations from service concession arrangements	Other provisions	Total IFRS
I. MOVEMENTS IN PROVISIONS (please specify below)												
Current and non-current provisions												
1. Provisions, beginning balance	37.84.a	IFRS										0
2. Increase (decrease) to provisions	37.84.b	CBSO-RF	0	0	0	0	0	0	0	0	0	0
2.1. Additional provisions	37.84.b	IFRS	0	0	0	0	0	0	0	0	0	0
2.1.1. Additions from statement of financial position items (a)												0
2.1.2. Additions through income statement (b)												0
2.2. Increase (decrease) to existing provisions	37.84.b	IFRS	0	0	0	0	0	0	0	0	0	0
2.2.1. Increase (decrease) from statement of financial position items (a)												0
2.2.2. Increase (decrease) through income statement (b)												0
3. Changes in scope of consolidation	CP	CBSO-RF	0	0	0	0	0	0	0	0	0	0
3.1. Acquisitions through business combinations	CP	IFRS										0
3.2. ( - ) Disposals through business divestiture	CP											0
4. ( - ) Provisions used	37.84.c	IFRS										0
5. ( - ) Unused provisions reversed	37.84.d	IFRS										0
6. Foreign currency exchange increase (decrease)	CP	IFRS										0
7. Remaining movements in provisions	37.84.3, CP	CBSO-RF	0	0	0	0	0	0	0	0	0	0
7.1. Increase from time value of money adjustment	37.84.e	IFRS										0
7.2. Increase (decrease) from change in discount rate	37.84.e	IFRS										0
7.3. Other increase (decrease) (c)	CP											0
8. Provisions, ending balance	37.84.a	IFRS	0	0	0	0	0	0	0	0	0	0
8.1. Provisions, ending balance, non current	1.78.d	IFRS										0
8.2. Provisions, ending balance, current	1.78.d	IFRS										0
II. ADDITIONS TO PROVISIONS THROUGH INCOME STATEMENT (b) (please specify the account if other than "additions to provisions")												
1. Operating expenses			0	0	0	0	0	0	0	0	0	0
1.1. Employee expenses												0
1.2. Research and development												0
1.3. Restructuring costs												0
1.4. Other taxes different than income tax												0
2. Finance costs												0

IFRS Paragraph	XBRL Taxonomy	CBSO code	Current	Previous
III. GOVERNMENT GRANTS				
20.39				
1. Amount of government grant recognised	20.39.b			
of which, amount of government grant netted against reported expenses	20.29			

Description or nature of contingent liability / asset	Period				
	Current	Previous			
IV. CONTINGENT ASSETS AND LIABILITIES					
1. Contingent liabilities	37.86				
TOTAL:			0	0	
2. Contingent assets			37.89		
TOTAL:			0	0	

(a) Transfers must be included in this row.

(b) In case some additions are not charged under the income statement caption "Net additions to provisions", point 2 of this note must be fulfilled. Otherwise, it must remain empty.

(c) Please detail the content of this cell when significant:

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HEDGING INSTRUMENTS AND RISK NOTE (ASSETS & LIABILITIES)

		Current period							Thousands	EUR	Previous period						
IFRS Paragraph	XBRL Taxonomy	CBSO code	Equity derivatives	Interest rate derivatives	Currency derivatives	Credit derivatives	Other derivatives	Non-derivatives	Total		Equity derivatives	Interest rate derivatives	Currency derivatives	Credit derivatives	Other derivatives	Non-derivatives	Total
I. HEDGING ASSETS AND LIABILITIES RECOGNISED IN STATEMENT OF FINANCIAL POSITION																	
1. Hedging assets, total	39.72		0	0	0	0	0	0	0		0	0	0	0	0	0	0
1.1. Hedging assets, non-current	1.54.d								0								0
1.2. Hedging assets, current	1.54.d								0								0
2. Hedging liabilities, total	39.72		0	0	0	0	0	0	0		0	0	0	0	0	0	0
2.1. Hedging liabilities, non-current	CP								0								0
2.2. Hedging liabilities, current	CP								0								0

		Current period				Previous period			
		Hedge of a net investment in a foreign operation				Hedge of a net investment in a foreign operation			
		Fair value hedge	Cash-flow hedge	operation	Total IFRS	Fair value hedge	Cash-flow hedge	operation	Total IFRS
II. EFFECTIVENESS ARISING FROM HEDGING OPERATIONS									
1. Net amount arising from the hedging operation	IFRS 7.24, 39	IFRS	0	0	0	0	0	0	0
1.1. Gains (losses) from the hedged item	IFRS 7.24, 39.86				0				0
1.2. Gains (losses) from the hedging instrument	IFRS 7.24, 39.86				0				0

III. DISCLOSURES RELATING TO CREDIT RISK			CBSO code	
1. Aggregate amount of maximum potential loss from financial asset or other exposure to credit risk	IFRS 7.36.a	IFRS		
2. Description of the collateral held and other credit enhancements	IFRS 7.36.b	IFRS		
3. Carrying amount of renegotiated financial assets that would otherwise be past due or impaired	IFRS 7.36.d	IFRS		
4. Explanation of credit quality of financial assets and other credit exposures not past due or impaired	IFRS 7.36.c	IFRS		
5. Description of financial assets past due but not impaired	IFRS 7.37.a, I			
6. Financial assets impaired at the reporting date	IFRS 7.37.b,			
7. Nature and carrying amount of assets obtained by taking possession of collateral	IFRS 7.38.a	IFRS		
IV. LIQUIDITY RISK				
1. Explanation of risk management practices for managing and controlling the liquidity risk	IFRS 7.39.c	IFRS		
2. Maturity analysis for non-derivative financial liabilities (a)	IFRS 7.39.a			
3. Maturity analysis for derivative financial liabilities (a)	IFRS 7.39.b			
V. MARKET RISK				
1. Sensitivity analysis for each type of risk to which the entity is exposed at the reporting date	IFRS 7.40.a	IFRS		
2. Changes in profit or loss and in equity arising from changes in relevant risk variables	IFRS 7.40.a			
3. Explanation of methods and assumptions used in preparing sensitivity analysis of other market risk	IFRS 7.40.b	IFRS		

(a) A quantitative risk assessment related to information herein provided can be found in point III of the Borrowings and payables note.



Thousands EUR

#### I. DISCLOSURE OF INFORMATION ABOUT TERMS AND CONDITIONS OF HEDGING INSTRUMENTS AND HOW THEY AFFECT FUTURE CASH FLOWS

[illegible]

L.II. Disclosure of information about terms and conditions of hedging instruments and how they affect future cash flows, previous period

[illegible]

## II. DISCLOSURE OF DETAILED INFORMATION ABOUT HEDGING INSTRUMENTS

[illegible]

## II.II. Disclosure of detailed information about hedging instruments, previous period

[illegible]

### III.J. Disclosure of detailed information about hedges items, current period

[illegible]

of financial position, not hedged from that related to be adjusted for hedging gains and losses, assets

[illegible]

**IV.J. Disclosure of information about amounts that affected statement of comprehensive income as a result of hedge accounting, current period**

[illegible]

6. Hedging gains (losses) for hedge of group of items with offsetting risk positions	7.24C b (vi), 9.6.6.4	IFRS																		
--	-----------------------	------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

			Previous period																						
			Credit risk					Liquidity risk		Currency risk		Market risk					Risk diversification effect		of net investm						
					Hedges of net investment in foreign operations	Fair value hedges		Cash flow hedges	of net investme nt in foreign operation			Interest rate risk		Hedges of net investment in foreign operations		Other price risk		Hedges of net investment in foreign operations			Fair value hedges	Cash flow hedges	Fair value hedges	Cash flow hedges	of net investm ent in foreign operatio
IFRS Paragraph	XBRL Taxonomy	CSO code	Fair value hedges IFRS	Cash flow hedges IFRS	IFRS	IFRS	IFRS	IFRS	IFRS	Fair value hedges IFRS	Cash flow hedges IFRS	Hedges of net investment in foreign operations IFRS	Fair value hedges IFRS	Cash flow hedges IFRS	Hedges of net investment in foreign operations IFRS	Fair value hedges IFRS	Cash flow hedges IFRS	Hedges of net investment in foreign operations IFRS	Fair value hedges IFRS	Cash flow hedges IFRS	Fair value hedges IFRS	Cash flow hedges IFRS	Fair value hedges IFRS	Cash flow hedges IFRS	of net investm ent in foreign operatio IFRS
IV.J. Disclosure of information about amounts that affected statement of comprehensive income as a result of hedge accounting, previous period																									
1. Gain (loss) on hedge ineffectiveness																									
1.1. Gain (loss) on hedge ineffectiveness recognised in profit or loss																									
1.2. Gain (loss) on hedge ineffectiveness recognised in other comprehensive income																									
1.3. Total gain (loss) on hedge ineffectiveness																									
2. Gains (losses) on cash flow hedges, net of tax																									
3. Gains (losses) on hedges of net investments in foreign operations, net of tax																									
4. Reclassification adjustments on cash flow hedges, net of tax																									
4.1. Reclassification adjustments on cash flow hedges for which hedged future cash flows are no longer expected to occur, net of tax																									
4.2. Reclassification adjustments on cash flow hedges for which hedged item affected profit or loss, net of tax																									
5. Reclassification adjustments on hedges of net investments in																									
6. Hedging gains (losses) for hedge of group of items with offsetting risk positions																									

V. DISCLOSURE OF INFORMATION ABOUT CREDIT EXPOSURES DESIGNATED AS MEASURED AT FAIR VALUE THROUGH PROFIT OR LOSS

			Current period		Previous period		
			Financial instruments measured at fair value through profit or loss		Financial instruments measured at fair value through profit or loss		
IFRS Paragraph	XBRL Taxonomy	CSO code					
1. Reconciliation of nominal amount of credit derivative							
1.1. Credit derivative, nominal amount at beginning of period	7.24G a	IFRS					
1.2.Total increase (decrease) in credit derivative, nominal amount	7.24G a	IFRS					
1.3. Credit derivative, nominal amount at end of period	7.24G a	IFRS					
2. Reconciliation of fair value of credit derivative [abstract]							
2.1. Credit derivative, fair value at beginning of period	7.24G a	IFRS					
2.2. Total increase (decrease) in credit derivative, fair value	7.24G a	IFRS					
2.3. Credit derivative, fair value at end of period	7.24G a	IFRS					
3. Gain (loss) on designation of financial instrument as measured at fair value through profit or loss because credit derivative is used to manage credit risk	7.24G b	IFRS					
4. Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, assets	7.24G c	IFRS					
5. Fair value of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk, liabilities	7.24G c	IFRS					
6. Nominal or principal amount of financial instrument on discontinuation of measurement at fair value through profit or loss because credit derivative is used to manage credit risk	7.24G c	IFRS					

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## FINANCIAL LIABILITIES AND PAYABLES NOTE

Thousands EUR

	IFRS Paragraph	XBRL Taxonomy	CBSO code	Current period				Previous period			
				Within one year	Between		Beyond five years	Within one year	Between		Beyond five years
					one and five years	years			one and five years	years	
							Total				Total
<b>I. FINANCIAL LIABILITIES</b>			IFRS 7.39.a								
1. Borrowings from financial institutions	CP			0	0	0	0	0	0	0	0
1.1. Borrowings from financial institutions of which, discounted trade bills	CP						0				0
1.2. Bank overdrafts	CP						0				0
2. Finance leases	17.31.b, CP						0				0
3. Bonds	CP			0	0	0	0	0	0	0	0
3.1. Debentures							0				0
3.2. Commercial paper							0				0
3.3. Other unsecured debentures							0				0
4. Convertible borrowings ( <i>bonds and debentures included</i> )	32.28, CP						0				0
5. Borrowings with related parties	24.17						0				0
6. Remaining financial liabilities				0	0	0	0	0	0	0	0
6.1. Redeemable preference shares	32.28, CP						0				0
6.2. Non interest-bearing borrowings							0				0
6.3. Other borrowings ( <i>those not included above</i> ) of which, payables to suppliers of fixed assets							0				0
<b>Total financial liabilities according to their maturity</b>				0	0	0	0	0	0	0	0
<b>II. OTHER INFORMATION</b>											
1. Minimum lease payments payable, present value	17.31.b	IFRS		0	0	0	0	0	0	0	0
1.1. Minimum lease payments payable, gross ( <i>equals line 2 above</i> )	17.31.b	IFRS					0				0
1.2. ( - ) Minimum lease payments payable, interest	17.31.b	IFRS					0				0
2. Non-cancelable future minimum operating lease payments	17.35.a	IFRS					0				0
<b>III. TRADE AND OTHER PAYABLES</b>											
1. Trade payables	1.54.k						0				0
2. Other payables ( <i>included in remaining liabilities, current</i> ) (a)	1.54.k						0				0

(a) Please explain main concepts included here:

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BORROWINGS MOVEMENTS NOTE

		Borrowings from financial institutions				Bonds				Remaining borrowings							
IFRS Paragraph	XBRL Taxonomy	CBSO code	Total CBSO-RF	Bank borrowings	Bank overdrafts	Finance leases CBSO-RF	Total CBSO-RF	Debentures	Commercial paper	Other unsecured debentures	Convertible borrowings CBSO-RF	Borrowings with related parties CBSO-RF	Total CBSO-RF	Redeema- ble preference shares	Non interest- bearing borrowings	Other borrowings	Total IFRS
I. MOVEMENTS IN FINANCIAL LIABILITIES (maturity up to 1 year)																	
1. Financial liabilities, beginning balance			0				0						0				0
2. Financial liabilities incurrence			0				0						0				0
3. Financial liabilities carried forward (a)			0				0						0				0
4. Reclassification due to maturity			0				0						0				0
5. ( - ) Reimbursement or disposal			0				0						0				0
6. Changes in group of consolidated companies			0				0						0				0
7. Acquisitions through business combinations			0				0						0				0
8. Foreign exchange movements			0				0						0				0
9. Accumulated interest			0				0						0				0
10. Other movements (those not included above)			0				0						0				0
11. Financial liabilities, ending balance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
II. MOVEMENTS IN FINANCIAL LIABILITIES (maturity over 1 year)																	
1. Financial liabilities, beginning balance			0				0						0				0
2. Financial liabilities incurrence			0				0						0				0
3. Financial liabilities carried forward (a)			0				0						0				0
4. Reclassification due to maturity			0				0						0				0
5. ( - ) Reimbursement or disposal			0				0						0				0
6. Changes in group of consolidated companies			0				0						0				0
7. Acquisitions through business combinations			0				0						0				0
8. Foreign exchange movements			0				0						0				0
9. Accumulated interest			0				0						0				0
10. Other movements (those not included above)			0				0						0				0
11. Financial liabilities, ending balance			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

(a) Please to be included here those borrowings arising from the renegotiation of a former borrowing.

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## TAX NOTE

			Thousands EUR					
			Current period			Previous period		
	IFRS Paragraph	XBRL Taxonomy CBSO code	Assets	Liabilities	Net	Assets	Liabilities	Net
<b>I. DEFERRED TAX ASSETS (LIABILITIES), TOTAL</b>	<b>12.81.g.i</b>	<b>IFRS</b>	0	0	0	0	0	0
1.1. Deferred tax assets (liabilities) relating to depreciation	12.81.g.i				0			0
1.2. Deferred tax assets (liabilities) relating to amortisation	12.81.g.i				0			0
1.3. Deferred tax assets (liabilities) relating to accruals	12.81.g.i				0			0
1.4. Deferred tax assets (liabilities) relating to provisions	12.81.g.i				0			0
1.5. Deferred tax assets (liabilities) relating to foreign exchange contracts	12.81.g.i				0			0
1.6. Deferred tax assets (liabilities) relating to post employment benefit obligation	12.81.g.i				0			0
1.7. Deferred tax assets (liabilities) relating to revaluations of property, plant and equipment	12.81.g.i				0			0
1.8. Deferred tax assets (liabilities) relating to revaluations of investment property	12.81.g.i				0			0
1.9. Deferred tax assets (liabilities) relating to revaluations of intangible assets	12.81.g.i				0			0
1.10. Deferred tax assets (liabilities) relating to revaluations of financial instruments	12.81.g.i				0			0
1.11. Deferred tax assets relating to tax losses	12.81.g.i				0			0
1.12. Deferred tax assets relating to tax credits	12.81.g.i				0			0
1.13. Deferred tax assets (liabilities) relating to other	12.81.g.i				0			0
<b>II. MOVEMENTS IN DEFERRED TAX LIABILITIES</b>	<b>CP</b>							
1. Deferred tax liabilities, beginning balance	12.81.g.i, 1.54.i	IFRS						
2. Increase (decrease) in deferred tax liability	CP							
3. Acquisitions through business combinations	IFRS 3.B67.d.iii							
3. ( - ) Disposals through business divestiture	CP							
4. Foreign currency exchange increase (decrease)	CP							
5. Other increase (decrease)	CP							
6. Deferred tax liabilities, ending balance	12.81.g.i, 1.54.i	IFRS		0			0	
<b>III. DEFERRED TAX ASSETS UNRECOGNISED, TOTAL</b>	<b>12.81.e</b>		0			0		
1. Temporary differences	12.81.e	IFRS						
2. Tax losses	12.81.e	IFRS						
3. Tax credits	12.81.e	IFRS						
4. Other	12.81.e							

## IV. TAX LOSS CARRY FORWARD, EXPIRATION PERIODS

CP

1. Tax loss carry forward, recognised  
12.81.e
2. Tax loss carry forward, unrecognised  
12.81.e

CBSO Code	Current period				Total
	Not later than one year	Later than 1 year and less than 5 years	Later than five years	Does not expire	
					0
					0

## V. INCOME TAX EXPENSE (INCOME)

12.77, 1.82.d

IFRS

## 1. Current income tax expense, net, total

12.80.a

IFRS

- 1.1. Current tax expense  
12.80.a
- 1.2. ( - ) Tax benefit arising from previously unrecognised tax assets used to reduce current tax expense  
12.80.e
- 1.3. Adjustments to current tax of prior period  
12.80.b
- 1.4. Other current tax expense  
12.79

## 2. Deferred tax expense, net, total

12.81.g.ii, 12.79

IFRS

- 2.1. Deferred tax expense (income) relating to origination and reversal of temporary differences  
12.80.c
- 2.2. Deferred tax expense (income) relating to tax rate changes or new taxes  
12.80.d
- 2.3. ( - ) Tax benefit arising from previously unrecognised tax assets used to reduce deferred tax expense  
12.80.f
- 2.4. Deferred tax expense arising from write down or reversal of write down of a deferred tax asset during assessment of usability  
12.80.g, 12.56
- 2.5. Other deferred tax expense  
12.79

## 3. Tax expense (income) relating to changes in accounting policies and errors

12.80.h

IFRS

## 4. Effect of change in tax status of entity or shareholders

SIC 25.4

## VI. SHARE OF TAXATION ATTRIBUTABLE TO EQUITY ACCOUNTED-INVESTMENTS

## 1. Share of taxation attributable to equity accounted investments, total

CP

IFRS

- 1.1. Share of taxation attributable to subsidiaries  
CP
- 1.2. Share of taxation attributable to joint ventures  
CP
- 1.3. Share of taxation attributable to associates  
CP

## VII. OTHER TAX DISCLOSURES

## 1. Tax disclosures related to items charged to equity, total

12.81.a

IFRS

- 1.1. Aggregate current taxation relating to items charged to equity  
12.81.a
- 1.2. Aggregate deferred taxation relating to items charged to equity  
12.81.a

## 2. Income tax consequences relating to dividend payment

12.81.i, 12.52A

IFRS

- 2.1. Amount of income tax consequences of dividends not recognised as liability  
12.81.i
- 2.2. Amounts of potential income tax consequences  
12.82A

## VIII. RECONCILIATION OF STATUTORY TAX TO EFFECTIVE TAX

1. Tax expense using statutory rate  
12.81.c.i
- 1.1. Profit (loss) before tax (equals line 14 of income statement)  
12.81.c.ii
- 1.2. Statutory tax rate  
12.81.c.ii
2. Tax (rate) effect of rates in other jurisdictions  
12.81.c.ii
3. Tax (rate) effect of non-taxable revenues  
12.81.c.ii
4. Tax (rate) effect of non-deductible expenses  
12.81.c.ii
5. Tax (rate) effect of utilisation of previously unrecognised tax losses  
12.81.c.ii
6. Tax (rate) effect on tax benefit not previously recognised in income statement  
12.81.c.ii
7. Tax (rate) effect of reassessment of unrecognised deferred tax assets  
12.81.c.ii
8. Tax effect of change in tax rates  
12.81.c.ii
9. Tax rate effect of rate changes in other jurisdictions  
12.81.c.ii
10. Tax (rate) effect from under or over provisions in prior periods  
12.81.c.ii
11. Other increase (decrease) in statutory tax charge (rate)  
12.81.c.i
12. Tax expense using effective rate  
12.81.c.i
- 12.1. Profit (loss) before tax (equals line 14 of income statement)  
12.81.c.ii
- 12.2. Effective tax rate  
12.81.c.ii

CBSO code	Current period		Previous period	
	€ IFRS	% IFRS	€ IFRS	% IFRS
	0		0	
	0		0	0,00
	0		0	
		#DIV/0!		#DIV/0!

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## DEFINED BENEFIT PLAN

	IFRS Paragraph	XBRL Taxonomy	CBSO Code	Present value of defined benefit obligation	Plan assets	Effect of asset ceiling	Net defined benefit liability (asset)
<b>A. Reconciliation of defined benefit obligation, plan assets and effect of asset ceiling</b>							
<b>I. Balance at beginning of period</b>	<b>19.140.a</b>	<b>IFRS</b>					
1. Current service cost	19.141.a	IFRS					
2. Interest expense (income)	19.141.b	IFRS					
3. (Gain) loss on remeasurement	19.141.c	IFRS					
3.1. ( - ) Return on plan assets	19.141.c.i	IFRS					
3.2. Actuarial losses (gains) arising from changes in demographic assu.	19.141.c.ii	IFRS					
3.3. Actuarial losses (gains) arising from changes in financial assumpti	19.141.c.iii	IFRS					
3.4. Loss (gain) on changes in effect of limiting net defined benefit asset to asset ceiling	19.141.c.iv	IFRS					
4. Past service cost and (gains) losses arising from settlements	19.141.d	IFRS					
5. Increase (decrease) through changes in foreign exchange rates	19.141.e	IFRS					
6. ( - ) Contributions to plan by employer	19.141.f	IFRS					
7. ( - ) Contributions to plan by plan participants	19.141.f	IFRS					
8. ( - ) Payments from plan	19.141.g	IFRS					
of which ( - ) payments in respect of settlements	19.141.g	IFRS					
9. Increase (decrease) through business combinations and disposals	19.141.h	IFRS					
10. Increase (decrease) through other changes	19.141	IFRS					
<b>II. Balance at end of period</b>	<b>19.140.a</b>	<b>IFRS</b>					
<b>B. Reconciliation of reimbursement rights</b>							
			CBSO Code	Current period	Previous period		
<b>I. Reimbursement rights, at fair value at beginning of period</b>	<b>19.140.b</b>	<b>IFRS</b>					
1. Interest income	19.141.b	IFRS					
2. Return on reimbursement rights	19.141.c.i	IFRS					
3. Gain (loss) on changes in effect of limiting reimbursement rights to asset ceiling	19.141.c.iv	IFRS					
4. Increase (decrease) through net exchange differences	19.141.e	IFRS					
5. ( - ) Decrease through benefits paid	19.141.g	IFRS					
of which ( - ) payments in respect of settlements	19.141.g	IFRS					
6. Increase (decrease) through business combinations and disposals	19.141.h	IFRS					
<b>II. Reimbursement rights, at fair value at end of period</b>	<b>19.140.b</b>	<b>IFRS</b>					
<b>C. Fair value of plan assets</b>							
	<b>19.142</b>	<b>IFRS</b>					
1. Cash and cash equivalents	19.142.a	IFRS					
2. Equity instruments	19.142.b	IFRS					
3. Debt instruments	19.142.c	IFRS					
4. Real estate	19.142.d	IFRS					
5. Derivatives	19.142.e	IFRS					
6. Investment funds	19.142.f	IFRS					
7. Asset-backed securities	19.142.g	IFRS					
8. Structured debt	19.142.h	IFRS					
9. Other assets	19.142	IFRS					
<b>D. Actuarial assumptions used to determine the present value of the defined benefit obligation</b>							
	<b>19.144</b>	<b>IFRS</b>					
1. Discount rates used	19.144	IFRS					
2. Expected rate of salary increases	19.144	IFRS					
3. Future defined benefit increases	CP						
4. Medical cost trend rate	19.144	IFRS					
4.1. Expected rates of pension increases	19.144	IFRS					
4.2. Expected rates of inflation	19.144	IFRS					
5. Other material actuarial assumptions (please specify below)	19.144	IFRS					

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## SHARE-BASED PAYMENT PLAN

	<u>IFRS</u> <u>Paragraph</u>	<u>XBRL</u> <u>Taxonomy</u>	<u>CBSO Code</u>
<b>1. Share-based payment arrangements</b>	IFRS 2.45.a		
1.1. Type of arrangement	IFRS 2.45.a		
1.2. Date of grant	IFRS 2.45.a		
1.3. Maximum term ( <i>number</i> ) of options granted	IFRS 2.45.a		
1.4. Contractual life	IFRS 2.45.a		
1.5. Vesting requirements for share-based payment arrangement	IFRS 2.45.a		
1.6. Method of settlement for share-based payment arrangement (in cash or equity)	IFRS 2.45.a		
<b>2. Number and weighted average exercise prices per group of share options</b>	IFRS 2.45.b		
2.1. Outstanding at the beginning of the period	IFRS 2.45.b.i	IFRS	
2.2. Granted during the period	IFRS 2.45.b.ii	IFRS	
2.3. Forfeited during the period	IFRS 2.45.b.iii	IFRS	
2.4. Exercised during the period	IFRS 2.45.b.iv	IFRS	
2.5. Expired during the period	IFRS 2.45.b.v	IFRS	
2.6. Outstanding at the end of the period	IFRS 2.45.b.vi	IFRS	
2.7. Exercisable at the end of the period	IFRS 2.45.b.vii	IFRS	
<b>3. Information on the calculation of the weighted average fair value of share options granted during the period</b>	IFRS 2.47.a		
Weighted average fair value at measurement date for share options granted during the period	IFRS 2.47.a		
Option pricing model used	IFRS 2.47.a.i		
3.1. Explanation of weighted average share price used as input	IFRS 2.47.a.i		
3.2. Explanation of exercise price used as input	IFRS 2.47.a.i		
3.3. Explanation of expected volatility used as input	IFRS 2.47.a.i		
3.4. Explanation of option life used as input	IFRS 2.47.a.i		
3.5. Explanation of expected dividends used as input	IFRS 2.47.a.i		
3.6. Explanation of risk-free interest rate used as input	IFRS 2.47.a.i		
3.6. Explanation of other information used as input	IFRS 2.47.a.i		
<b>4. Carrying amount of liabilities from share-based payment transactions</b>	IFRS 2.51.b.i	IFRS	

Current period		Previous period	
Number of options	Weighted average exercise price	Number of options	Weighted average exercise price
	IFRS		IFRS
	IFRS		IFRS



Period	
Current	Previous

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<b>EQUITY NOTE</b>					

	IFRS Paragraph	XBRL Taxonomy	CBSO code	Ordinary shares	Preference shares	Total IFRS
<b>I. MOVEMENTS IN NUMBER OF ISSUED AND FULLY PAID SHARES</b>						
1. Number issued and fully paid, beginning balance	1.79.a.iv	IFRS				0
2. Number of shares issued	1.79.a.iv					0
3. Number of shares cancelled or reduced	1.79.a.iv					0
4. Number of shares redeemed, converted or reduced	1.79.a.iv					0
5. Number of other increase (decrease) in shares (a)	1.79.a.iv					0
6. Number issued and fully paid, ending balance	1.79.a.iv	IFRS		0	0	0
<b>II. OTHER INFORMATION</b>						
1. Number of shares issued and partially paid for class	1.79.a.ii	IFRS				0
2. Par value for class	1.79.a.iii	IFRS				
3. Number of treasury shares held, total	1.79.a.vi	IFRS				0
4. Number of shares reserved for issuance under options and sales contracts	1.79.a.vii	IFRS				0
5. Number of treasury shares cancelled	32					0
6. Number of equity instruments issued or issuable to acquire entity	IFRS 3.B64.f.iv	IFRS				0
7. Number of shares issued under compound financial instruments	32.28, 32.AG31					0
8. Stock exchange capitalisation at year end						
9. Changes in equity from issuance of compound financial instruments (convertible borrowings, warrants and others)	32.28, 32.AG31					
10. Amount of dividends per share	1.107					
<b>III. RIGHTS, PREFERENCES AND RESTRICTIONS ATTACHED TO EACH CLASS OF SHARES</b> Please explain briefly the nature of each class of shares (b)						

Code of class of share capital	Description of class of share capital [1.79.a] (IFRS)

<b>IV. EARNINGS PER SHARE CALCULATION (c)</b>			
<b>1. Number of shares</b>			
1.1. Weighted average number of shares, basic	33.70.b	IFRS	0
1.2. Adjustments to compute weighted average number of shares	33.70.b		0
1.2.1. Employee share options	33.70.b, 33.63		
1.2.2. Warrants, options and rights	33.70.b, 33.45		
1.2.3. Convertible debt	33.70.b, 33.49		
1.2.4. Convertible preference shares	33.70.b, 33.52		
1.2.5. Contingently issuable shares	33.70.b, 33.52		
1.2.6. Other potentially dilutive shares	33.70.b		
1.3. Weighted average number of shares, diluted	33.70.b	IFRS	0
<b>2. Net profit</b>			
2.1. Profit (loss) attributable to owners of the parent (for continued, discontinued and all operations respectively)	1.82.f	IFRS	0
2.2. Adjustments to compute income available to common shareholders, basic	33.70.a		0
2.2.1. Preference dividends declared	33.70.a		0
2.2.2. Cumulative effect of change in accounting policy per basic share	33.70.a		0
2.2.3. Unrecognised cumulative preference dividends	33.70.a		0
2.2.4. Other increase (decrease) in computing income available to common shareholders, basic	33.70.a		0
2.3. Income available to common shareholders, basic (2.1 + 2.2)	33.70.a	IFRS	0
2.4. Adjustments to compute income available to common shareholders, diluted	33.70.a		0
2.4.1. Interest expense related to convertible debt	33.70.a, 33.50		0
2.4.2. Current and deferred tax relating to interest on convertible debt	33.70.a, 33.50		0
2.4.3. Interest expense relating to convertible preference shares	33.70.a, 33.52		0
2.4.4. Current and deferred tax relating to interest on convertible preference shares	33.70.a, 33.52		0
2.4.5. Interest expense relating to other potentially dilutive shares	33.70.a		0
2.4.6. Current and deferred tax relating to interest on other potentially dilutive shares	33.70.a		0
2.4.7. Other increase (decrease) to compute income available to common shareholders, diluted	33.70.a		0
2.5. Income available to common shareholders, diluted (2.3 + 2.4)	33.70.a	IFRS	0

(a) Please explain the operation when significant:

(b) Please write the name for which the class of shares is referred in the company.

(c) The basic earnings per share are defined as the division of 2.3. and 1.1.; while the diluted ratio is calculated as 2.5. divided by 1.3.

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RELATED PARTIES NOTE

Thousands EUR

IFRS Paragraph	XBRL Taxonomy	CBSO Code	Current period				Previous period				
			With subsidiaries	With associates	With other related parties	Total	With subsidiaries	With associates	With other related parties	Total	
I. ASSETS WITH RELATED PARTIES			1.77, 24.17			0	0	0	0	0	0
1. Other financial assets with related parties			1.77, 24.17			0	0	0	0	0	0
1.1. Securities, related parties			1.77, 24.17								0
1.2. Loans to related parties			1.77, 24.17								0
1.3. Remaining other financial assets with related parties (a)			1.77, 24.17								0
2. Trade receivables with related parties			1.77, 24.17	CBSO-RF							0
3. Remaining assets with related parties (a)			1.77, 24.17								0
II. LIABILITIES WITH RELATED PARTIES						0	0	0	0	0	0
1. Borrowings with related parties			1.77, 24.17			0	0	0	0	0	0
1.1. Borrowings from financial institutions, related parties			1.77, 24.17			0	0	0	0	0	0
1.1.1. Borrowings from financial institutions, related parties of which, discounted trade bills, related parties			1.77, 24.17								0
1.1.2. Bank overdrafts, related parties			1.77, 24.17								0
1.2. Finance leases, related parties			1.77, 24.17								0
1.3. Unsecured debentures, related parties			1.77, 24.17			0	0	0	0	0	0
1.3.1. Debentures, related parties			1.77, 24.17								0
1.3.2. Commercial paper, related parties			1.77, 24.17								0
1.3.3. Other unsecured debentures, related parties			1.77, 24.17								0
1.4. Convertible borrowings, related parties (bonds and debentures i			1.77, 24.17								0
1.5. Remaining borrowings, related parties			1.77, 24.17			0	0	0	0	0	0
1.5.1. Redeemable preference shares, related parties			1.77, 24.17								0
1.5.2. Non-interest-bearing borrowings with related parties			1.77, 24.17								0
1.5.3. Other borrowings, related parties (those not included above) of which, payables to suppliers of fixed assets, related parties			1.77, 24.17								0
2. Trade payables with related parties			1.77, 24.17	CBSO-RF							0
3. Remaining liabilities with related parties (a)			1.77, 24.17								0
III. TRANSACTIONS WITH RELATED PARTIES											
1. Sale of goods, related parties			24.20.a				0				0
2. ( - ) Purchases of goods, related parties			24.20.a				0				0
3. Rendering of services, related parties			24.20.c				0				0
4. ( - ) Receiving of services, related parties			24.20.c				0				0
5. Finance, related parties (transfers under finance arrangements)			24.20.g				0				0
6. Post-employment benefit plans with related entities, related par			19.124.a				0				0
7. ( - ) Share-based payment transactions			IFRS 2.51.a, IFRS 2.3A				0				0
8. Remaining related parties transactions (a)			1.77, 24.17				0				0
9. Key management personnel compensation, total			24.16								
of which, short-term employee benefits (directors' remuneration)			24.16.a								
of which, post-employment benefits			24.16.b								
10. Amount incurred for provision of key management personnel services provided by separate management entity			24.18A								

(a) Detail the content of the "other" amount when it is significant:

Description of the content of the significant amount:

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SEGMENT REPORTING NOTE

			Thousands EUR										Interseg-		Total
			Segment 1	Segment 2	Segment 3	Segment 4	Segment 5	Segment 6	Segment 7	Segment 8	Segment 9	Segment 10	Unallocated amounts	ment elimination	
I. FINANCIAL INFORMATION FOR REPORTABLE SEGMENTS	IFRS Paragraph	XBRL Taxonomy	CBSO code												
1. Revenue for reportable segment, total	IFRS 8.23	IFRS		0	0	0	0	0	0	0	0	0	0	0	0
1.1. Revenues from external customers	IFRS 8.23.a	IFRS													0
1.2. Revenues from transactions with other operating segments	IFRS 8.23.b	IFRS													0
2. Interest revenue	IFRS 8.23.c	IFRS													
3. ( - ) Interest expense	IFRS 8.23.d	IFRS													
4. ( - ) Depreciation and amortization	IFRS 8.23.e	IFRS													
5. ( - ) Impairment loss recognised in income statement	36.129.a														
6. ( - ) Impairment loss recognised directly in equity	36.129.a														
7. Reversal of impairment loss in income statement	36.129.b														
8. Reversal of impairment loss in equity	36.129.b														
9. Share of profit (loss) of equity-accounted associates and joint vent	IFRS 8.23.g	IFRS													
10. Material non-cash items other than depreciation and amortisation	IFRS 8.23.i	IFRS													
11. ( - ) Income tax expense (income)	IFRS 8.23.h	IFRS													
12. Material items of income and expense	IFRS 8.23.f			0	0	0	0	0	0	0	0	0			
13. Profit (loss) for reportable segment (a)	IFRS 8.23														0
14. Assets for reportable segment	IFRS 8.23	IFRS													0
of which, investments in equity-accounted associates and joint ven	IFRS 8.24.a	IFRS													
15. Liabilities for reportable segment	IFRS 8.23	IFRS													0
16. Additions to non-current assets (capital expenditure) (b)	IFRS 8.24.b	IFRS													

			Product 1	Product 2	Product 3	Product 4	Product 5	Product 6	Product 7	Product 8	Product 9	Product 10
II. INFORMATION ABOUT PRODUCTS, SERVICES AND CUSTOMERS		CBSO code										
1. Revenues from external customers for product or service	IFRS 8.32	IFRS										
2. Information about the extent of reliance on main customers (c)	IFRS 8.34	IFRS										

			Geographi- cal area 1	Geographi- cal area 2	Geographi- cal area 3	Geographi- cal area 4	Geographi- cal area 5	Geographi- cal area 6	Geographi- cal area 7	Geographi- cal area 8	Geographi- cal area 9
III. INFORMATION ABOUT GEOGRAPHICAL AREAS		CBSO code	Entity's country of domicile								
1. Revenues from external customers	IFRS 8.33.a	IFRS									
2. Non-current assets (b)	IFRS 8.33.b	IFRS									

(a) Please note that this line is not the addition of the previous five lines. According to IFRS 8, the reporting entity can include here any measure of the segment performance (such as the operating profit, the gross margin on sales or the net profit).  
(b) Additions to non-current assets other than financial instruments, deferred tax assets, post-employment benefit assets and rights arising under insurance contracts.  
(c) If revenues from a single external customer amount to 10 per cent or more of entity's revenues, please disclose this fact, the total amount of revenues and the segment where revenues are included.

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**NON-CURRENT ASSETS AND DISPOSAL GROUPS HELD FOR SALE**  
**NOTE**

				Thousands EUR					Total
				Asset / Disposal group 1	Asset / Disposal group 2	Asset / Disposal group 3	Asset / Disposal group 4	Asset / Disposal group 5	
IFRS Paragraph	XBRL Taxonomy	CBSO code							
<b>I. DISCLOSURES RELATING TO ALL KINDS OF ASSETS HELD FOR SALE, INCLUDING DISCONTINUING OPERATIONS</b>									
1. Description of non-current asset or disposal group held for sale which were sold or reclassified	IFRS 5.41.a	IFRS							
2. Explanation of facts and circumstances of sale or reclassification and expected disposal, manner and timing	IFRS 5.41.b	IFRS							
3. Amount of gain (loss) recognised in income statement for sale or reclassification	CP								
4. Amount of gain (loss) recognised in income statement for impairment losses or reversals	IFRS 5.41.c	IFRS							
5. Segment in which non-current asset or disposal group held for sale is presented	IFRS 5.41.d	IFRS							
6. Carrying amount of total assets (to be) disposed	IFRS 5.38			0	0	0	0	0	0
6.1. Non-current assets				0	0	0	0	0	0
6.1.1. Tangible assets									0
6.1.2. Intangible assets									0
6.1.3. Biological assets									0
6.1.4. Financial, commercial and other non-current assets									0
6.2. Current assets				0	0	0	0	0	0
6.2.1. Inventories									0
6.2.2. Trade and other receivables									0
6.2.3. Other current assets									0
7. Carrying amount of total liabilities (to be) disposed	IFRS 5.38			0	0	0	0	0	0
7.1. Non-current liabilities				0	0	0	0	0	0
7.1.1. Interest bearing borrowings									0
7.1.2. Provisions									0
7.1.3. Other non-current liabilities									0
7.2. Current liabilities				0	0	0	0	0	0
7.2.1. Interest bearing borrowings									0
7.2.2. Provisions									0
7.2.3. Trade and other payables									0
7.2.4. Other current liabilities									0
				Discontinued operation 1	Discontinued operation 2	Discontinued operation 3	Discontinued operation 4	Discontinued operation 5	Total
<b>II. DISCLOSURES ONLY RELATING TO DISCONTINUED OPERATIONS</b>									
1. Post-tax result of discontinued operations ( <i>equals line 17 in the income statement</i> )	IFRS 5.33.a	IFRS		0	0	0	0	0	0
1.1. Pretax profit (loss) from ordinary activities of discontinued operation	IFRS 5.33.b.i			0	0	0	0	0	0
1.1.1. Revenue of discontinued operations	IFRS 5.33.b.i								0
1.1.2. ( - ) Expenses of discontinued operations	IFRS 5.33.b.i								0
1.2. ( - ) Income tax expense (income) of discontinued operations	IFRS 5.33.b.ii	IFRS							0
1.3. Gain (loss) on measurement of fair value less costs to sell or on the disposal of discontinued operations	IFRS 5.33.b.iii								0
1.4. ( - ) Income tax expense (income) on gain or loss on measurement of fair value less cost to sell or on disposal of discontinued operations	5.33.b.ii, 12.81.h.i	IFRS							0
2. Net cash flows from (used in) operating activities from discontinued operation	IFRS 5.33.c	IFRS							0
3. Net cash flows from (used in) investing activities from discontinued operation	IFRS 5.33.c	IFRS							0
4. Net cash flows from (used in) financing operations from discontinued operation	IFRS 5.33.c	IFRS							0

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