September 2017



ERICA Working Group

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

European Committee of Central Balance Sheet Data Offices (ECCBSO)

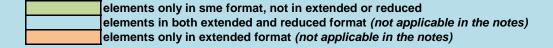
Members of the ERICA WG who have contributed to the development of this format							
	(those in italics are observers of	the ERICA WG)					
Saskia Vennix	Banque Nationale de Belgique	saskia.vennix@nbb.be					
Claire Mangin-Soubret	Banque de France	claire.mangin-soubret@banque-france.fr					
Riccardo Renzi	Banca d'Italia	riccardo.renzi@bancaditalia.it					
Pilar Saura	Banco de España	pilar.saura@bde.es_					
Ana Bárbara Pinto	Banco de Portugal	apinto@bportugal.pt					
Olga Lymperopoulou	Bank of Greece	olimperopoulou@bankofgreece.gr					
Laurent Carlino	Banque de France	laurent.carlino@banque-france.fr					
Ilse Rubbrecht	Banque Nationale de Belgique	Ilse.Rubbrecht@nbb.be					
Vincenzo Favale	Centrale dei Bilanci/Cerved Gro	u vincenzo.favale@cervedgroup.com					
Frank Raulf	Deutsche Bundesbank	frank.raulf@bundesbank.de					
Lena Leontyeva	Deutsche Bundesbank	olena.leontyeva@bundesbank.de					
Sabine Wukovits	Oesterreichische Nationalbank	sabine.wukovits@oenb.co.at					
Katarzyna Bankowska	European Central Bank	katarzyna.bankowska@ecb.europa.eu					
Bartek Czajka	IASB	<u>bczajka@ifrs.org</u>					
	Central Bank of the Republic of						
Onur Yilmaz	Turkey	<u>IsmailOnur.Yilmaz@tcmb.gov.tr</u>					

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

Related parties and disposals note

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

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



	GENERAL CHARACTERISTICS AND EMPLOYMENT			
		CBSO code	IFRS SME Paragraph	
_	I. Name of reporting entity	001	3.23.a	
	2. Identification code of the corporation (the parent corporation for consolidated accounts) 2.1. National identification code 2.2. EGR identification code 2.3. International identification code 2.4. Name of international code used	002 030 0021 0022		
	3.1. Telephone number of the company 3.2. Fax number of the company 3.3. Web-site 3.4. Contact person 3.5. E-mail address	0023 0024 0025 0026 0027		
Ē	Nature of financial statements (consolidated or individual) 4.1. Consolidated	003	3.23.b	
Ę	5. Accounting period 5.1. Yearly or interim financial statements (please mark where appropiate) 5.1.2. Yearly 5.1.2. Date of the beginning of the reporting period (yyyy-mm-dd) 5.2. Date of the beginning of the reporting period (yyyy-mm-dd)	004 005	3.23.c	
	5.3. Date of the end of the reporting period (yyyy-mm-dd)	006	3.23.c	
	5. Presentation currency (please select one from the drop-down list) EUR, Euro Member Countries, Euro	007	3.23.d, 30.26	
	7. Level of precision in financial statement's figures (please select one from the drop-down list) Thousands	800	3.23.e	
ſ	B. Demicile of reporting entity (street, square, etc.)	0081	3.24.a	
Ē	9. Legal form of reporting entity (private limited company, public limited company, partnership, other) 9.1. Corporation with limited liability: 9.1.1. Issuing shares 9.2.1 Personal oriented 9.2.1. Personal oriented	010	3.24.a	
t	9.1.2. Issuing participations 9.2.2. Others (please specify):	011	3.24.a	
	10. Country of incorporation (please select one from the drop-down list)	012	3.24.a	
	11. Year of foundation of the company (yyyy)	013		
	12. Description of operations and principal activities 12.1. Sector classification of the reporting entity (two digits NACE code)	0150	3.24.b	
	13. Ownership structure 13.1. Information on the parent entity 13.1.1. Name of the parent entity 13.1.2. National identification code of the parent entity 13.1.3. EGR identification code of the parent entity	019 0190 0192	33.5	
	13.2. Information on the ultimate parent entity of the group 13.2.1. Name of the ultimate parent entity of the group 13.2.2. National identification code of the ultimate parent entity of the group 13.2.3. EGR identification code of the ultimate parent entity of the group	020 0200 0202	33.5	
ı	14.1. Official data 14.2. Recalculated data	021		
ſ	15. Statement about going concern principle 15.1. Yes (going concern principle met) 15.2. No (going concern principle not met)	022 et)	3.8	
	16. Statement of IFRS SME compliance (please mark where appropiate) 16.1. Yes 16.2. No	023	3.3	
i	17. Alternative presentation of financial statements (please mark where appropriate) 17.1. Balance sheet	0801	4.4	
	17.2. Income statement: by function by nature	0802	5.11	
	17.3. Statement of cash flow: direct method indirect method	081	7.7	
E	18. Information about auditing. Financial statements audited (please mark and fill in where appropiate) 18.1. Financial statements audited: 18.1.1. Yes 18.2. Opinion on the financial statements given by the auditor 18.2.1. Qualified 18.2.2. Adverse 18.2.3. Disclaimer of opinion 18.2.4. Unqualified 18.2.5. Unqualified with an emphasis of a matter paragraph	025 026		
	19. Information about employment (please specify below)			

OPTIONS ALLOWED BY IFRS SME		
(PLEASE MARK THE OPTION TAKEN)	IFRS SME CBSO code Paragraph	XBRL Taxonomy
1. Cost of the inventories calculated with the following method: 1.1, FIFO (first in, first out) 1.2, Weighted average cost 1.3, Specific identification of costs	080 13.18, 13.22.a 13.18, 13.22.a 13.17, 13.22.a	IFRS SME
2. Method used to determine construction contract revenue	0803 23.31.b	IFRS SME
3. Method used to determine stage of completion of contracts during period	0804 23.31.c	IFRS SME
4. Method of consolidation in the financial statements of jointly controlled entities: 4.1. Cost method 4.2. Equity method 4.3. Fair value through profit or loss 5. Standard applied in the accounting for financial instruments:	086 15.9.a, 15.19.a 15.9.b, 15.19.a 15.9.c, 15.19.a	IFRS SME
5.1. Sections 11 and 12 of IFRS SME 5.2. Full IFRS (IAS 39)	0805 11.2.a, 12.2.a 11.2.b, 12.2.b	
6. Method of consolidation in the financial statements of associates: 6.1. Cost method 6.2. Equity method 6.3. Fair value through profit or loss	0806 14.4.a, 14.12.a 14.4.b, 14.12.a 14.4.c, 14.12.a	IFRS SME
 7. Recognition of actuarial gains and losses from defined benefit plans: 7.1. Gains and losses recognised in profit or loss 7.2. Gains and losses recognised in other comprehensive income 	0807 28.24.a, 28.41.b 28.24.b, 28.41.b	
8. Please refer in the following lines any other options allowed by IFRS SME and taken be	by the company in these financial st	atements: 0808

COUNTRY OF INCORPO									
IAME OF REPORTING E	NTITY:								
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GENERAL CHA	RACTERISTICS: BUSI	NESS COMBINA	TIONS AND CO	NSOLIDATION					
. Most important acquis	sitions in accounting p	eriod							
·	٠.							Contingent	
						Assets	Liabilities	liabilities	_
		Effective date of acquisition	Percentage of voting shares	Description of components of cost of	Cost of	recognised in business	recognised in business	recognised in business	Turno the ac
Name of the acquiree	Type of acquisition	(yyyy-mm-dd) [IFRS SME	acquired [IFRS SME	combination	combination [IFRS SME	combination [IFRS SME	combination [IFRS SME	combination [IFRS SME	er
[IFRS SME 19.25.a]	[IFRS SME 19.25.a]	19.25.b]	19.25.c]	[IFRS SME 19.25.d]	19.25.d]	19.25.e]	19.25.e]	19.25.e]	[C
040 IFRS SME	042 CBSO-RF	043 IFRS SME	044 IFRS SME	0440 IFRS SME	0441 IFRS SME	0442 IFRS SME	0443 IFRS SME	0444 IFRS SME	O CBS
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								<u> </u>	
L. Most important disposed (CP) 050 CBSO-RF	Effective date of disposal (yyyy-mm-dd) [CP] 052 CBSO-RF	Turnover of the							
Description of the entity disposed [CP] 050	Effective date of disposal (yyyy-mm-dd) [CP] 052	Turnover of the disposed entity [CP] 053]						
Description of the entity disposed [CP] 050	Effective date of disposal (yyyy-mm-dd) [CP] 052	Turnover of the disposed entity [CP] 053							
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Description of the entity disposed [CP] 050	Effective date of disposal (yyyy-mm-dd) [CP] 052	Turnover of the disposed entity [CP] 053							
Description of the entity disposed [CP] 050 CBSO-RF	Effective date of disposal (yyyy-mm-dd) [CP] 052 CBSO-RF	Turnover of the disposed entity [CP] (053 CBSO-RF]]]]						
Description of the entity disposed [CP] 050 CBSO-RF	Effective date of disposal (yyyy-mm-dd) [CP] 052 CBSO-RF	Turnover of the disposed entity [CP] 053 CBSO-RF]]]]] BSO-RF - 060						
Description of the entity disposed [CP] 050 CBSO-RF	Effective date of disposal (yyyy-mm-dd) [CP] 052 CBSO-RF	Turnover of the disposed entity [CP] (CP] (DS) CBSO-RF	BSO-RF - 060						
Description of the entity disposed [CP] 050 CBSO-RF	Effective date of disposal (yyyy-mm-dd) [CP] 052 CBSO-RF	Turnover of the disposed entity [CP] (CP] (DS) CBSO-RF]]]]] BSO-RF - 060					Thousands	EUR
Description of the entity disposed [CP] 050 CBSO-RF	Effective date of disposal (yyyy-mm-dd) [CP] 052 CBSO-RF	Turnover of the disposed entity [CP] 053 CBSO-RF	BSO-RF - 060				CPSC code	Thousands P <u>er</u>	iod
Description of the entity disposed [CP] 050 CBSO-RF	Effective date of disposal (yyyy-mm-dd) [CP] 052 CBSO-RF	Turnover of the disposed entity [CP] (CP] (DS3 CBSO-RF	BSO-RF - 060 BSO-RF - 070 BSO-RF - 075	d for which there are			CBSO code		iod
Description of the entity disposed [CP] 050 CBSO-RF	Effective date of disposal (yyyy-mm-dd) [CP] 052 CBSO-RF	Turnover of the disposed entity [CP] (CP] (DS) (CBSO-RF)	BSO-RF - 060 BSO-RF - 070 BSO-RF - 075		14.12.c	IFRS SME	CBSO code	Per	iod
Description of the entity disposed [CF] 050 CBSO-RF Total number of subsition of the control of	Effective date of disposal (yyyy-mm-dd) [CP] 052 CBSO-RF	Turnover of the disposed entity [CP] 053 CBSO-RF CCC CCC CCCCCCCCCCCCCCCCCCCCCCCCCCCC	BSO-RF - 060 BSO-RF - 070 BSO-RF - 075 he equity method investments in a		14.13	IFRS SME	0700 0701	Per	iod
Description of the entity disposed [CP] 050 050 CBSO-RF Total number of subsition on incomplete in the cost model of profit (loss 6.2. Dividends and other by the cost model 6.3. Share of profit (loss 6.4. Share of discontinue)	Effective date of disposal (yyyy-mm-dd) [CP] 052 CBSO-RF	Turnover of the disposed entity [CP] 053 CBSO-RF	BSO-RF - 060 BSO-RF - 070 BSO-RF - 075 he equity method investments in a sty method by the equity method by the eq	associates accounted for ethod			0700	Per	iod
Description of the entity disposed [CP] 050 050 CBSO-RF Total number of subsition of the control of the contro	Effective date of disposal (yyyy-mm-dd) [CP] 052 CBSO-RF	Turnover of the disposed entity [CP] 053 CBSO-RF CBSO-	BSO-RF - 060 BSO-RF - 075 he equity method investments in a ty method or by the equity method or by t	associates accounted for ethod	14.13 14.14 14.14 15.19.c	IFRS SME IFRS SME IFRS SME	0700 0701 0702 0703 0750	Per	iod
Description of the entity disposed [CP] 050 050 CBSO-RF Total number of subsition of the control of the contro	Effective date of disposal (yyyy-mm-dd) [CP] 052 CBSO-RF didiaries consolidated ciates consolidated ventures consolidated associates and joint vertures accounter of consolidated ciates in associates accounter of consolidated ciates accounter of consolidated associates and joint vertures accounter of consolidated ciates accounter of consolidated associates and joint vertures accounter of consolidated ciates accounter of consolidated associates and joint vertures accounter of consolidated ciates accounter of consolidated associates and joint vertures accounter of consolidated ciates accounter of ciates accounter	Turnover of the disposed entity [CP] 053 CBSO-RF CBSO-	BSO-RF - 060 BSO-RF - 070 BSO-RF - 075 he equity method r by the equity method r by the equity method	ethod uity method for which	14.13 14.14 14.14	IFRS SME IFRS SME IFRS SME	0700 0701 0702 0703	Per	

Version 2010

				Thousands I	
INCOME STATEMENT BY FUNCTION	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Peri Current	od Previous
a. Gross profit 1a.1. (Operating) Revenue	5.9, 5.11.b 5.5.a	IFRS SME	10_20 10	0	
of which, turnover	0.0.0	CBSO-RF	100		
1a.2. (-) Cost of sales	5.11.b	IFRS SME	20		
b. Other operating income, total	5.9	IFRS SME	11	0	
1b.1. Interest income [financial activities]	23.30.b.iii	IFRS SME	110	U	
1b.2. Dividend income [financial activities]	23.30.b.v	IFRS SME	111		
1b.3. Income from government grants 1b.4. Remaining operating income	23.30.b.vii 5.9	IFRS SME	112 119		
10.4. Remaining operating income	3.9		113		
. (-) Operating expenses	5.9	CBSO-RF	21	0	
2.1. (-) Distribution costs 2.2. (-) Research and development [by function]	5.11.b 18.29	IFRS SME	210 211		
2.3. (-) Administrative expenses	5.11.b	IFRS SME	212		
2.4. (-) Miscellaneous other operating expenses [by function]		CBSO-RF	2190		
. Gain (loss) on changes in fair value of non-current assets	16.10.e.ii, 34.7	CBSO-RF	15		
		0200			
. Profit (loss) from continuing operations before tax, finance and other elated costs	<u>5.9</u>	CBSO-RF	10_21	0	
• Gain (loss) on financial instruments designated as hedges (a)	12.28, 12.23	CBSO-RF	146		
Gain (loss) on derecognition of non-financial assets, total	СР	CBSO-RF	141	0	
6.1. Gain (loss) on derecognition of property, plant and equipment	17.28	IFRS SME	1410		
6.2. Gain (loss) on derecognition of identifiable intangible assets	18.26	IFRS SME	1411		
6.3. Gain (loss) on derecognition of other non-current assets			1419		
· (-) Finance costs [for non financial activities]	5.5.b	IFRS SME	242		
of which, interest expense	11.48.b	IFRS SME	2420		
. Financial income from financial assets, net	5.9, 11.48.b	IFRS SME	142		
of which, interest earned on loans and deposits	11.48.b	IFRS SME	1420		
. Fair value gains (losses) from financial instruments	11.48.a.i, 11.4	CBSO-RF	145		
Exchange differences recognised in profit or loss except for financial	00.05	IEDO OME	050		
nstruments measured at fair value through profit or loss	30.25.a	IFRS SME	950		
Share of profit (loss) from equity-accounted investments	5.5.c	IFRS SME	143		
2. Amount of any excess in fair value of entity or business acquired over ost of business combinations	19.25.f	IFRS SME	144		
3. Other non-operating income (expense)		CBSO-RF	169_269		
4. Profit (loss) before tax	<u>5.5</u>	IFRS SME	10_26	0	
5. (·) Income tax expense (income)	5.5.d	IFRS SME	27		
6. Profit (loss) after tax from continuing operations (before minority interest)	<u>5.5</u>	IFRS SME	10 27	0	
7. Profit (loss) from discontinued operations, net of tax	5.5.e	IFRS SME	28		
				0	
8. Profit (loss) (before minority interest)	<u>5.5.f</u>	IFRS SME	10_28	U	
9. (-) Profit (loss) attributable to non-controlling interest	5.6.a.i	IFRS SME	29	2	
0. Profit (loss) attributable to owners of parent	<u>5.6.a.ii</u>	<u>IFRS SME</u>	10_29	0	
. ADDITIONAL DISCLOSURES					
. (-) Employee expenses	5.11.a	IFRS SME	222	0	
1.1. (-) Wage and salaries 1.2. (-) Short term employee benefits (social security included here)	28.4 28.4	IFRS SME CBSO-RF	2220 2221	-	
1.3. (-) Post employment benefit obligation expense, defined contributions plans		IFRS SME	22220		
1.4. (-) Post employment benefit obligation expense, defined benefit plans	28.41.g.i	IFRS SME	22221		
1.5. (-) Termination benefits 1.6. (-) Share-based payment transactions	28.43 26.23.a	IFRS SME	22290 22291		
1.6. (-) Share-based payment transactions 1.7. (-) Other long term benefits	28.42	IFRS SME	22291	+	
1.8. (-) Other employee expenses	28.4	IFRS SME	22299		
. (-) Depreciation and amortisation expense	5.11.a	IFRS SME	223		
. (-) Impairment losses (reversals), total	27.32.a, 27.32.	b	224	0	
3.1. (-) Impairment losses (reversals) from property, plant and equipment	27.33.b, 27.32		2240		
	27.33.d, 27.32	IERS SME	2241 2242		
3.4. (-) Impairment losses from goodwill 3.4. (-) Impairment losses (reversals) from financial assets	27.33.c, 27.32 11.48.c, 27.32	II NO SIVIE	2242	-	
3.5. (-) Impairment losses (reversals) from other assets valued at cost	27.33.e, 27.33. 27.33.a, 27.32		2249 2234		
3.7. (-) Impairment losses (reversals) from inventories 3.7. (-) Impairment losses (reversals) from bad and doubtful commercial debts			2234		
I. STATEMENT OF RETAINED EARNINGS (b)					
. Retained earnings at the beginning of the period	6.5.a	IFRS SME	570		
. (-) Dividends paid or payable during the period	6.5.b	IFRS SME	571		
. Restatements of retained earnings for correction of prior period errors	6.5.c	IFRS SME	572		
. Restatements of retained earnings for changes in accounting policies	6.5.d	IFRS SME	573		

(a) Gains and losses arising from all kind of hedging operations, included market risk hedging, shall be included here.
(b) This information must be presented instead of the statement of changes in equity and the statement of comprehensive income only if there are no other movements in equity than those from retained earnings. Please see paragrahs 3.18 and 6.4 of IFRS SME for further reference.

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY INCOME STATEMENT BY NATURE IFRS SME XBRL Period Taxonomy CBSO code Current Previous 1. Operating revenue 1.1. Revenue CBSO-RE 10_13 1.1.1. Turnover CBSO-RF 100 1.1.1.1. Sale of goods 1.1.1.2. Rendering of services 23.30.b.i IFRS SME 1000 23.30.b.ii 1001 1002 1.1.1.3. Revenue from construction contracts 23.31.a IFRS SME 1.1.2. Royalty income
1.1.3. Miscellaneous other revenue 23.30.b.iv IFRS SME 23.30.b.vi, 23 109 1.2. Other operating income, total
1.2.1. Interest income [financial activities]
1.2.2. Dividend income [financial activities] 5.9 IFRS SME 23.30.b.iii 23.30.b.v 110 111 1.2.3. Income from government grants 23.30.b.vii IFRS SME 112 1.2.4. Remaining operating income
 1.3. Increases in inventories of finished goods and work in progress 5.9 5.11.a CBSO-RF 1.4. Work performed by the enterprise and capitalised 5.11.a IFRS SME 13 5.9 CBSO-RF 2. (-) Operating expenses 22 2.1. (-) Raw materials and consumables used 2.2. Decreases in inventories of finished goods and work in progress 5.11.a 5.11.a IFRS SME CBSO-RF 5.11.a 2.3. (-) Employee expenses IFRS SME 222 2.3.1. (-) Wage and salaries
2.3.2. (-) Short term employee benefits (social security included here) IFRS SME CBSO-RF 2.3.3. (-) Post employment benefit obligation expense, defined contributions pla 28.40 IFRS SME 2.3.4. (-) Post employment benefit obligation expense, defined benefit plans 2.3.5. (-) Termination benefits 28.41.g.i 28.43 IFRS SME 2.3.6. (-) Share-based payment transactions 2.3.7. (-) Other long term benefits 2.3.8. (-) Other employee expenses 26.23.a IFRS SME 28.42 28.4 IFRS SME 22299 2.3.8. (-) Other employee expenses
2.4. (-) Depreciation and amortisation expense
2.5. (-) Impairment losses (reversals), total
2.5.1. (-) Impairment losses (reversals) from property, plant and equipment
2.7.3.b, 2.7.32
2.5.2. (-) Impairment losses (reversals) from intangible assets (except goodwill27.3.3. d, 27.32
2.7.3.b, 2.7.32 IFRS SME 27.32.a, 27.32.b 2240 2241 2.5.3. (-) Impairment losses from goodwill
2.5.4. (-) Impairment losses (reversals) from financial assets 27.33.c, 27.32 IFRS SME 11.48.c. 27.32 2.5.4. (-) Impairment losses (reversals) from inharcial assets 11,48.c, 27.32
2.5.5. (-) Impairment losses (reversals) from other assets valued at cost 27.33.e, 27.33. (27.32
2.5.6. (-) Impairment losses (reversals) from inventories 27.33.a, 27.32
2.5.6. (-) Impairment losses (reversals) from bad and doubtful commercial deb11.48.c, 27.32
2.5.6. (-) Research and development [by nature] 18.29
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19 2249 225 2290 ersion 3. Gain (loss) on changes in fair value of non-current assets 16.10.e.ii, 34. CBSO-RF 15 4. Profit (loss) from continuing operations before tax, finance and other 5.9 CBSO-RF 10 21 5. Gain (loss) on financial instruments designated as hedges (a) 12.28, 12.23 CBSO-RF 146 6. Gain (loss) on derecognition of non-financial assets, total СР CBSO-RF 6.1. Gain (loss) on derecognition of property, plant and equipment 6.2. Gain (loss) on derecognition of identifiable intangible assets 17 28 IFRS SME 1410 1411 IFRS SME 6.3. Gain (loss) on derecognition of other non-current assets 1419 7. (-) Finance costs [for non financial activities] IFRS SME 11.48.b of which, interest expense IFRS SME 8. Financial income from financial assets, net 5.9, 11.48.b IFRS SME 142 of which, interest earned on loans and deposits 11.48.b IFRS SME 11.48.a.i, 11.4 CBSO-RF 145 9. Fair value gains (losses) from financial instruments 10. Exchange differences recognised in profit or loss except for financial instruments measured at fair value through profit or loss IFRS SME 30.25.a 950 11. Share of profit (loss) from equity-accounted investments IFRS SME 143 5.5.c 12. Amount of any excess in fair value of entity or business acquired over cost of business combinations IFRS SME 19.25.f 13. Other non-operating income (expense) CBSO-RE 169 269 14. Profit (loss) before tax IFRS SME 10 26 5.5 IFRS SME 15. (-) Income tax expense (income) 27 16. Profit (loss) after tax from continuing operations (before minority interest) 5.5 IFRS SME 10_27 17. Profit (loss) from discontinued operations, net of tax 5.5.e IFRS SME 28 18. Profit (loss) (before minority interest) 5.5.f IFRS SME 10 28 19. (-) Profit (loss) attributable to non-controlling interest 5.6.a.i IFRS SME 29 20. Profit (loss) attributable to owners of parent IFRS SME 5.6.a.ii 10 29 II. STATEMENT OF RETAINED EARNINGS (b) IFRS SME 1. Retained earnings at the beginning of the period 6.5.a 570 IFRS SME 6.5.b 2. (-) Dividends paid or payable during the period Restatements of retained earnings for correction of prior period errors
 Restatements of retained earnings for changes in accounting policies 6.5.d IFRS SME 573 5. Retained earnings at the end of the period IFRS SME 579 6.5.e (a) Gains and losses arising from all kind of hedging operations, included market risk hedging, shall be included here.
(b) This information must be presented instead of the statement of changes in equity and the statement of comprehensive income only if there are no other movements in equity than those from retained earnings. Please see paragrahs 3.18 and 6.4 of IFRS SME for further reference.

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12.1. Shares, current (including participations) 12.2. Securities other than shares, current 12.3. Loans, current 12.4. Loans to related parties, current 12.5. Derivatives (including hedging assets), current 12.6. Other financial assets, current 13. Current tax receivables (only income tax) 14. Trade receivables, net, total of which, trade receivables with related parties 15. Prepayments, current (prepaid expenses, among others) 16. Cash and cash equivalents 17. Remaining assets, current 11.8.b 11.8.c 11.8.b 11.10.a 14.31 14.32 14.33 14.32 14.33 14.39 14.39 15. PRS SME 15. Prepayments, current (prepaid expenses, among others) 16. Cash and cash equivalents 17. Remaining assets, current	NAME OF REPORTING ENTITY:					
FRS SME	NAME OF REPORTING ENTITY.					
FRS SME					Thousands	EUR
ASSETS		IFRS SME	XBRL			
A.SSETS, NON-CURRENT, TOTAL	ASSETS			CBSO code	· · · · · · · · · · · · · · · · · · ·	
1. Property, plant and equipment, net 1.1. Land and buildings 4.11.a. 17.31.c IFRS SME 30.0						
Property, plant and equipment, net	ACCETO NON CURRENT TOTAL	4.0	1500 0145			
1.1 Land and buildings	I. ASSETS, NON-CURRENT, TOTAL	4.6	IFRS SME	3	U	
1.1 Land and buildings	1. Property, plant and equipment, net	4.2.e. 17.31.e	IFRS SME	30	0	
1.2. Plant and equipment, net					,	
1.3 Remaining property, plant and equipment, net of which, exploration and veiluation assets 34.11, 73.14 FRS SME 309						
1.4. Construction in progress, net						
1.4. Construction in progress, net						
2. Investment property 4.2.1 IFRS SME 3.1. Goodwill 4.3. 19.22 a IFRS SME 3.2 0 3.1. Goodwill 4.3. 19.22 a IFRS SME 3.2 0 3.2 Software, net 3.3. Patients, trade marks and other rights, net 3.4. Remaining intangible assets 9. 4.2. IFRS SME 3.22 IFRS SME 3.24 IFRS SME 3.25 IFRS SME 3.26 IFRS SME 3.27 IFRS SME 3.28 IFRS SME 3.29 IFRS SME 3.29 IFRS SME 3.29 IFRS SME 3.4 IFRS SME 3.4 IFRS SME 3.4 IFRS SME 3.4 IFRS SME 3.5 IFRS SME 3.6 IFRS SME 4.6 IFRS SME 4.6 IFRS SME 4.7 IFRS SME 4.8 IFRS SME 4.9 IFRS SME 4.9 IFRS SME 4.0 IFRS SME 4.1 IFRS SME 4.1 IFRS SME 4.2 IFRS SME 4.3 IFRS SME 4.4 IFRS SME 4.5 IFRS SME 4.6 IFRS SME 4.6 IFRS SME 4.6 IFRS SME 4.7 IFRS SME 4.8 IFRS SME 4.9 IFRS SME 4.9 IFRS SME 4.0 IFRS SME 4.1 IFRS SME 4.1 IFRS SME 4.2 IFRS SME 4.3 IFRS SME 4.4 IFRS SME 4.5 IFRS SME 4.6 IFRS SME 4.6 IFRS SME 4.6 IFRS SME 4.7 IFRS SME 4.8 IFRS SME 4.9 IFRS SME 4.9 IFRS SME 4.0 IFRS S						
3.1. Goodwill	1.4. Construction in progress, net	4.11.a, 17.31.€	IFRS SIME	303		
3.1 Goodwill	2. Investment property	4.2.f	IFRS SME	310		
3.1 Goodwill	3. Intangible assets	42 a	CBSO-RE	32	0	
18.27 c					- 4	
3.3 Patents, trade marks and other rights, net 18.27.c IFRS SME 323 3.3 4.8 maining intangible assets 18.27.c CBSO-RF 328 3281					+	
18.27.c CBSC-RF 3.28 0 0 0 0 0 0 0 0 0					-	
of which, exploration and evaluation assets of which, assets arising from service concession arrangements 34.11 IFRS SME 3280 3281 4. Biological assets, total 4.2.h, 4.2.i CBSO-RF 33 42 5. Investments in associates 4.2.j, 14.12.b IFRS SME 340 340 6. Investments in jointly controlled entities 4.2.k, 15.19.b IFRS SME 341 341 7. Deferred tax assets 4.2.o IFRS SME 35 341 8. Other financial assets, non-current 11.8.b III.8.c 36.37 0 8. Other financial assets, non-current (including participations) 11.8.b III.10.a 363 8. Loans to related parties, non-current 11.8.b III.10.c 360 361 8. Loans to related parties, non-current of which, assets arising from service concession arrangements of which, assets arising from service concession arrangements 34.14 362 363 8. Remaining financial assets, non-current of which, assets arising from service concession arrangements 34.14 369 369 9. Remaining non-current assets 4.6 39 39 369 11. ASSETS, CURRENT, TOTAL 4.5 IFRS SME 4 4 10. Non-current assets and disposal groups held for sale 4.14.c 4.14.c 40 12. Securities other than shares, current 11.8.b 11						
4. Biological assets, total 4. 2.h, 4.2.i CBSO-RF 5. Investments in associates 4. 2.h, 4.2.i LFRS SME 5. Investments in jointly controlled entities 4. 2.h, 15.19.b IFRS SME 5. Investments in jointly controlled entities 4. 2.c IFRS SME 8. Other financial assets, non-current 4. 2.c IFRS SME 8. Other financial assets, non-current 11. 8.b I.11.0.a 11. 8.c 360 11. 8.1 Loans to related parties, non-current 11. 8.b I.11.0.a 12.18 CBSO-RF 12.18 CBSO-RF 13. GBSO-RF 14. 4.5 IFRS SME 14. 4.5 IFRS SME 15. Derivatives (including assets), non-current 16. Non-current assets 17. Deterred tax assets 18. Other financial assets, non-current 18. Derivatives (including bedging assets), non-current 18. Derivatives (including the diging assets), non-current 19. A Loans to related parties, current 19. A Loans to related parties, current 19. Non-current assets 10. Non-current assets 10. Non-current assets 11. A SSETS, CURRENT, TOTAL 11. Inventories 12. Cescurities other than shares, current 12. Securities other than shares, current 11. A Loans to related parties, current 11. CBSO-RF 12. CBSO-RF 14. CBSO-RF 14. Trade receivables, net, total of which, trade receivables with related parties 14. Trade receivables, net, total of which, trade receivables with related parties 14. Trade receivables, current (prepaid expenses, among others) 14. Trade receivables, current (prepaid expenses, among others) 14. Trade receivables, current (prepaid expenses, among others) 14. Trade receivables, net, t						
4. 2.h, 4.2.i CBSO-RF 33_42			IFRS SME			
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A.2.0 IFRS SME 35 36 37 0	5. Investments in associates	4.2.j, 14.12.b	IFRS SME	340		
A.2.0 IFRS SME 35 36 37 0	6. Investments in jointly controlled entities	4.2.k, 15.19.b	IFRS SME	341		
8. Other financial assets, non-current 4.2.c IFRS SME 36.37 0		,				
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8.5. Derivatives (including hedging assets), non-current 12.18 CBSO-RF 37 369 369 369 3690	8.4. Loans to related parties, non-current			363		
8.6. Remaning financial assets, non-current of which, assets arising from service concession arrangements 34.14 369 3690 9. Remaining non-current assets 4.6 39 39 10. Non-current assets and disposal groups held for sale 4.14.c 40 40 11. Inventories 4.2.d IFRS SME 41 40 12. Other financial assets, current 4.2.c IFRS SME 41 41 12.1. Shares, current (including participations) 11.8.c 430 430 12.2. Securities other than shares, current 11.8.b, 11.10.a 431 432 12.3. Loans, current 11.8.b, 11.10.a 433 432 12.4. Loans to related parties, current 11.8.b, 11.10.a 433 433 12.5. Derivatives (including hedging assets), current 12.18 CBSO-RF 44 44 12.6. Other financial assets, current 4.2.n IFRS SME 45 13. Current tax receivables (only income tax) 4.2.n IFRS SME 45 14. Trade receivables, net, total of which, trade receivables with related parties 4.11.b CBSO-RF 460 15. Prepayments, current (prepaid expenses, among others) 4.11.b CBSO-RF 47 16. Cash and cash equivalents	· · · · · · · · · · · · · · · · · · ·					
3690 3690						
1. A SSETS, CURRENT, TOTAL		34.14				
1. ASSETS, CURRENT, TOTAL	Remaining non-current assets	4.6		39		
10. Non-current assets and disposal groups held for sale 4.14.c 40			IEDS SME		0	
11. Inventories 4.2.d IFRS SME 41			IFKS SWIE		U	
12. Other financial assets, current 4.2.c IFRS SME 43_44 0 12.1. Shares, current (including participations) 11.8.c 430 430 12.2. Securities other than shares, current 11.8.b 431 431 432 12.3. Loans, current 11.8.b, 11.10.a 432 432 432 12.4. Loans to related parties, current 11.8.b, 11.10.c CBSO-RF 433 42.2 44 439 44 439 44 439 44 439 44 439 45 45 45 45 460 460 460 4600 4600 4600 4600 4600 4600 4600 4600 47 48 48 48 48 48 48 48 491 491 491 491 491 491 491 491 491 491 400 <td></td> <td>4.14.C</td> <td></td> <td>40</td> <td></td> <td></td>		4.14.C		40		
12.1. Shares, current (including participations) 11.8.c 430 12.2. Securities other than shares, current 11.8.b 431 12.3. Loans, current 11.8.b, 11.10.a 432 12.4. Loans to related parties, current 11.8.b, 11.10.c CBSO-RF 12.5. Derivatives (including hedging assets), current 12.18 CBSO-RF 44 439 13. Current tax receivables (only income tax) 4.2.n IFRS SME 14. Trade receivables, net, total of which, trade receivables with related parties 4.2.b, 4.11.b CBSO-RF 15. Prepayments, current (prepaid expenses, among others) 4.11.b CBSO-RF 47 16. Cash and cash equivalents 4.2.a IFRS SME 48 17. Remaining assets, current 4.5 491	11. Inventories	4.2.d	IFRS SME	41		
12.2. Securities other than shares, current 11.8.b 431 12.3. Loans, current 11.8.b, 11.10.a 432 12.4. Loans to related parties, current 11.8.b, 11.10.c CBSO-RF 12.5. Derivatives (including hedging assets), current 12.18 CBSO-RF 12.6. Other financial assets, current 433 444 12.6. Other financial assets, current 4.2.n IFRS SME 13. Current tax receivables (only income tax) 4.2.n IFRS SME 14. Trade receivables, net, total of which, trade receivables with related parties 4.11.b CBSO-RF 15. Prepayments, current (prepaid expenses, among others) 4.11.b CBSO-RF 16. Cash and cash equivalents 4.2.a IFRS SME 17. Remaining assets, current 4.5	12. Other financial assets, current	4.2.c	IFRS SME	43_44	0	
12.2. Securities other than shares, current 11.8.b 431 12.3. Loans, current 11.8.b, 11.10.a 432 12.4. Loans to related parties, current 11.8.b, 11.10.c CBSO-RF 12.5. Derivatives (including hedging assets), current 12.18 CBSO-RF 12.6. Other financial assets, current 433 444 12.6. Other financial assets, current 4.2.n IFRS SME 13. Current tax receivables (only income tax) 4.2.n IFRS SME 14. Trade receivables, net, total of which, trade receivables with related parties 4.11.b CBSO-RF 15. Prepayments, current (prepaid expenses, among others) 4.11.b CBSO-RF 16. Cash and cash equivalents 4.2.a IFRS SME 17. Remaining assets, current 4.5	12.1. Shares, current (including participations)	11.8.c		430		
12.3. Loans, current 11.8.b, 11.10.a 432 12.4. Loans to related parties, current 11.8.b, 11.10.c CBSO-RF 12.5. Derivatives (including hedging assets), current 12.18 CBSO-RF 12.6. Other financial assets, current 44 13. Current tax receivables (only income tax) 4.2.n IFRS SME 14. Trade receivables, net, total of which, trade receivables with related parties 4.11.b CBSO-RF 15. Prepayments, current (prepaid expenses, among others) 4.11.b CBSO-RF 4600 4600 47 48 16. Cash and cash equivalents 4.2.a IFRS SME 48 491		11.8.b		431	Ī	
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12.5. Derivatives (including hedging assets), current 12.6. Other financial assets, current 13. Current tax receivables (only income tax) 14. Trade receivables, net, total of which, trade receivables with related parties 15. Prepayments, current (prepaid expenses, among others) 16. Cash and cash equivalents 17. Remaining assets, current 12.18 CBSO-RF 44 439 45 45 460 460 4600 411.b CBSO-RF 47 47 48 48 491						
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of which, trade receivables with related parties 4.11.b CBSO-RF 4600 4.15. Prepayments, current (prepaid expenses, among others) 4.11.b CBSO-RF 47 4.16. Cash and cash equivalents 4.2.a IFRS SME 48 491						
16. Cash and cash equivalents 4.2.a IFRS SME 48 17. Remaining assets, current 4.5 491						
16. Cash and cash equivalents 4.2.a IFRS SME 48 17. Remaining assets, current 4.5 491	15. Prepayments, current (prepaid expenses, among others)	4.11.b	CBSO-RF	47		
17. Remaining assets, current 4.5 491	16. Cash and cash equivalents	4.2.a	IFRS SME	48		
	17. Remaining assets, current	4.5		491		
		4, 2.37	IFRS SME	3_4	0	

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EQUITY, TOTAL 4	NAME OF REPORTING ENTITY:					
EQUITY, TOTAL 4					Thousands	EUR
EQUITY, TOTAL 4		IFRS SME	<u>XBRL</u>		<u>Per</u> i	iod
Security attributable to owners of parent	LIABILITIES AND EQUITY	Paragraph	<u>Taxonomy</u>	CBSO code	Current	Previou
Security attributable to owners of parent						
Share capital	. EQUITY, TOTAL	4	IFRS SME	50_56	0	
Commonstrate	A. Equity attributable to owners of parent	4.2.r	IFRS SME	50_55	0	
Share premium	. Share capital	4.11.f	IFRS SME	50		
Commonstrate Comm	2. Other equity interest	4.11.f	IFRS SME	500		
Commonstrate Comm	s. Share premium	4.11.f	IFRS SME	51		
IFRS SME 521	Other reserves	4.11.f	IFRS SME	52		
1				_		
1						
1. (-) Treasury shares						
Retained earnings		22 16	IFRS SMF	53		
A. A. A. A. A. A. A. A.						
Libral L	5. Retained earnings	4.11.f	IFRS SME	54_55		
1. Liabilities, non-current, total 4.8 IFRS SME 6 0	3. Minority interest (in net assets)	4.2.q	IFRS SME	56		
Borrowings, non-current	I. LIABILITIES	4, 2.39	IFRS SME	6_7	0	
1.10.a CBSO-RF 603	A. Liabilities, non-current, total	4.8	IFRS SME	6	0	
1.10.a CBSO-RF 603	7 Borrowings non ourrent	42 m	IEDS SME	60 61		
of which, finance leases, non-current of which, borrowings with related parties, non-current						
of which, borrowings with related parties, non-current 11.10.c CBSO-RF 605 Deferred income, non-current 4.11.d IFRS SME 62 Provisions, non-current 4.2.p, 4.11.e IFRS SME 63 Dest employment benefit obligation, non-current 4.2.p, 4.11.e IFRS SME 64 Deferred tax liabilities 4.2.0 IFRS SME 67 CBSO-RF 66 66 CBSO-RF 67 CBSO-RF 68 69 A. Liabilities, non-current 4.8 A. Liabilities, non-current 4.8 A. Liabilities, non-current 4.1.1.0 IFRS SME 69 A. Liabilities, non-current 4.2.m IFRS SME 7 O Liabilities included in disposal groups held for sale 5. Borrowings, current 6. Deferred income, current 6. Deferred income, current 7. Provisions, current 8. Post employment benefit obligation, current 9. Current tax payables (only income tax) 4.2.n IFRS SME 7 A. Liabilities included parties 7 Deferred income, current 4.11.d IFRS SME 7 A. Liabilities included parties 7 A. Liabilities included in disposal groups held for sale 4.1.1.0 IFRS SME 7 A. Liabilities included in disposal groups held for sale 4.1.1.0 IFRS SME 7 The composition of the co						
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of which, derivatives (including hedging liabilities), current 12.18 CBSO-RF 761 2. Other liabilities, current 4.8 799						
2. Other liabilities, current 4.8 799			CBSO-RF			
	2. Other liabilities, current	4.8		799		
	QUITY AND LIABILITIES, TOTAL	4	IFRS SME	50_7	0	

Retained earnings		3										
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BALANCE, END OF PERIOD N - 2 4.2.4, 4.2.r FRS SME												
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LBALANCE, END OF PERIOD N - 2		<u>paragrapn</u>	raxonomy	code								<u>E</u> IF
1. Increase (decrease) through changes in accounting policies 2. Increase (decrease) through correction of errors 3. Issue of shared (alk and of issuances) 4. Transactions with treasury shares 5. C.) Decrease (increase) through correction of errors 5. C. and the correction of errors 6. Social increase (decrease) through changes in accounting policies 6. Social increase (decrease) through changes in accounting policies 6. Social increase (decrease) through changes in accounting policies 6. Social increase (decrease) through changes in accounting policies 6. Social increase (decrease) through changes in accounting policies 6. Social increase (decrease) through changes in accounting policies 6. Social increase (decrease) through changes in accounting policies 6. Social increase (decrease) through changes in accounting policies 6. Social increase (decrease) through changes in accounting policies 6. Social increase (decrease) through changes in accounting policies 6. Social increase (decrease) through changes in accounting policies 6. Social increase (decrease) through correction of errors												
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A Issue of shares (all kind of issuances)												-
4. Transactions with treasury shares 6.3.c iii FRS SME 5.0 Decrease (decrease) through other distributions to owners 6.3.c iii FRS SME 5.880					1							+-
FRS SME 5891												+
Changes in ownership interest in subsidiaries not resulting in loss of 1												+
7. Changes in ownership interest in subsidiaries not resulting in loss of 6.3.c iii IFRS SME 6.3.c iii IFRS SME 599					1			1		1		T
S. Dividendes 6.3.c,ii					1			Ì				T
9. Total comprehensive income for the period 6.3.a, 6.3.c IFRS SME 590 0 0 0 0 0 0 0 0 0												T
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1.	II. BALANCE, END OF PERIOD N - 1	4.2.g. 4.2.r	IFRS SME	580	0	0	0	0		0	. 0)
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4. Transactions with treasury shares 6.3.c.iii JFRS SME 5. (-) Decrease) through other distributions to owners 6.3.c.iii JFRS SME 5. (-) Decrease) through other contributions to owners 6.3.c.iii JFRS SME 5. (-) Decrease) through other contributions by owners 6.3.c.iii JFRS SME 5. (-) Decrease) through other contributions by owners 6.3.c.iii JFRS SME 5. (-) Decrease) through other contributions by owners 6.3.c.iii JFRS SME 5. (-) Septimized to the comprehensive income of subsidiaries not resulting in loss of 6.3.c.iii JFRS SME 9. Dividends 9. Total comprehensive income for the period 6.3.a. (a.3.c. JFRS SME 5. (b. 3.c. iii JFRS SME 5. (b.					-							+-
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7. Changes in ownership interest in subsidiaries not resulting in loss of 6.3.c.iii IFRS SME 6.3.c.iii IFRS SME 6.3.c.iii IFRS SME 589												+
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9. Total comprehensive income for the period 6.3.a, 6.3.c IFRS SME 590 0 0 0 0 0 0 0 0 0 Thousands EUR Period Current Previous 1. PROFIT (LOSS) (line 18 of income statement) 5.5.f IFRS SME 10/28 0 0 0 1. Gains (losses) arising from translating the financial statements of a foreign operation 2. Hedge operations recognised in other comprehensive income 5.4.b.ii, 30.25.b 5.4.b.ii, 12.2: IFRS SME 2.1. Change in fair value of the hedging instrument profit or loss 3. Actuarial gains (losses) on defined benefit plans 4. Share of other comprehensive income of associates and joint ventures accounted for using the equity method 5.5.h IFRS SME 592 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												+
IFRS SME Paragraph Taxonomy CBSO code Current Previous												t
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of a foreign operation 30.25.b IFRS SME 5925 2. Hedge operations recognised in other comprehensive income 2.1. Change in fair value of the hedging instrument 12.29.c IFRS SME 2.2. (-) Reclassification adjustments for gains (losses) included in profit or loss 12.29.d IFRS SME 3. Actuarial gains (losses) on defined benefit plans 4. Share of other comprehensive income of associates and joint ventures accounted for using the equity method 5.4.b.ii, 28.41 IFRS SME 5926 12.29.d IFRS SME 5926 5.4.b.ii, 28.41 IFRS SME 5927 5.5.h IFRS SME 5928	Gains (losses) arising from translating the financial statements	5.4.b.i,	IEDE OM									
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profit or loss 12.29.d IFRS SME 59261 3. Actuarial gains (losses) on defined benefit plans 5.4.b.ii, 28.41 IFRS SME 5927 4. Share of other comprehensive income of associates and joint ventures accounted for using the equity method 5.5.h IFRS SME 5928		12.29.c	IFRS SME	59260								
3. Actuarial gains (losses) on defined benefit plans 5.4.b.ii, 28.41 IFRS SME 5927 4. Share of other comprehensive income of associates and joint ventures accounted for using the equity method 5.5.h IFRS SME 5928												
4. Share of other comprehensive income of associates and joint ventures accounted for using the equity method 5.5.h IFRS SME 5928												
ventures accounted for using the equity method 5.5.h IFRS SME 5928		5.4.b.ii, 28.41	1 IFRS SME	5927								
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III. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (I + II) 5.5.i IFRS SME 590 0 0	ventures accounted for using the equity method	5.5.h	IFRS SME	5928	-							
	III. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (I + II)	5.5.i	IFRS SME	590	c	0						
1. Attributable to owners of the parent 5.6.b.ii IFRS SME 5901	A Attalled able to sure of the second	E 6 h !!	IERS SME	5901								

STATEMENT OF CASH FLOWS (DIRECT METHOD)	IFRS SME	XBRL		Thousands Per	
CTATEMENT OF CACHT LOWG (DIRECT METHOD)	Paragraph		CBSO code	Current	Previo
. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE	4.2.a	IFRS SME	80		
I. NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES	7.3	IFRS SME	81	0	
	7.9	CBSO-RF	810	0	
Cash flows from (used in) operations, total 1.1. Receipts from sales of goods and rendering of services	7.4.a	IFRS SME	8100	U	
1.2. Receipts from royalties, fees, commissions and other revenue 1.3. Receipts (payments) held for dealing or trading purposes	7.4.b 7.4.f	IFRS SME	8103 8104		
1.4. (-) Payments to suppliers for goods and services	7.4.c	IFRS SME	81020		
1.5. (-) Payments to and on behalf of employees1.6. Other cash receipts (payments) for (from) operating activities	7.4.d 7.4	IFRS SME	8105 81079		
2. Cash flows from (used in) other operating activities, total	7.3	CBSO-RF	819	0	
2.1. Dividends received classified as operating activities 2.2. (-) Dividends paid classified as operating activities	7.14, 7.15 7.14, 7.16	IFRS SME	8190 8191		
2.3. Interest received classified as operating activities	7.14, 7.16	IFRS SME	8192		
2.4. (-) Interest paid classified as operating activities	7.14, 7.15	IFRS SME	8193		
2.5. Income tax (paid) refunded classified as operating activities2.6. Other inflows (outflows) of cash classified as operating activities	7.4.e, 7.17 7.3	IFRS SME	8194 8195		
II. NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES	7.5	IFRS SME	82	0	
. (-) Payments to acquire non-current assets other than financial	7.5.a	CBSO-RF	8200		
2. (-) Payments to acquire subsidiaries, associates and joint ventu		CBSO-RF	8201		
3. (-) Payments to acquire other financial assets	7.5.c, 7.10	IFRS SME	82090		
Proceeds from disposal of non-current assets other than financia	7.5.b	CBSO-RF	8210		
5. Proceeds from disposal of subsidiaries, associates and joint ven		CBSO-RF	8211		
	7.5.d., 7.10	IFRS SME			
5. Proceeds from disposal of other financial assets			82190		
7. Dividends received classified as investing activities	7.14, 7.15	IFRS SME	822		
3. Interest received classified as investing activities	7.14, 7.15	IFRS SME	8290		
9. (-) Payments for cash advances and loans made	7.5.e	IFRS SME	8291		
10. Repayment of cash advances and loans made	7.5.f	IFRS SME	8292		
11. Proceeds from government grants received	24.6.a		8293		
12. Cash receipts (payments) for (from) future, forward, options and			8294		
3. Income tax (paid) refunded classified as investing activities	7.4.e, 7.17	IFRS SME	8295		
14. Other inflows (outflows) of cash classified as operating actitivie	7.5		8299		
V. NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES	7.6	IFRS SME	83	0	
Proceeds from issuance of shares and other equity instruments	7.6.a	CBSO-RF	8300		
2. Proceeds from borrowings	7.6.c	IFRS SME	8301		
B. (-) Payments to acquire or redeem the entity's shares	7.6.b	IFRS SME	8312		
4. (-) Repayment of amounts borrowed	7.6.d	IFRS SME	8315		
5. (-) Repayment of finance lease liabilities	7.6.e	IFRS SME	8314		
5. (-) Dividends paid classified as financing activities	7.14, 7.16	IFRS SME	832		
7. (-) Interest paid classified as financing activities	7.14, 7.15	IFRS SME	833		
3. Income tax (paid) refunded classified as financing activities	7.17	IFRS SME	8380		
Other inflows (outflows) of cash classified as financing	7.6	CBSO-RF	8389		
V. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + IV)	7.20	IFRS SME	84	0	
VI. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH AND EQUIVALENTS	7.13	IFRS SME	85		
VII. EFFECT OF CHANGES IN SCOPE OF CONSOLIDATION ON CASH AND CASH EQUIVALENTS	СР	CBSO-RF	86		
VIII. CASH AND CASH EQUIVALENTS, ENDING BALANCE (I + V + VI	4.0	IEDO C.			
+ VII)	4.2.a	IFRS SME	87	0	

COUNTRY OF INCORPORATION:					
NAME OF REPORTING ENTITY:					
STATEMENT OF CASH FLOWS (INDIDECT METHOD)	LIEDE EME	VDDI		Thousands	
STATEMENT OF CASH FLOWS (INDIRECT METHOD)	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Current	iod Previous
I. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE	4.2.a	IFRS SME	80		
II. NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES	7.3	IFRS SME	81	0	
1. Profit (loss) before tax	7.7.a	IFRS SME	815010		
2. Other adjustments for which cash effect are investing or financing	7.8.c	IFRS SME	815011		
Adjustments for non-cash items 3.1. Depreciation and amortisation	7.8.b 7.8.b	IFRS SME	81502 815020	0	
3.2. Impairment losses (reversals), total	7.8.b	IFRS SME	815021		
3.3. Unrealised losses (gains) on foreign currency exchange 3.4. Adjustments for deferred taxes	7.8.b 7.8.b	IFRS SME	815022 815023		
3.5. Increase (decrease) in provisions, net 3.6. Adjustments for non-controlling interests	7.8.b 7.8.b	IFRS SME	815024 815025		
3.7. Adjustments for undistributed profits of associates 3.8. Other adjustments for non-cash items	7.8.b 7.8.b	IFRS SME	815026 815029		
4. Adjustments for decrease (increase) of inventories	7.8.a	IFRS SME	81510		
5. Adjustments for decrease (increase) in trade and other receivables	7.8.a		81511		
6. (-) Adjustments for increase (decrease) in trade and other payables	7.8.a		81512		
7. Other increases (decreases) in working capital (a)	СР		81519		
8. Proceeds from dividends received classified as operating	7.14, 7.15	IFRS SME	8190		
9. (-) Payments from dividends classified as operating	7.14, 7.16	IFRS SME	8191		
10. Proceeds from interest received classified as operating	7.14, 7.15	IFRS SME	8192		
11. (-) Payments of interest classified as operating	7.14, 7.15	IFRS SME	8193		
12. Income tax (paid) refunded	7.17	IFRS SME	8194		
13. Other inflows (outflows) of cash classified as operating activities	7.3	IFRS SME	8195		
III. NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES	7.5	IFRS SME	82	0	
(-) Payments to acquire non-current assets other than financial (-) Payments to acquire subsidiaries, associates and joint ventures	7.5.a 7.5.c, 7.10	CBSO-RF	8200 8201		
(-) Payments to acquire substitutines, associates and joint ventures (-) Payments to acquire other financial assets	7.5.c, 7.10	IFRS SME	82090		
Proceeds from disposal of non-current assets other than financial	7.5.b	CBSO-RF	8210		
Proceeds from disposal of subsidiaries, associates and joint ventures	7.5.d., 7.10	CBSO-RF	8211		
6. Proceeds from disposal of other financial assets	7.5.d	IFRS SME	82190		
7. Dividends received classified as investing activities	7.14, 7.15	IFRS SME	822		
8. Interest received classified as investing activities	7.14, 7.15	IFRS SME	8290		
9. (-) Payments for cash advances and loans made	7.5.e	IFRS SME	8291		
10. Repayment of cash advances and loans made	7.5.f	IFRS SME	8292		
11. Proceeds from government grants received	24.6.a		8293		
12. Cash receipts (payments) for (from) future, forward, options and swap co	7.4.g, 7.4.h		8294		
13. Income tax (paid) refunded classified as investing activities	7.4.e, 7.17	IFRS SME	8295		
14. Other inflows (outflows) of cash classified as operating actitivies	7.5		8299		
IV. NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES	7.6	IFRS SME	83	0	(
Proceeds from issuance of shares and other equity instruments	7.6.a	CBSO-RF	8300		
2. Proceeds from borrowings	7.6.c	IFRS SME	8301		
3. (-) Payments to acquire or redeem the entity's shares	7.6.b	IFRS SME	8312 8315		
4. (-) Repayment of amounts borrowed 5. (-) Repayment of finance lease liabilities	7.6.d 7.6.e	IFRS SME	8315 8314		
6. (-) Dividends paid classified as financing activities	7.14, 7.16	IFRS SME	832		
7. (-) Interest paid classified as financing activities	7.14, 7.15	IFRS SME	833		
8. Income tax (paid) refunded classified as financing activities	7.17	IFRS SME	8380		
9. Other inflows (outflows) of cash classified as financing activities	7.6	CBSO-RF	8389		
V. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + IV)	7.20	IFRS SME	84	0	
VI. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH AND	7.13	IFRS SME	85		
VII. EFFECT OF CHANGES IN SCOPE OF CONSOLIDATION ON CASH AND CASH EQUIVALENTS	СР	CBSO-RF	86		
VIII. CASH AND CASH EQUIVALENTS, ENDING BALANCE (I + V + VI + VII)	OI.	ODGO-RP	00		
The state of the s	4.2.a	IFRS SME	87	0	

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

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INVESTMENT PROPERTY NOTE

FRS SME Paragraph Taxonomy Total FRS SME Paragraph Taxonomy Total FRS SME Taxonomy Total FRS SME Taxonomy Total FRS SME Tota	COUNTRY OF INCORPORATION:								
PROPERTY, PLANT AND EQUIPMENT NOTE IFRS SME Paragraph XBRL Paragraph XBRL SME Paragraph XBRL SME Paragraph XBRL Pa	NAME OF REPORTING ENTITY.								
IFRS SME XBRL Paragraph Taxonomy Remaining Paragraph Taxonomy Paragraph P	NAME OF REPORTING ENTITY.								
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FRS SME Paragraph Taxonomy Paragraph Taxonomy Paragraph Taxonomy Paragraph Taxonomy Paragraph Taxonomy Paragraph Paragraph Taxonomy Toxonomy Toxonom	PROPERTY, PLANT AND EQUIPMENT NOTE					Thousands	EUR		
IFRS SME Paragraph Taxonomy		_					Remaining		
Label Labe									
I. MOVEMENTS IN PROPERTY, PLANT AND EQUIPMENT									
1. MOVEMENTS IN PROPERTY, PLANT AND EQUIPMENT 1. Property, plant and equipment, net, beginning balance 17.31.d IFRS SME 900 0 0 0 0 0 0 0 0		Paragraph	Taxonomy	code					
1. Property, plant and equipment, net, beginning balance									
1. Property, plant and equipment, net, beginning balance 17.31.d IFRS SME 900 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	I MOVEMENTS IN PROPERTY PLANT AND FOUIPMENT				000		000	000	
1.1. Gross amount 1.2. (-) Accumulated depreciation and impairment losses 17.31.d IFRS SME 902_3									
1.2. (-) Accumulated depreciation and impairment losses 17.31.d IFRS SME 2. Additions 17.31.e.ii IFRS SME 3. Acquisitions through business combinations 17.31.e.ii IFRS SME 3. Acquisitions through business combinations 17.31.e.ii IFRS SME 90510 0 1.5. () Depreciation expense 17.31.e.ii IFRS SME 9061 0 0 0 0 0 0 0 0 0 0 0 0 0	1. Property, plant and equipment, net, beginning balance	17.31.d	IFRS SME	900	0	0	0	0	0
2. Additions	1.1. Gross amount	17.31.d	IFRS SME	901					0
3. Acquisitions through business combinations	1.2. (-) Accumulated depreciation and impairment losses	17.31.d	IFRS SME	902_3					0
3. Acquisitions through business combinations									
4. (-) Retirements and disposals 17.31.e.ii IFRS SME (-) Depreciation expense 17.31.e.v, 27. CBSO-RF 17.31.e.v, 27. IFRS SME (-) Impairment loss (reversal) recognised in income statement (-) Impairment reversal recognised in income statement (-) I									0
5. (-) Depreciation expense									ŭ
6. (-) Impairment loss (reversal) recognised 17.31.e.v, 27. CBSO-RF 911 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0									ŭ
6.1.(-) Impairment loss recognised in income statement 6.2. Impairment reversal recognised in income statement 7. Transfers from (to) investment property 17.31.e.vi CBSO-RF 9. Property, plant and equipment, ending balance 9. Property, plant and equipment ending balance 17.31.d. IFRS SME 9.17.31.d. IFRS SME 9.17.31.d. IFRS SME 9.18. O					0	0	0	0	ŭ
6.2. Impairment reversal recognised in income statement 7. Transfers from (to) investment property 17.31.e.v, 27. IFRS SME 9111 91310 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					U	U	0		ŭ
7. Transfers from (to) investment property									0
8. Other changes 17.31.e.vi CBSO-RF 9141 0 9. Property, plant and equipment, ending balance 17.31.d 1FRS SME 917 0 0 0 0 0 9. 1. Gross amount 17.31.d 1FRS SME 918 0 9.2. (-) Accumulated depreciation and impairment losses 17.31.d 1FRS SME 919_20 0 II. OTHER INFORMATION 1. Contractual commitments for the acquisition of property, plant and equipment 17.32.b 1FRS SME 9700									0
9.1. Gross amount 17.31.d 1FRS SME 918 0 0 9.2. (-) Accumulated depreciation and impairment losses 17.31.d 1FRS SME 919_20 0 0 II. OTHER INFORMATION 1. Contractual commitments for the acquisition of property, plant and equipment 17.32.b IFRS SME 9700		17.31.e.vi	CBSO-RF	9141					0
9.1. Gross amount 17.31.d 1FRS SME 918 0 0 9.2. (-) Accumulated depreciation and impairment losses 17.31.d 1FRS SME 919_20 0 0 II. OTHER INFORMATION 1. Contractual commitments for the acquisition of property, plant and equipment 17.32.b IFRS SME 9700									
9.2. (-) Accumulated depreciation and impairment losses 17.31.d IFRS SME 919_20 0 II. OTHER INFORMATION 1. Contractual commitments for the acquisition of property, plant and equipment 17.32.b IFRS SME 9700					0	0	0	0	0
II. OTHER INFORMATION 1. Contractual commitments for the acquisition of property, plant and equipment 17.32.b IFRS SME 9700									0
1. Contractual commitments for the acquisition of property, plant and equipment 17.32.b IFRS SME 9700	9.2. (-) Accumulated depreciation and impairment losses	17.31.d	IFRS SME	919_20					0
1. Contractual commitments for the acquisition of property, plant and equipment 17.32.b IFRS SME 9700	II OTHER INCORMATION								
and equipment 17.32.b IFRS SME 9700	II. OTHER INFORMATION								
and equipment 17.32.b IFRS SME 9700	1. Contractual commitments for the acquisition of property, plant								
2. Amount of property, plant and equipment pledged as security 17.32.a IFRS SME 9701		17.32.b	IFRS SME	9700					
2. Amount of property, plant and equipment pledged as security 17.32.a IFRS SME 9701									
	2. Amount of property, plant and equipment pledged as security	17.32.a	IFRS SME	9701					

	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	<u>Land</u> 3100	Buildings 3101	property under construction or development 3102	TOTAL 310 IFRS SME
I. MOVEMENTS IN INVESTMENT PROPERTY							
Investment property, net, beginning balance	16.10.e	IFRS SME	900				0
2 Additions	16.10.e.i	IFRS SME	904				0
Acquisitions through business combinations	16.10.e.i	IFRS SME	90510				0
Gain (loss) on fair value adjustments	16.10.e.ii	IFRS SME	908				0
5. Transfers from (to) other items	16.10.e.iv, 16		9131	0	0	0	0
5.1. (-) Transfers to property, plant and equipment	16.10.e.iii	IFRS SME	91310			J	0
5.2. Transfers from (to) inventories	16.10.e.iv		91311				0
5.3. Transfers from (to) owner occupied property	16.10.e.iv		91312				0
Remaining movements in investment property	16.10.e.v		9161				0
7. Investment property, net, ending balance	16.10.e	IFRS SME	917	0	0	0	0
II. OTHER INFORMATION				•		•	
Explanation of methods and significant assumptions used to determine fair value of investment property.	16 10 a	IFRS SMF	9710				

INTANGIBLE ASSETS NOTE	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Goodwill IFRS SME 320	Software IFRS SME 322	EUR Patents, trade marks and other rights IFRS SME 323	Remaining intangible assets CBSO-RF 328	TOTAL IFRS SME 32
I. MOVEMENTS IN INTANGIBLE ASSETS				ı				
Intangible assets, net, beginning balance 1.1. Gross amount 1.2. (-) Accumulated depreciation and impairment losses	18.27.c 18.27.c 18.27.c	IFRS SME IFRS SME IFRS SME	900 901 902_3	0	0	0	0	0 0 0
Additions from internal and external development Additional goodwill recognised	18.27.e.i 19.26.a	IFRS SME IFRS SME	904 9040					0
4. Acquisitions through business combinations 5. (-) Retirements and disposals 6. (-) Goodwill derecognised on disposal of business	18.27.e.iii 18.27.e.ii 19.26.c	IFRS SME IFRS SME IFRS SME	90510 9061 90610					0 0
7. (-) Amortisation 8. (-) Impairment loss (reversal) recognised	18.27.e.iv 18.27.e.v, 27.	IFRS SME CBSO-RF	907 911	0	0	0	0	0
8.1. (-) Impairment loss recognised in income statement 8.2. Impairment reversal recognised in income statement 9. Remaining movements in intangible assets	18.27.e.v, 27. 18.27.e.v, 27. 18.27.e.vi, 19	IFRS SME	9110 9111 9162					0 0
10. Intangible assets, net, ending balance	18.27.c	IFRS SME	917	0	0	0	0	0
10.1. Gross amount 10.2. (-) Accumulated depreciation and impairment losses	18.27.c 18.27.c	IFRS SME IFRS SME	918 919_20					0
II. OTHER INFORMATION								
1. Contractual commitments for the acquisition of intangible assets	18.28.d	IFRS SME	9720					
2. Carrying amount of identifiable intangible assets pledged as security or with restricted title	18.28.c		9721					
Intangible assets acquired by way of a government grant 3.1. Fair value initially recognised for intangible assets recognised by way of a government grant	18.28.b 18.28.b.i		9722					
way or a government grant 3.2. Carrying amount of intangible assets acquired by way of a government grant	18.28.b.ii		9722					

BIOLOGICAL ASSETS NOTE			Thousands	EUR	
	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	IFRS SME	
I. MOVEMENTS IN BIOLOGICAL ASSETS				33_42	
Biological assets, beginning balance 1.1. Gross amount (a)	34.7.c, 34.10 34.10.e	IFRS SME IFRS SME	900 901	0	
1.2. (-) Accumulated depreciation and impairment losses (a)	34.10.e	IFRS SME	902_3		
Additions through purchase Acquisitions through business combinations	34.7.c.ii 34.7.c.iv	IFRS SME	904 90510		
Gain (loss) arising on changes in fair value less costs to sell Foreign currency exchange increase (decrease)	34.7.c.i 34.7.c.v	IFRS SME	909 912		
6. (-) Decreases due to harvest 7. Other changes in biological assets	34.7.c.iii 34.7.c.vi	IFRS SME	91630 91639		
	34.7.c, 34.10		917	0	
8.1. Gross amount (a) 8.2. (-) Accumulated depreciation and impairment losses (a)	34.10.e 34.10.e	IFRS SME IFRS SME	918 919_20		
II. OTHER INFORMATION					
Explanation of methods and significant assumptions used to determine fair value of biological assets	34.7.b	IFRS SME	9730		
Explanation of why fair value of biological assets cannot be measured reliably	34.10.b	IFRS SME	9731		
CURRENT ASSETS NOTE	ı			Thousands	-
CURRENT ASSETS NOTE	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Current	<u>P</u>
I. INVENTORIES (from Balance Sheet)	4.2.d	IFRS SME	41	0	
	4.11.c.i, 13.2		4100		
 Inventories in the process of production for sale Materials or supplies for the production process or the rendering of service 	4.11.c.ii, 13.2 4.11.c.iii, 13.		4101 4102		
Inventories recognised as an expense during the period	13.22.c	IFRS SME	411	1	1
Total carrying amount of inventories pledged as security for liabilities	13.22.e	IFRS SME	412		
II. CONSTRUCTION CONTRACTS				Π	
1. Amount due from (to) customers under construction contracts, net	23.32		9740	0	
1.1. Amount due from customers under construction contracts 1.2. (-) Amount due to customers under construction contracts	23.32.a 23.32.b	IFRS SME	97400 97401		
Contract revenue recognised as revenue during period	23.31.a	IFRS SME	9741		
III. CASH AND CASH EQUIVALENTS	4.2.a	IFRS SME	48	0	
1. Cash at hand	7.20	IFRS SME	480		
Bank balances Short-term deposits	7.20 7.20	IFRS SME	481 482		
Other cash and cash equivalents	7.20	IFRS SME	489		<u> </u>
LEASES NOTE				Thousands	EUI
	Paragraph	XBRL Taxonomy	CBSO code	Finance leases 01 IFRS SME	Or IFI
I. FINANCE AND OPERATING LEASES AS LESSEE					_
	20.13.b, 20.1		9750 97500	0	L
1.2. Total future minimum lease payments, between one and five years	20.13.b.i, 20. 20.13.b.ii, 20	IFRS SME	97501		
	20.13.b.iii, 20		97502		
Lease payments recognised as an expense Net carrying amount of assets held as finance leases at the end of	20.16.b 20.13.a	IFRS SME	9751 9752	0	
3.1. Net carrying amount of property, plant and equipment held as finance leases	20.13.a	IFRS SME	97520		
3.2. Net carrying amount of investment property held as finance leases 3.3. Net carrying amount of intangible assets held as finance leases 3.4. Net carrying amount of other assets	20.13.a 20.13.a 20.13.a	IFRS SME IFRS SME	97521 97522 97529		
II. FINANCE AND OPERATING LEASES AS LESSOR			9753	0	L
II. FINANCE AND OPERATING LEASES AS LESSOR 1. Total future minimum lease payments at the end of the period	20.23.a, 20.3				
II. FINANCE AND OPERATING LEASES AS LESSOR 1. Total future minimum lease payments at the end of the period 1.1. Total future minimum lease payments, not later than one year 1.2. Total future minimum lease payments, between one and five years	20.23.a.i, 20. 20.23.a.ii, 20	IFRS SME	97530 97531 97532		
II. FINANCE AND OPERATING LEASES AS LESSOR 1. Total future minimum lease payments at the end of the period 1.1. Total future minimum lease payments, not later than one year 1.2. Total future minimum lease payments, between one and five years 1.3. Total future minimum lease payments, later than five years	20.23.a.i, 20.	IFRS SME IFRS SME IFRS SME			
II. FINANCE AND OPERATING LEASES AS LESSOR 1. Total future minimum lease payments at the end of the period 1.1. Total future minimum lease payments, not later than one year 1.2. Total future minimum lease payments, between one and five years 1.3. Total future minimum lease payments, later than five years	20.23.a.i, 20. 20.23.a.ii, 20 20.23.b.iii, 20	IFRS SME IFRS SME IFRS SME	97531 97532		
II. FINANCE AND OPERATING LEASES AS LESSOR 1. Total future minimum lease payments at the end of the period 1.1. Total future minimum lease payments, not later than one year 1.2. Total future minimum lease payments, between one and five years 1.3. Total future minimum lease payments, later than five years 2. Contingent rents recognised as income in the period	20.23.a.i, 20. 20.23.a.ii, 20 20.23.b.iii, 20 20.23.e, 20. 3	IFRS SME IFRS SME IFRS SME	97531 97532 9754		

COUNTRY OF INCORPORATION:

FINANCIAL INSTRUMENTS NOTE (1)	1500 OME	VDDI		Thousands <u>Per</u>	EUR riod
	Paragraph	XBRL Taxonomy	CBSO code	Current	Previo
I. CATEGORIES OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES	11.41				
Financial assets measured at fair value through profit or loss	11.41.a	IFRS SME	9760	0	
1.1. Shares	11.14.c.i		97600		
Securities other than shares (other equity instruments) Other complex financial assets	12.8 12.8		97601 97609		
2. Debt instruments measured at amortised cost	11.41.b	IFRS SME	9761	0	
2.1. Trade receivables	11.10.a		97610		
2.2. Loans to banks or other parties	11.10.a		97611		
2.3. Loans to related parties	11.10.c		97612		
2.4. Other debt instruments	11.10.d		97613		
2.5. Other receivables	11.10.a		97614		
2.6. Other complex financial assets	12.8		97619		
3. Equity instruments measured at cost less impairment	11.41.c	IFRS SME	9762	0	
3.1. Shares	11.14.c.ii		97620		
3.2. Securities other than shares (other equity instruments)	12.8		97621		
3.3. Other complex financial assets	12.8		97629		
4. Loan commitments measured at cost less impairment	11.41.f	IFRS SME	9763		
5. Financial liabilities measured at fair value through profit or loss	11.41.d	IFRS SME	9764	0	
5.1. Shares	11.14.c.ii		97640		
5.2. Securities other than shares (other equity instruments)	12.8		97641		
5.3. Other complex financial liabilities	12.8		97649		
6. Financial liabilities measured at amortised cost	11.41.e	IFRS SME	9765	0	
6.1. Trade payables	11.41.e	IFKS SWIE	97650		
6.2. Loans from banks or other parties	11.10.a 11.10.a		97651		
6.3. Loans from related parties	11.10.a 11.10.c		97652		
6.4. Other debt instruments	11.10.d		97653		
6.5. Other payables	11.10.a		97654		
6.6. Other complex financial liabilities	12.8		97659		
II. INCOME (EXPENSE) AND GAINS (LOSSES) FROM FINANCIAL INSTRUME	11.48				
	11.40				
Income (expense) and gains (losses) from financial assets measured at	44.40	1550 0145	0700		
fair value through profit or loss	11.48.a.i	IFRS SME	9766	0	
1.1. Income (expense) from financial assets measured at fair value through	44.40 = :		07000		
profit or loss 1.2. Gains (losses) from financial assets measured at fair value through profit	11.48.a.i		97660		-
or loss	11.48.a.i		97661		
1.3. Changes in fair value of financial assets measured at fair value through	11.40.a.i		97001		
profit or loss	11.48.a.i		97662		
2. Income (expense) and gains (losses) from financial liabilities measured				ļ	
at fair value through profit or loss 2.1. Income (expense) from financial liabilities measured at fair value through	11.48.a.ii	IFRS SME	9767	0	
profit or loss	11.48.a.ii		97670		
2.2. Gains (losses) from financial liabilities measured at fair value through profit or loss	11.48.a.ii		97671		
2.3. Changes in fair value of financial liabilities measured at fair value through profit or loss	11.48.a.ii		97672		
			3.312		
3. Income (expense) and gains (losses) from financial assets measured at	44.40	IEDO ONE	0700		
amortised cost	11.48.a.iii	IFRS SME	9768 97680	0	-
3.1. Income (expense) from financial assets measured at amortised cost 3.2. Gains (losses) from financial assets measured at amortised cost	11.48.a.iii 11.48.a.iii		97680		
4. Income (expense) and gains (losses) from financial liabilities measured					
at amortised cost	11.48.a.iv	IFRS SME	9769	0	
3.1. Income (expense) from financial liabilities measured at amortised cost	11.48.a.iv		97690		
3.2. Gains (losses) from financial liabilities measured at amortised cost	11.48.a.iv		97691		
5. Total interest income from financial assets not at fair value through					
profit or loss	11.48.b	IFRS SME	9770		<u> </u>
6. Total interest expense from financial liabilities not at fair value through	44 40 b	IEDO OME	0774	ļ	
profit or loss	11.48.b	IFRS SME	9771		
7. Impairment losses (reversals) for classes of financial assets	11.48.c	IFRS SME	9772	0	
7.1. Impairment losses (reversals) from trade receivables	11.48.c		97720		
7.2. Impairment losses (reversals) from shares	11.48.c		97721		
7.3. Impairment losses (reversals) from securities other than shares	11.48.c		97722		L
7.4. Impairment losses (reversals) from loans	11.48.c		97723		
			97724		1
7.5. Impairment losses (reversals) from loans to related parties7.6. Impairment losses (reversals) from other financial assets	11.48.c 11.48.c		97729		—

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FINANCIAL INSTRUMENTS NOTE (2)	IFRS SME Paragraph	XBRL Taxonomy	CBSO code		Thousands	EUR	
I. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE							
Basis for determining fair value of financial assets and liabilities	11.43	IFRS SME	9773				
Assumptions applied if a valuation technique has been used in determining fair value	11.43	IFRS SME	9774				
Financial assets and liabilities which do not have a reliable fair value	11.44	IFRS SME	9775				
II. DERECOGNITION							
Description of assets transferred which do not qualify for derecognition	11.45.a	IFRS SME	9776				
Risk and rewards of ownership to which the entity remains exposed Carrying amount of assets (and associated liabilities) transferred	11.45.b	IFRS SME	9777				
which do not qualify for derecognition	11.45.c	IFRS SME	9778				
III. COLLATERAL							
Description of financial assets pledged as collateral Terms and conditions of pledges	11.46.a 11.46.b	IFRS SME	9779 9780				
IV. DEFAULTS AND BREACHES ON LOANS PAYABLE							
Carrying amount of loans payable breached or default	11.47.b	IFRS SME	9781				
Description of the breaches and defaults on loans payable during the period	11.47.a	IFRS SME	9782				
	IFRS SME	<u>XBRL</u>		Interest rate risk of a debt	probable forecast	Price risk of	For exch ris for
	<u>Paragraph</u>	<u>Taxonomy</u>	CBSO code	instrument 01	transaction 02	commodity 03	oper (
V. HEDGE ACCOUNTING						1 1	
Description of the hedge (including hedging instruments and hedged items)	12.27		9790				
Change in fair value of the hedging instrument recognised in profit or loss	12.27 12.28.a	IFRS SME	9790				
Change in fair value of the hedged item recognised in profit or loss Change in fair value of the hedging instrument recognised in other	12.28.b	IFRS SME	9792				
comprehensive income (hedge effectiveness) 5. Amounts reclassified from other comprehensive income to profit or	12.29.c		9793				
loss 6. Excess of the fair value of the hedging instrument over the change	12.29.d	IFRS SME	9794				
in fair value of the hedged item recognised in profit or loss (hedge ineffectiveness)	12.29.e	IFRS SME	9795				

	1					Thousands	EUR		Provisions for waste	Contractual obligations		
	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Warranty provision IFRS SME	Restructu- ring provisions IFRS SME	Legal proceeding provision IFRS SME	provisions IFRS SME	Environ- mental provisions	electrical and electronic equipment	concession arrange- ments	Other provisions	<u>I</u> IFR:
I. MOVEMENTS IN PROVISIONS (please specify below) Current and non-current provisions	1			01	02	03	04	05	06	07	09	0
Provisions, beginning balance	21.14.a.i	IFRS SME	934									
Increase (decrease) to provisions (-) Provisions used	21.14.a.ii 21.14.a.iii	CBSO-RF IFRS SME	935 937									
4. (-) Unused provisions reversed	21.14.a.iv	IFRS SME	938									
Increase from time value of money adjustment Other increase (decrease)	21.14.a.ii 21.14.a		9400 9409									
7. Provisions, ending balance	21.14.a.i	IFRS SME	941	0	0	0	0	0	0	0	0	
II. CONTINGENT ASSETS AND LIABILITIES				Description (or nature of c	ontingent liab	ility / asset			Est	timate of its fi	Pre
				IFRS SME							IFRS	SME
1. Contingent liabilities	21.15		9800							TOTAL:	0	
			9801 9802									
2 Continuent accets	24.46	IFRS SME	5552							TOTAL	0	
2. Contingent assets	21.16	IFKS SWE	9805							TOTAL:	U	
			9806 9807									
	IFRS SME	VDDI		Current	Dravieus							
	Paragraph	XBRL Taxonomy	CBSO code	Current period	Previous period							
III. GOVERNMENT GRANTS												
]						
1. Amount of government grants recognised as income	24.6.a		9810] -						
Amount of government grants recognised as income Amount of government grants recognised as liabilities	24.6.a 24.6.a		9810 9811			-						
Amount of government grants recognised as income Amount of government grants recognised as liabilities												
	24.6.a	XBRL	9811	Ordinary	Preference							
Amount of government grants recognised as income Amount of government grants recognised as liabilities EQUITY NOTE	24.6.a			Ordinary shares 01	Preference shares 02		1					
Amount of government grants recognised as income Amount of government grants recognised as liabilities EQUITY NOTE MOVEMENTS IN NUMBER OF ISSUED AND FULLY PAID SHA	24.6.a IFRS SME Paragraph		9811	shares	shares	Total 01_02]	EACH CLASS	PREFERENCE S OF SHARES	;		
	24.6.a IFRS SME Paragraph		9811	shares	shares	Total 01_02		EACH CLASS Please expla Code of	S OF SHARES in briefly the I class of	nature of each Descrip	class of sha	res of sha
MOVEMENTS IN NUMBER OF ISSUED AND FULLY PAID SHA Number issued and fully paid, beginning balance Number of shares issued	IFRS SME Paragraph ARES 4.12.a.iv 4.12.a.ii	Taxonomy	9811 CBSO code 9820 9821	shares	shares	01_02		Please expla Code of share	S OF SHARES in briefly the i	nature of each Descrip	class of sha	res of sha
Number of shares issued Number of segund palance Number of shares issued Number of shares cancelled or reduced	IFRS SME Paragraph	Taxonomy	9811 CBSO code 9820 9821 9822	shares	shares	01_02	01	Please expla Code of share	OF SHARES in briefly the in class of capital	nature of each Descrip	class of shattion of class of	res of sha
MOVEMENTS IN NUMBER OF ISSUED AND FULLY PAID SHA Number issued and fully paid, beginning balance Number of shares issued	IFRS SME Paragraph ARES 4.12.a.iv 4.12.a.iv 4.12.a.iv	Taxonomy	9811 CBSO code 9820 9821	shares	shares	01_02	01 02 03	Please expla Code of share	OF SHARES in briefly the in class of capital	nature of each Descrip	class of shattion of class of	res of sha
I. MOVEMENTS IN NUMBER OF ISSUED AND FULLY PAID SHA 1. Number issued and fully paid, beginning balance 2. Number of shares issued 3. Number of shares cancelled or reduced 4. Number of shares redeemed, converted or reduced 5. Other increase (decrease) in shares 6. Number issued and fully paid, ending balance	24.6.a IFRS SME Paragraph ARES 4.12.a.iv 4.12.a.iv 4.12.a.iv 4.12.a.iv 4.12.a.iv	Taxonomy	9811 CBSO code 9820 9821 9822 9823	shares	shares 02	01_02 0 0 0 0	01 02 03 04	Please expla Code of share	OF SHARES in briefly the in class of capital	nature of each Descrip	class of shattion of class of	res of sha
I. MOVEMENTS IN NUMBER OF ISSUED AND FULLY PAID SHA 1. Number issued and fully paid, beginning balance 2. Number of shares issued 3. Number of shares cancelled or reduced 4. Number of shares redeemed, converted or reduced 5. Other increase (decrease) in shares	24.6.a IFRS SME Paragraph ARES 4.12.a.iv 4.12.a.iv 4.12.a.iv 4.12.a.iv	Taxonomy IFRS SME	9811 CBSO code 9820 9821 9822 9823 9824	shares 01	shares 02	01_02 0 0 0 0	01 02 03 04 05	Please expla Code of share	OF SHARES in briefly the in class of capital	nature of each Descrip	class of shattion of class of	res of sha
I. MOVEMENTS IN NUMBER OF ISSUED AND FULLY PAID SHA 1. Number issued and fully paid, beginning balance 2. Number of shares issued 3. Number of shares cancelled or reduced 4. Number of shares redeemed, converted or reduced 5. Other increase (decrease) in shares 6. Number issued and fully paid, ending balance	24.6.a IFRS SME Paragraph ARES 4.12.a.iv 4.12.a.iv 4.12.a.iv 4.12.a.iv	Taxonomy IFRS SME	9811 CBSO code 9820 9821 9822 9823 9824	shares 01	shares 02	01_02 0 0 0 0	01 02 03 04 05 06 07	Please expla Code of share	OF SHARES in briefly the in class of capital	nature of each Descrip	class of shattion of class of	res of sha
I. MOVEMENTS IN NUMBER OF ISSUED AND FULLY PAID SHA 1. Number issued and fully paid, beginning balance 2. Number of shares issued 3. Number of shares cancelled or reduced 4. Number of shares redeemed, converted or reduced 5. Other increase (decrease) in shares 6. Number issued and fully paid, ending balance II. OTHER INFORMATION 1. Number of shares authorised 2. Number of shares issued and partially paid for class	24.6.a IFRS SME Paragraph ARES 4.12.a.iv 4.12.	IFRS SME IFRS SME IFRS SME IFRS SME	9811 CBSO code 9820 9821 9822 9823 9824 9825 9826 9827	shares 01	shares 02	01_02 0 0 0 0 0 0	01 02 03 04 05 06	Please expla Code of share	OF SHARES in briefly the in class of capital	nature of each Descrip	class of shattion of class of	res of sha
I. MOVEMENTS IN NUMBER OF ISSUED AND FULLY PAID SHA 1. Number issued and fully paid, beginning balance 2. Number of shares issued 3. Number of shares cancelled or reduced 4. Number of shares redeemed, converted or reduced 5. Other increase (decrease) in shares 6. Number issued and fully paid, ending balance II. OTHER INFORMATION 1. Number of shares authorised	24.6.a IFRS SME Paragraph ARES 4.12.a.iv 4.12.	IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME	9811 CBSO code 9820 9821 9822 9823 9824 9825 9826 9827	shares 01	shares 02	01_02 0 0 0 0 0 0	01 02 03 04 05 06	Please expla Code of share	OF SHARES in briefly the in class of capital	nature of each Descrip	class of shattion of class of	res of sha
I. MOVEMENTS IN NUMBER OF ISSUED AND FULLY PAID SHA 1. Number issued and fully paid, beginning balance 2. Number of shares issued 3. Number of shares cancelled or reduced 4. Number of shares redeemed, converted or reduced 5. Other increase (decrease) in shares 6. Number issued and fully paid, ending balance II. OTHER INFORMATION 1. Number of shares authorised 2. Number of shares issued and partially paid for class	24.6.a FRS SME Paragraph ARES 4.12.a.iv 4.12.a.iv 4.12.a.iv 4.12.a.iv 4.12.a.ii 4.12.a.ii 4.12.a.ii 4.12.a.ii 4.12.a.ii 4.12.a.ii 4.12.a.iv	IFRS SME IFRS SME IFRS SME IFRS SME	9811 CBSO code 9820 9821 9822 9823 9824 9825 9826 9827	shares 01	shares 02	01_02 0 0 0 0 0 0	01 02 03 04 05 06 07	Please expla Code of share	OF SHARES in briefly the in class of capital	nature of each Descrip	class of shattion of class of	res of sha

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DEFINED BENEFIT PLANS NOTE	IEDE EME	VDDI		Thousands Current			
	IFRS SME Paragraph	XBRL Taxonomy	CBSO Code	period	Previous period		
Managements in the present value of the defined benefit abligation	20.44.0						
. Movements in the present value of the defined benefit obligation	28.41.e	IEDO OME	0040				
1.1. Present value of the defined benefit obligation, opening balance	28.41.e	IFRS SME	9840				
1.2. (-) Benefits paid1.3. Other changes in the present value of the defined benefit obligation	28.41.e 28.41.e	IFRS SME	9841 9842				
1.4. Present value of the defined benefit obligation, closing balance	28.41.e	IFRS SME	9849	0			
2. Movements in the fair value of plan assets	28.41.f						
2.1. Fair value of defined benefit plan assets, opening balance	28.41.f		9850				
2.2. Contributions	28.41.f.i	1500 0145	9851				
2.3. (-) Benefits paid 2.4. Other changes in plan assets	28.41.f.ii 28.41.f.iii	IFRS SME	9852 9853				
2.5. Fair value of defined benefit plan assets, closing balance	28.41.f		9859	0			
Actual return on plan assets	28.41.j		9860				
B. Components of the plan assets	28.41.h, 28.4	1.i	9860	0	0		
3.1. Percentage or amount of equity instruments of the fair value of the							
plan assets 3.2. Percentage or amount of debt instruments of the fair value of the	28.41.h		98600				
plan assets 3.3. Percentage or amount of property of the fair value of the plan	28.41.h		98601				
assets 3.4. Percentage or amount of other assets of the fair value of the plan	28.41.h		98602				
assets	28.41.h		98609				
3.5. Amount of own financial instruments included in the plan assets 3.6. Property occupied by or other assets used by the entity included in	28.41.i.i		986000				
the plan assets	28.41.i.ii		986020				
I. Total cost relating to defined benefit plans for the period	28.41.g	IFRS SME	9870	0	0		
4.1. Total cost recognised in profit or loss as an expense 4.2. Total cost included in the cost of an asset	28.41.g.i 28.41.g.ii	IFRS SME IFRS SME	98700 98701				
5. Principal actuarial assumptions used in defined benefit plan	28.41.k	IFRS SME	30701				
	28.41.k.i		9880				
5.1. Discount rates used 5.2. Expected return on plan assets	28.41.k.ii	IFRS SME	9881				
5.3. Expected rate of salary increases 5.4. Medical cost trend rate	28.41.k.iii 28.41.k.iv	IFRS SME IFRS SME	9882 9883				
5.5. Other material actuarial assumptions (please specify below)	28.41.k.v		9888				
]		9889				
SHARE-BASED PAYMENT PLANS NOTE	7						
SHAKE-BASED I ATMIENT I EANS NOTE	IFRS SME Paragraph	XBRL Taxonomy	CBSO code				
	<u>r aragrapii</u>	Taxonomy	CB30 tode				
. Share-based payment arrangements	26.18.a						
1.1. Type of arrangement	26.18.a		9890				
1.2. Date of grant 1.3. Maximum term (number) of options granted	26.18.a 26.18.a		9891 9892				
1.4. Contractual life	26.18.a		9893				
1.5. Vesting requirements 1.6. Method of settlement (in cash or equity)	26.18.a 26.18.a		9894 9895				
				Current		Previous	s perio
					Weighted average		Wei
	IFRS SME	XBRL		Number of	exercise	Number of	exe
	<u>Paragraph</u>	Taxonomy	CBSO code	options IFRS SME	price IFRS SME	options IFRS SME	IFRS
. Number and weighted average exercise prices per group of share				01	02	01	
ptions	26.18.b		<u> </u>			1	
2.1. Outstanding at the beginning of the period 2.2. Granted during the period	26.18.b.i 26.18.b.ii	IFRS SME	9900 9901				
2.3. Forfeited during the period	26.18.b.iii	IFRS SME	9902				
2.4. Exercised during the period 2.5. Expired during the period	26.18.b.iv 26.18.b.v	IFRS SME IFRS SME	9903 9904				
2.6. Outstanding at the end of the period	26.18.b.vi	IFRS SME	9905				
2.7. Exercisable at the end of the period	26.18.b.vii	IFRS SME	9906				
	IFRS SME	XBRL		Thousands Current	EUR Previous		
	Paragraph		CBSO code	period	period		
s. Carrying amount of liabilities from share-based payment ransactions	26.23.b	IFRS SME	9910				
I. Total expense recognised in profit or loss for the period	26.23.b 26.23.a	IFRS SME	9911				

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1.1. Deferred taxes arisen from depreciation and amortisation 29.32.d.i 99120	TAX NOTE]			Thousands	EUR		
September Description De		IERS SME	YRRI		Deferred tay		Valuation	
1. Deferred taxes arisen from depreciation and amortisation 29.32.d.i 9912 0 0 0 0 0 0 0 0 0				CBSO code		liabilities		
1.1. Deferred taxes arisen from depreciation and amortisation 29.32.d.i 99120						02		
2.2 Deferred taxes arisen from provisions 29.32.d.i 99121	DEFERRED TAX ASSETS (LIABILITIES), TOTAL	29.32.d.i		9912	0	0	0	
3.0 Deferred taxes arisen from post employment benefit obligations 29.32.d.i 99122	1.1. Deferred taxes arisen from depreciation and amortisation	29.32.d.i		99120				
1.4. Deferred taxes arisen from foreign exchange contracts 29.32.d.i 99123 99124	1.2. Deferred taxes arisen from provisions							
5. Deferred taxes arisen from revaluations of infrancial instruments 29.32.d.i 99125 99125 99127 99126 99127 9	1.3. Deferred taxes arisen from post employment benefit obligations							
1.0 Deferred taxes arisen from revaluations of investment property								
2.0 2.0								
2. Deferred taxes arisen from other transactions or events								
MOVEMENTS IN DEFERRED TAXES AND VALUATION ALLOWANCES 29.32.d.ii Deferred taxes, beginning balance 4.2.0 Amounts recognised in profit or loss 4.2.0 Amounts recognised in equity 28.32.d.ii 3922 Amounts recognised nequity 28.32.d.ii 3922 Transfers from equity to profit or loss 29.32.d.ii 3922 Changes in except of consolidation 29.32.d.ii 3922 Changes in except of consolidation 29.32.d.ii 3922 Changes in tax raise 29.32.d.ii 3926 Deferred taxes, ending balance 4.2.0 Deferred taxes, ending balance 4.2.0 Deferred taxes, ending balance 4.2.0 Disclosures on expiry parts of removement of the profit or loss 29.32.e Unused tax credits Disclosures on expiry parts of removement of the profit or loss 29.32.e Unused tax credits Disclosures on expiry parts of removement of the profit or loss 29.32.e Unused tax credits Disclosures on expiry parts of removement of the profit or loss of the	1.8. Deferred taxes arisen from other transactions or events			99127				
MOVEMENTS IN DEFERRED TAXES AND VALUATION ALLOWANCES 29.32.d.ii 9920	1.9. Deferred tax assets relating to tax losses							
Amounts recognised in profit or loss 29.32 d.ii 9921	1.10. Deferred tax assets relating to tax credits	29.32.d.i		99129			L	
Amounts recognised in profit or loss	. MOVEMENTS IN DEFERRED TAXES AND VALUATION ALLOWANCES	29.32.d.ii						
Amounts recognised in equity 29.32.d ii 9922 9922	Deferred taxes, beginning balance	4.2.0		9920				
Changes in scope of consolidation 29.32.d.ii 20.d.ii 20.d.	2. Amounts recognised in profit or loss							
Direction to the property of profit or loss 29.32.d.ii 9925								
Composition currency exchange increase (decrease) 29.32.d.ii 9925 9926 9927 9929 0 0 0 0 0 0 0 0 0								
Charges in tax fates Other increase (decrease) Deferred taxes, ending balance 4.2.0 Disclosures on expiry dates of temporary differences, insection tax credits Temporary differences 29.32.e 29.32.e 29.32.e 29.32.e 29.32.e 39331 Income tax expense (income) relating to origination and reversal of polarorary differences 29.31.a IFRS SME 39400 Disclosures (income) relating to origination and reversal of polarorary differences 29.31.b IFRS SME 39401 SME 39402 SME 39404 SME 39404 SME 39405 SME 39406 SME 39406 SME 39406 SME 39406 SME 39406 SME 39407 SME 39408								
Disclosures on expense (Income) INCOME TAX EXPENSE (INCOME) 29.31. IFRS SME								
CBSO Code Period Temporary DIFFERENCES, IUSED TAX LOSSES AND UNUSED TAX CREDITS Temporary differences 29.32.e 29.33.1	8. Other increase (decrease)	29.32.d.ii		9927				
CBSO Code Period Temporary DIFFERENCES, IUSED TAX LOSSES AND UNUSED TAX CREDITS Temporary differences 29.32.e 29.33.1	Deferred taxes, ending balance	4.2.0		9929	0	0	0	
DISCLOSURES ON EXPIRY DATES OF TEMPORARY DIFFERENCES, IUSED TAX LOSSES AND UNUSED TAX CREDITS Temporary differences 29.32.e Unused tax credits 29.32.e 29.32.e 29.32.e 29.32.e 29.33.1 IFRS SME Deferred tax expense (income) relating to origination and reversal of a review by tax authorities 29.31.c IFRS SME Deferred tax expense (income) relating to changes in the possible outcomes of a review by tax authorities 29.31.d IFRS SME			•				Current period	
DISCLOSURES ON EXPIRY DATES OF TEMPORARY DIFFERENCES, IUSED TAX LOSSES AND UNUSED TAX CREDITS Temporary differences Unused tax losses Unused tax credits 29.32.e Unused tax credits 29.32.e Unused tax credits EBSO code 29.31.e EBSO code 29.32.e 9930 9931 EBSO code 29.32.e 9930 EUTITED TAX EXPENSE (INCOME) CUITIENT Previous period 29.31.a ERS SME Adjustments to current tax of prior period 29.31.b EFRS SME 29.31.c EBFS SME 29.31.c EBFS SME 29.31.c EBFS SME 29.31.d EFRS SME 29.31.d EFRS SME 29.31.d EFRS SME 9940					Not later		Current periou	
DISCLOSURES ON EXPIRY DATES OF TEMPORARY DIFFERENCES, ILISED TAX LOSSES AND UNUSED TAX CREDITS Temporary differences Unused tax losses Unused tax credits 29.32.e 29.32.e 29.32.e 29.32.e 29.32.e 3933 Lincome Tax Expense (INCOME) 29.31 IFRS SME 29.31.a IFRS SME 29.31.b IFRS SME 29.31.b IFRS SME 29.31.b IFRS SME 29.31.c IFRS SME 29.31.c IFRS SME 29.31.d IFRS S						one and five	Later than	Does not
DISCLOSURES ON EXPIRY DATES OF TEMPORARY DIFFERENCES, IUSED TAX LOSSES AND UNUSED TAX CREDITS Temporary differences Unused tax losses 29.32.e 29.32.e 29.32.e 29.32.e 3933 INCOME TAX EXPENSE (INCOME) 29.31 IFRS SME Adjustments to current tax of prior period Deferred tax expense Adjustments to current tax of prior period Deferred tax expense (income) relating to origination and reversal of apportany differences Deferred tax expense (income) relating to tax rate changes or new taxes Changes in the valuation allowance Effect from changes in the possible outcomes of a review by tax authorities Tax expense (income) relating to changes in accounting policies and errors DOTHER TAX DISCLOSURES Tax disclosures related to items charged to equity, total 1.1. Aggregate current taxation relating to items charged to equity, total 29.32.a 1.5. ERS SME 99400 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				CBSO Code	<u>year</u>		five vears	expire 04
Temporary differences Unused tax losses Unused tax credits 29.32.e 29.32.e 29.32.e 29.32.e 29.32.e 29.32.e 29.32.e 29.33.a IFRS SME Other components of income tax status of entity or shareholders Changes in the valuation allowance Effect of changes in tax status of entity or shareholders Carrent period 29.31. IFRS SME 29.31. I	I. DISCLOSURES ON EXPIRY DATES OF TEMPORARY DIFFERENCES,				01	- 02	- 00	04
Unused tax losses Unused tax credits 29.32.e 29.32.e 29.32.e 29.32.e 29.32.e 29.32.e 29.32.e 29.32.e 29.31.c 29.31. IFRS SME 29.31.b IFRS SME 29.31.b IFRS SME 29.31.c	INDSED TAX LOSSES AND UNUSED TAX CREDITS							
Unused tax credits 29.32.e CBSO code Current period Previous period Deferred tax expense Adjustments to current tax of prior period Deferred tax expense (income) relating to origination and reversal of perior perior differences Deferred tax expense (income) relating to tax rate changes or new taxes Deferred tax expense (income) relating to tax rate changes or new taxes Deferred tax expense (income) relating to tax rate changes or new taxes Deferred tax expense (income) relating to tax rate changes or new taxes Deferred tax expense (income) relating to tax rate changes or new taxes Deferred tax expense (income) relating to tax rate changes or new taxes Deferred to expense (income) relating to changes in the possible outcomes of a review by tax authorities Defered from changes in the possible outcomes of a review by tax authorities Deferred tax expense (income) relating to changes in accounting policies and errors Defered from compens of income tax expense (income) Deferred promote tax expense (income) Deferred tax expense (income) Defer	, T'emporary differences							
INCOME TAX EXPENSE (INCOME) 29.31 IFRS SME 9940 0 0 Current tax expense Adjustments to current tax of prior period 29.31.b IFRS SME 99401 29.31.b IFRS SME 99401 29.31.c IFRS SME 99402 29.31.c IFRS SME 99402 29.31.d IFRS SME 99403 29.31.e IFRS SME 99403 29.31.e IFRS SME 99405 29.31.e IFRS SME 99406 29.31.e IFRS SME 99407 29.31.f IFRS SME 99407 29.31.f IFRS SME 99407 99409 29.31.f IFRS SME 99407 99409 399407 399409 399409 399409 399409 399409 399409 399409 399400	. Unused tax losses							
INCOME TAX EXPENSE (INCOME) 29.31 IFRS SME 9940 0 0 Current tax expense Adjustments to current tax of prior period Deferred tax expense (income) relating to origination and reversal of Popular tax expense (income) relating to tax rate changes or new taxes 29.31.c IFRS SME 99401 29.31.c IFRS SME 99402 29.31.d IFRS SME 99403 29.31.d IFRS SME 99403 29.31.d IFRS SME 99404 29.31.d IFRS SME 99405 99406 Effect from changes in the possible outcomes of a review by tax authorities 29.31.e IFRS SME 99406 29.31.f IFRS SME 99407 99407 OTHER TAX DISCLOSURES Tax disclosures related to items charged to equity, total 29.32.a IFRS SME 99410 0 0 0 0 0 0 0 0 0 0 0 0 0 0	. Unused tax credits	29.32.e	ļ	9932			<u> </u>	
Current tax expense Adjustments to current tax of prior period Deferred tax expense (income) relating to origination and reversal of propary differences Deferred tax expense (income) relating to tax rate changes or new taxes Deferred tax expense (income) relating to tax rate changes or new taxes Deferred tax expense (income) relating to tax rate changes or new taxes Deferred tax expense (income) relating to tax rate changes or new taxes Deferred tax expense (income) relating to changes in a review by tax authorities Deferred from changes in the possible outcomes of a review by tax authorities Deferred from changes in the possible outcomes of a review by tax authorities Deferred from changes in the possible outcomes of a review by tax authorities Deferred from changes in tax passible outcomes of a review by tax authorities Deferred from changes in tax status of entity or shareholders Deferred for change in tax status of entity or shareholders Deferred from changes in tax status of entity or shareholders Deferred for change in tax status of entity or shareholders Deferred for change in tax status of entity or shareholders Deferred for change in tax status of entity or shareholders Deferred for change in tax status of entity or shareholders Deferred for change in tax status of entity or shareholders Deferred for change in tax status of entity or shareholders Deferred for change in tax status of entity or shareholders Deferred for change in tax status of entity or shareholders Deferred for change in tax status of entity or shareholders Deferred for change in tax status of entity or shareholders Deferred for change in tax status of entity or shareholders Deferred for change in tax status of entity or shareholders Deferred for change in tax status of entity or shareholders Deferred for change in tax status of entity or shareholders Deferred for change in tax status of entity or shareholders Deferred for change in tax status of entity or shareholders Deferred for change in tax status of entity or shareholders Deferred				CBSO code				
Adjustments to current tax of prior period Deferred tax expense (income) relating to origination and reversal of propary differences Deferred tax expense (income) relating to tax rate changes or new taxes Deferred tax expense (income) relating to tax rate changes or new taxes 29.31.c IFRS SME 99402 99403 PRS SME 99404 99404 1FRS SME 99405 1FRS SME 99406 1FRS SME 99406 1FRS SME 99406 1FRS SME 99407 99407 Other components of income tax expense (income) 29.31. IFRS SME 99407 99407 99409 TRA disclosures related to items charged to equity, total 29.32.a IFRS SME 99410 99410								
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Deferred tax expense (income) relating to origination and reversal of nporary differences Deferred tax expense (income) relating to tax rate changes or new taxes Deferred tax expense (income) relating to tax rate changes or new taxes Changes in the valuation allowance Effect from changes in the possible outcomes of a review by tax authorities 29.31.d IFRS SME 99403 99404 EFF8 SME 99405 Tax expense (income) relating to changes in accounting policies and errors 29.31.b IFRS SME 99406 Effect of change in tax status of entity or shareholders 29.31.f IFRS SME 99407 99409 OTHER TAX DISCLOSURES Tax disclosures related to items charged to equity, total 29.32.a IFRS SME 99410 0 0 99410	V. INCOME TAX EXPENSE (INCOME) Current tax expense				0	0		
Deferred tax expense (income) relating to tax rate changes or new taxes 29.31.d IFRS SME 99403 Changes in the valuation allowance 29.31.g IFRS SME 99404 Effect from changes in the possible outcomes of a review by tax authorities 29.31.e IFRS SME 99405 Tax expense (income) relating to changes in accounting policies and errors 29.31.h IFRS SME 99406 Effect of change in tax status of entity or shareholders 29.31.f IFRS SME 99407 Other components of income tax expense (income) 29.31 OTHER TAX DISCLOSURES Tax disclosures related to items charged to equity, total 29.32.a IFRS SME 99410 1.1. Aggregate current taxation relating to items charged to equity 29.32.a 99410		29.31.a	IFRS SME	99400	0	0		
Changes in the valuation allowance Effect from changes in the possible outcomes of a review by tax authorities 29.31.g IFRS SME 99404 99405 99406 99406 Effect of change in tax status of entity or shareholders 29.31.f IFRS SME 99407 99407 99409 OTHER TAX DISCLOSURES Tax disclosures related to items charged to equity, total 29.32.a IFRS SME 99410 99410	Current tax expense Adjustments to current tax of prior period Deferred tax expense (income) relating to origination and reversal of	29.31.a 29.31.b	IFRS SME IFRS SME	99400 99401	0	0		
Effect from changes in the possible outcomes of a review by tax authorities 29.31.e IFRS SME 99405 Tax expense (income) relating to changes in accounting policies and errors 29.31.h IFRS SME 99407 Other components of income tax expense (income) 29.31 OTHER TAX DISCLOSURES Tax disclosures related to items charged to equity, total 29.32.a IFRS SME 99409 99409	Current tax expense Adjustments to current tax of prior period Deferred tax expense (income) relating to origination and reversal of emporary differences	29.31.a 29.31.b 29.31.c	IFRS SME IFRS SME	99400 99401 99402	0	0		
Tax expense (income) relating to changes in accounting policies and errors 29.31.h IFRS SME 99406 Effect of change in tax status of entity or shareholders 29.31.f IFRS SME 99407 Other components of income tax expense (income) 29.31 OTHER TAX DISCLOSURES Tax disclosures related to items charged to equity, total 29.32.a IFRS SME 9941 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	. Current tax expense . Adjustments to current tax of prior period . Deferred tax expense (income) relating to origination and reversal of emporary differences . Deferred tax expense (income) relating to tax rate changes or new taxes	29.31.a 29.31.b 29.31.c 29.31.d	IFRS SME IFRS SME IFRS SME IFRS SME	99400 99401 99402 99403	0	0		
Effect of change in tax status of entity or shareholders 29.31.f IFRS SME 99407 99409 OTHER TAX DISCLOSURES Tax disclosures related to items charged to equity, total 29.32.a IFRS SME 99410 0 0 99410	Current tax expense Adjustments to current tax of prior period Deferred tax expense (income) relating to origination and reversal of emporary differences Deferred tax expense (income) relating to tax rate changes or new taxes Changes in the valuation allowance	29.31.a 29.31.b 29.31.c 29.31.d 29.31.g	IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME	99400 99401 99402 99403 99404	0	0		
Other components of income tax expense (income) 29.31 99409 OTHER TAX DISCLOSURES Tax disclosures related to items charged to equity, total 29.32.a IFRS SME 9941 0 0 99410	. Current tax expense . Adjustments to current tax of prior period . Deferred tax expense (income) relating to origination and reversal of smporary differences . Deferred tax expense (income) relating to tax rate changes or new taxes . Changes in the valuation allowance . Effect from changes in the possible outcomes of a review by tax authorities	29.31.a 29.31.b 29.31.c 29.31.d 29.31.g 29.31.e	IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME	99400 99401 99402 99403 99404 99405	0	0		
Tax disclosures related to items charged to equity, total 29.32.a IFRS SME 9941 0 0 1.1. Aggregate current taxation relating to items charged to equity 29.32.a 99410	Current tax expense Adjustments to current tax of prior period Deferred tax expense (income) relating to origination and reversal of emporary differences Deferred tax expense (income) relating to tax rate changes or new taxes Changes in the valuation allowance Effect from changes in the possible outcomes of a review by tax authorities Tax expense (income) relating to changes in accounting policies and errors	29.31.a 29.31.b 29.31.c 29.31.d 29.31.g 29.31.e 29.31.h	IFRS SME	99400 99401 99402 99403 99404 99405 99406	0	0		
.1. Aggregate current taxation relating to items charged to equity 29.32.a 99410	Current tax expense Adjustments to current tax of prior period Deferred tax expense (income) relating to origination and reversal of emporary differences Deferred tax expense (income) relating to tax rate changes or new taxes Changes in the valuation allowance Effect from changes in the possible outcomes of a review by tax authorities Tax expense (income) relating to changes in accounting policies and errors Effect of change in tax status of entity or shareholders	29.31.a 29.31.b 29.31.c 29.31.d 29.31.g 29.31.e 29.31.h 29.31.f	IFRS SME	99400 99401 99402 99403 99404 99405 99406 99407	0	0		
.1. Aggregate current taxation relating to items charged to equity 29.32.a 99410	Current tax expense Adjustments to current tax of prior period Deferred tax expense (income) relating to origination and reversal of emporary differences Deferred tax expense (income) relating to tax rate changes or new taxes Changes in the valuation allowance	29.31.a 29.31.b 29.31.c 29.31.d 29.31.g 29.31.e 29.31.h 29.31.f	IFRS SME	99400 99401 99402 99403 99404 99405 99406 99407	0	0		
	Current tax expense Adjustments to current tax of prior period Deferred tax expense (income) relating to origination and reversal of emporary differences Deferred tax expense (income) relating to tax rate changes or new taxes Changes in the valuation allowance Effect from changes in the possible outcomes of a review by tax authorities Tax expense (income) relating to changes in accounting policies and errors Effect of change in tax status of entity or shareholders Other components of income tax expense (income)	29.31.a 29.31.b 29.31.c 29.31.d 29.31.g 29.31.e 29.31.h 29.31.f 29.31.f	IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME	99400 99401 99402 99403 99404 99405 99406 99407 99409		0		
	Current tax expense Adjustments to current tax of prior period Deferred tax expense (income) relating to origination and reversal of emporary differences Deferred tax expense (income) relating to tax rate changes or new taxes Changes in the valuation allowance Effect from changes in the possible outcomes of a review by tax authorities Tax expense (income) relating to changes in accounting policies and errors Effect of change in tax status of entity or shareholders Other components of income tax expense (income)	29.31.a 29.31.b 29.31.c 29.31.d 29.31.e 29.31.h 29.31.f 29.31.f 29.31	IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME	99400 99401 99402 99403 99404 99405 99406 99407 99409		0		
Potential income tax consequences from the payment of dividends 29.32.f 9942	Current tax expense Adjustments to current tax of prior period Deferred tax expense (income) relating to origination and reversal of emporary differences Deferred tax expense (income) relating to tax rate changes or new taxes Changes in the valuation allowance Effect from changes in the possible outcomes of a review by tax authorities Tax expense (income) relating to changes in accounting policies and errors Effect of change in tax status of entity or shareholders Other components of income tax expense (income) OTHER TAX DISCLOSURES Tax disclosures related to items charged to equity, total	29.31.a 29.31.b 29.31.c 29.31.d 29.31.g 29.31.e 29.31.h 29.31.f 29.31	IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME IFRS SME	99400 99401 99402 99403 99404 99406 99407 99409 99419		0		

European Committee of CBSO

III WG on IFRS impact and CBSO database:

RELATED PARTIES NOTE							Thousands	EUR					
				Entities with	Entities over	Current period	<u>t</u>		Entities with	Entities over	Previous perio	d	
				control, joint					control, joint		•		
				control or	entity has	Key manage-			control or	entity has	Key manage-		
				significant influence	control, joint	ment personnel of	Other		significant influence	control, joint	ment personnel of	Other	
	IFRS SME	XBRL		over the	significant	the entity or	related		over the	significant	the entity or	related	
	<u>Paragraph</u>	<u>I axonomy</u>	CBSO Code	entity IFRS SME	influence IFRS SME	its parent IFRS SME	parties IFRS SME	Total IFRS SME	entity IFRS SME	influence IFRS SME	its parent IFRS SME	parties IFRS SME	IF
				01	02	03	04	01_04	01	02	03	04	_
I. ASSETS WITH RELATED PARTIES	33.9.b		9950	0	0	0	0	0	0	0	0	0	
Other financial assets with related parties	33.9.b		99500					0					
of which, shares (including participations) from related parties	33.9.b, 11.8.c		995001					0					
of which, securities other than shares from related parties of which, loans to related parties	33.9.b, 11.8.b 33.9.b, 11.8.b.		995002 995003					0					
	, ,												
Trade receivables with related parties	33.9.b	CBSO-RF	99501					0					
3. Remaining assets with related parties	33.9.b		99509					0					
of which, assets under finance leases	33.9.b		995090					0					
II. LIABILITIES WITH RELATED PARTIES	33.9.b		9951	0	0	0	0	0	0	0	0	0	₩
1. Borrowings with related parties	33.9.b		99510					0					
of which, borrowings from financial institutions which are related p			995100 995101					0					
of which, finance leases with related parties of which, unsecured debentures, related parties	33.9.b, 20.9, 20 33.9.b	0.13.a	995101					0					
0.75			20544										
2. Trade payables with related parties	33.9.b	CBSO-RF	99511					0					
3. Remaining liabilities with related parties	33.9.b		99519					0					
III. TRANSACTIONS WITH RELATED PARTIES				1	1	1			1				
1. Sale of goods to related parties	33.9.a, 33.12.a	1	9960					0					
2. (-) Purchases of goods from related parties	33.9.a, 33.12.a	1	9961					0					
Transfers of goods and of services to (from) related parties	33.9.a, 33.12		9962					•					
4. Interest expense from related parties	33.9.a		9963					0					<u> </u>
5. Post-employment benefit plans with related parties	33.9.a		9964					0					
6. Key management personnel compensation, total	33.7	IFRS SME	9965					0					
MAJOR DISPOSAL OF ASSETS NOTE	_			Asset / Disp	osal group 1	Asset / Dispo	osal group 2	Asset / Disc	oosal group 3	Asset / Disp	osal group 4		
)1		2		03)4		
	IFRS SME	XBRL											
I. DISCLOSURES RELATING TO ALL KINDS OF ASSETS HELD	<u>Paragraph</u>	Taxonomy	CBSO code									<u>Total</u>	,
FOR SALE, INCLUDING DISCONTINUING OPERATIONS													
Description of the assets or the group of assets and liabilities													
under a binding sale agreeement for a major disposal	4.14.a	IFRS SME	9970										
Description of the facts and circumstances of the sale or plan	4.14.b	IFRS SME	9971										
Carrying amount of total assets (to be) disposed Carrying amount of total liabilities (to be) disposed	4.14.c 4.14.c	IFRS SME IFRS SME	9972 9973									0	
				1									