

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.

Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:		CBSO code		IFRS Paragraph	XBRL Taxonomy
0					
NAME OF REPORTING ENTITY:					
0					
GENERAL CHARACTERISTICS AND EMPLOYMENT					
1. Name of reporting entity (group)		G001		1.51 a	IFRS
2. Identification of parent entity of the group (or the corporation in case of individual accounts)					
2.1. Name of the parent entity		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 (<i>consolidated or individual</i>)					
Consolidated		G003		1.51 b	IFRS
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 (<i>yyyy-mm-dd</i>)		G005			CBSO-RF
	2014-01-01				
	Current				
	Previous				
5.4. Number of months of the reporting period		G0061		1.51.c	CBSO
6. Presentation currency (<i>please select one from the drop-down list</i>)					
EUR, Euro Member Countries, Euro		G007		1.51 d, 21.53	IFRS
7. Level of precision in financial statement's figures (<i>please select one from the drop-down list</i>)					
Units		G008		1.51.e	IFRS
8. Description of operations and principal activities					
8.1. Sector classification of the reporting entity (<i>four digits NACE code</i>) (a)		G0150		1.138.b	IFRS CBSO-RF
13. Information about options allowed by IFRS (at December 2014) (b)					
13.2. Subsequent measurement of property, plant and equipment		G082		16.73.a	IFRS
13.3. Subsequent measurement of investment property		G088		40.30, 40.75.a	IFRS
13.4. Method of presentation of statement of other comprehensive income		G089		1.91	CBSO-RF

(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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these cells are automatically completed by filling 1 and 2.7

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COUNTRY OF INCORPORATION:

0

NAME OF REPORTING ENTITY:

0

STATEMENT OF PROFIT OR LOSS BY FUNCTION	IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR Period	
				Current	Previous
1a. Gross profit	1.103	IFRS	10_20	0,00	0,00
1a.1. (Operating) Revenue	Help 1.82.a,1.103	IFRS	10		
1a.2. (-) Cost of sales	1.99, 1.103	IFRS	20		
1b. Other operating income	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		
2. (-) Operating expenses	1.103, 1.99	CBSO-RF	21	0,00	0,00
2.1 (-) Distribution costs	1.99, 1.103	IFRS	210		
2.2 (-) Research and development costs	38.126	IFRS	211		
2.3 (-) Administrative expenses	1.99, 1.103	IFRS	212		
2.4 (-) Restructuring costs	1.98.b, 1.97	IFRS	213		
2.5 (-) Other operating expenses	1.103	CBSO-RF	219		
3. Gain (loss) in changes in fair value of non-current assets	40.76.d, 41.40	CBSO-RF	15		
4. Profit (loss) from operating activities	32.IE33	IFRS	10_22	0,00	0,00
5. Net financial result	CP	CBSO-RF	14	0,00	0,00
5.1. (-) Finance costs	Help 1.82.b	IFRS	242		
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	Help 1.82.c	IFRS	143		
6. Other non-operating income (expense)	CP	CBSO-RF	169_269		
7. Profit (loss) before tax	1.103	IFRS	10_26	0,00	0,00
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)	1.82.e.i	IFRS	10_27	0,00	0,00
10. Profit (loss) from discontinued operations, net of tax	IFRS 5.33.a.i, IFRS 5.33.b.i, 1.82.e, 1.98.e	IFRS	18		
11. Profit (loss) (before non-controlling interests)	1.82.f, 1.106.d.i, 1.81a	IFRS	10_28	0,00	0,00
12. (-) Profit (loss) attributable to non-controlling interests	1.83.a.i, 1.81b.a.i, IFRS 12.12e	IFRS	29		
13. Profit (loss) attributable to owners of parent	1.83.a.ii, 1.81b.a.ii	IFRS	10_29	0,00	0,00
I. ADDITIONAL DISCLOSURES BY NATURE	1.104				
1. (-) Employee expenses	1.102, 1.99, 1.104	IFRS	222		
2. (-) Depreciation and amortisation	Help 1.102, 1.104	IFRS	223		
3. (-) Impairment losses, total (not reversals)	Help 1.99	IFRS	224		
of which, (-) impairment losses from goodwill	IFRS 3.B67.d.v	IFRS	2242		
4. Changes in inventories of finished goods and work in progress	1.102, 1.99	IFRS	12_221		
5. Work performed by the enterprise and capitalised	1.IG6	IFRS	13		
6. (-) Raw materials and consumables used	Help 1.102, 2.36.d, 2.39, 1.99	IFRS	220		
7. (-) Research and development costs	38.126	IFRS	225		

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COUNTRY OF INCORPORATION:

0

NAME OF REPORTING ENTITY:

0

STATEMENT OF PROFIT OR LOSS BY NATURE	IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR	
				Current	Previous
1. Operating revenue			10 13	10,00	0,00
1.1. Revenue	Help	IFRS 1.82.a, 1.103	10	10,00	
1.2. Other operating income, total	Help	IFRS 1.102, 1.103	11		
of which, income from government grants		IFRS 20.39.b CP	112		
of which, impairment reversals		IFRS 1.99	113		
1.3. Changes in inventories of finished goods and work in progress		IFRS 1.102, 1.99	12 221		
1.4. Work performed by the enterprise and capitalised		IFRS 1.IG6	13		
2. (-) Operating expenses			22	0,00	0,00
2.1. (-) Raw materials and consumables used (a)	Help	IFRS 1.102, 2.36.d, 2.39, 1.99	220		
2.2. (-) Employee expenses		IFRS 1.102, 1.99, 1.104	222		
2.3. (-) Depreciation and amortisation	Help	IFRS 1.102, 1.104	223		
2.4. (-) Impairment losses, total (not reversals)	Help	IFRS 1.99	224		
of which, (-) impairment losses from goodwill		IFRS 3.B67.d.v	2242		
2.5. (-) Research and development [by nature]		IFRS 38.126	225		
2.6. (-) Restructuring costs		IFRS 1.98.b, 1.97	226		
2.7. (-) Other operating expenses		IFRS 1.99, 1.102	239		
3. Gain (loss) in changes in fair value of non-current assets	Help	IFRS 40.76.d, 41.40	15		
4. Profit (loss) from operating activities		32 IE33	IFRS 10 22	10,00	0,00
5. Net financial result			14	0,00	0,00
5.1. (-) Finance costs	Help	IFRS 1.82.b	242		
of which, (-) interest expense		IFRS 7.20.b	2420		
5.2. Finance income	Help	IFRS 1.85 CP, IFRS 7.20	142		
of which, interest income		IFRS 7.20.b	1420		
5.3. Gains (losses) arising from financial instruments	Help	IFRS CP	145 147		
5.4. Exchange differences recognised in profit or loss (a)		IFRS 21.52.a	950		
5.5. Profit (loss) from investments in related parties		IFRS CP	141		
of which, share of profit (loss) of associates and joint ventures accounted for equity method	Help	IFRS 1.82.c	143		
6. Other non-operating income (expense)			169 269		
7. Profit (loss) before tax		1.103	IFRS 10 26	10,00	0,00
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)		1.82.e.i	IFRS 10 27	10,00	0,00
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)		1.82.f, 1.106.d.i, 1.81a	IFRS 10 28	10,00	0,00
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		1.83.a.ii, 1.81b.a.ii	IFRS 10 29	10,00	0,00

(a) Purchases and changes in inventories of merchandises are also included under this caption.

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NAME OF REPORTING ENTITY:

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STATEMENT OF COMPREHENSIVE INCOME	IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR Period	
				Current	Previous
I. PROFIT (LOSS) <i>(line 11 of income statement)</i>	1.82.f	IFRS	10_28	10,00	0,00
II. OTHER COMPREHENSIVE INCOME FOR THE PERIOD	1.91.a	IFRS	592	0,00	0,00
II.I. Other comprehensive income that will not be reclassified to profit or loss	1.IG6	IFRS	596	0,00	0,00
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 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	0,00
1. Exchange differences on translation	21.52.b, 1.7, 1.91	IFRS	59201		
2. Available-for-sale financial assets of which, gains (losses) on available-for-sale financial assets of which, (-) reclassification adjustments on available-for-sale financial assets	IFRS 7.20.a.ii, 1.91 IFRS 7.20.a.ii, 1.91 IFRS 7.20.a.ii, 1.92	IFRS IFRS IFRS	59202 592021 592022		
3. Cash flow hedges of which, gains (losses) on cash flow hedges of which, (-) reclassification adjustments on cash flow hedges	IFRS 7.23 IFRS 7.23.c IFRS 7.23.d	IFRS IFRS IFRS	59203 592031 592032		
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	0,00
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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NAME OF REPORTING ENTITY:	0

ASSETS	IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR Period	
				Current	Previous
I. ASSETS, NON-CURRENT, TOTAL	1.66, 31.56	IFRS	3	0,00	0,00
1. Property, plant and equipment	1.54.a, 16.73.d	IFRS	30	0,00	0,00
1.1. Land and buildings	16.37.b	IFRS	300		
1.2. Plant and equipment	16.73.e	CBSO-RF	301		
1.3. Remaining property, plant and equipment	16.37	CBSO-RF	309		
1.4. Construction in progress and payments in advance	16.73.e	IFRS	303		
2. Investment property	1.54.b, 40.79.c, 40.76, 40.8.e	IFRS	310		
3. Intangible assets and goodwill	1.54.c, 1.55 CP	IFRS	32	0,00	0,00
3.1. Goodwill	IFRS 3.B67.d	IFRS	320		
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.c, 38.119.e	CBSO-RF	322 323		
3.4. Remaining intangible assets	38.119	CBSO-RF	328		
4. Biological assets, total	1.54.f	IFRS	33_42		
5. Investments in related parties	27.38, 1.54.e, 27.40, 1.55 CP	IFRS	34		
of which, equity accounted investments			340		
6. Deferred tax assets	1.54.o, 12.81.g.i	IFRS	35		
7. Other financial assets, non-current	1.54.d	IFRS	36		
of which, derivatives (including hedging assets), non-current	1.55 CP	IFRS	37		
8. Remaining assets, non-current	1.78.b, 1.66.d, CP	CBSO-RF	39		
of which, non-current trade receivables	1.78.b	IFRS	390		
II. ASSETS, CURRENT, TOTAL	1.66	IFRS	4	0,00	0,00
9. Inventories	1.54.g, 2.36.b	IFRS	41		
10. Other financial assets, current	1.54.d	IFRS	43		
of which, derivatives (including hedging assets), current	1.55 CP	IFRS	44		
11. Current tax receivables (only income tax)	1.54.n	IFRS	45		
12. Trade receivables, net	1.54.k, 1.68, 1.78b	IFRS	460		
of which, receivables arising from construction contracts			4601		
13. Cash and cash equivalents (a)	1.54.i	IFRS	48		
14. Remaining assets, current (b)	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		
15. Non-current assets and disposal groups held for sale or held for distribution to owners	IFRS 5.38, 1.54.j, IFRS 5.5A	IFRS	40		
ASSETS, TOTAL	1.55 CP	IFRS	3_4	0,00	0,00

(a) As defined by IAS 7.6

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

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COUNTRY OF INCORPORATION:	0
NAME OF REPORTING ENTITY:	0

LIABILITIES AND EQUITY	IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR Period	
				Current	Previous
I. EQUITY, TOTAL	1.55 CP, 1.78e	IFRS	50_56	0,00	0,00
A. Equity attributable to owners of parent	1.54.r	IFRS	50_55	0,00	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	Help 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	0,00
4.1. Translation reserves	21.52.b	IFRS	521		
4.2. Revaluation reserves	16.77.f, 38.124.b	IFRS	522		
4.3. Hedging reserves	IFRS 7.23	IFRS	523		
4.4. Available for sale reserves	1.106.b	IFRS	524		
4.5. Reserve of remeasurements of defined benefit plans	1.108	IFRS	526		
4.6. Remaining reserves	Help	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	0,00
A. Liabilities, non-current, total	1.60, 1.69	IFRS	6	0,00	0,00
6. Interest-bearing borrowings, non-current of which, borrowings from financial institutions, non-current of which, finance leases, non-current of which, bonds issued, non-current	1.54.m Help CP 1.55 CP CP	IFRS CBSO-RF IFRS CBSO-RF	60_61 603 604 601		
7. Deferred income, non-current of which, government grants, non-current (classified as deferred)	1.78 20.24, 1.55 CP	IFRS IFRS	62 620		
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.l, 1.78d	IFRS	63		
10. Deferred tax liabilities	1.54.o, 12.81.g.i	IFRS	67		
11. Other non-interest-bearing liabilities, non-current of which, derivatives (including hedging liabilities), non-current of which, trade payables, non-current	Help 1.54.m, 1.77 IFRS 7.22.a-b, 1.55 CP 1.78 CP	CBSO-RF IFRS IFRS	65_69 66 690		
B. Liabilities, current, total	1.60, 1.69	IFRS	7	0,00	0,00
12. Interest-bearing borrowings, current of which, borrowings from financial institutions, current of which, finance leases, current of which, bonds issued, current	1.54.m Help CP 1.55 CP CP	IFRS CBSO-RF IFRS CBSO-RF	71_72 713 714 711		
13. Deferred income, current of which, government grants, currents (classified as deferred income)	1.78 20.24, 1.55 CP	IFRS IFRS	73 730		
14. Provisions for employee benefits, current	19.120A.c.i, 19.120A.c.ii, 1.78.d	IFRS	75		
15. Other provisions, current	Help 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		
18. Other non-interest-bearing liabilities, current of which, advances received of which, derivatives (including hedging liabilities), current	Help CP, 19.10.a 11.40.b, 1.55 CP IFRS 7.22.a-b, 1.55 CP	CBSO-RF IFRS IFRS	790 781 761		
19. Liabilities included in disposal groups held for sale	Help IFRS 5.38, 1.54.p	IFRS	70		
EQUITY AND LIABILITIES, TOTAL	1.55 CP	IFRS	50_7	0,00	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		

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COUNTRY OF INCORPORATION:

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NAME OF REPORTING ENTITY:

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STATEMENT OF CASH FLOWS

[Help](#)

	IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR Period	
				Current	Previous
I. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE	7.45	IFRS	80	0,00	
II. 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		
III. NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES of which, investing cash flow from discontinued operations	7.10, 7.50d IFRS 5.33c	IFRS	82 824		
IV. FREE CASH FLOW (II + III)		CBSO-RF	81_82	0,00	0,00
V. NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES of which, financing cash flow from discontinued operations	7.10, 7.50d IFRS 5.33c	IFRS	83 834		
VI. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + V)	7.45	IFRS	84	0,00	0,00
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	CP	CBSO-RF	86		
IX. CASH AND CASH EQUIVALENTS, ENDING BALANCE (I + VI + VII + VIII)	7.45	IFRS	87	0,00	0,00
X. ADJUSTMENTS TO RECONCILE WITH THE STATEMENT OF FINANCIAL POSITION		CBSO-RF	88		
XI. CASH AND CASH EQUIVALENTS AS REPORTED IN THE STATEMENT OF FINANCIAL POSITION		CBSO-RF	89	0,00	0,00

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COUNTRY OF INCORPORATION:

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GENERAL CHARACTERISTICS AND EMPLOYMENT

CBSO
codeIFRS
ParagraphXBRL
Taxonomy

2. Identification of parent entity of the group (or the corporation in case of individual accounts)

2.2. National identification code of the parent entity

G002

CBSO-RF

2.3. ERICA identification code of the parent entity

G029

CBSO-RF

2.4. ISIN identification code of the parent entity

G031

CBSO-RF

2.5. EGR identification code of the parent entity

G032

CBSO-RF

2.7. LEI code of the parent entity

G033

CBSO-RF

3. Information on the ultimate parent entity of the group

3.3. ERICA identification code of the ultimate parent entity of the group

G0201

3.4. ISIN identification code of the ultimate parent entity of the group

G0203

3.5. EGR identification code of the ultimate parent entity of the group

G0202

3.6. Country of the ultimate parent entity of the group (please select one from the drop-down list)

G0121

1.138.a

IFRS

5.3. Date of the end of the reporting period (yyyy-mm-dd)

2014-12-31

G006

1.51.c

IFRS

8.2. Description of activities by NACE code and revenue

NACE code (four digits)

CBSO-RF

G015

Revenue

CBSO-RF

G016

1

2

3

4

9. Listed companies (please mark where appropriate)

Listed with shares or other instruments on a EU regulated market

G017

CBSO-RF

Capitalization (at date of ending of the reporting period, otherwise last day of the year) - Data in units

Current period

Previous period

1. Share price (ordinary share)

G0171

CBSO-RF

2. Number of shares

G0172

CBSO-RF

10. Data previous period changed (i.e. restated accounts) (a)

G021

CBSO-RF

Reason of recalculated data:

1. Change in accounting policy resulting from amendments to...

1.1. IAS 19

G02111

CBSO-RF

1.2. IFRS 9

G02112

CBSO-RF

1.3. IFRS 10-11-12

G02113

CBSO-RF

1.4. IFRS 14

G02114

CBSO-RF

1.5. IFRS 15

G02115

CBSO-RF

1.6. IFRIC 21

G02116

CBSO-RF

2. Voluntary change in accounting policy

G0212

CBSO-RF

3. Correction of prior periods errors

G0213

CBSO-RF

4. Reclassification (b)

G0214

CBSO-RF

5. IFRS 3 (business combinations)

G0215

CBSO-RF

6. IFRS 5 (non-current assets held for sale and discontinued operations)

G0216

CBSO-RF

7. Other reason/ open field

G0217

CBSO-RF

11. Opinion on the financial statements given by the auditor (c)

G026

CBSO-RF

12. Information about employment (please specify below)

Full-time equivalents

G091

Number of employees' average over period

Current period

Previous period

G027

1.112.c CP

IFRS

Number of employees at end of period

G028

CP

CBSO-RF

13.1. Method of presentation of cash-flow statement

Indirect method

G081

7.18

CBSO-RF

14. Business combinations

Has there been a significant acquisition or disposal during the period? (d)

G090

CBSO-RF

STATEMENT OF CHANGES IN EQUITY

IFRS paragraph

XBRL
TaxonomyCBSO
codeTOTAL
EQUITY
IFRS
50_56

I. BALANCE, END OF PERIOD N - 1

1.106.d

IFRS

580

1. Prior period adjustments to equity, total

[Help](#)

1.106.b

CBSO-RF

581

II. RESTATED BALANCE, END OF PERIOD N - 1

1.106.d

582

0,00

1. Issue of shares

1.106.c

IFRS

583

2. (-) Capital reduction

1.106.c

CBSO-RF

584

3. Equity increase (decrease) resulting from a business combination

1.106

CBSO-RF

585

4. Operations with treasury shares

[Help](#)

32.33, 1.106

CBSO-RF

586

5. Conversion of debt to equity

1.106

CBSO-RF

587

6. Remaining movements in equity not related to income or expenses

[Help](#)

1.106

IFRS

588

7. (-) Dividends

1.107, 32.35

IFRS

589

8. Total comprehensive income for the period

1.106.a

IFRS

590

III. BALANCE, END OF PERIOD N

1.106.d

IFRS

580_2

0,00

STATEMENT OF PROFIT OR LOSS: ADDITIONAL DISCLOSURES

IFRS paragraph

XBRL
TaxonomyCBSO
codeEUR
Period

Current

Previous

Version 2015

Standard format based on IFRS taxonomy

1. Capitalized borrowing costs / interest expenses	23.26.a	CBSO-RF	960		
2. Gains (losses) on financial instruments designated as hedges (e)	Help	IS 7.23.d, IFRS 7.2	CBSO-RF	146	
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		
5.2. Additions to tangible assets (PPE + investment property)		CBSO-RF	3002		
5.3. Additions to non-current financial assets		CBSO-RF	3003		

STATEMENT OF FINANCIAL POSITION: ADDITIONAL DISCLOSURES

EUR
Period

	IFRS paragraph	XBRL Taxonomy	CBSO code	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.

(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 rubriques

(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	Comments	Explanatory notes if control is not met
MATCH CONTROLS			
1	Total assets = Equity and Liabilities, Current period	OK	
2	Total assets = Equity and Liabilities, Previous period	OK	
3	Total comprehensive income n in Comprehensive Statement coincides with Movements in equity's, Current period	CHECK THE DATA!!!	
4	Profit (loss) (Income statement line 20 <=> Comprehensive), Previous period	OK	
5	Profit (loss) (Income statement line 20 <=> Comprehensive), Current period	OK	
6	Profit (loss) attributable to non-controlling interests + attributable to owners of the parent= total comprehensive income, Previous period	OK	
7	Profit (loss) attributable to non-controlling interests + attributable to owners of the parent= total comprehensive income, Current period	WRONG	
8	Cash and cash- equivalents n coincides with Cash-Flow, Current period	OK	
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	
20	Statement of financial position: derivatives + trade payables must <= other non-interest-bearing liabilities (non-current), Current period	OK	
21	Statement of financial position: derivatives + trade payables must <= other non-interest-bearing liabilities (non-current), Previous period	OK	
22	Statement of financial position: derivatives + advances received must <= other non-interest-bearing liabilities (current), Current period	OK	
23	Statement of financial position: derivatives + advances received must <= other non-interest-bearing liabilities (current), Previous period	OK	
24	Statement of financial position: borrowings from financial institutions + finance leases + bonds issued must <= interest-bearing borrowings (non-current), Current period	OK	
25	Statement of financial position: borrowings from financial institutions + finance leases + bonds issued must <= interest-bearing borrowings (non-current), Previous period	OK	
26	Statement of financial position: borrowings from financial institutions + finance leases + bonds issued must <= interest-bearing borrowings (current), Current period	OK	
27	Statement of financial position: borrowings from financial institutions + finance leases + bonds issued must <= interest-bearing borrowings (current), Previous period	OK	
28	Income statement: income from government grants + impairment reversals must <= Other operating income - Current period	OK	
29	Income statement: income from government grants + impairment reversals must <= Other operating income - Previous period	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	
34	Statement of financial position: equity accounted investments must <= Investment in related parties - Current period	OK	
35	Statement of financial position: equity accounted investments must <= Investment in related parties - Previous period	OK	
36	Statement of financial position: receivables arising from construction contracts must be <= Trade receivables - Current period	OK	
37	Statement of financial position: receivables arising from construction contracts must be <= Trade receivables - Previous period	OK	
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) - Previous period	OK	
40	Statement of financial position: liabilities arising from construction contracts must <= Trade payables - Current period	OK	
41	Statement of financial position: liabilities arising from construction contracts must <= Trade payables - Previous period	OK	
42	If investment property > 0, then information about subsequent measurement should be reported	OK	
43	Revenue split by activities <= Revenue in Income Statement	CHECK THE DATA	
44	Dividends in liabilities = Dividends in Changes in equity	OK	
73	NACE code or Revenue no available	OK	
72	NACE code from General characteristics = NACE code 1 from Notes	OK	

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	
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	OK	
50	Fair value gains (losses) from financial instruments < 20% Assets, total, Previous period	OK	
51	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	
53	Average wages < 110000, Current period	NO EMPLOYMENT, NO EXPENSES	
54	Average wages > 10000, Current period	NO EMPLOYMENT, NO EXPENSES	
55	Average wages < 110000, Previous period	NO EMPLOYMENT, NO EXPENSES	
56	Average wages > 10000, Previous period	NO EMPLOYMENT, NO EXPENSES	
57	Variation of the average wage < 20%	NO EMPLOYMENT, NO EXPENSES	
58	Method of other comprehensive income - net of tax, no amount in OCI tax and viceversa	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

61	Movements in Hedging assets (non-current and current) and no Gain (loss) on financial instruments designated as hedges	OK	
62	Reclassification adjustment in comprehensive and income statements: available-for-sale financial assets, current period	NO RECLASSIFICATION	
63	Reclassification adjustment in comprehensive and income statements: available-for-sale financial assets, previous period	NO RECLASSIFICATION	
64	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

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INCOME STATEMENT BY FUNCTION AND BY NATURE:

Revenue: it comprises turnover, royalty income, property rental income and miscellaneous other revenue.

[Back](#)
(function)

[Back](#)
(nature)

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 operating income.

[Back](#)
(function)

[Back](#)
(nature)

Raw materials and consumables used: it comprises purchases of raw materials and consumables, changes in inventories of raw materials and consumables, purchases of merchandises, and changes in inventories of merchandises.

[Back](#)
(function)

[Back](#)
(nature)

Depreciation and amortisation: depreciation and amortisation expense for property, plant and equipment, investment property, intangible assets and biological assets, and other losses and reversals recognised in income statement.

[Back](#)
(function)

[Back](#)
(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), from other assets valued at cost, from inventories and from bad and doubtful commercial debts.

[Back](#)
(function)

[Back](#)
(nature)

Gain (loss) on changes in fair value of non-current assets: fair value gains and losses arising mainly from investment property and biological assets should be accounted for in this line.

[Back](#)
(function)

[Back](#)
(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 extinguished with equity instruments and other finance costs.

[Back](#)
(function)

[Back](#)
(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 are included in gains (losses) arising from financial instruments (point 5.3).

[Back](#)
(function)

[Back](#)
(nature)

Gain (losses) arising from financial instruments: it comprises fair value gains and losses from financial instruments, gain or loss on reclassification of financial assets at fair value, impairment losses and reversals from financial instruments and other gains or losses from financial instruments.

[Back](#)
(function)

[Back](#)
(nature)

Share of profit (loss) from equity-accounted investments: only those arising from associates and joint-ventures shall be included here.

[Back](#)
(function)

[Back](#)
(nature)

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.

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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 arrangements might be included here.

[Back \(non-current\)](#)

[Back \(current\)](#)

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.

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BALANCE SHEET: LIABILITIES AND EQUITY

<u>Remaining reserves</u> : 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.	Back	
<u>Retained earnings (accumulated losses)</u> : interim dividends (those paid in advance in anticipation of the profit of the current year) must be included here.	Back	
<u>Borrowings from financial institutions, non-current and current</u> : it comprises bank borrowings, and bank overdrafts.	Back (non-current)	Back (current)
<u>Other provisions, non-current and current</u> : 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 concession arrangements, and remaining provisions.	Back (non-current)	Back (current)
<u>Other non-interest-bearing liabilities, non-current</u> : it comprises other non-interest bearing financial liabilities, non-current, derivatives, and other liabilities, non-current	Back	
<u>Liabilities included in disposal groups held for sale</u> : liabilities of a disposal group classified as held for sale shall be presented separately from other liabilities in the balance sheet.	Back	
<u>Other non-interest-bearing liabilities, current</u> : it comprises other non-interest bearing financial liabilities current, accrued liabilities, dividends to pay, other payables, advances received, derivatives, and other liabilities.	Back	

NOTES		
<u>Prior period adjustments to equity</u> : it comprises changes in accounting policies affecting equity, and prior period errors affecting equity.	Back (current)	
<u>Operations with treasury shares</u> : purchases (sales), cancellations, and transfers of treasury shares shall be included here.	Back (current)	
<u>Remaining movements in equity not related to income or expense</u> : it comprises reclassification of financial instruments from equity to liability (and vice-versa), and other increase (decrease) in equity.	Back (current)	
<u>Gain (loss) on financial instruments designated as hedges</u> : gains and losses arising from all kind of hedging operations shall be accounted for here, regardless their nature.	Back	