



2013 Summary Statistical data¹ Current year

ERICA WORKING GROUP

ERICA Database (European Records of IFRS Consolidated Accounts)

European Committee of Central Balance Sheet Data Offices (ECCBSO)

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¹ The statistical data produced do not distinguished between zero and missing values, considering both as missing values.

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

References to the IFRS taxonomy refer to its 2013 version.

COUNTRY OF INCORPORATION:

0

NAME OF REPORTING ENTITY:

0

GENERAL CHARACTERISTICS AND EMPLOYMENT

1. Name of reporting entity (group)

CBSO
codeXBRL
Taxonomy

Sample

G001

IFRS

1.019

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

2.1. Name of the parent entity

2.2. National identification code of the parent entity

2.3. ERICA identification code of the parent entity

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

G019
G002
G029
G012

CBSO-RF

IFRS

649
1.019
1.019
1.019

3. Information on the ultimate parent entity of the group

3.1. Name of the ultimate parent entity of the group

3.2. National identification code of the ultimate parent entity of the group

G020
G0200

IFRS

622
764

4. Nature of financial statements (consolidated or individual)

Consolidated

G003

IFRS

1.019

5. Accounting period

5.1. Yearly or interim financial statements

Yearly

5.2. Date of the beginning of the reporting period (yyyy-mm-dd)

2013-01-01

G004
G005

IFRS

CBSO-RF

1.019
1.019

Current

Previous

5.4. Number of months of the reporting period

G0061

CBSO

459

6. Presentation currency (please select one from the drop-down list)

EUR, Euro Member Countries, Euro

G007

IFRS

1.019

7. Level of precision in financial statement's figures (please select one from the drop-down list)

Thousands

G008

IFRS

1.019

8. Description of operations and principal activities

8.1. Sector classification of the reporting entity (four digits NACE code) (a)

G0150

IFRS
CBSO-RF

1.019

13. Information about options allowed by IFRS (at December 2013) (b)

13.2. Subsequent measurement of property, plant and equipment

13.3. Subsequent measurement of investment property

13.4. Method of presentation of statement of other comprehensive income

G082
G088
G089IFRS
IFRS
CBSO-RF670
683
1.019

(a) For analysis purposes in the database, the main activity is separately required, in order to allocate the entity into the activity group where it mainly operates.

(b) If the entity applies more than one options and it is not possible to identify the predominant, please leave the cell empty.

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COUNTRY OF INCORPORATION:

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NAME OF REPORTING ENTITY:

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Current year

STATEMENT OF PROFIT OR LOSS BY FUNCTION	IFRS Paragraph	XBRL Taxonomy	CBSO code	Sample	Thousands					
					Average	Q1	Q2	Q3	Maximum	Minimum
1a. Gross profit	1.103	IFRS	10 20	276	2.175.109,23	61.923,89	256.106,58	1.332.860,75	43.015.000,00	-15.571,00
1a.1. (Operating) Revenue	1.82.a,1.103	IFRS	10	1.017	4.284.189,47	99.103,00	365.080,00	1.607.922,00	197.007.000,00	25,00
1a.2. (-) Cost of sales	1.99, 1.103	IFRS	20	274	5.770.057,64	138.368,50	679.895,00	3.060.225,00	153.992.000,00	563,00
1b. Other operating income	1.102, 1.103	IFRS	11	849	120.555,25	1.290,00	5.731,00	28.864,00	10.767.000,00	3,00
of which, income from government grants	20.39.b CP	IFRS	112	243	12.779,59	203,50	743,00	3.086,00	921.000,00	0,81
of which, impairment reversals	1.99	CBSO-RF	113	183	8.865,22	181,00	954,00	4.259,50	482.000,00	2,00
2. (-) Operating expenses	1.103, 1.99	CBSO-RF	21	275	1.684.494,38	50.071,50	209.300,00	1.019.074,50	41.607.000,00	2.939,00
2.1 (-) Distribution costs	1.99, 1.103	IFRS	210	248	976.310,59	18.260,50	97.824,50	441.850,00	19.655.000,00	79,00
2.2 (-) Research and development costs	38.126	IFRS	211	167	358.602,99	8.222,50	45.639,00	143.500,00	7.722.000,00	257,00
2.3 (-) Administrative expenses	1.99, 1.103	IFRS	212	232	410.896,75	15.076,50	55.143,50	201.445,75	6.888.000,00	1.000,00
2.4 (-) Restructuring costs	1.98.b, 1.97	IFRS	213	83	65.915,37	3.221,00	16.999,00	68.450,00	538.000,00	100,00
2.5 (-) Other operating expenses	1.103	CBSO-RF	219	309	218.979,94	1.357,00	10.000,00	82.075,00	12.338.000,00	3,00
3. Gain (loss) in changes in fair value of non-current assets	40.76.d, 41.40	CBSO-RF	15	83	36.947,98	-2.235,50	263,00	6.659,00	2.088.000,00	-50.780,00
4. Profit (loss) from operating activities	32.IE33	IFRS	10 22	1.019	319.393,56	2.028,50	18.385,00	129.349,50	17.822.000,00	-6.695.000,00
5. Net financial result	CP	CBSO-RF	14	1.019	-57.864,82	-25.591,00	-3.935,00	-417,50	3.269.211,00	-3.389.000,00
5.1. (-) Finance costs	1.82.b	IFRS	242	1.009	98.660,97	1.323,00	6.283,00	37.625,00	3.684.000,00	1,00
of which, (-) interest expense	IFRS 7.20.b	CBSO-RF	2420	993	90.102,68	1.149,00	5.676,00	35.069,00	3.053.000,00	1,00
5.2. Finance income	1.85 CP, IFRS 7.20	IFRS	142	930	25.039,67	185,50	1.069,50	6.071,25	1.246.000,00	1,00
of which, interest income	IFRS 7.20.b	IFRS	1420	887	17.582,58	122,00	752,00	4.493,50	1.046.000,00	0,30
5.3. Gains (losses) arising from financial instruments	CP	CBSO-RF	145_147	632	-11.007,05	-2.779,00	-59,00	278,50	876.569,00	-1.032.000,00
5.4. Exchange differences recognised in profit or loss (a)	21.52.a	IFRS	950	418	-3.857,97	-1.868,75	-262,50	18,75	174.000,00	-232.000,00
5.5. Profit (loss) from investments in related parties		CBSO-RF	141	572	45.221,78	-86,50	303,50	4.245,50	4.869.316,00	-303.547,00
of which, share of profit (loss) of associates and joint ventures accounted for equity method	1.82.c	IFRS	143	316	45.111,21	-211,75	244,50	5.093,25	3.588.000,00	-303.547,00
6. Other non-operating income (expense)	CP	CBSO-RF	169 269	344	-8.290,10	-2.867,25	-300,00	446,50	807.000,00	-1.404.000,00
7. Profit (loss) before tax	1.103	IFRS	10 26	1.019	258.730,11	119,00	13.289,52	94.589,50	19.771.000,00	-8.182.000,00
8. (-) Income tax expense (income)	12.80.d., 1.82.d	IFRS	27	1.002	90.668,08	675,87	4.841,00	32.534,50	11.110.000,00	-1.423.602,00
9. Profit (loss) after tax from continuing operations (before non-controlling interests)	1.82.e.i	IFRS	10 27	1.019	169.574,65	-760,00	7.983,00	68.552,50	11.997.519,00	-8.909.000,00
10. Profit (loss) from discontinued operations, net of tax	IFRS 5.33.a.i, IFRS 5.33.b.i, 1.82.e, 1.98.e	IFRS	18	158	15.563,98	-5.134,75	-403,50	3.350,00	4.635.000,00	-905.158,00
11. Profit (loss) (before non-controlling interests)	1.82.f, 1.106.d.i, 1.81a	IFRS	10 28	1.019	171.987,91	-819,50	8.150,00	70.498,00	11.997.519,00	-8.909.000,00
12. (-) Profit (loss) attributable to non-controlling interests	1.83.a.i, 1.81b.a.i, IFRS 12.12e	IFRS	29	727	34.734,14	-11,00	210,00	4.410,00	2.500.000,00	-629.584,00
13. Profit (loss) attributable to owners of parent	1.83.a.ii, 1.81b.a.ii	IFRS	10 29	1.019	147.207,03	-845,50	7.702,00	62.683,50	10.454.794,00	-9.289.000,00
I. ADDITIONAL DISCLOSURES BY NATURE	1.104									
1. (-) Employee expenses	1.102, 1.99, 1.104	IFRS	222	1.003	702.975,90	21.552,50	73.692,00	331.931,00	31.747.000,00	51,00
2. (-) Depreciation and amortisation	1.102, 1.104	IFRS	223	984	260.705,48	3.874,36	14.929,00	88.762,50	14.450.000,00	1,00
3. (-) Impairment losses, total (not reversals)	1.99	IFRS	224	686	103.326,35	767,75	3.863,70	22.853,75	14.943.000,00	1,00
of which, (-) impairment losses from goodwill	IFRS 3.B67.d.v	IFRS	2242	156	128.732,21	1.383,75	5.838,50	36.632,50	5.775.000,00	5,00
4. Changes in inventories of finished goods and work in progress	1.102, 1.99	IFRS	12 221	377	-1.760,54	-1.662,00	65,00	2.803,00	202.000,00	-228.000,00
5. Work performed by the enterprise and capitalised	1.IG6	IFRS	13	253	48.224,58	876,00	2.796,00	13.913,00	1.744.000,00	11,00
6. (-) Raw materials and consumables used	1.102, 2.36.d, 2.39, 1.99	IFRS	220	825	2.315.336,20	27.026,00	122.314,00	537.000,00	127.089.000,00	5,00
7. (-) Research and development costs	38.126	IFRS	225	265	245.289,58	3.500,00	16.611,00	97.319,00	7.722.000,00	5,00

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COUNTRY OF INCORPORATION:

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2013 SUMMARY STATISTICAL DATA
Current year

STATEMENT OF PROFIT OR LOSS BY NATURE

	IFRS Paragraph	XBRL Taxonomy	CBSO code	Sample	Thousands					
					Average	Q1	Q2	Q3	Maximum	Minimum
1. Operating revenue	1.102, 1.85	IFRS	10 13	743	3,035,060.93	82,964.00	269,031.00	1,169,117.00	189,604,000.00	-3,818.00
1.1. Revenue	1.82.a, 1.103	IFRS	10	1,017	4,284,189.47	99,103.00	365,080.00	1,607,922.00	197,007,000.00	25.00
1.2. Other operating income, total	1.102, 1.103	IFRS	11	849	120,555.25	1,290.00	5,731.00	28,864.00	10,767,000.00	3.00
of which, income from government grants	20.39.b CP	IFRS	112	243	12,779.59	203.50	743.00	3,086.00	921,000.00	0.81
of which, impairment reversals	1.99	CBSO-RF	113	183	8,865.22	181.00	954.00	4,259.50	482,000.00	2.00
1.3. Changes in inventories of finished goods and work in progress	1.102, 1.99	IFRS	12 221	377	-1,760.54	-1,662.00	65.00	2,803.00	202,000.00	-228,000.00
1.4. Work performed by the enterprise and capitalised	1.1G6	IFRS	13	253	48,224.58	876.00	2,796.00	13,913.00	1,744,000.00	11.00
2. (-) Operating expenses	CP	CBSO-RF	22	743	2,827,804.42	78,172.00	250,833.00	965,139.50	171,782,000.00	664.00
2.1. (-) Raw materials and consumables used (a)	1.102, 2.36.d, 2.39, 1.99	IFRS	220	825	2,315,336.20	27,026.00	122,314.00	537,000.00	127,089,000.00	5.00
2.2. (-) Employee expenses	1.102, 1.99, 1.104	IFRS	222	1,003	702,975.90	21,552.50	73,692.00	331,931.00	31,747,000.00	51.00
2.3. (-) Depreciation and amortisation	1.102, 1.104	IFRS	223	984	260,705.48	3,874.36	14,929.00	88,762.50	14,450,000.00	1.00
2.4. (-) Impairment losses, total (not reversals)	1.99	IFRS	224	666	103,326.35	767.75	3,863.70	22,853.70	14,943,000.00	1.00
of which, (-) impairment losses from goodwill	IFRS 3.B67.d.v	IFRS	2242	156	128,732.21	1,383.75	5,838.50	36,632.50	5,775,000.00	5.00
2.5. (-) Research and development [by nature]	38.126	IFRS	225	265	245,289.58	3,500.00	16,611.00	97,319.00	7,722,000.00	5.00
2.6. (-) Restructuring costs	1.98.b, 1.97	IFRS	226	121	39,942.18	1,054.00	5,000.00	25,819.00	970,000.00	14.00
2.7. (-) Other operating expenses	1.99, 1.102	CBSO-RF	239	762	660,419.80	16,695.00	57,511.50	237,183.25	88,178,000.00	137.00
3. Gain (loss) in changes in fair value of non-current assets	40.76.d, 41.40	CBSO-RF	15	83	36,947.98	-2,235.50	263.00	6,659.00	2,088,000.00	-50,780.00
4. Profit (loss) from operating activities	32.IE33	IFRS	10 22	1,019	319,393.56	2,028.50	18,385.00	129,349.50	17,822,000.00	-6,695,000.00
5. Net financial result	CP	CBSO-RF	14	1,019	-57,864.82	-25,591.00	-3,935.00	-417.50	3,269,211.00	-3,389,000.00
5.1. (-) Finance costs	1.82.b	IFRS	242	1,009	98,660.97	1,323.00	6,283.00	37,625.00	3,684,000.00	1.00
of which, (-) interest expense	IFRS 7.20.b	CBSO-RF	2420	993	90,102.68	1,149.00	5,676.00	35,069.00	3,053,000.00	1.00
5.2. Finance income	1.85 CP, IFRS 7.20	IFRS	142	930	25,039.67	185.50	1,069.50	6,071.25	1,246,000.00	1.00
of which, interest income	IFRS 7.20.b	IFRS	1420	887	17,582.58	122.00	752.00	4,493.50	1,046,000.00	0.30
5.3. Gains (losses) arising from financial instruments	CP	CBSO-RF	145 147	632	-11,007.05	-2,779.00	-59.00	278.50	876,569.00	-1,032,000.00
5.4. Exchange differences recognised in profit or loss (a)	21.52.a	IFRS	950	418	-3,857.97	-1,868.75	-262.50	18.75	174,000.00	-232,000.00
5.5. Profit (loss) from investments in related parties		CBSO-RF	141	572	45,221.78	-86.50	303.50	4,245.50	4,869,316.00	-303,547.00
of which, share of profit (loss) of associates and joint ventures accounted for equity method	1.82.c	IFRS	143	316	45,111.21	-211.75	244.50	5,093.25	3,588,000.00	-303,547.00
6. Other non-operating income (expense)	CP	CBSO-RF	169 269	344	-8,290.10	-2,867.25	-300.00	446.50	807,000.00	-1,404,000.00
7. Profit (loss) before tax	1.103	IFRS	10 26	1,019	258,730.11	119.00	13,289.52	94,589.50	19,771,000.00	-8,182,000.00
8. (-) Income tax expense (income)	12.80.d., 1.82.d	IFRS	27	1,002	90,668.08	675.87	4,841.00	32,534.50	11,110,000.00	-1,423,602.00
9. Profit (loss) after tax from continuing operations (before non-controlling interests)	1.82.e.i	IFRS	10 27	1,019	169,574.65	-760.00	7,983.00	68,552.50	11,997,519.00	-8,909,000.00
10. Profit (loss) from discontinued operations, net of tax	IFRS 5.33.a.i, IFRS 5.33.b.i,	IFRS	18	158	15,563.98	-5,134.75	-403.50	3,350.00	4,635,000.00	-905,158.00
11. Profit (loss) (before non-controlling interests)	1.82.f, 1.106.d.i, 1.81a	IFRS	10 28	1,019	171,987.91	-819.50	8,150.00	70,498.00	11,997,519.00	-8,909,000.00
12. (-) Profit (loss) attributable to non-controlling interests	1.83.a.i, 1.81b.a.i, IFRS	IFRS	29	727	34,734.14	-11.00	210.00	4,410.00	2,500,000.00	-629,584.00
13. Profit (loss) attributable to owners of parent	1.83.a.ii, 1.81b.a.ii	IFRS	10 29	1,019	147,207.03	-845.50	7,702.00	62,683.50	10,454,794.00	-9,289,000.00

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

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COUNTRY OF INCORPORATION:

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2013 SUMMARY STATISTICAL DATA
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STATEMENT OF COMPREHENSIVE INCOME	IFRS Paragraph	XBRL Taxonomy	CBSO code	Sample	Thousands							
					Average	Q1	Q2	Q3	Maximum	Minimum		
I. PROFIT (LOSS) (line 11 of income statement)	1.82.f	IFRS			10_28	1.019	171.987,91	-819,50	8.150,00	70.498,00	11.997.519,00	-8.909.000,00
II. OTHER COMPREHENSIVE INCOME FOR THE PERIOD	1.91.a	IFRS			592	818	-51.670,27	-12.246,75	-383,50	212,25	2.239.000,00	-5.798.827,00
II.I. Other comprehensive income that will not be reclassified to profit or loss	1.IG6	IFRS			596	415	43.684,69	-258,00	158,00	4.719,50	2.908.000,00	-286.000,00
1. Gains (losses) on revaluation	1.7, 1.91.a	IFRS			59204	33	15.052,98	-1.000,00	130,00	3.000,00	369.000,00	-42.187,00
2. Remeasurements of defined benefit plans	1.7, 1.91.a, 19.120A.h	IFRS			59205	360	62.389,48	-230,25	196,50	6.075,00	2.678.000,00	-188.000,00
3. Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss	1.82A.a	IFRS			592061	49	-7.983,76	-4.000,00	-25,00	3.500,00	42.000,00	-286.000,00
4. Remaining other comprehensive income that will not be reclassified		CBSO-RF			59602	28	4.940,75	-144,50	8,63	724,00	129.317,93	-79.073,00
5. Income tax relating to other comprehensive income that will not be reclassified	1.91	IFRS			59221	216	-21.180,35	-3.355,75	-71,50	61,50	239.000,00	-664.000,00
II.II. Other comprehensive income that will be reclassified to profit or loss	1.IG6	IFRS			597	670	-86.996,56	-24.483,75	-937,58	77,25	1.658.603,00	-5.748.681,00
1. Exchange differences on translation	21.52.b, 1.7, 1.91	IFRS			59201	585	-124.166,33	-44.328,00	-2.889,00	-115,00	239.400,00	-6.454.114,00
2. Available-for-sale financial assets	IFRS 7.20.a.ii, 1.91	IFRS			59202	222	36.555,93	-354,62	62,50	5.256,50	1.625.469,00	-170.000,00
of which, gains (losses) on available-for-sale financial assets	IFRS 7.20.a.ii, 1.91	IFRS			592021	82	61.071,13	-892,00	1.054,50	21.600,00	1.104.000,00	-105.000,00
of which, (-) reclassification adjustments on available-for-sale financial assets	IFRS 7.20.a.ii, 1.92	IFRS			592022	38	-6.226,58	-29.636,50	-18,00	1.190,75	344.000,00	-219.000,00
3. Cash flow hedges	IFRS 7.23	IFRS			59203	391	34.006,21	20,50	854,00	9.250,00	2.150.000,00	-257.000,00
of which, gains (losses) on cash flow hedges	IFRS 7.23.c	IFRS			592031	137	34.780,99	-360,00	743,00	17.000,00	1.388.000,00	-563.000,00
of which, (-) reclassification adjustments on cash flow hedges	IFRS 7.23.d	IFRS			592032	101	-25.604,93	-19.392,00	-212,00	1.413,00	385.000,00	-1.159.000,00
4. Gains (losses) from hedges of net investments in foreign operations	39.102	IFRS			59209	19	-5.322,32	-3.747,00	-1.205,00	-19,50	4.000,00	-47.938,00
5. Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss	1.82.A.b	IFRS			592062	62	-50.541,19	-12.267,25	-529,50	3.401,50	503.000,00	-1.965.000,00
6. Remaining other comprehensive income that will be reclassified	1.91.a, 1.83.b, IFRS 5.38	CBSO			59603	49	698,72	-728,72	0,00	2.000,00	30.000,00	-34.922,86
7. Income tax relating to other comprehensive income that will be reclassified	1.91	IFRS			59222	241	-16.024,05	-4.250,00	-209,00	21,00	87.000,00	-657.000,00
III. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (I + II)	1.82.i, 1.83.b	IFRS			590	1.019	130.509,72	-2.822,50	6.435,00	54.665,50	10.118.503,00	-10.016.000,00
1. Attributable to owners of the parent	1.83.b.ii	IFRS			5901	579	169.290,64	-7.004,50	6.910,00	69.028,50	9.910.000,00	-10.093.000,00
2. Attributable to non-controlling interests	1.83.b.i	IFRS			5902	410	21.834,48	-199,25	173,85	4.226,75	2.073.000,00	-468.118,00

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Standard format based on IFRS taxonomy

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ASSETS	IFRS Paragraph	XBRL Taxonomy	CBSO code	Sample	Thousands					
					Average	Q1	Q2	Q3	Maximum	Minimum
I. ASSETS, NON-CURRENT, TOTAL	1.66, 31.56	IFRS	3	1.018	4.124.330,30	64.915,50	234.773,00	1.389.776,00	202.141.000,00	41,00
1. Property, plant and equipment	1.54.a, 16.73.d	IFRS	30	1.012	1.765.805,89	13.024,50	74.185,51	475.251,75	125.327.000,00	4,00
1.1. Land and buildings	16.37.b	IFRS	300	868	376.231,03	9.199,25	43.836,00	211.069,25	15.338.000,00	1,00
1.2. Plant and equipment	16.73.e	CBSO-RF	301	843	1.030.010,47	4.164,00	29.300,00	218.099,50	64.670.000,00	2,00
1.3. Remaining property, plant and equipment	16.37	CBSO-RF	309	954	485.858,77	1.450,68	7.282,00	49.291,25	125.327.000,00	1,00
1.4. Construction in progress and payments in advance	16.73.e	IFRS	303	508	253.186,88	903,00	6.913,50	52.040,00	19.371.000,00	1,00
2. Investment property	1.54.b, 40.79.c, 40.76, 40.8.e	IFRS	310	290	494.824,60	2.467,50	15.388,00	108.367,50	28.552.600,00	2,00
3. Intangible assets and goodwill	1.54.c, 1.55 CP	IFRS	32	1.000	1.447.881,18	8.994,25	53.552,00	369.278,75	72.099.148,00	0,00
3.1. Goodwill	IFRS 3.B67.d	IFRS	320	811	1.004.583,09	9.347,00	44.368,00	331.548,00	50.790.078,00	12,00
3.2. Development costs	38.119.g	IFRS	321	309	173.489,78	929,00	4.788,07	25.226,00	14.202.000,00	0,89
3.3. Computer software, copyrights, patents and other industrial property rights, service and operating rights	38.119.c, 38.119.e	CBSO-RF	322-323	836	448.106,68	1.059,56	8.404,00	74.269,50	23.420.000,00	1,00
3.4. Remaining intangible assets	38.119	CBSO-RF	328	754	271.802,09	619,50	4.676,00	44.657,50	25.601.000,00	0,00
4. Biological assets, total	1.54.f	IFRS	33-42	28	201.245,34	3.239,25	12.466,00	111.339,31	2.335.000,00	74,00
5. Investments in related parties of which, equity accounted investments	27.38, 1.54.e, 27.40, 1.55 CP	IFRS	34	672	319.967,76	733,50	7.850,00	68.996,25	28.222.000,00	1,00
			340	384	322.327,38	946,00	11.488,00	82.535,75	28.222.000,00	3,00
6. Deferred tax assets	1.54.o, 12.81.g.i	IFRS	35	915	181.828,58	2.020,40	9.006,00	55.450,00	7.276.000,00	6,00
7. Other financial assets, non-current of which, derivatives (including hedging assets), non-current	1.54.d 1.55 CP	IFRS IFRS	36 37	816 106	277.501,90 169.281,49	752,50 346,50	4.113,24 5.495,00	38.203,25 44.933,25	30.324.000,00 2.666.867,00	0,16 1,00
8. Remaining assets, non-current of which, non-current trade receivables	1.78.b, 1.66.d, CP 1.78.b	CBSO-RF IFRS	39 390	657 60	314.649,11 84.935,76	587,00 421,67	4.000,00 2.296,21	25.960,00 15.053,00	53.287.000,00 3.287.591,00	1,00 3,00
II. ASSETS, CURRENT, TOTAL	1.66	IFRS	4	1.019	2.133.099,90	64.821,00	203.522,00	927.178,50	122.192.000,00	316,00
9. Inventories	1.54.g, 2.36.b	IFRS	41	936	481.738,79	9.705,00	46.343,50	227.473,75	28.653.000,00	4,00
10. Other financial assets, current of which, derivatives (including hedging assets), current	1.54.d 1.55 CP	IFRS IFRS	43 44	638 326	287.939,80 91.725,90	1.000,00 341,00	6.500,00 2.238,00	45.763,25 19.100,00	21.187.000,00 3.996.000,00	0,02 1,00
11. Current tax receivables (only income tax)	1.54.n	IFRS	45	449	34.823,91	717,00	3.931,00	17.902,00	1.151.000,00	0,01
12. Trade receivables, net of which, receivables arising from construction contracts	1.54.k, 1.68, 1.78b	IFRS	460 4601	1.015 96	638.986,62 338.191,32	16.884,00 3.995,75	61.195,00 21.091,00	288.600,00 217.230,50	30.804.000,00 8.604.000,00	2,00 8,00
13. Cash and cash equivalents (a)	1.54.i	IFRS	48	1.019	516.319,08	8.768,00	38.238,00	201.773,00	26.153.000,00	2,00
14. Remaining assets, current (b) of which prepayments, current (prepaid expenses, among others)	1.77, 39.37.a, 1.78.b, 17.47.a 1.78.b	CBSO-RF IFRS	491 47	1.017 722	266.243,86 30.989,88	3.887,00 616,75	15.132,00 2.079,50	80.037,00 11.069,75	43.416.000,00 1.451.000,00	50,00 1,00
15. Non-current assets and disposal groups held for sale or held for distribution to owners	IFRS 5.38, 1.54.j, IFRS 5.5A	IFRS	40	281	277.256,88	1.700,00	7.965,00	65.185,00	7.640.000,00	0,10
ASSETS, TOTAL	1.55 CP	IFRS	3-4	1.019	6.253.382,77	149.809,50	503.777,00	2.386.569,00	324.333.000,00	2.979,00

(a) As defined by IAS 7.6

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

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LIABILITIES AND EQUITY	IFRS Paragraph	XBRL Taxonomy	CSO code	Sample	Thousands					Maximum	Minimum
					Average	Q1	Q2	Q3			
I. EQUITY, TOTAL	1.55 CP, 1.78e	IFRS	50 56	1.019	2,029,346.57	50,333.00	182,903.00	913,561.50	90,037,000.00	-2,440,074.00	
A. Equity attributable to owners of parent	1.54.r	IFRS	50 55	1.019	1,802,812.87	48,075.50	172,145.00	844,111.00	85,729,000.00	-2,456,554.00	
1. Share capital	1.54.r, 1.78.e	CBSO-RF	50	1.019	241,087.04	9,517.50	29,664.00	109,450.50	11,395,000.00	1.00	
2. Share premium	1.77, 1.78.e	IFRS	51	833	647,146.26	11,794.00	42,956.00	238,600.00	51,428,000.00	-72.60	
3. Retained earnings	1.78.e, 1.106	IFRS	54 55 527	1.019	1,104,549.24	4,287.50	67,766.00	374,108.00	74,449,000.00	-36,507,000.00	
of which, legal and statutory reserves			527	335	48,535.03	1,490.50	5,537.00	24,050.00	1,881,000.00	1.00	
4. Other reserves	1.78.e, 1.77, 1.54.r	IFRS	52	826	-46,604.31	-27,463.25	-887.00	3,601.75	5,562,000.00	-9,139,880.00	
4.1. Translation reserves	21.52.b	IFRS	521	645	-125,884.67	-35,344.00	-2,576.00	-4.00	2,339,000.00	-9,275,389.00	
4.2. Revaluation reserves	16.77.f, 38.124.b	IFRS	522	229	36,061.92	-153.00	1,892.00	15,996.00	3,239,421.00	-1,235,000.00	
4.3. Hedging reserves	IFRS 7.23	IFRS	523	377	-4,278.63	-6,279.00	-816.00	62.00	1,845,000.00	-1,202,000.00	
4.4. Available for sale reserves	1.106.b	IFRS	524	156	141,997.59	2.00	913.50	26,781.75	5,084,200.00	-85,780.00	
4.5. Reserve of remeasurements of defined benefit plans	1.108	IFRS	526	152	-144,473.81	-42,039.00	-4,681.50	-508.75	26,900.00	-6,307,000.00	
4.6. Remaining reserves		CBSO-RF	528	472	75,982.42	-1,510.00	1,694.50	28,267.50	5,789,000.00	-3,322,200.00	
5. (-) Treasury shares	32.34	IFRS	53	486	71,429.47	653.50	4,097.00	27,093.00	3,484,000.00	1.00	
B. Non-controlling interests	1.54.q, 27.33, 1.54, 27.27	IFRS	56	753	283,544.35	302.00	4,106.00	37,000.00	17,036,000.00	-38,800.00	
C. Other equity interest	1.78e	IFRS	569	55	315,071.62	2,744.00	42,643.00	375,658.00	2,701,000.00	2.00	
II. LIABILITIES, TOTAL	1.55 CP	IFRS	6 7	1.019	4,224,036.20	76,761.00	293,835.00	1,638,622.00	234,296,000.00	335.00	
A. Liabilities, non-current, total	1.60, 1.69	IFRS	6	1.015	2,367,601.37	20,271.00	94,830.00	710,379.50	156,815,000.00	141.00	
6. Interest-bearing borrowings, non-current	1.54.m	IFRS	60 61	959	1,505,653.10	10,755.50	64,525.00	530,950.00	61,517,000.00	2.00	
of which, borrowings from financial institutions, non-current	CP	CBSO-RF	603	839	426,324.06	7,480.50	43,498.00	250,000.00	13,441,029.00	0.34	
of which, finance leases, non-current	1.55 CP	IFRS	604	539	64,079.25	578.00	3,671.00	20,124.50	3,808,000.00	1.00	
of which, bonds issued, non-current	CP	CBSO-RF	601	350	2,699,384.65	87,470.75	432,200.50	1,839,275.00	51,630,000.00	134.00	
7. Deferred income, non-current	1.78	IFRS	62	227	178,401.36	1,164.50	7,600.00	59,084.50	5,696,569.00	1.00	
of which, government grants, non-current (classified as deferred)	20.24, 1.55 CP	IFRS	620	154	67,679.11	1,030.00	4,470.50	22,815.78	1,415,300.00	1.00	
8. Provisions for employee benefits, non-current	19.120A.c.i, 19.120A.c.ii, 1.78.d	IFRS	64	866	296,136.02	1,482.50	7,879.00	55,898.75	21,774,000.00	9.00	
9. Other provisions, non-current	1.54.i, 1.78d	IFRS	63	812	370,686.81	1,224.75	5,729.00	40,517.00	42,983,000.00	12.00	
10. Deferred tax liabilities	1.54.o, 12.81.g.i	IFRS	67	897	226,418.47	1,752.00	9,884.00	62,400.00	12,943,000.00	1.00	
11. Other non-interest-bearing liabilities, non-current	1.54.m, 1.77	CBSO-RF	65 69	685	230,873.15	1,000.00	6,349.00	42,600.00	48,261,000.00	1.00	
of which, derivatives (including hedging liabilities), non-current	IFRS 7.22.a-b, 1.55 CP	IFRS	66	304	96,047.40	590.50	4,836.00	26,846.00	2,806,000.00	4.00	
of which, trade payables, non-current	1.78 CP	IFRS	690	40	64,901.58	977.50	5,161.50	37,515.25	648,413.00	22.00	
B. Liabilities, current, total	1.60, 1.69	IFRS	7	1.019	1,865,728.67	47,283.00	159,790.00	748,433.50	118,624,000.00	140.00	
12. Interest-bearing borrowings, current	1.54.m	IFRS	71 72	989	534,732.16	9,271.00	44,209.00	174,345.00	59,987,000.00	3.00	
of which, borrowings from financial institutions, current	CP	CBSO-RF	713	932	251,664.19	6,587.00	31,885.50	119,135.00	11,305,000.00	1.00	
of which, finance leases, current	1.55 CP	IFRS	714	542	10,931.14	268.25	1,037.50	4,434.25	599,000.00	1.00	
of which, bonds issued, current	CP	CBSO-RF	711	194	785,869.34	14,026.75	138,050.00	573,975.00	25,926,000.00	25.00	
13. Deferred income, current	1.78	IFRS	73	538	104,163.66	730.50	3,872.50	20,170.50	11,881,000.00	1.00	
of which, government grants, currents (classified as deferred income)	20.24, 1.55 CP	IFRS	730	56	7,595.39	186.25	1,165.00	4,092.25	180,000.00	7.00	
14. Provisions for employee benefits, current	19.120A.c.i, 19.120A.c.ii, 1.78.d	IFRS	75	117	43,665.72	945.00	4,400.00	21,495.00	950,000.00	15.00	
15. Other provisions, current	1.54.i, 1.78d	IFRS	74	697	197,975.60	1,148.00	7,080.00	45,840.00	21,229,000.00	1.00	
16. Current tax payables (only income tax)	1.54.n	IFRS	77	520	46,026.98	861.50	3,679.50	17,025.00	2,151,000.00	1.00	
17. Trade payables	1.54.k, 1.70, 1.78	IFRS	780	1,014	630,316.17	11,784.75	45,429.00	227,257.50	22,631,000.00	30.00	
of which, liabilities arising from construction contracts			7801	55	391,636.45	1,959.00	10,789.00	135,135.00	10,559,000.00	1.00	
18. Other non-interest-bearing liabilities, current	CP, 19.10.a	CBSO-RF	790	1,019	464,100.40	8,751.00	32,496.00	158,668.00	22,617,000.00	79.00	
of which, advances received	11.40.b, 1.55 CP	IFRS	781	464	140,662.66	814.75	4,125.50	29,104.25	6,988,000.00	2.00	
of which, derivatives (including hedging liabilities), current	IFRS 7.22.a-b, 1.55 CP	IFRS	761	452	63,261.81	326.25	1,658.00	14,755.50	4,168,000.00	2.00	
19. Liabilities included in disposal groups held for sale	IFRS 5.38, 1.54.p	IFRS	70	131	283,943.11	2,273.50	13,000.00	131,599.00	3,878,340.00	6.00	
EQUITY AND LIABILITIES, TOTAL	1.55 CP	IFRS	50 7	1.019	6,253,382.77	149,809.50	503,777.00	2,386,569.00	324,333,000.00	2,979.00	
ADDITIONAL DISCLOSURES											
1. Dividends distributed to owners	1.107	IFRS	58950	677	168,978.77	3,066.00	14,674.00	71,085.00	5,476,000.00	1.00	
2. Proposal of dividends to be distributed to owners	CP	CBSO-RF	970	263	161,693.08	5,378.00	20,585.00	72,844.50	3,182,000.00	12.00	

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STATEMENT OF CASH FLOWS

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Thousands

	IFRS Paragraph	XBRL Taxonomy	CBSO code	Sample	Average	Q1	Q2	Q3	Maximum	Minimum
I. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE	7.45	IFRS	80	1.019	486.451,56	7.855,21	34.589,00	189.554,50	22.810.000,00	-170.709,00
II. NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES of which, operating cash flow from discontinued operations	7.10, 7.50d IFRS 5.33c	IFRS	81 814	994 44	415.539,59 21.352,21	5.487,75 -756,50	27.376,00 120,00	158.597,50 8.583,00	21.473.000,00 337.000,00	-1.768.000,00 -195.000,00
III. NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES of which, investing cash flow from discontinued operations	7.10, 7.50d IFRS 5.33c	IFRS	82 824	991 36	-301.525,58 15.283,53	-97.741,00 -11.857,25	-13.532,00 -439,00	-1.707,50 298,50	3.110.000,00 1.181.900,00	-21.108.000,00 -240.000,00
IV. FREE CASH FLOW (II + III)		CBSO-RF	81_82	993	115.039,78	-1.297,00	9.619,00	68.261,00	6.413.000,00	-7.401.000,00
V. NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES of which, financing cash flow from discontinued operations	7.10, 7.50d IFRS 5.33c	IFRS	83 834	989 25	-81.667,75 7.425,36	-42.687,00 -2.300,00	-4.739,00 -37,00	3.775,00 3.688,00	8.973.000,00 239.000,00	-6.982.000,00 -58.971,00
VI. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + V)	7.45	IFRS	84	994	33.667,10	-4.431,00	1.230,00	18.511,75	4.678.000,00	-2.711.000,00
VII. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH AND EQUIVALENTS	7.25, 7.28	IFRS	85	560	-26.040,93	-6.890,25	-410,08	-12,75	124.000,00	-2.122.000,00
VIII. EFFECT OF CHANGES IN SCOPE OF CONSOLIDATION ON CASH AND CASH EQUIVALENTS	CP	CBSO-RF	86	131	18.148,52	-1.745,00	38,46	3.069,50	1.588.000,00	-520.000,00
IX. CASH AND CASH EQUIVALENTS, ENDING BALANCE (I + VI + VII + VIII)	7.45	IFRS	87	1.019	507.314,79	8.732,50	38.843,71	199.334,00	26.153.000,00	-107.161,00
X. ADJUSTMENTS TO RECONCILE WITH THE STATEMENT OF FINANCIAL POSITION		CBSO-RF	88	319	28.762,93	-645,00	39,00	3.000,00	2.862.000,00	-114.000,00
XI. CASH AND CASH EQUIVALENTS AS REPORTED IN THE STATEMENT OF FINANCIAL POSITION		CBSO-RF	89	794	600.430,11	8.513,50	34.407,50	237.342,50	26.153.000,00	2,00

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

- 2.2. National identification code of the parent entity
2.3. ERICA identification code of the parent entity
2.4. ISIN identification code of the parent entity
2.5. EGR identification code of the parent entity

IFRS Paragraph	XBRL Taxonomy	CBSO code	Sample
		CBSO-RF G002	1,019
		CBSO-RF G029	1,019
		CBSO-RF G031	964
		CBSO-RF G032	56

3. Information on the ultimate parent entity of the group

- 3.3. ERICA identification code of the ultimate parent entity of the group
3.4. ISIN identification code of the ultimate parent entity of the group
3.5. EGR identification code of the ultimate parent entity of the group
3.6. Country of the ultimate parent entity of the group (please select one from

		G0201	503
		G0203	499
		G0202	48
1.138.a	IFRS	G0121	587

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

2013-12-31

1.51.c	IFRS	G006	1,019
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8.2. Description of activities by NACE code and revenue

NACE code (four digits)
CBSO-RF G015

Revenue
CBSO-RF G016

	Sample	Average	Q1	Q2	Q3	Maximum	Minimum
G01601	523	5,903,596.91	129,678.25	574,843.00	2,747,750.00	189,542,000.00	283.00
G01602	158	1,735,183.16	18,714.52	137,635.98	994,935.50	26,930,000.00	140.00
G01603	68	967,547.74	7,670.14	67,652.00	349,568.50	13,806,000.00	557.09
G01604	16	21,782,243.50	14,415.75	292,397.50	1,211,437.75	376,416,295.00	560.00

9. Listed companies (please mark where appropriate)

Listed with shares or other instruments on a EU regulated market

		CBSO-RF G017	1,019
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10. Data previous period changed (i.e. restated accounts) (a)

		CBSO-RF G021	601
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11. Opinion on the financial statements given by the auditor (b)

		CBSO-RF G026	323
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12. Information about employment (please specify below)

Full-time equivalents

Current period Previous period

Number of employees' average over period
Number of employees at end of period

1.112.c CP	IFRS	G027	734
	CBSO-RF	G028	343

	Sample	Average	Q1	Q2	Q3	Maximum	Minimum
G027	734	15,687.37	493.25	1,706.50	7,492.00	563,066.00	1.00
G028	343	18,460.56	631.00	2,477.00	11,046.00	427,921.00	2.00

13.1. Method of presentation of cash-flow statement

Indirect method

7.18	CBSO-RF	G081	984
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14. Business combinations

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

		CBSO-RF G090	296
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STATEMENT OF CHANGES IN EQUITY

I. BALANCE, END OF PERIOD N - 1

1. Prior period adjustments to equity, total

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IFRS paragraph	XBRL Taxonomy	CBSO code	Sample	Average	Q1	Q2	Q3	Maximum	Minimum
1.106.d	IFRS	580	328	4,620,858.88	122,380.79	458,025.78	2,692,581.25	81,825,000.00	-1,628,462.00
1.106.b	CBSO-RF	581	30	-602,188.09	-107,403.00	-3,878.50	534.97	204,000.00	-6,180,000.00

II. RESTATED BALANCE, END OF PERIOD N - 1

1.106.d		582	328	4,565,780.70	122,380.79	445,190.00	2,692,581.25	81,995,000.00	-1,628,462.00
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1. Issue of shares
2. () Capital reduction
3. Equity increase (decrease) resulting from a business combination
4. Operations with treasury shares
5. Conversion of debt to equity
6. Remaining movements in equity not related to income or expenses
7. (-) Dividends
8. Total comprehensive income for the period

[Help](#)[Help](#)

1.106.c	IFRS	583	96	265,788.56	3,150.00	16,750.00	137,600.00	6,296,000.00	-437.22
1.106.c	CBSO-RF	584	31	132,089.48	-299.00	11,078.00	102,475.00	1,641,000.00	-3.00
1.106	CBSO-RF	585	119	-113,304.18	-11,123.00	-5.00	5,973.00	1,904,000.00	-5,152,000.00
32.33, 1.106	CBSO-RF	586	132	-3,748.34	-11,375.00	-42.50	1,163.25	3,025,000.00	-2,548,000.00
1.106	CBSO-RF	587	10	14,707.53	-20,839.50	3,117.14	45,972.50	113,000.00	-76,511.00
1.106	IFRS	588	229	23,258.87	-1,991.42	7.00	3,678.00	2,476,906.00	-1,071,000.00
1.107, 32.35	IFRS	589	231	391,257.40	6,912.50	49,126.00	265,066.00	5,476,000.00	1.00
1.106.a	IFRS	590	1,019	130,509.72	-2,822.50	6,435.00	54,665.50	10,118,503.00	-10,016,000.00

III. BALANCE, END OF PERIOD N

1.106.d	IFRS	580 2	327	4,552,355.09	108,702.50	430,860.00	2,473,794.50	90,037,000.00	-2,440,074.00
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STATEMENT OF PROFIT OR LOSS: ADDITIONAL DISCLOSURES

1. Capitalized borrowing costs / interest expenses

[Help](#)

IFRS paragraph	XBRL Taxonomy	CBSO code	Sample	Average	Q1	Q2	Q3	Maximum	Minimum
23.26.a	CBSO-RF	960	75	31,576.82	910.92	7,943.00	27,471.50	487,000.00	39.00

2. Gains (losses) on financial instruments designated as hedges (d)

[Help](#)

IFRS 7.23.d, IFRS 7.23.e	CBSO-RF	146	138	-21,769.99	-10,300.00	-402.50	1,018.25	1,002,000.00	-1,451,000.00
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3. Fair value gains (losses) from financial instruments

IFRS 7.27.b	CBSO-RF	145	128	5,426.01	-2,121.25	31.00	3,371.75	571,000.00	-218,000.00
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(a) Please report in this cell if figures of the previous year are not identical, for whatever reasons, to those presented in last year's financial statements.

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

(c) Please only report acquisitions and disposals that affect the revenue or assets significantly.

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

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

LOGIC CONTROLS

47	Variation in operating revenue < 20%	CHECK THE DATA!!!	
48	Gain (loss) in changes in fair value of non-current assets < 20% Assets, total, Current period	OK	
49	Gain (loss) in changes in fair value of non-current assets < 20% Assets, total, Previous period	OK	
50	Fair value gains (losses) from financial instruments and movements in Other financial assets (Assets)	OK	
51	Fair value gains (losses) from financial instruments < 20% Assets, total, Current period	OK	
52	Fair value gains (losses) from financial instruments < 20% Assets, total, Previous period	# REF!	
53	Gain (loss) on financial instruments designated as hedges < 20% Assets, total, Current period	OK	
54	Gain (loss) on financial instruments designated as hedges < 20% Assets, total, Previous period	# REF!	
55	Average wages < 110000, Current period	EXPENSES, NO EMPLOYMENT	
56	Average wages > 10000, Current period	EXPENSES, NO EMPLOYMENT	
57	Average wages < 110000, Previous period	EXPENSES, NO EMPLOYMENT	
58	Average wages > 10000, Previous period	EXPENSES, NO EMPLOYMENT	
59	Variation of the average wage < 20%	EXPENSES, NO EMPLOYMENT	
60	Method of other comprehensive income - net of tax, no amount in OCI tax and viceversa	OK	
61	Other non-operating income (expense) not higher than 5% of the revenue, current period	CHECK THE DATA	
62	Other non-operating income (expense) not higher than 5% of the revenue, previous period	OK	

ADVICE CONTROLS

63	Movements in Hedging assets (non-current and current) and no Gain (loss) on financial instruments designated as hedges	OK	
64	Reclassification adjustment in comprehensive and income statements: available-for-sale financial assets, current period	RECLASSIFICATION OF GAINS	
65	Reclassification adjustment in comprehensive and income statements: available-for-sale financial assets, previous period	# REF!	
66	Reclassification adjustment in comprehensive and income statements: cash-flow hedges, current period	RECLASSIFICATION OF GAINS	
67	Reclassification adjustment in comprehensive and income statements: cash-flow hedges, previous period	# REF!	

HOW TO REMOVE A CONTROL IN A CELL

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

GENERAL CHARACTERISTICS:

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

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INCOME STATEMENT BY FUNCTION AND BY NATURE:

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

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(nature)

Other operating income: it comprises interest income [financial activities], dividend income [financial activities], income from government grants, **gain on derecognition of non-financial assets (losses should be included in operating expenses), changes (increases and decreases) in inventories of finished goods and work in progress, impairment reversals of non-financial assets** and remaining operating income.

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(function)

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(nature)

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

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(function)

[Back](#)
(nature)

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

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(function)

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(nature)

Impairment losses, total, net: impairment losses (**not reversals which will be included in other operating income**) from property, plant and equipment, from intangible assets (except goodwill), from other assets valued at cost, from inventories and from bad and doubtful commercial debts.

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(nature)

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

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(nature)

Finance costs: it comprises interest expense, amortisation of discounts or premiums related to borrowings, amortisation of ancillary costs relating to borrowing arrangements, fee expenses from financial liabilities, losses on redemption and extinguishment of debt, losses from financial liabilities extinguished with equity instruments and other finance costs.

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Finance income: it comprises interest income, dividends from financial assets and fee incomes from financial assets. **Impairment losses and reversals and other gains and losses from financial assets are included in gains (losses) arising from financial instruments (point 5.3).**

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(nature)

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

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

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(nature)

BALANCE SHEET: ASSETS

Remaining property, plant and equipment: it comprises motor vehicles, fixtures and fittings, leasehold improvements, IT equipment, exploration and evaluation assets, and other property, plant and equipment.

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Investment property: defined by IAS 40 as "property (land or a building-or a part of a building-or both) held (by the owner or by the lessee under a finance lease) to earn rentals or for capital appreciation or both, rather than for use in the production or supply of goods or services or for administrative purposes, or for sale in the ordinary course of business".

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

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Biological assets, total: defined by IAS 41 as "living animal or plant". Agricultural produce (harvested product of the biological assets) shall be accounted for here as well.

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

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Other financial assets, non-current and current: the III WG has defined a different classification of financial assets, attending to their nature. Please note that assets arising from service concession arrangements might be included here.

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

[Back \(current\)](#)

Remaining assets, non-current: it comprises finance lease receivables, prepayments, cash restricted or pledged, assets pledged as collateral subject to sale or repledging, post-employment benefit surplus, and other assets.

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Non-current assets and disposal groups held for sale: an entity shall classify a non-current asset (or disposal group) as held for sale if its carrying amount will be recovered principally through a sale transaction rather than through continuing use. They must be available for immediate sale in its present condition subject only to terms that are usual and customary for sales of such assets and its sale must be highly probable.

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Remaining assets, current: it comprises assets pledged as collateral subject to sale or repledging, finance lease receivables, other receivables, and other assets.

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BALANCE SHEET: LIABILITIES AND EQUITY

<u>Remaining reserves</u> : it comprises capital redemption reserves, merger reserves, option reserves, warrant reserves, proposed dividends reserves, cumulative income (expense) relating to non-current assets held for sale, and miscellaneous other reserves.	Back	
<u>Retained earnings (accumulated losses)</u> : interim dividends (those paid in advance in anticipation of the profit of the current year) must be included here.	Back	
<u>Borrowings from financial institutions, non-current and current</u> : it comprises bank borrowings, and bank overdrafts.	Back (non-current)	Back (current)
<u>Other provisions, non-current and current</u> : they comprise warranty provisions, restructuring provisions, legal proceedings provisions, onerous contracts provisions, environmental provisions, provisions for waste electrical and electronic equipment, provisions for contributions to decommissioning, restoration and rehabilitation funds, contractual obligations from service concession arrangements, and remaining provisions.	Back (non-current)	Back (current)
<u>Other non-interest-bearing liabilities, non-current</u> : it comprises other non-interest bearing financial liabilities, non-current, derivatives, and other liabilities, non-current	Back	
<u>Liabilities included in disposal groups held for sale</u> : liabilities of a disposal group classified as held for sale shall be presented separately from other liabilities in the balance sheet.	Back	
<u>Other non-interest-bearing liabilities, current</u> : it comprises other non-interest bearing financial liabilities current, accrued liabilities, dividends to pay, other payables, advances received, derivatives, and other liabilities.	Back	

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