

# ERICA Working Group

# IFRS-compliant ERICA format (adapted to IFRS applicable in 2014)

European Committee of Central Balance Sheet Data Offices (ECCBSO)

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(those in italics are observers of the ERICA WG)							
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The reduced format has been defined by the ERICA (European Records of IFRS Consolidated Accounts) Working Group, whose members are the Central Balance Sheet Data Offices of Austria, Belgium, France, Germany, Greece, Italy, Portugal and Spain and ECB. IFRS Foundation is an observer of the ERICA WG.

References to the IFRS taxonomy refer to its 2014 version.

Version 2015

COUNTRY OF INCORPORATION:			these cells are
NAME OF REPORTING ENTITY:			automatically
0			completed by
			filling 1 and 2.7
GENERAL CHARACTERISTICS AND EMPLOYMENT	CBSO	IFRS	XBRL
	code	Paragraph	Taxonomy
	<u></u>	<u>r aragrapri</u>	<u>. axerienij</u>
1. Name of reporting entity (group)		1.51 a	IFRS
	G001		
2. Identification of parent entity of the group (or the corporation in case of individual accounts)			
2.1. Name of the parent entry	G019		
2.2. National identification code of the parent entity	G002		CBSO-RF
2.3. ERICA identification code of the parent entity	G029		
2.6. Country of the parent entity (please select one from the drop-down list)	G012	1.138.a	IFRS
3. Information on the ultimate parent entity of the group			
3.1. Name of the ultimate parent entity of the group	G020	1.138.c, 24.13	IFRS
3.2. National identification code of the ultimate parent entity of the group	G0200		
4. Nature of financial statements (consolidated or individual)		1.51 b	IFRS
Consolidated	G003	1.51.6	11113
5. Accounting period			
5.1. Yearly or interim financial statements Yearly	G004	1.51.c	IFRS
5.2. Date of the beginning of the reporting period (yyyy-mm-dd) 2014-01-01	G004 G005		CBSO-RF
Current Previous			
5.4. Number of months of the reporting period	G0061	1.51.c	CBSO
6. Presentation currency (please select one from the drop-down list)		1.51 d, 21.53	IFRS
EUR, Euro Member Countries, Euro	G007		
7. Level of precision in financial statement's figures (please select one from the drop-down list)		1.51.e	IFRS
Units	G008		
8. Description of operations and principal activities		1.138.b	IFRS
Jeschpton of operations and principal activities     A.1. Sector classification of the reporting entity ( <i>four digits NACE code</i> ) (a)	G0150	1.130.0	CBSO-RF
	22.50		
13. Information about options allowed by IFRS (at December 2014) (b)			
13.2. Subsequent measurement of property, plant and equipment	G082 G088	16.73.a 40.30, 40.75.a	IFRS IFRS
13.3. Subsequent measurement of investment property 13.4. Method of presentation of statement of other comprehensive income	G088 G089	40.30, 40.75.a 1.91	CBSO-RF
	0003	1.51	0000 10

(a) For analysis purposes in the database, the main activity is separately required, in order to allocate the entity into the activity group where it mainly operates (b) If the entity applies more than one options and it is not possible to identify the predominant, please leave the cell empty.

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### Standard format based on IFRS taxonomy

Version 2015

AME OF REPORTING ENTITY: 0						
		IFRS	XBRL		E <u>Peri</u> e	EUR
STATEMENT OF PROFIT OR LOSS BY FUNCTION		Paragraph		CBSO code	Current	Previous
a. Gross profit		1.103	IFRS	10_20	0,00	C
1a.1. (Operating) Revenue 1a.2. ( - ) Cost of sales	<u>Help</u>	1.82.a,1.103 1.99, 1.103	IFRS IFRS	10 20		
Ta.2. (-) COSt OF Sales		1.99, 1.105	IFRO	20		
b. Other operating income	Help	1.102, 1.103	IFRS	11		
of which, income from government grants		20.39.b CP	IFRS	112		
of which, impairment reversals		1.99	CBSO-RF	113		
(-) Operating expenses		1.103, 1.99	CBSO-RF	21	0,00	
2.1 ( - ) Distribution costs 2.2 ( - ) Research and development costs		1.99, 1.103 38.126	IFRS IFRS	210 211		
2.2 ( - ) Administrative expenses		1.99, 1.103	IFRS	211		
2.4 ( - ) Restructuring costs		1.98.b, 1.97	IFRS	212		
2.5 ( - ) Other operating expenses		1.103	CBSO-RF	219		
Gain (loss) in changes in fair value of non-current assets	Help	40.76.d, 41.40	CBSO-RF	15		
Profit (loss) from operating activities		<u>32.IE33</u>	<u>IFRS</u>	10_22	0,00	
Net financial result		CP	CBSO-RF	14	0,00	
5.1. ( - ) Finance costs	Help	1.82.b	IFRS	242	0,00	
of which, ( - ) interest expense	<u>ricip</u>	IFRS 7.20.b	CBSO-RF	2420		
5.2. Finance income	Help	1.85 CP, IFRS 7.20	IFRS	142		
of which, interest income		IFRS 7.20.b	IFRS	1420		
5.3. Gains (losses) arising from financial instruments	Help	CP	CBSO-RF	145_147		
5.4. Exchange differences recognised in profit or loss (a)		21.52.a	IFRS	950		
5.5. Profit (loss) from investments in related parties			CBSO-RF	141		
of which, share of profit (loss) of associates and joint ventures accounted for equity method	<u>Help</u>	1.82.c	IFRS	143		
Other non-operating income (expense)		СР	CBSO-RF	169_269		
Profit (loss) before tax		<u>1.103</u>	<u>IFRS</u>	10_26	0,00	(
( - ) Income tax expense (income)		12.80.d.,1.82.d	IFRS	27		
Profit (loss) after tax from continuing operations (before non-controlling interests)		<u>1.82.e.i</u>	IFRS	10_27	0,00	C
		IFRS 5.33.a.i, IFRS 5.33.b.i,				
0. Profit (loss) from discontinued operations, net of tax		1.82.e, 1.98.e	IFRS	18		
1. Profit (loss) (before non-controlling interests)		<u>1.82.f, 1.106.d.i, 1.81a</u>	<u>IFRS</u>	10_28	0,00	(
		1.83.a.i, 1.81b.a.i, IFRS				
2. ( - ) Profit (loss) attributable to non-controlling interests		12.12e	IFRS	29		
3. Profit (loss) attributable to owners of parent		<u>1.83.a.ii, 1.81b.a.ii</u>	<u>IFRS</u>	10_29	0,00	
ADDITIONAL DISCLOSURES BY NATURE		1.104				
( - ) Employee expenses		1.102, 1.99, 1.104	IFRS	222		
	Usia		IFRS	223		
( - ) Depreciation and amortisation	<u>Help</u>	1.102, 1.104				
( - ) Impairment losses, total (not reversals) of which, ( - ) impairment losses from goodwill	<u>Help</u>	<b>1.99</b> IFRS 3.B67.d.v	IFRS	224 2242		
Changes in inventories of finished goods and work in progress		1.102, 1.99	IFRS	12_221		
Work performed by the enterprise and capitalised		1.IG6	IFRS	13		
( - ) Raw materials and consumables used	Help	1.102, 2.36.d, 2.39, 1.99	IFRS	220		
	nop			~~~		
( - ) Research and development costs		38.126	IFRS	225		

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	STATEMENT OF PROFIT OR LOSS BY NATURE		<u>IFRS</u> Paragraph	<u>XBRL</u> Taxonomy	CBSO code	<u>Per</u> Current	EUR iod <u>Previo</u>
	1. Operating revenue		1.102, 1.85	IFRS	10_13	10,00	
	1.1. Revenue	<u>Help</u>	1.82.a, 1.103	IFRS	10	10,00	
	1.2. Other operating income, total	<u>Help</u>	1.102, 1.103	IFRS	11		
	of which, income from government grants		20.39.b CP	IFRS	112		
	of which, impairment reversals		1.99	CBSO-RF	113		
	1.3. Changes in inventories of finished goods and work in progress		1.102, 1.99	IFRS	12_221		
	1.4. Work performed by the enterprise and capitalised		1.IG6	IFRS	13		
	2. ( - ) Operating expenses		CP	CBSO-RF	22	0,00	
	2.1. (-) Raw materials and consumables used (a)	<u>Help</u>	1.102, 2.36.d, 2.39, 1.99	IFRS	220		
	2.2. (-) Employee expenses		1.102, 1.99, 1.104	IFRS	222		
	2.3. (-) Depreciation and amortisation	Help	1.102, 1.104	IFRS	223		
	2.4. (-) Impairment losses, total (not reversals)	<u>Help</u>	1.99	IFRS IFRS	224		
	of which, (-) impairment losses from goodwill 2.5. (-) Research and development [by nature]		IFRS 3.B67.d.v 38.126	IFRS	2242 225		
	2.5. ( - ) Restructuring costs		38.126 1.98.b. 1.97	IFRS	225		
)	2.7. ( - ) Other operating expenses		1.99, 1.102	CBSO-RF	239		
	3. Gain (loss) in changes in fair value of non-current assets	Help	40.76.d, 41.40	CBSO-RF	15		
	4. Profit (loss) from operating activities		<u>32.IE33</u>	<u>IFRS</u>	10_22	10,00	
	5. Net financial result		CP	CBSO-RF	14	0.00	1
<u> </u>	5.1. ( - ) Finance costs	Help	1.82.b	IFRS	242	0,00	
	of which, ( - ) interest expense		IFRS 7.20.b	CBSO-RF	2420		
£.,	5.2. Finance income	Help	1.85 CP, IFRS 7.20	IFRS	142		
	of which, interest income		IFRS 7.20.b	IFRS	1420		-
	5.3. Gains (losses) arising from financial instruments	Help	CP	CBSO-RF	145_147		
	5.4. Exchange differences recognised in profit or loss (a)		21.52.a	IFRS	950		
	5.5. Profit (loss) from investments in related parties			CBSO-RF	141		
	of which, share of profit (loss) of associates and joint ventures accounted for equity method	<u>Help</u>	1.82.c	IFRS	143		
	6. Other non-operating income (expense)		CP	CBSO-RF	169_269		
1	7. Profit (loss) before tax		<u>1.103</u>	<u>IFRS</u>	10_26	10,00	
	8. ( - ) Income tax expense (income)		12.80.d.,1.82.d	IFRS	27		
	9. Profit (loss) after tax from continuing operations (before non-controlling interests)		<u>1.82.e.i</u>	IFRS	10_27	10,00	
	10. Profit (loss) from discontinued operations, net of tax		IFRS 5.33.a.i, IFRS 5.33.b.i,	IFRS	18		
	11. Profit (loss) (before non-controlling interests)		<u>1.82.f, 1.106.d.i, 1.81a</u>	<u>IFRS</u>	10_28	10,00	
	12. ( - ) Profit (loss) attributable to non-controlling interests		1.83.a.i, 1.81b.a.i, IFRS	IFRS	29		
	13. Profit (loss) attributable to owners of parent		<u>1.83.a.ii, 1.81b.a.ii</u>	<u>IFRS</u>	10_29	10,00	

### COUNTRY OF INCORPORATION:

	NAME OF REPORTING ENTITY:					
	STATEMENT OF COMPREHENSIVE INCOME	<u>IFRS</u> Paragraph	<u>XBRL</u> Taxonomy	CBSO code	<u>Peri</u> Current	EUR iod Previous
	I. PROFIT (LOSS) (line 11 of income statement)	1.82.f	IFRS	10_28	10,00	0
	II. OTHER COMPREHENSIVE INCOME FOR THE PERIOD	1.91.a	IFRS	592	0,00	C
	II.I. Other comprehensive income that will not be reclassified to profit or loss	1.IG6	IFRS	596	0,00	0
$\mathbf{D}$	1. Gains (losses) on revaluation	1.7, 1.91.a	IFRS	59204		
	2. Remeasurements of defined benefit plans	1.7, 1.91.a, 19.120A.h	IFRS	59205		
	3. Share of other comprehensive income of associates and joint ventures accounted for using equity method that will					
2	not be reclassified to profit or loss	1.82A.a	IFRS	592061		
	4. Remaining other comprehensive income that will not be reclassified		CBSO-RF	59602		
	5. Income tax relating to other comprehensive income that will not be reclassified	1.91	IFRS	59221		
	II.II. Other comprehensive income that will be reclassified to profit or loss	1.IG6	IFRS	597	0,00	
	1. Exchange differences on translation	21.52.b, 1.7, 1.91	IFRS	59201		
	2. Available-for-sale financial assets	IFRS 7.20.a.ii, 1.91	IFRS	59202		
	of which, gains (losses) on available-for-sale financial assets	IFRS 7.20.a.ii, 1.91	IFRS	592021		
P	of which, ( - ) reclassification adjustments on available-for-sale financial assets	IFRS 7.20.a.ii, 1.92	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 on cash flow hedges	IFRS 7.23.d	IFRS	592032		
$\geq$	4. Gains (losses) from hedges of net investments in foreign operations	39.102	IFRS	59209		
	5. Share of other comprehensive income of associates and joint ventures accounted for using equity method that will					
	be reclassified to profit or loss	1.82.A.b	IFRS	592062		
	6. Remaining other comprehensive income that will be reclassified	1.91.a, 1.83.b, IFRS 5.38	CBSO	59603		
	7. Income tax relating to other comprehensive income that will be reclassified	1.91	IFRS	59222		
	III. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (I + II)	1.82.i, 1.83.b	IFRS	590	10,00	
	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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ASSETS. NON-CURRENT. TOTAL         I.1.66, 31.56         IFRS         3         0.00           Property, plant and equipment         1.54.a, 16.73.a         IFRS         300         0.00           1.3. Pernaming property, plant and equipment         Heig         1.5.7.a         CRSO.RF         300         0.00           1.4. Construction in progress and payments in advance         Heig         1.5.4.a, 16.7.3.a         IFRS         300         0.00           Intragible assets and goodvill         1.5.4.c, 1.55 CP         IFRS         301         0.00           3.1. Coodfull         3.2. Development costs         38.119.a         CRSO.RF         322         0.00           3.2. Development costs         Heig         1.5.4.c, 1.55 CP         IFRS         33.4.1         0.00           3.2. Development costs         Heig         2.7.35, 1.5.4.c, 7.40.8.c         IFRS         33.4.1         0.00           3.4. Remaining intragible assets         Heig         2.7.35, 1.5.4.c, 7.40.8.c         IFRS         33.4.2         0.00           3.4. Remaining intragible assets, non-current         Heig         2.7.3, 1.5.4.c, 7.40, 1.55 CP         IFRS         34.4         0.00           0 which, devultives (including hedging assets), non-current         Heig         1.5.4.c, 1.28 Lg         IFRS	IAME OF REPORTING ENTITY:						
HERS         YERL         YERL         YERL         Current         Period           ASSETS         1.66, 31.56         IFRS         3         0.00         -           Property, plant and equipment         1.66, 31.56         IFRS         300         0.00         -           1.1. Lond and building         16.37.5         IFRS         300         0.00         -           1.2. Plant and equipment         16.37.5         IFRS         300         0.00         -           1.3. Remaining property, plant and equipment         Help         1.54.6, 40.79.0, 40.76, 40.8.8         IFRS         300         -         -           1.4. Construction in progress and payments in advance         Help         1.54.6, 155 CP         IFRS         32         0.00         -           3.0. Coord/in         38.119.6, 38.119.8         CBSO-RF         32         -         -         -           3.0. Coord/in         38.119.6, 38.119.8         CBSO-RF         32         -         -         -         -           3.0. Coord/in         38.119.6, 38.119.8         CBSO-RF         32         -         -         -         -         -         -         -         -         -         -         -         -         -<	U						FLID
ASSETS     Paragraph     Takonamy     CBSO code     Current     Previo       ASSETS. NON-CURRENT_TOTAL     1.66, 31.56     IFRS     3     0,00       ASSETS. NON-CURRENT_TOTAL     1.66, 31.56     IFRS     30     0,00       11. I cond publicity     IFRS     30     0,00       12. Plant and equipment     15.4a, 16.7.2.d     IFRS     30     0,00       13. Remaining porty     Help     1.54.7.d     IFRS     30     0       14. Construction in progress and payments in advance     Help     1.54.6, 155.CP     IFRS     310     0       15. Bookweit     1.54.6, 35.19.g     IFRS     300     0     0     0       15. Bookweit     1.54.6, 155.CP     IFRS     320     0     0       33. Computer software, copyrights, patients and other industrial property rights, service and operating rights     38.119.g     IFRS     33.42     0       34. Remaining intangible assets, total     Help     1.54.1     IFRS     36     0       Investments in related parties     Help     1.54.0, 128.19.1     IFRS     36     0       Other financial assets, non-current     Help     1.54.0, 2740, 155 CP     IFRS     36     0       Other financial assets, non-current     Help     1.54.0, 236.b     IFRS			IFRS	XBRI			
Property, plant and equipment     1.5.4., 16.7.3.d     IFRS       1.1. Land and buildings     1.5.4., 16.7.3.d     IFRS       1.2. Plant and equipment     16.7.b     IFRS       1.3. Remaining property, plant and equipment     16.7.b     IFRS       1.4. Construction in progress and payments in advance     16.7.b     IFRS       1.4. Construction in progress and payments in advance     16.7.b     IFRS       1.4. Construction in progress and payments in advance     16.7.b     IFRS       1.4. Construction in progress and payments in advance     16.7.b     IFRS       1.4. Construction in progress and payments in advance     16.7.b     IFRS       1.5.4.c, 15.5 CP     IFRS     32.0     0.00       3.1. Conduit     1.5.4.c, 15.5 CP     IFRS     32.0       3.2. Compute solutions, construction industrial property rights, satents and other industrial property rights, patents and other industrial property rights, assets, total     1600     IFRS       1.0. down in related parties     1600     2.7.38, 1154.0, 27.40, 1.55 CP     IFRS       1.0. down in assets, non-current     1600     1.54.c     IFRS       0 which, derivatives (including hedging assets), non-current     1.66     IFRS     36       0 which, derivatives (including hedging assets), current     1.61     IFRS     36       1.55.CP     IFRS     41	ASSETS				CBSO code		Previous
Property, plant and equipment     1.5.4., 16.7.3.d     IFRS       1.1. Land and buildings     1.5.4., 16.7.3.d     IFRS       1.2. Plant and equipment     16.7.b     IFRS       1.3. Remaining property, plant and equipment     16.7.b     IFRS       1.4. Construction in progress and payments in advance     16.7.b     IFRS       1.4. Construction in progress and payments in advance     16.7.b     IFRS       1.4. Construction in progress and payments in advance     16.7.b     IFRS       1.4. Construction in progress and payments in advance     16.7.b     IFRS       1.4. Construction in progress and payments in advance     16.7.b     IFRS       1.5.4.c, 15.5 CP     IFRS     32.0     0.00       3.1. Conduit     1.5.4.c, 15.5 CP     IFRS     32.0       3.2. Compute solutions, construction industrial property rights, satents and other industrial property rights, patents and other industrial property rights, assets, total     1600     IFRS       1.0. down in related parties     1600     2.7.38, 1154.0, 27.40, 1.55 CP     IFRS       1.0. down in assets, non-current     1600     1.54.c     IFRS       0 which, derivatives (including hedging assets), non-current     1.66     IFRS     36       0 which, derivatives (including hedging assets), current     1.61     IFRS     36       1.55.CP     IFRS     41		_					
Property, plant and equipment 1.1. Land and buildings 1.2. Derivation equipment 1.4. Construction progress and payments in advance         1.5.4.a, 16.7.3.d 16.73.b         IFRS 16.73.c         30         0.00           1.3. Remaining property, plant and equipment 1.4. Construction progress and payments in advance         Heig 16.73.c         16.73.c         IFRS 10.72.c         30.0         0           Intra plic assets and goodwill 3.1. Octowill 3.0. Computer solutions, counting rights 3.0. Computer solution resolutions, counting rights 3.0. Computer solution resolutions, counting rights 3.0. Computer solution resolution resolution resolution, counting rights 3.0. Computer solution, resolution resolution, construction contracts 0. Cosh manufactures, counting rights 3.0. Computer solution, construction contracts 0. Cosh mand rights, counting rights, co	ASSETS, NON-CURRENT, TOTAL		1.66, 31.56	IFRS	3	0,00	C
1.1. Lardiand buildings       16.37.b       IFRS       300       1         1.2. Plant and equipment       Heip       16.37.c       CBSO-RF       300       1         1.3. Remaining property, plant and equipment       Heip       16.37.c       CBSO-RF       300       1         1.4. Construction in progress and payments in advance       Heip       16.37.c       CBSO-RF       300       1         1.4. Construction in progress and payments in advance       Heip       15.47.c       IFRS       300       1         1.4. Construction in progress and payments in advance       Heip       15.47.c       IFRS       300       1         1.4. Construction in progress and payments in advance       Heip       15.47.c       IFRS       300       1         1.4. Construction in progress and payments in advance       Heip       15.47.c       IFRS       300       200         3.1. Conduction departing rights anvice and operating rights anvice and operating rights anvice and operating rights       33.119.c       CBSO-RF       322       322       323         2.0 dividing decigna assets, total       Heip       1.54.c, 12.81.g.i       IFRS       34.d       340       340         Deferred tax assets       1.54.g, 12.81.g.i       IFRS       36       37       37 <td< td=""><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td></td<>				-			
12. Plant and equipment       16.73.e       CBSO-RF       501       1         1.4. Construction in progress and payments in advance       16.73.e       CBSO-RF       503       1         1.4. Construction in progress and payments in advance       16.73.e       CBSO-RF       503       1         Intragible assets and goodvill       1.54.b, 40.79.c, 40.76, 40.8.e       IFRS       32       0,00         3.5. Goodwill       1.54.c, 1.55 CP       IFRS       32       0,00         3.6. Compute construction devalting rights       38.119.e       38.119.e       38.119.e       33.42       1         3.6. Compute construction repeating rights       1.54.c, 1.55 CP       IFRS       33.42       1       1         3.6. Compute construction repeating rights       1.54.f       IFRS       33.42       1       1         3.4. Remaining intangible assets       1.60       IFRS       33.42       1 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>0,00</td><td>(</td></t<>						0,00	(
1.3. Remaining property, plant and equipment       Heigh       16.3.7       CBSO-RF       300       0         Investment propersy       Heigh       1.5.4.b, 40.75, 40.76, 40.8.e       IFRS       300       0         Investment property       Heigh       1.5.4.b, 40.75, 40.76, 40.8.e       IFRS       300       0         Intragible assets and goodwill       1.54.b, 40.75, 40.76, 40.8.e       IFRS       320       0       0         3.1. Goodwill       3.2. Development costs       38.119, guillance       CBSO-RF       322       32       0       0         3.3. Computer software, copyrights, patents and other industrial property (rights, service and operating rights       38.119, guillance       CBSO-RF       322       32       0       0         3.4. Remaining assets, total       Heiph       1.54.1       IFRS       33.42       0							
1.4. Construction in progress and payments in advance       16.73.e       IFRS       303         Investment property       Heigh       1.54.b, 40.78.c, 40.76, 40.8.e       IFRS       310         Intangible assets and goodwill       1.54.b, 40.78.c, 40.76, 40.8.e       IFRS       320       0.00         3.1. Goodwill       1.54.c, 155 CP       IFRS       322       0.00         3.2. Computer sortware, copryights, patents and other industrial property rights, service and operating rights       38.119.g       IFRS       380.74       IFRS         3.4. Remaining infangible assets       Heip       1.54.f       IFRS       33.42       1.54.6         Biological assets, total       Heip       1.54.o, 12.81.9.i       IFRS       33.42       1.54.0         Investments in related parties       Heip       1.54.0, 12.81.9.i       IFRS       36       1.54.0         Other financial assets, non-current       Heip       1.54.0, CP       IFRS       36       1.54.0         Other financial assets, non-current       Heip       1.54.0, CP       IFRS       39.0       1.54.0, CP       39.0       1.54.0       IFRS		Help					
Investment property       Help       1.54.b, 40.79c, 40.8e       IFRS       310         Intangible assets and goodwill       1.54.b, 40.79c, 40.8e       IFRS       320         3.1. Goodwill       3.2. Covelopment costs       32.0       1.54.c, 1.55 CP       IFRS       320         3.2. Dovelopment costs       38.119.g       IFRS       320       321       321         3.3. Computer software, copyrights, patents and other industrial property       38.119.g       38.119.g       CBSO.RF       322       322       321         3.4. Remaining intangible assets       Help       1.54.f.       IFRS       33.42       34.4         Investments in related parties       Help       27.38, 15.4e, 27.40, 155 CP       IFRS       340       34.4         Other financial assets       1.54.0, 12.81.g.i       IFRS       36.6       39       34.4         Other financial assets, non-current       Help       1.54.0, 12.81.g.i       IFRS       39       39       39         Other financial assets, non-current       Help       1.54.0, 12.81.9.       IFRS       39       300       300       300         Other financial assets, non-current       Help       1.54.1, 156.0, CP       IFRS       300       300       300       300		ricip					
Intrangible assets and goodwill     1.54.c, 1.55 CP     IFRS     320       3.1. Goodwill     3.2. Development costs     38119.g     IFRS     320       3.2. Development costs     38.119.g     IFRS     321     322       3.4. Remaining intangible assets     Help     38.119.g     IFRS     322     323       3.4. Remaining intangible assets     Help     1.54.c, 1.55 CP     IFRS     322     322       3.4. Remaining intangible assets     Help     38.119.g     CBSO-RF     322     322       Biological assets, total     Help     1.54.d     IFRS     33.42       Investments in related parties     Help     1.54.c, 1.25 CP     IFRS     34.0       Other financial assets, non-current     Help     1.54.c, 1.25 CP     IFRS     36       Of which, derivatives (including hedging assets), non-current     Help     1.54.ch, 12.81.gi     IFRS     390       ASSETS, CURRENT, TOTAL     1.66     IFRS     40     0.00       Inventories     1.54.g, 2.36.b     IFRS     41       O Which, derivatives (including hedging assets), current     1.54.g, 2.36.b     IFRS     44       Inventories     1.54.k, 1.68, 1.78b     IFRS     44       O Which, derivatives (including hedging assets), current     1.54.k, 1.68, 1.78b     IFRS <td>····</td> <td></td> <td>1011010</td> <td></td> <td></td> <td></td> <td></td>	····		1011010				
3.1. Condvill       IFRS 32.67-d       IFRS 32.0         3.2. Development costs       38.119.g       IFRS 32.1         3.2. Development costs       38.119.g       IFRS 32.1         3.3. Computer software, copyrights, patents and other industrial property rights, service and operating rights       38.119.g       IFRS 32.1         3.4. Remaining intangible assets       Help       1.54.f       IFRS 33.42         Investments in related parties       Help       1.54.e, 27.40, 1.55 CP       IFRS 34         Of which, equity accounted investments       1.54.o, 12.81.g.i       IFRS 36       IFRS 36         Deferred tax assets       1.54.o, 12.81.g.i       IFRS 36       IFRS 36         Other financial assets, non-current       Help       1.78.b       IFRS 36       IFRS 39         of which, derivatives (noluding hedging assets), non-current       Help       1.78.b       IFRS 34       IFRS 39         ASSETS, CURRENT, TOTAL       1.66       IFRS 4       0.00         Inventories       1.54.g, 2.36.b       IFRS 43       IFRS 44       IFRS 44         Other financial assets, current (b)       Help       1.54.k       IFRS 44	Investment property	<u>Help</u>	1.54.b, 40.79.c, 40.76, 40.8.e	IFRS	310		
3.1. Goodwill       IFRS 3.867.d       IFRS 320         3.2. Development costs       38.119.g       IFRS 321         3.2. Development costs       38.119.g       IFRS 321         3.3. Computer software, copyrights, patents and other industrial property rights, service and operating rights       38.119.g       IFRS 33.42         3.4. Remaining intangible assets       Help       1.54.f       IFRS 33.42         Investments in related parties       Help       1.54.e, 27.40, 1.55 CP       IFRS 34         Of which, equity accounted investments       1.54.o, 12.81.g.i       IFRS 36       IFRS 36         Deferred tax assets       1.54.o, 12.81.g.i       IFRS 36       IFRS 36         Other financial assets, non-current       Help       1.78.b       IFRS 36       IFRS 36         of which, derivatives (including hedging assets), non-current       Help       1.78.b       IFRS 36       IFRS 36         Other financial assets, current       Help       1.78.b       IFRS 36       IFRS 36       IFRS 36         Of which, derivatives (including hedging assets), current       Help       1.54.g, 2.36.b       IFRS 43       IFRS 43         Inventories       1.54.g, 2.36.b       IFRS 44	Intangible assets and goodwill		1.54.c, 1.55 CP	IFRS	32	0,00	
3.3. Computer software, copyrights, patents and other industrial property infits, service and operating rights       38.119.c. 38.110.c. 38.110.c. 38.110.c. 38.110.c. 38.110.c. 38.110.c. 38.110.c.	3.1. Goodwill						
34. Remaining intangible assets       33.119.c., 38.119.e.       CBSO-RF       322       323         Biological assets, total       Help       1.54.f       IFRS       33_42         Investments in related parties       Help       27.38, 1.54.e, 27.40, 1.55 CP       IFRS       344         Deferred tax assets       1.54.o, 12.81.g.i       IFRS       34       340         Deferred tax assets       1.54.o, 12.81.g.i       IFRS       36       340         Other financial assets, non-current       Help       1.54.d       IFRS       36       390         Othich, derivatives (including hedging assets), non-current       Help       1.78.b, 1.66.d, CP       IFRS       39       390 </td <td>3.2. Development costs</td> <td></td> <td></td> <td>IFRS</td> <td></td> <td></td> <td></td>	3.2. Development costs			IFRS			
3.4. Remaining intangible assets       Help       38.119       CBSO-RF       3.28       1         Biological assets, total       Help       1.54.f       IFRS       33_42       1         Investments in related parties       Help       27.38, 1.54.e, 27.40, 1.55 CP       IFRS       34       1         0 which, equity accounted investments       1.54.o, 12.81.g,i       IFRS       34       1       1         0 which, equity accounted investments       1.54.o, 12.81.g,i       IFRS       36       1       340       1         0 which, equity accounted investments       1.54.o, 12.81.g,i       IFRS       36       1<		/	-				
Biological assets, total       Help       1.54.f       IFRS       33_42         Investments in related parties       Help       27.38, 1.54.e, 27.40, 1.55 CP       IFRS       34         of which, equity accounted investments       1.54.o, 12.81.g.i       IFRS       34       340         Deferred tax assets       1.54.o, 12.81.g.i       IFRS       35       340         Other financial assets, non-current       Help       1.55 CP       IFRS       36       390         Other financial assets, non-current       Help       1.78.b, 1.66.d, CP       CBSO-RF       39       390       340       390       340 <td< td=""><td></td><td></td><td>38.119.c, 38.119.e</td><td></td><td></td><td></td><td></td></td<>			38.119.c, 38.119.e				
Investments in related parties       Heip       27.38, 1.54.e, 27.40, 1.55 CP       IFRS       34         Investments in related parties       Heip       27.38, 1.54.e, 27.40, 1.55 CP       IFRS       34         Deferred tax assets       1.54.o, 12.81.g.i       IFRS       36       340         Other financial assets, non-current       Heip       1.55 CP       IFRS       36         of which, derivatives (including hedging assets), non-current       Heip       1.78.b, 1.66.d, CP       CBSO-RF       39         ASSETS, CURRENT, TOTAL       1.66       IFRS       4       0,00         Inventories       1.54.d, 2.36.b       IFRS       41         0 which, derivatives (including hedging assets), current       1.54.g, 2.36.b       IFRS       41         0. Other financial assets, current       Heip       1.54.d, 1FRS       44       40.00         Inventories       1.54.g, 2.36.b       IFRS       44       44       44       44         1. Current tax receivables (only income tax)       1.54.n       IFRS       440       460       460       460       460       460       460       460       460       460       460       460       460       460       460       460       460       460       460 <td< td=""><td>3.4. Remaining intangible assets</td><td><u>Help</u></td><td>38.119</td><td>CBSO-RF</td><td>328</td><td></td><td></td></td<>	3.4. Remaining intangible assets	<u>Help</u>	38.119	CBSO-RF	328		
of which, equity accounted investments     340       Deferred tax assets     1.54.o, 12.81.g.i     IFRS     35       Other financial assets, non-current     Help     1.55 CP     IFRS     36       Of which, derivatives (including hedging assets), non-current     Help     1.78.b, 1.66.d, CP     CBSO-RF     39       Remaining assets, non-current of which, non-current trade receivables     Help     1.78.b, 1.66.d, CP     CBSO-RF     390       ASSETS, CURRENT, TOTAL     1.66     IFRS     4     0.00       Inventories     1.54.g, 2.36.b     IFRS     41       0. Other financial assets, current     Help     1.54.d, IFRS     43       0. Other financial assets, current     Help     1.55 CP     IFRS     41       0. Other financial assets, current     Help     1.54.d, IFRS     43       0. Other financial assets, current     Help     1.54.d, IFRS     44       0. Other financial assets, current     Help     1.54.d, IFRS     44       0. Other financial assets, current     Help     1.54.d, IFRS     44       0. Other financial assets, current     Help     1.54.h, IFRS     44       0. Other financial assets, current     Help     1.54.h, IFRS     45       1. Current tax receivables (only income tax)     1.54.n     IFRS     460	. Biological assets, total	Help	1.54.f	IFRS	33_42		
of which, equity accounted investments     340       Deferred tax assets     1.54.o, 12.81.g.i     IFRS     35       Other financial assets, non-current     Help     1.55 CP     IFRS     36       Of which, derivatives (including hedging assets), non-current     Help     1.78.b, 1.66.d, CP     CBSO-RF     39       Remaining assets, non-current of which, non-current trade receivables     Help     1.78.b, 1.66.d, CP     CBSO-RF     390       ASSETS, CURRENT, TOTAL     1.66     IFRS     4     0.00       Inventories     1.54.g, 2.36.b     IFRS     41       0. Other financial assets, current     Help     1.54.d, IFRS     43       0. Other financial assets, current     Help     1.55 CP     IFRS     41       0. Other financial assets, current     Help     1.54.d, IFRS     43       0. Other financial assets, current     Help     1.54.d, IFRS     44       0. Other financial assets, current     Help     1.54.d, IFRS     44       0. Other financial assets, current     Help     1.54.d, IFRS     44       0. Other financial assets, current     Help     1.54.h, IFRS     44       0. Other financial assets, current     Help     1.54.h, IFRS     45       1. Current tax receivables (only income tax)     1.54.n     IFRS     460							
Deferred tax assets     1.54.o, 12.81.g.i     IFRs     35       Other financial assets, non-current     Help     1.54.d     IFRs     36       Other financial assets, non-current     Help     1.55. CP     IFRs     36       Remaining assets, non-current     Help     1.78.b, 1.66.d, CP     CBSO-RF     39       ASSETS, CURRENT, TOTAL     I.66     IFRs     4     0,00       Inventories     1.54.g, 2.36.b     IFRs     41       O. Other financial assets, current     Help     1.54.d, 2.36.b     IFRs       O. Other financial assets, current     Help     1.54.d     IFRs       O. Other financial assets, current (a)     1.54.k     IFRs     44       O. Other financial assets, current (b)     IFRs     IFRs     44       O. Other financial assets, current (b)     IFR     IFRs </td <td></td> <td>Help</td> <td>27.38, 1.54.e, 27.40, 1.55 CP</td> <td>IFRS</td> <td></td> <td></td> <td></td>		Help	27.38, 1.54.e, 27.40, 1.55 CP	IFRS			
Other financial assets, non-current       Help       1.54.d       IFRS       36         of which, derivatives (including hedging assets), non-current       Help       1.55 CP       IFRS       37       39         Remaining assets, non-current of which, non-current trade receivables       Help       1.78.b, 1.66.d, CP       CBSO.RF       39       390         ASSETS, CURRENT, TOTAL       1.66       IFRS       4       0,00         Inventories       1.54.g, 2.36.b       IFRS       41       41         0       Other financial assets, current       Help       1.54.d       IFRS       43         0. Other financial assets, current       Help       1.54.d       IFRS       44       44         0. Other financial assets, net       1.54.n       IFRS       45       460       4601	of which, equity accounted investments				340		
of which, derivatives (including hedging assets), non-current       1.55 CP       IFRS       37	. Deferred tax assets		1.54.o, 12.81.g.i	IFRS	35		
of which, derivatives (including hedging assets), non-current       1.55 CP       IFRS       37	Other financial accesta non current	Liele	4 54 4	IEDE	26		
Remaining assets, non-current of which, non-current trade receivables       Heip of which, non-current trade receivables       1.78.b       IFRS       39         ASSETS, CURRENT, TOTAL       1.66       IFRS       4       0,00         Inventories       1.54.g, 2.36.b       IFRS       41       -         0. Other financial assets, current of which, derivatives (including hedging assets), current       1.54.g, 2.36.b       IFRS       41       -         0. Other financial assets, current of which, derivatives (including hedging assets), current       1.54.g, 2.36.b       IFRS       43       -         1. Current tax receivables (only income tax)       1.54.n       IFRS       44       -         2. Trade receivables, net of which, receivables arising from construction contracts       1.54.k, 1.68, 1.78b       IFRS       460         3. Cash and cash equivalents (a)       1.54.i       IFRS       48       -         4. Remaining assets, current (b) of which prepayments, current (prepaid expenses, among others)       1.77, 39.37.a, 1.78.b, 17.47.a       CBSO-RF       491       -         5. Non-current assets and disposal groups held for sale or held for stifuttion to owners       Help       IFRS 5.38, 1.54.j, IFRS 5.5A       IFRS       40         9. As defined by IAS 7.6       ) As defined by IAS 7.6       ) As defined by IAS 7.6       0,00       -     <		<u>Heip</u>					
of which, non-current trade receivables       1.78.b       IFRS       390							
ASSETS, CURRENT, TOTAL       1.66       IFRS       4       0,00         Inventories       1.54, g, 2.36.b       IFRS       41       1         0. Other financial assets, current       Heip       1.54, d, 2.36.b       IFRS       41       1         0. Other financial assets, current       Heip       1.54, d, 1FRS       43       1       1         0. Other financial assets, current       1.55 CP       IFRS       44       1       1         1. Current tax receivables (only income tax)       1.54.n       IFRS       45       1         2. Trade receivables, net       1.54.k, 1.68, 1.78b       IFRS       460       1         3. Cash and cash equivalents (a)       1.54.i       IFRS       48       1         4. Remaining assets, current (b)       Heip       1.77, 39.37.a, 1.78.b, 17.47.a       CBSO-RF       491       1         of which prepayments, current (prepaid expenses, among others)       1.78.b       IFRS       47       1         5. Non-current assets and disposal groups held for sale or held fo	. Remaining assets, non-current	Help	1.78.b, 1.66.d, CP				
Inventories     1.54.g, 2.36.b     IFRS     41       0. Other financial assets, current     Help     1.54.d,     IFRS     43       0 which, derivatives (including hedging assets), current     1.55 CP     IFRS     44       1. Current tax receivables (only income tax)     1.54.n     IFRS     45       2. Trade receivables, net of which, receivables arising from construction contracts     1.54.k, 1.68, 1.78b     IFRS     460       3. Cash and cash equivalents (a)     1.54.i     IFRS     48       4. Remaining assets, current (b) of which prepayments, current (prepaid expenses, among others)     Help     1.77, 39.37.a, 1.78.b, 17.47.a     CBSO-RF       3. Non-current assets and disposal groups held for sale or held for stribution to owners     Help     IFRS     5.38, 1.54.j, IFRS     40       3. A donice     1.55 CP     IFRS     3_4     0,00	of which, non-current trade receivables		1.78.b	IFRS	390		
D. Other financial assets, current       Heip       1.54.d       IFRS       43	ASSETS, CURRENT, TOTAL		1.66	IFRS	4	0,00	(
D. Other financial assets, current       Heip       1.54.d       IFRS       43	Inventories		4 E4 a 2 26 h	IEDE	44		
of which, derivatives (including hedging assets), current     1.55 CP     IFRS     44       I. Current tax receivables (only income tax)     1.54.n     IFRS     45       2. Trade receivables, net of which, receivables arising from construction contracts     1.54.k, 1.68, 1.78b     IFRS     460       3. Cash and cash equivalents (a)     1.54.i     IFRS     48     4601       4. Remaining assets, current (b)     Help     1.77, 39.37.a, 1.78.b, 17.47.a     CBSO-RF     491       5. Non-current assets and disposal groups held for sale or held for stribution to owners     IFRS     5.38, 1.54.j, IFRS 5.5A     IFRS       6. Genined by IAS 7.6     ) As defined by IAS 7.6     ) Please note that advanced payments on inventories shall be accounted for in this line.	. Inventories		1.54.g, 2.36.b	IFRO	41		
1. Current tax receivables (only income tax)       1.54.n       IFRS       45         2. Trade receivables, net       1.54.k, 1.68, 1.78b       IFRS       460         of which, receivables arising from construction contracts       1.54.k, 1.68, 1.78b       IFRS       460         3. Cash and cash equivalents (a)       1.54.i       IFRS       460       4601         4. Remaining assets, current (b)       Help       1.77, 39.37.a, 1.78.b, 17.47.a       CBSO-RFF       491       47         of which prepayments, current (prepaid expenses, among others)       1.78.b       IFRS       1.54.i, IFRS       5.50         5. Non-current assets and disposal groups held for sale or held for stribution to owners       Help       IFRS 5.38, 1.54.j, IFRS 5.5A       IFRS         5. SSETS, TOTAL       1.55 CP       IFRS       3_4       0,00         As defined by IAS 7.6       ) Please note that advanced payments on inventories shall be accounted for in this line.       Image: context of the state of the	0. Other financial assets, current	Help	1.54.d	IFRS	43		
2. Trade receivables, net     1.54.k, 1.68, 1.78b     IFRS     460       of which, receivables arising from construction contracts     1.54.k, 1.68, 1.78b     IFRS     460       8. Cash and cash equivalents (a)     1.54.i     IFRS     48       8. Remaining assets, current (b)     Help     1.77, 39.37.a, 1.78.b, 17.47.a     CBSO-RF     491       of which prepayments, current (prepaid expenses, among others)     1.78.b     IFRS     47       5. Non-current assets and disposal groups held for sale or held for stribution to owners     Help     IFRS 5.38, 1.54.j, IFRS 5.5A     IFRS       SSETS, TOTAL     1.55 CP     IFRS     3_4     0,00	of which, derivatives (including hedging assets), current		1.55 CP	IFRS	44		
2. Trade receivables, net     1.54.k, 1.68, 1.78b     IFRS     460       of which, receivables arising from construction contracts     1.54.k, 1.68, 1.78b     IFRS     460       8. Cash and cash equivalents (a)     1.54.i     IFRS     48       8. Remaining assets, current (b)     Help     1.77, 39.37.a, 1.78.b, 17.47.a     CBSO-RF     491       of which prepayments, current (prepaid expenses, among others)     1.78.b     IFRS     47       5. Non-current assets and disposal groups held for sale or held for stribution to owners     Help     IFRS 5.38, 1.54.j, IFRS 5.5A     IFRS       SSETS, TOTAL     1.55 CP     IFRS     3_4     0,00	1 Current tax receivables (only income tax)		1 54 n	IFRS	45		
of which, receivables arising from construction contracts       4601         8. Cash and cash equivalents (a)       1.54.i       IFRS         8. Cash and cash equivalents (a)       1.54.i       IFRS         48. Cash and cash equivalents (a)       1.54.i       IFRS         48. Remaining assets, current (b)       Heip       1.77, 39.37.a, 1.78.b, 17.47.a       CBSO-RF         6 which prepayments, current (prepaid expenses, among others)       1.78.b       IFRS       491         5. Non-current assets and disposal groups held for sale or held for stribution to owners       Heip       IFRS 5.38, 1.54.j, IFRS 5.5A       IFRS         5. SSETS, TOTAL       1.55 CP       IFRS       3_4       0,00         ) As defined by IAS 7.6       )       Please note that advanced payments on inventories shall be accounted for in this line.       IFRS       IFRS							
3. Cash and cash equivalents (a)       1.54.i       IFRS       48         4. Remaining assets, current (b)       Help       1.77, 39.37.a, 1.78.b, 17.47.a       CBSO-RF       491         of which prepayments, current (prepaid expenses, among others)       1.78.b       IFRS       47         5. Non-current assets and disposal groups held for sale or held for stribution to owners       Help       IFRS 5.38, 1.54.j, IFRS 5.5A       IFRS         5. SSETS, TOTAL       1.55 CP       IFRS       3_4       0,00         ) As defined by IAS 7.6       ) Please note that advanced payments on inventories shall be accounted for in this line.       Units inc.	2. Trade receivables, net		1.54.k, 1.68, 1.78b	IFRS			
I. Remaining assets, current (b)       Heip       1.77, 39.37.a, 1.78.b, 17.47.a       CBSO-RF       491         of which prepayments, current (prepaid expenses, among others)       1.78.b       1.78.b       IFRS         S. Non-current assets and disposal groups held for sale or held for stribution to owners       Heip       IFRS 5.38, 1.54.j, IFRS 5.5A       IFRS         SSETS, TOTAL       1.55 CP       IFRS       3_4       0,00         ) As defined by IAS 7.6       )       Please note that advanced payments on inventories shall be accounted for in this line.	of which, receivables arising from construction contracts				4601		
I. Remaining assets, current (b)       Help       1.77, 39.37.a, 1.78.b, 17.47.a       CBSO-RF       491       47         of which prepayments, current (prepaid expenses, among others)       1.78.b       IFRS       47       40         5. Non-current assets and disposal groups held for sale or held for stribution to owners       Help       IFRS 5.38, 1.54.j, IFRS 5.5A       IFRS       40         SSETS, TOTAL       1.55 CP       IFRS       3_4       0,00         ) As defined by IAS 7.6       )       Please note that advanced payments on inventories shall be accounted for in this line.       IFRS       IFRS	3. Cash and cash equivalents (a)		1.54.i	IFRS	48		
of which prepayments, current (prepaid expenses, among others)       1.78.b       IFRS       47         5. Non-current assets and disposal groups held for sale or held for stribution to owners       Help       IFRS 5.38, 1.54.j, IFRS 5.5A       IFRS         SSETS, TOTAL       1.55 CP       IFRS       3_4       0,00         ) As defined by IAS 7.6       ) Please note that advanced payments on inventories shall be accounted for in this line.							
b. Non-current assets and disposal groups held for sale or held for stribution to owners       Help       IFRS 5.38, 1.54.j, IFRS 5.5A       IFRS       40         SSETS, TOTAL       1.55 CP       IFRS       3_4       0,00         ) As defined by IAS 7.6       ) Please note that advanced payments on inventories shall be accounted for in this line.		<u>Help</u>					
stribution to owners     Help     IFRS 5.38, 1.54. j, IFRS 5.5A     IFRS     40       SSETS, TOTAL     1.55 CP     IFRS     3_4     0,00       ) As defined by IAS 7.6       ) Please note that advanced payments on inventories shall be accounted for in this line.	or which prepayments, current (prepaid expenses, among others)		1.78.b	IFRS	47		
stribution to owners     Help     IFRS 5.38, 1.54. j, IFRS 5.5A     IFRS     40       SSETS, TOTAL     1.55 CP     IFRS     3_4     0,00       ) As defined by IAS 7.6       ) Please note that advanced payments on inventories shall be accounted for in this line.	5. Non-current assets and disposal groups held for sale or held for						
) As defined by IAS 7.6 ) Please note that advanced payments on inventories shall be accounted for in this line.	istribution to owners	Help	IFRS 5.38, 1.54.j, IFRS 5.5A	IFRS	40		
) As defined by IAS 7.6 ) Please note that advanced payments on inventories shall be accounted for in this line.	SSETS TOTAL		1.55 CP	IFRS	3 4	0.00	
) Please note that advanced payments on inventories shall be accounted for in this line.			1.00 01		<u>_</u> +	0,00	
	<ul> <li>As defined by IAS 7.6</li> <li>Please note that advanced payments on inventories shall be accounted</li> </ul>	d for in t	his line.				
Back to contents Back to top							

0					EL	JR
LIABILITIES AND EQUITY	-	IFRS Paragraph	XBRL	CBSO codo	Period Current	<u>l</u> Previou
LIABILITIES AND EQUIT I		raragiapii	Taxonomy	CBSO code	Current	Fleviou
I. EQUITY, TOTAL		1.55 CP, 1.78e	IFRS	50_56	0,00	(
A. Equity attributable to owners of parent		1.54.r	IFRS	50_55	0,00	
1. Share capital		1.54.r, 1.78.e	CBSO-RF	50		
2. Share premium		1.77, 1.78.e	IFRS	51		
3. Retained earnings of which, legal and statutory reserves	<u>Help</u>	1.78.e, 1.IG6	IFRS	54_55_527 527		
4. Other reserves		1.78.e, 1.77, 1.54.r	IFRS	52	0,00	
4.1. Translation reserves		21.52.b	IFRS	521	0,00	
4.2. Revaluation reserves		16.77.f, 38.124.b	IFRS	522		
4.3. Hedging reserves 4.4. Available for sale reserves		IFRS 7.23 1.106.b	IFRS IFRS	523 524		
4.5. Reserve of remeasurements of defined benefit plans		1.108	IFRS	526		
4.6. Remaining reserves	<u>Help</u>		CBSO-RF	528		
5. ( - ) Treasury shares		32.34	IFRS	53		
B. Non-controlling interests		1.54.q, 27.33, 1.54, 27.27	IFRS	56		
C. Other equity interest		1.78e	IFRS	569		
II. LIABILITIES, TOTAL		1.55 CP	IFRS	6_7	0,00	
A. Liabilities, non-current, total		1.60, 1.69	IFRS	6	0,00	
6. Interest-bearing borrowings, non-current		1.54.m	IFRS	60_61		
of which, borrowings from financial institutions, non-current	<u>Help</u>	CP 1 FF CD	CBSO-RF	603		
of which, finance leases, non-current of which, bonds issued, non-current		1.55 CP CP	IFRS CBSO-RF	604 601		
7. Deferred income, non-current of which, government grants, non-current (classified as deferred		<b>1.78</b> 20.24, 1.55 CP	IFRS IFRS	<b>62</b> 620		
8. Provisions for employee benefits, non-current		19.120A.c.i, 19.120A.c.ii, 1.78.d	IFRS	64		
9. Other provisions, non-current	Help	1.54.I, 1.78d	IFRS	63		
10. Deferred tax liabilities	<u></u>	1.54.o, 12.81.g.i	IFRS	67		
10. Deterred tax habilities	Help	1.54.0, 12.01.9.1	CBSO-RF	65_69		
of which, derivatives (including hedging liabilities), non-current	neip	IFRS 7.22.a-b, 1.55 CP	IFRS	66		
of which, trade payables, non-current		1.78 CP	IFRS	690		
B. Liabilities, current, total		1.60, 1.69	IFRS	7	0,00	
12. Interest-bearing borrowings, current of which, borrowings from financial institutions, current	<u>Help</u>	<b>1.54.m</b> CP	IFRS CBSO-RF	71_72 713		
of which, finance leases, current		1.55 CP	IFRS	714		
of which, bonds issued, current		CP	CBSO-RF	711		
<ol> <li>Deferred income, current of which, government grants, currents (classified as deferred income income)</li> </ol>	ne)	<b>1.78</b> 20.24, 1.55 CP	IFRS	<b>73</b> 730		
14. Provisions for employee benefits, current		19.120A.c.i, 19.120A.c.ii, 1.78.d	IFRS	75		
15. Other provisions, current	<u>Help</u>	1.54.l, 1.78d	IFRS	74		
16. Current tax payables (only income tax)		1.54.n	IFRS	77		
17. Trade payables of which, liabilities arising from construction contracts		1.54.k, 1.70, 1.78	IFRS	780 7801		
<ol> <li>Other non-interest-bearing liabilities, current of which, advances received of which, derivatives (including hedging liabilities), current</li> </ol>	<u>Help</u>	<b>CP, 19.10.a</b> 11.40.b, 1.55 CP IFRS 7.22.a-b, 1.55 CP	CBSO-RF IFRS IFRS	<b>790</b> 781 761		
19. Liabilities included in disposal groups held for sale	<u>Help</u>	IFRS 5.38, 1.54.p	IFRS	70		
EQUITY AND LIABILITIES, TOTAL		1.55 CP	IFRS	50_7	0,00	
ADDITIONAL DISCLOSURES 1. Dividends distributed to owners		1.107	IFRS	58950		
2. Proposal of dividends to be distributed to owners		CP	CBSO-RF	970		
		Back to contents			Back to t	op

					EUR
STATEMENT OF CASH FLOWS	<u>alp</u>			Peri	
	IFRS Paragraph	<u>XBRL</u> Taxonomy	CBSO code	Current	Previous
. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE	7.45	IFRS	80	0,00	
I. NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES of which, operating cash flow from discontinued operations	7.10, 7.50d IFRS 5.33c	IFRS	81 814		
II. NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES	7.10, 7.50d	IFRS	82		
of which, investing cash flow from discontinued operations V. FREE CASH FLOW (II + III)	IFRS 5.33c	CBSO-RF	824 81 82	0.00	0,
V. FREE CASH FLOW (II + III)	7.10, 7.50d	IFRS	83	0,00	0
of which, financing cash flow from discontinued operations	IFRS 5.33c		834		
VI. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + V)	7.45	IFRS	84	0,00	0
VII. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH AND EQUIVALENTS	7.25, 7.28	IFRS	85		
VIII. EFFECT OF CHANGES IN SCOPE OF CONSOLIDATION ON CASH AND CASH EQUIVALENTS	СР	CBSO-RF	86		
X. CASH AND CASH EQUIVALENTS, ENDING BALANCE (I + VI + VII + /III)	7.45	IFRS	87	0.00	
X. ADJUSTMENTS TO RECONCILE WITH THE STATEMENT OF	7.45	IFK5	87	0,00	0
FINANCIAL POSITION		CBSO-RF	88		
KI. CASH AND CASH EQUIVALENTS AS REPORTED IN THE STATEMENT OF FINANCIAL POSITION		CBSO-RF	89	0.00	0

GENERAL CHARACTERISTICS AND EMPLOY					
GENERAL GRANAGTERIGTIGG AND EMPLOTIN	IENT			CBSO code	IFRS Paragraph
2. Identification of parent entity of the group (or the corporation in case of indivi	idual accounts)		l		<u> </u>
2.2. National identification code of the parent entity 2.3. ERICA identification code of the parent entity				G002 G029	
2.4. ISIN identification code of the parent entity				G031	
2.5. EGR identification code of the parent entity 2.7. LEI code of the parent entity				G032 G033	
3. Information on the ultimate parent entity of the group 3.3. ERICA identification code of the ultimate parent entity of the group			ſ	G0201	
3.4. ISIN identification code of the ultimate parent entity of the group				G0203	
<ul><li>3.5. EGR identification code of the ultimate parent entity of the group</li><li>3.6. Country of the ultimate parent entity of the group (please select one from</li></ul>				G0202	
the drop-down list)				G0121	1.138.a
5.3. Date of the end of the reporting period (yyyy-mm-dd)		2014-12-31		G006	1.51.c
8.2. Description of activities by NACE code and revenue NACE	code (four digits)				
	CBSO-RF G015	CBSO-RF G016			
				1 2	
				3	
9. Listed companies (please mark where appropiate)	L				
Listed with shares or other instruments on a EU regulated market				G017	
Capitalization (at date of ending of the reporting period, otherwise last day of the					
1. Share price (ordinary share)	Current period	Previous period		G0171	
2. Number of shares 10. Data previous period changed (i.e. restated accounts) (a)				G0172	
To. Data previous period changed (i.e. restated accounts) (a)			l	G021	
Reason of recalculated data: 1. Change in accounting policy resulting from amendments to					
1.1. IAS 19 1.2. IFRS 9				G02111 G02112	
1.3. IFRS 10-11-12				G02113	
1.4. IFRS 14 1.5. IFRS 15				G02114 G02115	
1.6. IFRIC 21 2. Voluntary change in accounting policy				G02116 G0212	
3. Correction of prior periods errors 4. Reclassification (b)				G0213 G0214	
5. IFRS 3 (business combinations)				G0215	
6. IFRS 5 (non-current assets held for sale and discontinued operations) 7. Other reason/ open field				G0216 G0217	
11. Opinion on the financial statements given by the auditor (c)				G026	
12. Information about employment (please specify below)	_				
Full-time equivalents	Current period	Previous period		G091	
				G027 G028	1.112.c CP CP
Number of employees' average over period Number of employees at end of period					7.18
Number of employees at end of period	Indirec	t method		G081	
Number of employees at end of period 13.1. Method of presentation of cash-flow statement 14. Business combinations		t method			
Number of employees at end of period 13.1. Method of presentation of cash-flow statement 14. Business combinations		t method		G081 G090	
Number of employees at end of period 13.1. Method of presentation of cash-flow statement 14. Business combinations			XBRL Taxonomy	G090 <u>CBSO</u>	TOTAL EQUITY
Number of employees at end of period 13.1. Method of presentation of cash-flow statement 14. Business combinations Has there been a significant acquisition or disposal during the period? (d)	Indirec	IFRS paragraph	<u>XBRL</u> Taxonomy	G090	<u>TOTAL</u>
Number of employees at end of period 13.1. Method of presentation of cash-flow statement 14. Business combinations Has there been a significant acquisition or disposal during the period? (d) STATEMENT OF CHANGES IN EQUITY				G090 <u>CBSO</u>	<u>TOTAL</u> <u>EQUITY</u> IFRS
Number of employees at end of period <b>13.1. Method of presentation of cash-flow statement</b> <b>14. Business combinations</b> Has there been a significant acquisition or disposal during the period? (d)	Indirec	IFRS paragraph	<u>Taxonomy</u>	G090 <u>CBSO</u> <u>code</u>	<u>TOTAL</u> <u>EQUITY</u> IFRS
Number of employees at end of period 13.1. Method of presentation of cash-flow statement 14. Business combinations Has there been a significant acquisition or disposal during the period? (d) STATEMENT OF CHANGES IN EQUITY I. BALANCE, END OF PERIOD N - 1 1. Prior period adjustements to equity, total	]	IFRS paragraph 1.106.d	Taxonomy IFRS	G090 CBSO code 580	<u>TOTAL</u> <u>EQUITY</u> IFRS
Number of employees at end of period 13.1. Method of presentation of cash-flow statement 14. Business combinations Has there been a significant acquisition or disposal during the period? (d) STATEMENT OF CHANGES IN EQUITY I. BALANCE, END OF PERIOD N - 1 1. Prior period adjustements to equity, total II. RESTATED BALANCE, END OF PERIOD N - 1	]	IFRS paragraph 1.106.d 1.106.b	Taxonomy IFRS	G090 <u>CBSO</u> <u>code</u> 580 581	TOTAL EQUITY IFRS 50_56
Number of employees at end of period 13.1. Method of presentation of cash-flow statement 14. Business combinations Has there been a significant acquisition or disposal during the period? (d) STATEMENT OF CHANGES IN EQUITY I. BALANCE, END OF PERIOD N - 1 1. Prior period adjustements to equity, total II. RESTATED BALANCE, END OF PERIOD N - 1 1. Issue of shares 2. ( - ) Capital reduction	]	IFRS paragraph 1.106.d 1.106.d 1.106.c 1.106.c	IFRS CBSO-RF IFRS CBSO-RF	G090 CBSO code 580 581 582 583 584	TOTAL EQUITY IFRS 50_56
Number of employees at end of period 13.1. Method of presentation of cash-flow statement 14. Business combinations Has there been a significant acquisition or disposal during the period? (d) STATEMENT OF CHANGES IN EQUITY I. BALANCE, END OF PERIOD N - 1 1. Prior period adjustements to equity, total II. RESTATED BALANCE, END OF PERIOD N - 1 1. Issue of shares 2. (-) Capital reduction 3. Equity increase (decrease) resulting from a business combination 4. Operations with treasury shares	]	IFRS paragraph 1.106.d 1.106.d 1.106.c 1.106.c 1.106 32.33, 1.106	IFRS CBSO-RF IFRS CBSO-RF CBSO-RF CBSO-RF CBSO-RF	G090 CBSO code 580 581 582 583 584 585 586	TOTAL EQUITY IFRS 50_56
Number of employees at end of period 13.1. Method of presentation of cash-flow statement 14. Business combinations Has there been a significant acquisition or disposal during the period? (d) STATEMENT OF CHANGES IN EQUITY I. BALANCE, END OF PERIOD N - 1 1. Prior period adjustements to equity, total II. RESTATED BALANCE, END OF PERIOD N - 1 1. Issue of shares 2. ( - ) Capital reduction 3. Equity increase (decrease) resulting from a business combination 4. Operations with treasury shares 5. Conversion of debt to equity 6. Remaining movements in equity not related to income or expenses	Heip	IFRS paragraph 1.106.d 1.106.b 1.106.c 1.106.c 1.106 32.33, 1.106 1.106 1.106	IFRS CBSO-RF CBSO-RF CBSO-RF CBSO-RF CBSO-RF CBSO-RF IFRS	G090 CBSO code 580 581 582 583 584 585 586 586 587 588	TOTAL EQUITY IFRS 50_56
Number of employees at end of period  13.1. Method of presentation of cash-flow statement  14. Business combinations Has there been a significant acquisition or disposal during the period? (d)  STATEMENT OF CHANGES IN EQUITY  I. BALANCE, END OF PERIOD N - 1  1. Prior period adjustements to equity, total II. RESTATED BALANCE, END OF PERIOD N - 1  1. Issue of shares 2. (-) Capital reduction 3. Equity increase (decrease) resulting from a business combination 4. Operations with treasury shares 5. Conversion of debt to equity 6. Remaining movements in equity not related to income or expenses 7. (-) Dividends	Help	IFRS paragraph 1.106.d 1.106.d 1.106.c 1.106.c 1.106 32.33, 1.106 1.106	IFRS CBSO-RF CBSO-RF CBSO-RF CBSO-RF CBSO-RF CBSO-RF	G090 CBSO code 580 581 582 583 584 585 586 586 586	TOTAL EQUITY IFRS 50_56
Number of employees at end of period 13.1. Method of presentation of cash-flow statement 14. Business combinations Has there been a significant acquisition or disposal during the period? (d) STATEMENT OF CHANGES IN EQUITY I. BALANCE, END OF PERIOD N - 1	Help	IFRS paragraph 1.106.d 1.106.b 1.106.c 1.106.c 1.106 32.33, 1.106 1.106 1.106 1.106 1.106 1.106	IFRS CBSO-RF CBSO-RF CBSO-RF CBSO-RF CBSO-RF CBSO-RF IFRS IFRS	G090 <u>CBS0</u> <u>code</u> 580 581 582 583 584 585 586 587 588 588 588 589	TOTAL EQUITY IFRS 50_56
Number of employees at end of period  13.1. Method of presentation of cash-flow statement  14. Business combinations Has there been a significant acquisition or disposal during the period? (d)  STATEMENT OF CHANGES IN EQUITY  I. BALANCE, END OF PERIOD N - 1  1. Prior period adjustements to equity, total II. RESTATED BALANCE, END OF PERIOD N - 1  1. Issue of shares 2. (-) Capital reduction 3. Equity increase (decrease) resulting from a business combination 4. Operations with treasury shares 5. Conversion of debt to equity 6. Remaining movements in equity not related to income or expenses 7. (-) Dividends 8. Total comprehensive income for the period	Help	IFRS paragraph 1.106.d 1.106.b 1.106.c 1.106.c 1.106 22.33, 1.106 32.33, 1.106 1.106 1.106 1.106 1.107, 32.35 1.106.a	IFRS CBSO-RF CBSO-RF CBSO-RF CBSO-RF CBSO-RF CBSO-RF IFRS IFRS IFRS IFRS IFRS	G090 <u>CBS0</u> <u>code</u> 580 581 582 583 584 585 584 585 586 587 588 589 590	TOTAL EQUITY IFRS 50_56
Number of employees at end of period  13.1. Method of presentation of cash-flow statement  14. Business combinations Has there been a significant acquisition or disposal during the period? (d)  STATEMENT OF CHANGES IN EQUITY  1. BALANCE, END OF PERIOD N - 1  1. Prior period adjustements to equity, total II. RESTATED BALANCE, END OF PERIOD N - 1  1. Issue of shares 2. ( - ) Capital reduction 3. Equity increase (decrease) resulting from a business combination 4. Operations with treasury shares 5. Conversion of debt to equity 6. Remaining movements in equity not related to income or expenses 7. ( - ) Dividends 8. Total comprehensive income for the period	Help	IFRS paragraph 1.106.d 1.106.b 1.106.c 1.106.c 1.106 22.33, 1.106 32.33, 1.106 1.106 1.106 1.106 1.107, 32.35 1.106.a	IFRS CBSO-RF CBSO-RF CBSO-RF CBSO-RF CBSO-RF CBSO-RF IFRS IFRS IFRS IFRS IFRS	G090 <u>CBS0</u> <u>code</u> 580 581 582 583 584 585 584 585 586 587 588 589 590	TOTAL EQUITY IFRS 50_56

1. Capitalized borrowing costs / interest expenses		23.26.a	CBSO-RF	960		
2. Gains (losses) on financial instruments designated as hedges (e)	Help	₹\$ 7.23.d, IFRS 7.2	CREO RE	146		
2. Gains (losses) on infancial instruments designated as nedges (e)	neip	(37.23.0, IFK37.2	CB30-KF	140		
3. Fair value gains (losses) from financial instruments		IFRS 7.27B.d	CBSO-RF	145		
4. Variation of revenue by reasons (absolute values)				-		
4.1. Organic growth / decrease			CBSO-RF	101		
4.2. Exchange currency			CBSO-RF	102		
4.3. Changes in perimeter			CBSO-RF	103		
4.4. Other			CBSO-RF	104		
4.4.1. Other reasons / Not classified			CBSO-RF	1041		
5. Additions to assets						
5.1. Additions to intangible assets			CBSO-RF	3001		
<ol><li>5.2. Additions to tangible assets (PPE + investment property)</li></ol>			CBSO-RF	3002		
5.3. Additions to non-current financial assets			CBSO-RF	3003		
STATEMENT OF FINANCIAL POSITION: ADDITIONAL DISCLOSURES						EUR
	<u>l</u>				Pe	riod
			VPDI	CREO		
			XBRL	CBSO	0	Description
		IFRS paragraph	Taxonomy	<u>code</u>	Current	Previous
Pension benefit obligations (gross amount)		19.57.a	IFRS	751		
· · · · · · · · · · · · · · · · · · ·						

(a) Please report in this cell if figures of the previous year are not identical, for whatever reasons, to those presented in last year's financial statements. (a) Please report in this cell if figures of the previous year are not identical, for whatever reasons, to those presented in last year's inhancial statements.
(b) All adjustments of the presentation in the statement of profit or loss that have an impact on the EBITDA and in the statement of financial position that have an impact on the main rubliques
(c) Qualified opinion represents financial statements with restrictions or remarks and unqualified opinion supposes financial statements without any restrictions.
(d) Please only report acquisitions and disposals that affect the revenue or assets significantly.
(e) Gains and losses arising from all kind of hedging operations, included market risk hedging, shall be included here.

### Description

3

period

Comments

# Total assets = Equity and Liabilities. Current period Total assets = Equity and Liabilities. Previous period Total comprehensive income n in Comprehensive Statement coincides with Movements in equity's. Current OK OK CHECK THE DATA!!! period profit (loss) (Income statement line 20 <> Comprenhensive). Previous period Profit (loss) (Income statement line 20 <> Comprenhensive). Current period Profit (loss) a tributable to non-controlling interests + attributable to owners of the parent= total comprehensive Profit (loss) a tributable to non-controlling interests + attributable to owners of the parent= total comprehensive OK OK ОК rincome. Current period Cash and cash- equivalents n coincides with Cash-Flow. Current period WRONG OK

MATCH CONTROLS

9	Cash and cash- equivalents n-1 coincides with cash-Flow. Previous period	OK	
10	Statement of financial position: derivatives must <= other financial assets (non-current). Current period	OK	
11	Statement of financial position: derivatives must <= other financial assets (non-current). Previous period	OK	
12	Statement of financial position: derivatives must <= other financial assets (current). Current period	OK	
13	Statement of financial position: derivatives must <= other financial assets (current). Previous period	OK	
14	Statement of financial position: trade receivables must <= remaining assets (non-current). Current period	OK	
15	Statement of financial position: trade receivables must <= remaining assets (non-current). Previous period	OK	
16	Statement of financial position: government grants must <= deferred income (non-current). Current period	OK	
17	Statement of financial position: government grants must <= deferred income (non-current). Previous period	OK	
18	Statement of financial position: government grants must <= deferred income (current). Current period	OK	
19	Statement of financial position: government grants must <= deferred income (current). Previous period	OK	
	Statement of financial position: derivatives + trade payables must <= other non-interest-bearing liabilities (non-	on	
20	current). Current period	ОК	
20	Statement of financial position: derivatives + trade payables must <= other non-interest-bearing liabilities (non-	<u>UK</u>	
21	current). Previous period	ОК	
21	Statement of financial position: derivatives + advances received must <= other non-interest-bearing liabilities	ÜK	
22	(current). Current period	OK	
_ 22	(current). Current period Statement of financial position: derivatives + advances received must <= other non-interest-bearing liabilities	UN	
22		OK	
23	(current). Previous period	OK	
	Statement of financial position: borrowings from financial institutions + finance leases + bonds issued must <=		
24	interest-bearing borrowings (non-current). Current period	OK	
	Statement of financial position: borrowings from financial institutions + finance leases + bonds issued must <=		
25	interst-bearing borrowings (non-current). Previous period	OK	
	Statement of financial position: borrowings from financial institutions + finance leases + bonds issued must <=		
26	interest-bearing borrowings (current). Current period	OK	
	Statement of financial position: borrowings from financial institutions + finance leases + bonds issuedmust <=		
27	interest-bearing borrowings (current). Previous period	OK	
28	Income statement: income from government grants + impairment reversals must <= Other operating income - Cur	OK	
29	Income statement: income from government grants + impairment reversals must <= Other operating income - Prev	OK	
30	Income statement: interest income must be <= Finance income - Current period	OK	
31	Income statement: interest income must be <= Finance income - Previous period	OK	
32	Income statement: impairment losses from goodwill must <= total impairment losses - Current period	OK	
33	Income statement: impairment losses from goodwill must <= total impairment losses - Previous period	OK	
	Statement of financial position: equity accounted investments must <= Investment in related parties - Current		
34	period	OK	
	Statment of financial position: equity accounted investments must <= Investment in related parties - Previous		
35	period	OK	
	Statement of financial position: receivables arising from construction contracts must be <= Trade receivables -		
36	Current period	ОК	
	Statement of financial position: receivables arising from construction contracts must be <= Trade receivables -		
37	Previous period	ОК	
38	Statement of financial position: prepayments, current (prepaid expenses, among others) - Current period	OK	
39	Statement of financial position: prepayments, current (prepaid expenses, among others) - Ourient period	OK	
- 33	Statement of financial position: liabilities arising from construction contracts must <= Trade payables - Current	Six.	
40		ОК	
-+0	Statement of financial position: liabilities arising from construction contracts must <= Trade payables - Previous	UK	
41	period	ок	
41	If investment property > 0, then information about subsequent measurement should be reported		
42		CHECK THE DATA	
43	Revenue split by activities <= Revenue in Income Statement Dividends in liabilities = Dividends in Changes in equity		
	NACE code or Revenue no available	OK OK	
73	INAGE CODE OF REVENUE NO AVAIIADIE	UK	
72	NACE code from General characteristics = NACE code 1 from Notes	OK	

### LOGIC CONTROLS

1	LOGIC CONTROLS		
45	Variation in operating revenue < 20%	#¡DIV/0!	
46	Gain (loss) in changes in fair value of non-current assets < 20% Assets, total. Current period	OK	1
47	Gain (loss) in changes in fair value of non-current assets < 20% Assets, total. Previous period	OK	
48	Fair value gains (losses) from financial instruments and movements in Other financial assets (Assets)	OK	
49	Fair value gains (losses) from financial instruments < 20% Assets, total. Current period	ОК	
50	Fair value gains (losses) from financial instruments < 20% Assets, total. Previous period	ОК	
	Gain (loss) on financial instruments designated as hedges < 20% Assets, total. Current period	OK	
52	Gain (loss) on financial instruments designated as hedges < 20% Assets, total. Previous period	OK	
		NO EMPLOYMENT, NO	
53	Average wages < 110000. Current period	EXPENSES	
_		NO EMPLOYMENT, NO	
54	Average wages > 10000. Current period	EXPENSES	
		NO EMPLOYMENT, NO	
55	Average wages < 110000. Previous period	EXPENSES	
		NO EMPLOYMENT, NO	
56	Average wages > 10000. Previous period	EXPENSES	
_		NO EMPLOYMENT, NO	
	Variation of the average wage < 20%	EXPENSES	
	Method of other comprehensive income - net of tax, no amount in OCI tax and viceaversa	OK	
59	Other non-operating income (expense) not higher than 5% of the revenue, current period	OK	
60	Other non-operating income (expense) not higher than 5% of the revenue, previous period	CHECK THE DATA	
76	Revenue from reasons of variation should be the variation of Income statement revenue	CHECK THE DATA	

### ADVICE CONTROLS

	Movements in Hedging assets (non-current and current) and no Gain (loss) on financial instruments designated as		
61	hedges	OK	
	Reclassification adjustment in comprehensive and income statements: available-for-sale financial assets, current		
62	period	NO RECLASSIFICATION	
	Reclassification adjustment in comprehensive and income statements: available-for-sale financial assets,		
63	previous period	NO RECLASSIFICATION	
	Reclassification adjustment in comprehensive and income statements: cash-flow hedges, current period	NO RECLASSIFICATION	
65	Reclassification adjustment in comprehensive and income statements: cash-flow hedges, previous period	NO RECLASSIFICATION	

### HOW TO REMOVE A CONTROL IN A CELL

Go to the cell, click on the tab "Data" above, click on "Data validation", click on "Clear all"

### GENERAL CHARACTERISTICS:

The name of the reporting entity and the country of the reporting entity of the top are automatically filled when

INCOME STATEMENT BY FUNCTION AND BY NATURE: Back Revenue: it comprises turnover, royalty income, property rental income and miscellaneous other Back (function) (nature) revenue. Other operating income: it comprises interest income [financial activities], dividend income [financial activities], income from government grants, gain on derecognition of non-financial assets (losses should be included in operating expenses), changes (increases and decreases) in inventories of finished goods and work in progress, impairment reversals of non-financial assets and remaining Back Back operating income. (function) (nature) Raw materials and consumables used: it comprises purchases of raw materials and consumables, changes in inventores of raw materials and consumables, purchases of merchandises, and changes Back Back in inventories of merchandises. (function) (nature) Depreciation and amortisation: depreciation and amortisation expense for property, plant and equipment, investment property, intangible assets and biological assets, and other losses and Back Back reversals recognised in income statement. (function) (nature) Impairment losses, total, net: impairment losses (not reversals which will be included in other operating income) from property, plant and equipment, from intangible assets (except goodwill), Back Back from other assets valued at cost, from inventories and from bad and doubtful commercial debts. (function) (nature) Gain (loss) on changes in fair value of non-current assets: fair value gains and losses arising mainly Back Back from investment property and biological assets should be accounted for in this line. (function) (nature) Finance costs: it comprises interest expense, amortisation of discounts or premiums related to borrowings, amortisation of ancillary costs relating to borrowing arrangements, fee expenses from financial liabilities, losses on redemption and extinguishment of debt, losses from financial liabilities Back Back extinguished with equity instruments and other finance costs. (function) (nature) Finance income: it comprises interest income, dividends from financial assets and fee incomes from financial assets. Impairment losses and reversals and other gains and losses from financial assets Back Back are included in gains (losses) arising from financial instruments (point 5.3). (function) (nature) Gain (losses) arising from financial instruments: it comprises fair value gains and losses from financial instruments, gain or loss on reclassificcation of financial assets at fair value, impairment Back Back losses and reversals from financial instruments and other gains or losses from financial instruments. (function) (nature) Share of profit (loss) from equity-accounted investments: only those arising from associates and Back Back ioint-ventures shall be included here. (function) (nature)

Back

### BALANCE SHEET: ASSETS Remaining property, plant and equipment: it comprises motor vehicles, fixtures and fittings, leasehold improvements, IT equipment, exploration and evaluation assets, and other property, plant and equipment. Back Investment property: defined by IAS 40 as "property (land or a building-or a part of a building-or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both, rather than for use in the production or supply of goods or services or for administrative purposes, or for sale in the ordinary course of business". Back Remaining intangible assets: it comprises exploration and evaluation assets, assets arising from service concession arrangements, and other identifiable intangible assets. Back Biological assets, total: defined by IAS 41 as "living animal or plant". Agricultural produce (harvested product of the biological assets) shall be accounted for here as well. Back Investments in related parties: investments in subsidiaries, associates and joint ventures at cost, as well as equity-method accounted investments shall be included here. **Back** Other financial assets, non-current and current: the III WG has defined a different classification of financial assets, attending to their nature. Please note that assets arising from service concession Back (non-Back arrangements might be included here. current (current) Remaining assets, non-current: it comprises finance lease receivables, prepayments, cash restricted or pledged, assets pledged as collateral subject to sale or repledging, post-employment benefit surplus, and other assets. Back Non-current assets and disposal groups held for sale: an entity shall classify a non-current asset (or disposal group) as held for sale if its carrying amount will be recovered principally through a sale transaction rather than through continuing use. They must be available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such assets and its sale must be highly probable. Back Remaining assets, current: it comprises assets pledged as collateral subject to sale or repledging, finance lease receivables, other receivables, and other assets. Back

### BALANCE SHEET: LIABILITIES AND EQUITY

Remaining reserves: it comprises capital redemption reserves, merger reserves, option reserves,		
warrant reserves, proposed dividends reserves, cumulative income (expense) relating to non-		
current assets held for sale, and miscellaneous other reserves.	<u>Back</u>	
Retained earnings (accumulated losses): interim dividends (those paid in advance in anticipation of		
the profit of the current year) must be included here.	<u>Back</u>	
Borrowings from financial institutions, non-current and current: it comprises bank borrowings, and	Back (non-	Back
bank overdrafts.	<u>current)</u>	(current)
Other provisions, non-current and current: they comprise warranty provisions, restructuring		
provisions, legal proceedings provisions, onerous contracts provisions, environmental provisions,		
provisions for waste electrical and electronic equipment, provisions for contributions to		
decommissioning, restoration and rehabilitation funds, contractual obligations from service	<u>Back (non-</u>	Back
concession arrangements, and remaining provisions.	<u>current</u>	(current)
Other non-interest-bearing liabilities, non-current: it comprises other non-interst bearing financial		
liabilities, non-current, derivatives, and other liabilities, non-current	Back	
Liabilities included in disposal groups held for sale: liabilities of a disposal group classified as held		
for sale shall be presented separately from other liabilities in the balance sheet.	Back	
Other non-interest-bearing liabilities, current: it comprises other non-interest bearing financial		
liabilities current, accrued liabilities, dividends to pay, other payables, advances received,		
derivatives, and other liabilities.	Back	
NOTES		
Prior period adjustments to equity: it comprises changes in accounting policies affecting equity, and	Back_	
prior period errors affecting equity.	<u>(current)</u>	
Operations with treasury shares: purchases (sales), cancellations, and transfers of treasury shares	Back_	
shall be included here.	<u>(current)</u>	
Remaining movements in equity not related to income or expense: it comprises reclassification of	<u>Back</u> (current)	
financial instruments from equity to liability (and vice-versa), and other increase (decrease) in equity.		
Gain (loss) on financial instruments designated as hedges: gains and losses arising from all kind of		
hedging operations shall be accounted for here, regardless their nature.	Back	