

## ERICA Working Group

### IFRS-compliant ERICA format (adapted to IFRS applicable in 2015)

European Committee of Central Balance Sheet Data Offices (ECCBSO)

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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 2015 version.

## Standard format based on IFRS taxonomy

Version 2016

COUNTRY OF INCORPORATION:				
0				
NAME OF REPORTING ENTITY:				
0				
GENERAL CHARACTERISTICS AND EMPLOYMENT				
	CBSO code	IFRS Paragraph	XBRL Taxonomy	
<b>1. Name of reporting entity (group)</b>	G001	1.51 a	IFRS	
<b>2. Identification of parent entity of the group</b> (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	
<b>3. Information on the ultimate parent entity of the group</b>				
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			
<b>4. Nature of financial statements</b> (consolidated or individual)				
Consolidated	G003	1.51 b	IFRS	
<b>5. Accounting period</b>				
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)	G005		CBSO-RF	
Current				Previous
5.4. Number of months of the reporting period	G0061	1.51.c	CBSO	
<b>6. Presentation currency</b> (please select one from the drop-down list)				
EUR, Euro Member Countries, Euro	G007	1.51 d, 21.53	IFRS	
<b>7. Level of precision in financial statement's figures</b> (please select one from the drop-down list)				
Units	G008	1.51.e	IFRS	
<b>8. Description of operations and principal activities</b>				
8.1. Sector classification of the reporting entity (four digits NACE code) (a)	G0150	1.138.b	IFRS CBSO-RF	
<b>13. Information about options allowed by IFRS (at December 2015) (b)</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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STATEMENT OF PROFIT OR LOSS BY FUNCTION	IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR Period	
				Current	Previous
<b>1a. Gross profit</b>	<b>1.103</b>	<b>IFRS</b>	<b>10_20</b>	<b>0,00</b>	<b>0,00</b>
1a.1. (Operating) Revenue	1.82.a,1.103	IFRS	10		
1a.2. (-) Cost of sales	1.99, 1.103	IFRS	20		
<b>1b. Other operating income</b>	<b>1.102, 1.103</b>	<b>IFRS</b>	<b>11</b>		
of which, income from government grants	20.39.b CP	IFRS	112		
of which, impairment reversals	1.99	CBSO-RF	113		
<b>2. (-) Operating expenses</b>	<b>1.103, 1.99</b>	<b>CBSO-RF</b>	<b>21</b>	<b>0,00</b>	<b>0,00</b>
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		
<b>3. Gain (loss) in changes in fair value of non-current assets</b>	<b>40.76.d, 41.40</b>	<b>CBSO-RF</b>	<b>15</b>		
<b>4. Profit (loss) from operating activities</b>	<b>32.IE33</b>	<b>IFRS</b>	<b>10_22</b>	<b>0,00</b>	<b>0,00</b>
<b>5. Net financial result</b>	<b>CP</b>	<b>CBSO-RF</b>	<b>14</b>	<b>0,00</b>	<b>0,00</b>
5.1. (-) Finance costs	1.82.b	IFRS	242		
of which, (-) interest expense	IFRS 7.20.b	CBSO-RF	2420		
5.2. Finance income	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	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	1.82.c	IFRS	143		
<b>6. Other non-operating income (expense)</b>	<b>CP</b>	<b>CBSO-RF</b>	<b>169_269</b>		
<b>7. Profit (loss) before tax</b>	<b>1.103</b>	<b>IFRS</b>	<b>10_26</b>	<b>0,00</b>	<b>0,00</b>
<b>8. (-) Income tax expense (income)</b>	<b>12.80.d, 1.82.d</b>	<b>IFRS</b>	<b>27</b>		
<b>9. Profit (loss) after tax from continuing operations (before non-controlling interests)</b>	<b>1.82.e.i</b>	<b>IFRS</b>	<b>10_27</b>	<b>0,00</b>	<b>0,00</b>
<b>10. Profit (loss) from discontinued operations, net of tax</b>	<b>IFRS 5.33.a.i, IFRS 5.33.b.i, 1.82.e, 1.98.e</b>	<b>IFRS</b>	<b>18</b>		
<b>11. Profit (loss) (before non-controlling interests)</b>	<b>1.82.f, 1.106.d.i, 1.81a</b>	<b>IFRS</b>	<b>10_28</b>	<b>0,00</b>	<b>0,00</b>
<b>12. (-) Profit (loss) attributable to non-controlling interests</b>	<b>1.83.a.i, 1.81b.a.i, IFRS 12.12e</b>	<b>IFRS</b>	<b>29</b>		
<b>13. Profit (loss) attributable to owners of parent</b>	<b>1.83.a.ii, 1.81b.a.ii</b>	<b>IFRS</b>	<b>10_29</b>	<b>0,00</b>	<b>0,00</b>
<b>I. ADDITIONAL DISCLOSURES BY NATURE</b>	<b>1.104</b>				
<b>1. (-) Employee expenses</b>	<b>1.102, 1.99, 1.104</b>	<b>IFRS</b>	<b>222</b>		
<b>2. (-) Depreciation and amortisation</b>	<b>1.102, 1.104</b>	<b>IFRS</b>	<b>223</b>		
<b>3. (-) Impairment losses, total (not reversals)</b>	<b>1.99</b>	<b>IFRS</b>	<b>224</b>		
of which, (-) impairment losses from goodwill	IFRS 3.B67.d.v	IFRS	2242		
<b>4. Changes in inventories of finished goods and work in progress</b>	<b>1.102, 1.99</b>	<b>IFRS</b>	<b>12_221</b>		
<b>5. Work performed by the enterprise and capitalised</b>	<b>1.IG6</b>	<b>IFRS</b>	<b>13</b>		
<b>6. (-) Raw materials and consumables used</b>	<b>1.102, 2.36.d, 2.39, 1.99</b>	<b>IFRS</b>	<b>220</b>		
<b>7. (-) Research and development costs</b>	<b>38.126</b>	<b>IFRS</b>	<b>225</b>		

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STATEMENT OF PROFIT OR LOSS BY NATURE	IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR	
				Current	Period Previous
<b>1. Operating revenue</b>	<b>1.102, 1.85</b>	<b>IFRS</b>	<b>10_13</b>	<b>10,00</b>	<b>0,00</b>
1.1. Revenue	<a href="#">Help</a> 1.82.a, 1.103	IFRS	10	10,00	
1.2. Other operating income, total	<a href="#">Help</a> 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		
<b>2. (-) Operating expenses</b>	<b>CP</b>	<b>CBSO-RF</b>	<b>22</b>	<b>0,00</b>	<b>0,00</b>
2.1. (-) Raw materials and consumables used (a)	<a href="#">Help</a> 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	<a href="#">Help</a> 1.102, 1.104	IFRS	223		
2.4. (-) Impairment losses, total (not reversals)	<a href="#">Help</a> 1.99	IFRS	224		
of which, (-) impairment losses from goodwill	IFRS 3.B67.d.v	IFRS	2242		
2.5. (-) Research and development [by nature]	38.126	IFRS	225		
2.6. (-) Restructuring costs	1.98.b, 1.97	IFRS	226		
2.7. (-) Other operating expenses	1.99, 1.102	CBSO-RF	239		
<b>3. Gain (loss) in changes in fair value of non-current assets</b>	<a href="#">Help</a> <b>40.76.d, 41.40</b>	<b>CBSO-RF</b>	<b>15</b>		
<b>4. Profit (loss) from operating activities</b>	<a href="#">32.IE33</a>	<a href="#">IFRS</a>	<a href="#">10_22</a>	<a href="#">10,00</a>	<a href="#">0,00</a>
<b>5. Net financial result</b>	<b>CP</b>	<b>CBSO-RF</b>	<b>14</b>	<b>0,00</b>	<b>0,00</b>
5.1. (-) Finance costs	<a href="#">Help</a> 1.82.b	IFRS	242		
of which, (-) interest expense	IFRS 7.20.b	CBSO-RF	2420		
5.2. Finance income	<a href="#">Help</a> 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	<a href="#">Help</a> 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	<a href="#">Help</a> 1.82.c	IFRS	143		
<b>6. Other non-operating income (expense)</b>	<b>CP</b>	<b>CBSO-RF</b>	<b>169_269</b>		
<b>7. Profit (loss) before tax</b>	<a href="#">1.103</a>	<a href="#">IFRS</a>	<a href="#">10_26</a>	<a href="#">10,00</a>	<a href="#">0,00</a>
<b>8. (-) Income tax expense (income)</b>	<b>12.80.d., 1.82.d</b>	<b>IFRS</b>	<b>27</b>		
<b>9. Profit (loss) after tax from continuing operations</b> (before non-controlling interests)	<a href="#">1.82.e.i</a>	<a href="#">IFRS</a>	<a href="#">10_27</a>	<a href="#">10,00</a>	<a href="#">0,00</a>
<b>10. Profit (loss) from discontinued operations, net of tax</b>	<b>IFRS 5.33.a.i, IFRS 5.33.b.i,</b>	<b>IFRS</b>	<b>18</b>		
<b>11. Profit (loss)</b> (before non-controlling interests)	<a href="#">1.82.f, 1.106.d.i, 1.81a</a>	<a href="#">IFRS</a>	<a href="#">10_28</a>	<a href="#">10,00</a>	<a href="#">0,00</a>
<b>12. (-) Profit (loss) attributable to non-controlling interests</b>	<b>1.83.a.i, 1.81b.a.i, IFRS</b>	<b>IFRS</b>	<b>29</b>		
<b>13. Profit (loss) attributable to owners of parent</b>	<a href="#">1.83.a.ii, 1.81b.a.ii</a>	<a href="#">IFRS</a>	<a href="#">10_29</a>	<a href="#">10,00</a>	<a href="#">0,00</a>

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

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## STATEMENT OF COMPREHENSIVE INCOME

	IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR Period	
				Current	Previous
<b>I. PROFIT (LOSS)</b> <i>(line 11 of income statement)</i>	1.82.f	IFRS	10_28	10,00	0,00
<b>II. OTHER COMPREHENSIVE INCOME FOR THE PERIOD</b>	1.91.a	IFRS	592	0,00	0,00
<b>II.I. Other comprehensive income that will not be reclassified to profit or loss</b>	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		
<b>II.II. Other comprehensive income that will be reclassified to profit or loss</b>	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	IFRS 7.20.a.ii, 1.91	IFRS	59202		
of which, unrealized gains/(losses) on available-for-sale financial assets	IFRS 7.20.a.ii, 1.91	IFRS	592021		
of which, (gains)/losses reclassified to profit or losses 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, unrealized gains/(losses) on cash flow hedges	IFRS 7.23.c	IFRS	592031		
of which, (gains)/losses reclassified to profit or losses on cash flow hedges	IFRS 7.23.d	IFRS	592032		
4. Gains (losses) from hedges of net investments in foreign operations	39.102	IFRS	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		
<b>III. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (I + II)</b>	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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COUNTRY OF INCORPORATION:		0			
NAME OF REPORTING ENTITY:		0			
ASSETS	IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR Period	
				Current	Previous
<b>I. ASSETS, NON-CURRENT, TOTAL</b>	<b>1.66, 31.56</b>	<b>IFRS</b>	<b>3</b>	<b>0,00</b>	<b>0,00</b>
<b>1. Property, plant and equipment</b>	<b>1.54.a, 16.73.d</b>	<b>IFRS</b>	<b>30</b>	<b>0,00</b>	<b>0,00</b>
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		
<b>2. Investment property</b>	<b>1.54.b, 40.79.c, 40.76, 40.8.e</b>	<b>IFRS</b>	<b>310</b>		
<b>3. Intangible assets and goodwill</b>	<b>1.54.c, 1.55 CP</b>	<b>IFRS</b>	<b>32</b>	<b>0,00</b>	<b>0,00</b>
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		
<b>4. Biological assets, total</b>	<b>1.54.f</b>	<b>IFRS</b>	<b>33 42</b>		
<b>5. Investments in related parties</b>	<b>27.38, 1.54.e, 27.40, 1.55 CP</b>	<b>IFRS</b>	<b>34</b>		
of which, equity accounted investments			340		
<b>6. Deferred tax assets</b>	<b>1.54.o, 12.81.g.i</b>	<b>IFRS</b>	<b>35</b>		
<b>7. Other financial assets, non-current</b>	<b>1.54.d</b>	<b>IFRS</b>	<b>36</b>		
of which, derivatives (including hedging assets), non-current	1.55 CP	IFRS	37		
<b>8. Remaining assets, non-current</b>	<b>1.78.b, 1.66.d, CP</b>	<b>CBSO-RF</b>	<b>39</b>		
of which, non-current trade receivables	1.78.b	IFRS	390		
<b>II. ASSETS, CURRENT, TOTAL</b>	<b>1.66</b>	<b>IFRS</b>	<b>4</b>	<b>0,00</b>	<b>0,00</b>
<b>9. Inventories</b>	<b>1.54.g, 2.36.b</b>	<b>IFRS</b>	<b>41</b>		
<b>10. Other financial assets, current</b>	<b>1.54.d</b>	<b>IFRS</b>	<b>43</b>		
of which, derivatives (including hedging assets), current	1.55 CP	IFRS	44		
<b>11. Current tax receivables (only income tax)</b>	<b>1.54.n</b>	<b>IFRS</b>	<b>45</b>		
<b>12. Trade receivables, net</b>	<b>1.54.k, 1.68, 1.78b</b>	<b>IFRS</b>	<b>460</b>		
<b>13. Cash and cash equivalents (a)</b>	<b>1.54.i</b>	<b>IFRS</b>	<b>48</b>		
<b>14. Remaining assets, current (b)</b>	<b>1.77, 39.37.a, 1.78.b, 17.47.a</b>	<b>CBSO-RF</b>	<b>491</b>		
of which prepayments, current (prepaid expenses, among others)	1.78.b	IFRS	47		
<b>15. Non-current assets and disposal groups held for sale or held for distribution to owners</b>	<b>IFRS 5.38, 1.54.j, IFRS 5.5A</b>	<b>IFRS</b>	<b>40</b>		
<b>ASSETS, TOTAL</b>	<b>1.55 CP</b>	<b>IFRS</b>	<b>3 4</b>	<b>0,00</b>	<b>0,00</b>

(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:

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## NAME OF REPORTING ENTITY:

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LIABILITIES AND EQUITY	IFRS Paragraph	XBRL Taxonomy	CBSO code	EUR Period	
				Current	Previous
<b>I. EQUITY, TOTAL</b>	1.55 CP, 1.78e	IFRS	50_56	0,00	0,00
<b>A. Equity attributable to owners of parent</b>	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	<a href="#">Help</a> 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	<a href="#">Help</a>	CBSO-RF	528		
5. ( - ) Treasury shares	32.34	IFRS	53		
<b>B. Non-controlling interests</b>	1.54.q, 27.33, 1.54, 27.27	IFRS	56		
<b>C. Other equity interest</b>	1.78e	IFRS	569		
<b>II. LIABILITIES, TOTAL</b>	1.55 CP	IFRS	6_7	0,00	0,00
<b>A. Liabilities, non-current, total</b>	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	<a href="#">Help</a> 1.54.m 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	<a href="#">Help</a> 1.54.l, 1.78.d	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	<a href="#">Help</a> 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>B. Liabilities, current, total</b>	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	<a href="#">Help</a> 1.54.m 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	<a href="#">Help</a> 1.54.l, 1.78.d	IFRS	74		
16. Current tax payables (only income tax)	1.54.n	IFRS	77		
17. Trade payables	1.54.k, 1.70, 1.78	IFRS	780		
18. Other non-interest-bearing liabilities, current of which, advances received of which, derivatives (including hedging liabilities), current	<a href="#">Help</a> 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	<a href="#">Help</a> IFRS 5.38, 1.54.p	IFRS	70		
<b>EQUITY AND LIABILITIES, TOTAL</b>	1.55 CP	IFRS	50_7	0,00	0,00
<b>ADDITIONAL DISCLOSURES</b>					
1. Dividends distributed (Owners and Non Controlling Interests)	1.107	IFRS	58950		
2. Proposal of dividends (Owners)	CP	CBSO-RF	970		

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Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:

0

NAME OF REPORTING ENTITY:

0

## STATEMENT OF CASH FLOWS

EUR  
Period

IFRS Paragraph	XBRL Taxonomy	CBSO code	Current	Previous
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Version 2016

	IFRS Paragraph	XBRL Taxonomy	CBSO code	Current	Previous
<b>I. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE</b>	7.45	IFRS	80	0,00	
<b>II. NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES</b>	7.10, 7.50d	7.10, 7.50d	81		
of which, operating cash flow from discontinued operations	IFRS 5.33c		814		
of which, (-) interests paid	IAS 7.33, 7.34		815		
of which, interests received	IAS 7.33, 7.34		816		
of which, (-) dividends paid	IAS 7.33, 7.34		817		
of which, dividends received	IAS 7.33, 7.34		818		
<b>III. NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES</b>	7.10, 7.50d	IFRS	82		
of which, investing cash flow from discontinued operations	IFRS 5.33c		824		
of which, (-) interests paid	IAS 7.33, 7.34		825		
of which, interests received	IAS 7.33, 7.34		826		
of which, dividends received	IAS 7.33, 7.34		828		
<b>IV. FREE CASH FLOW (II + III)</b>		CBSO-RF	81-82	0,00	0,00
<b>V. NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES</b>	7.10, 7.50d	IFRS	83		
of which, financing cash flow from discontinued operations	IFRS 5.33c		834		
of which, (-) interests paid	IAS 7.33, 7.34		835		
of which, interests received	IAS 7.33, 7.34		836		
of which, (-) dividends paid	IAS 7.33, 7.34		837		
of which, dividends received	IAS 7.33, 7.34		838		
<b>VI. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + V)</b>	7.45	IFRS	84	0,00	0,00
<b>VII. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH AND EQUIVALENTS</b>	7.25, 7.28	IFRS	85		
<b>VIII. EFFECT OF CHANGES IN SCOPE OF CONSOLIDATION ON CASH AND CASH EQUIVALENTS</b>	CP	CBSO-RF	86		
<b>IX. CASH AND CASH EQUIVALENTS, ENDING BALANCE (I + VI + VII + VIII)</b>	7.45	IFRS	87	0,00	0,00
<b>X. ADJUSTMENTS TO RECONCILE WITH THE STATEMENT OF FINANCIAL POSITION</b>		CBSO-RF	88		
<b>XI. CASH AND CASH EQUIVALENTS AS REPORTED IN THE STATEMENT OF FINANCIAL POSITION</b>		CBSO-RF	89	0,00	0,00

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## Standard format based on IFRS taxonomy

<b>COUNTRY OF INCORPORATION:</b>		0	
<b>NAME OF REPORTING ENTITY:</b>		0	
<b>GENERAL CHARACTERISTICS AND EMPLOYMENT</b>			
		<b>CBSO code</b>	<b>IFRS Paragraph</b>
<b>2. Identification of parent entity of the group</b> (or the corporation in case of individual accounts)			
2.2. National identification code of the parent entity		G002	
2.3. ERICA identification code of the parent entity		G029	
2.4. ISIN identification code of the parent entity		G031	
2.5. EGR identification code of the parent entity		G032	
2.7. LEI code of the parent entity		G033	
<b>3. Information on the ultimate parent entity of the group</b>			
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
5.3. Date of the end of the reporting period (yyyy-mm-dd)	2014-12-31	G006	1.51.c
<b>8.2. Description of activities by NACE code and revenue</b>			
	NACE code (four digits)	Revenue	
	CBSO-RF	CBSO-RF	
	G015	G016	
			1
			2
			3
			4
<b>9. Listed companies</b> (please mark where appropriate)			
Listed with shares or other instruments on a EU regulated market		G017	
<b>Capitalization</b> (at date of ending of the reporting period, otherwise last day of the year) - <b>Data in units</b>			
	<b>Current period</b>	<b>Previous period</b>	
Total Capitalization (all kind of shares)			<a href="#">Help</a>
Number of shares (obtained from information about Earnings per Share)			G0173 G0172
<b>10. Data previous period changed (i.e. restated accounts) (a)</b>			
		G021	
<b>Reason of recalculated data:</b>			
1. Change in accounting policy resulting from amendments to...			
1.1. Employee Benefits (IAS 19)		G02111	
1.2. Financial Instruments (IFRS 9)		G02112	
1.3. Regulatory Deferral Accounts (IFRS 14)		G02114	
1.4. Revenue from contracts with customers (IFRS 15)		G02115	
1.5. Levies (IFRIC 21)		G02116	
2. Voluntary change in accounting policy (IAS 8)		G0212	
3. Correction of prior periods errors (IAS 8)		G0213	
4. Reclassification (IAS 8) (b)		G0214	
5. Business Combination (IFRS 3)		G0215	
6. Non-current assets held for sale and discontinued operations (IFRS 5)		G0216	
7. Other reason / open field		G0217	
<b>11. Opinion on the financial statements given by the auditor (c)</b>			
Not audited		G026	
<b>12. Information about employment</b> (please specify below)			
Full-time equivalents		G091	
	<b>Current period</b>	<b>Previous period</b>	
Number of employees' average over period			G027 1.112.c CP
Number of employees at end of period			G028 CP
<b>13.1. Method of presentation of cash-flow statement</b>			
	Direct method	G081	7.18
<b>STATEMENT OF PROFIT OR LOSS: ADDITIONAL DISCLOSURES</b>			
	<b>IFRS paragraph</b>	<b>XBRL Taxonomy</b>	<b>CBSO code</b>
			<b>Current</b>
1. Capitalized borrowing costs / interest expenses	<a href="#">Help</a>	23.26.a	CBSO-RF
			960
2. Fair value gains (losses) from financial instruments (hedges included) (d)	<a href="#">Help</a>	IFRS 7.27B.d	CBSO-RF
			145_146
<b>3. Variation of revenue by reasons (absolute values)</b>			
3.1. Organic growth / decrease			CBSO-RF
3.2. Exchange currency			101
3.3. Changes in perimeter			CBSO-RF
3.4. Other			102
3.5. Not Classified (without information to classify variation of revenue)			CBSO-RF
			103
			CBSO-RF
			104
			CBSO-RF
			105
<b>STATEMENT OF CASH FLOW: ADDITIONAL DISCLOSURES</b>			
			<b>ET</b>
			<b>Per</b>
			<b>Current</b>
<b>1. Additions to assets (gross amount)</b>			
1.1. Additions to intangible and tangible assets			CBSO-RF
1.2. Additions to financial assets (current and non-current)			3001_3002
			CBSO-RF
			3003

Version 2016

Standard format based on IFRS taxonomy

EU  
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STATEMENT OF FINANCIAL POSITION: ADDITIONAL DISCLOSURES	IFRS paragraph	XBRL Taxonomy	CBSO code	Current
1. Pension benefit obligations (gross amount)	19.57.a	IFRS	751	
STATEMENT OF CHANGES IN EQUITY	IFRS paragraph	XBRL Taxonomy	CBSO code	TOTAL EQUITY IFRS 50_56
1. Conversion of debt to equity	1.106	CBSO-RF	587	

(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 equity shall be reported here.

(c) Qualified opinion represents financial statements with restrictions or remarks and unqualified opinion supposes financial statements without any restrictions.

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

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	Description	Comments	Explanatory notes if control is not met	Test Control SIC Code
<b>MATCH CONTROLS</b>				
1	Total assets = Equity and Liabilities. Current period	OK		1
2	Total assets = Equity and Liabilities. Previous period	OK		2
3	Profit (loss) (Income statement line 20 <-> Comprehensive). Previous period	OK		4
4	Profit (loss) (Income statement line 20 <-> Comprehensive). Current period	OK		5
5	Profit (loss) attributable to non-controlling interests + attributable to owners of the parent= total comprehensive income. Previous period	OK		6
6	Profit (loss) attributable to non-controlling interests + attributable to owners of the parent= total comprehensive income. Current period	WRONG		7
7	Cash and cash- equivalents n coincides with Cash-Flow. Current period	OK		8
8	Cash and cash- equivalents n-1 coincides with Cash-Flow. Previous period	OK		9
9	Statement of financial position: derivatives must <= other financial assets (non-current). Current period	OK		10
10	Statement of financial position: derivatives must <= other financial assets (non-current). Previous period	OK		11
11	Statement of financial position: derivatives must <= other financial assets (current). Current period	OK		12
12	Statement of financial position: derivatives must <= other financial assets (current). Previous period	OK		13
13	Statement of financial position: trade receivables must <= remaining assets (non-current). Current period	OK		14
14	Statement of financial position: trade receivables must <= remaining assets (non-current). Previous period	OK		15
15	Statement of financial position: government grants must <= deferred income (non-current). Current period	OK		16
16	Statement of financial position: government grants must <= deferred income (non-current). Previous period	OK		17
17	Statement of financial position: government grants must <= deferred income (current). Current period	OK		18
18	Statement of financial position: government grants must <= deferred income (current). Previous period	OK		19
19	Statement of financial position: derivatives + trade payables must <= other non-interest-bearing liabilities (non-current). Current period	OK		20
20	Statement of financial position: derivatives + trade payables must <= other non-interest-bearing liabilities (non-current). Previous period	OK		21
21	Statement of financial position: derivatives + advances received must <= other non-interest-bearing liabilities (current). Current period	OK		22
22	Statement of financial position: derivatives + advances received must <= other non-interest-bearing liabilities (current). Previous period	OK		23
23	Statement of financial position: borrowings from financial institutions + finance leases + bonds issued must <= interest-bearing borrowings (non-current). Current period	OK		24
24	Statement of financial position: borrowings from financial institutions + finance leases + bonds issued must <= interest-bearing borrowings (non-current). Previous period	OK		25
25	Statement of financial position: borrowings from financial institutions + finance leases + bonds issued must <= interest-bearing borrowings (current). Current period	OK		26
26	Statement of financial position: borrowings from financial institutions + finance leases + bonds issued must <= interest-bearing borrowings (current). Previous period	OK		27
27	Income statement: income from government grants + impairment reversals must <= Other operating income - Current	OK		28
28	Income statement: income from government grants + impairment reversals must <= Other operating income - Previous	OK		29
29	Income statement: interest income must be <= Finance income - Current period	OK		30
30	Income statement: interest income must be <= Finance income - Previous period	OK		31
31	Income statement: impairment losses from goodwill must <= total impairment losses - Current period	OK		32
32	Income statement: impairment losses from goodwill must <= total impairment losses - Previous period	OK		33
33	Statement of financial position: equity accounted investments must <= Investment in related parties - Current period	OK		34
34	Statement of financial position: equity accounted investments must <= Investment in related parties - Previous period	OK		35
35	Statement of financial position: prepayments, current (prepaid expenses, among others) - Current period	OK		38
36	Statement of financial position: prepayments, current (prepaid expenses, among others) - Previous period	OK		39
37	If investment property > 0, then information about subsequent measurement should be reported	OK		42
38	Revenue split by activities <= Revenue in Income Statement	CHECK THE DATA		43
39	NACE code or Revenue no available	OK		73
40	NACE code from General characteristics = NACE code 1 from Notes	OK		72
41	Cash Flow Statement Operating Activities. Interests Paid must be < 0, current year	INTRODUCE A NEGATIVE		82
42	Cash Flow Statement Operating Activities. Interests Paid must be < 0, previous year	INTRODUCE A NEGATIVE		83
43	Cash Flow Statement Operating Activities. Dividends Paid must be < 0, current year	INTRODUCE A NEGATIVE		84
44	Cash Flow Statement Operating Activities. Dividends Paid must be < 0, previous year	INTRODUCE A NEGATIVE		85
45	Cash Flow Statement Investing Activities. Interests Paid must be < 0, current year	INTRODUCE A NEGATIVE		86
46	Cash Flow Statement Investing Activities. Interests Paid must be < 0, previous year	INTRODUCE A NEGATIVE		87
47	Cash Flow Statement Financing Activities. Interests Paid must be < 0, current year	INTRODUCE A NEGATIVE		88
48	Cash Flow Statement Financing Activities. Interests Paid must be < 0, previous year	INTRODUCE A NEGATIVE		89
49	Cash Flow Statement Financing Activities. Dividends Paid must be < 0, current year	INTRODUCE A NEGATIVE		90
50	Cash Flow Statement Financing Activities. Dividends Paid must be < 0, previous year	INTRODUCE A NEGATIVE		91
<b>LOGIC CONTROLS</b>				
51	Variation in operating revenue < 20%	#DIV/0!		45
52	Gain (loss) in changes in fair value of non-current assets < 20% Assets, total. Current period	OK		46
53	Gain (loss) in changes in fair value of non-current assets < 20% Assets, total. Previous period	OK		47
54	Fair value gains (losses) from financial instruments (hedges included) and movements in Other financial assets (Assets)	OK		48
55	Fair value gains (losses) from financial instruments (hedges included) < 20% Assets, total. Current period	OK		49
56	Fair value gains (losses) from financial instruments (hedges included) < 20% Assets, total. Previous period	OK		50
57	Average wages < 110000. Current period	NO EMPLOYMENT, NO EXPENSES		53
58	Average wages > 10000. Current period	NO EMPLOYMENT, NO EXPENSES		54
59	Average wages < 110000. Previous period	NO EMPLOYMENT, NO EXPENSES		55
60	Average wages > 10000. Previous period	NO EMPLOYMENT, NO EXPENSES		56
61	Variation of the average wage < 20%	EXPENSES		57
62	Method of other comprehensive income - net of tax, no amount in OCI tax and viceversa	OK		58
63	Other non-operating income (expense) not higher than 5% of the revenue, current period	OK		59
64	Other non-operating income (expense) not higher than 5% of the revenue, previous period	CHECK THE DATA		60
65	Revenue from reasons of variation should be the variation of Income statement revenue	CHECK THE DATA		76
66	NO EMPLOYEE EXPENSES AND/OR NO EMPLOYMENT, CURRENT PERIOD	CHECK THE DATA		70
67	NO EMPLOYEE EXPENSES AND/OR NO EMPLOYMENT, PREVIOUS PERIOD	CHECK THE DATA		71
68	DIVIDENDS SHOULD NOT BE HIGHER THAN TOTAL EQUITY OR TOTAL LIABILITIES, CURRENT PERIOD	Total Liabilities, current year > Dividends, current year		77
69	DIVIDENDS SHOULD NOT BE HIGHER THAN TOTAL EQUITY OR TOTAL LIABILITIES, PREVIOUS PERIOD	Total Liabilities, previous year > Dividends, previous year		78
70	EXCESSIVE ADDITIONS TO INTANGIBLE AND TANGIBLE ASSETS, CURRENT YEAR: PLEASE CHECK I			94
<b>ADVICE CONTROLS</b>				
71	Movements in Hedging assets (non-current and current) and no Gain (loss) on financial instruments designated as hedges	OK		61
72	Reclassification adjustment in comprehensive and income statements: available-for-sale financial assets and cash flow hedges, current period	NO RECLASSIFICATION		62
73	Reclassification adjustment in comprehensive and income statements: available-for-sale financial assets and cash flow hedges, previous period	NO RECLASSIFICATION		63
74	(Price To Book Value) Total Capitalization (All kind of shares) in Thousand Euros, current period	#DIV/0!		92
75	(Price To Book Value) Total Capitalization (All kind of shares) in Thousand Euros, previous period	#DIV/0!		93
76	There should be additions to intangible and tangible assets, current year			95

**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.

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(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)

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(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.

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(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.

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(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.

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(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.

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(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".

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Remaining intangible assets: it comprises exploration and evaluation assets, assets arising from service concession arrangements, and other identifiable intangible assets.

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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.

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Investments in related parties: investments in subsidiaries, associates and joint ventures at cost, as well as equity-method accounted investments shall be included here.

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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.

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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.

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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**

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.

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Retained earnings (accumulated losses): interim dividends (those paid in advance in anticipation of the profit of the current year) must be included here.

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Borrowings from financial institutions, non-current and current: it comprises bank borrowings, and bank overdrafts.

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

[Back \(current\)](#)

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 concession arrangements, and remaining provisions.

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

[Back \(current\)](#)

Other non-interest-bearing liabilities, non-current: it comprises other non-interest bearing financial liabilities, non-current, derivatives, and other liabilities, non-current

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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.

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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.

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## NOTES

Total Capitalization: Calculate the number of shares by checking Earnings per Share (EPS)

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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.

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Fair value gains (losses) from financial instruments (hedges included (e)): Apart from other financial instruments, include all kind of hedging operations, regardless of their nature.

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Capitalized borrowing costs/ Interest Expenses: for the interest expenses breakdown, it should only include debt interests, avoiding the financial effect of provisions or financial effect of pension liabilities.

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