



2014 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 2014 version.

Standard format based on IFRS taxonomy

Version 2015

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

these cells are automatically completed by filling 1 and 2.7

GENERAL CHARACTERISTICS AND EMPLOYMENT

1. Name of reporting entity (group)

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)

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

4. Nature of financial statements (consolidated or individual)

5. Accounting period

5.1. Yearly or interim financial statements

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

Current	Previous
<input type="text"/>	<input type="text" value="2014-01-01"/>

5.4. Number of months of the reporting period

Current	Previous
<input type="text"/>	<input type="text"/>

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

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

8. Description of operations and principal activities

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

13. Information about options allowed by IFRS (at December 2014) (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

CBSO code	Sample	XBRL Taxonomy
G001	<input type="text" value="1,053"/>	IFRS
G019	<input type="text" value="1,035"/>	CBSO-RF
G002	<input type="text" value="1,053"/>	
G029	<input type="text" value="1,053"/>	
G012	<input type="text" value="1,053"/>	IFRS
G020	<input type="text" value="763"/>	IFRS
G0200	<input type="text" value="1,001"/>	
G003	<input type="text" value="1,053"/>	IFRS
G004	<input type="text" value="1,053"/>	IFRS
G005	<input type="text" value="1,021"/>	CBSO-RF
G0061	<input type="text" value="710"/>	CBSO
G007	<input type="text" value="1,053"/>	IFRS
G008	<input type="text" value="1,053"/>	IFRS
G0150	<input type="text" value="1,052"/>	IFRS CBSO-RF
G082	<input type="text" value="736"/>	IFRS
G088	<input type="text" value="740"/>	IFRS
G089	<input type="text" value="1,053"/>	CBSO-RF

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

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Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:		0								
NAME OF REPORTING ENTITY:		0								
STATEMENT OF PROFIT OR LOSS BY FUNCTION				EUR						
	IFRS Paragraph	XBRL Taxonomy CBSO code	Sample	Average	Q1	Q2	Q3	Maximum	Minimum	
1a. Gross profit	1.103	IFRS	10 20	474	1,263,015.93	0.00	27,251.50	428,193.00	36,524,000.00	-390,000.00
1a.1. (Operating) Revenue	Help 1.82.a,1.103	IFRS	10	1,053	4,220,366.15	94,841.00	346,833.00	1,669,469.00	313,688,077.00	0.00
1a.2. (-) Cost of sales	1.99, 1.103	IFRS	20	434	3,609,184.59	0.00	114,490.00	1,057,984.50	165,934,000.00	0.00
1b. Other operating income	1.102, 1.103	IFRS	11	916	115,864.28	916.25	5,196.50	25,765.50	10,966,000.00	0.00
of which, income from government grants	20.39.b CP	IFRS	112	438	8,420.55	0.00	69.50	1,087.50	948,000.00	0.00
of which, impairment reversals	1.99	CBSO-RF	113	259	8,364.22	27.82	364.00	2,442.00	393,559.00	0.00
2. (-) Operating expenses	1.103, 1.99	CBSO-RF	21	315	1,451,143.02	30,627.00	135,949.00	795,750.00	34,125,000.00	0.00
2.1 (-) Distribution costs	1.99, 1.103	IFRS	210	411	621,377.12	0.00	13,283.00	182,783.00	20,292,000.00	0.00
2.2 (-) Research and development costs	38.126	IFRS	211	167	305,049.81	6,686.00	46,320.00	151,910.50	4,824,000.00	0.00
2.3 (-) Administrative expenses	1.99, 1.103	IFRS	212	232	381,449.98	16,169.25	49,119.50	189,705.00	6,841,000.00	1,300.00
2.4 (-) Restructuring costs	1.98.b, 1.97	IFRS	213	90	60,020.31	1,457.25	10,143.00	60,925.00	761,000.00	0.00
2.5 (-) Other operating expenses	1.103	CBSO-RF	219	420	157,462.99	0.00	1,949.50	26,406.50	12,559,000.00	0.00
3. Gain (loss) in changes in fair value of non-current assets	40.76.d, 41.40	CBSO-RF	15	687	4,252.92	0.00	0.00	0.00	1,314,200.00	-48,157.00
4. Profit (loss) from operating activities	32.IE33	IFRS	10 22	1,053	308,534.15	2,552.00	19,174.00	132,407.00	14,346,471.50	-2,406,000.00
5. Net financial result	CP	CBSO-RF	14							-2,886,462.00
5.1. (-) Finance costs	1.82.b	IFRS	242	1,048	89,369.33	1,097.00	5,574.75	36,315.75	3,813,000.00	0.00
of which, (-) interest expense	IFRS 7.20.b	CBSO-RF	2420	1,039	82,220.64	982.50	4,868.64	31,843.50	3,329,000.00	0.00
5.2. Finance income	1.85 CP, IFRS 7.20	IFRS	142	976	22,225.38	131.61	919.50	6,000.00	1,103,000.00	0.00
of which, interest income	IFRS 7.20.b	IFRS	1420	949	15,912.56	87.00	589.00	3,700.00	1,058,000.00	0.00
5.3. Gains (losses) arising from financial instruments	CP	CBSO-RF	145 147	804	-1,027.57	-1,396.25	0.00	95.75	3,061,000.00	-722,000.00
5.4. Exchange differences recognised in profit or loss (a)	21.52.a	IFRS	950	655	-4,091.27	-93.88	0.00	255.00	262,746.07	-1,654,000.00
5.5. Profit (loss) from investments in related parties		CBSO-RF	141	911	25,340.99	0.00	0.00	1,712.50	4,058,000.00	-510,462.00
of which, share of profit (loss) of associates and joint ventures accounted for equity method	1.82.c	IFRS	143	509	27,530.70	0.00	0.00	2,783.00	3,988,000.00	-510,462.00
6. Other non-operating income (expense)	CP	CBSO-RF	169 269	647	1,457.22	-525.00	0.00	0.00	1,556,812.00	-625,000.00
7. Profit (loss) before tax	1.103	IFRS	10 26	1,053	259,678.90	660.00	14,823.00	104,640.00	17,089,824.00	-3,197,000.00
8. (-) Income tax expense (income)	12.80.d.,1.82.d	IFRS	27	1,052	86,298.42	634.25	4,893.04	33,265.50	11,443,699.00	-731,000.00
9. Profit (loss) after tax from continuing operations (before non-controlling interests)	1.82.a.i	IFRS	10 27	1,053	173,462.44	172.00	10,454.00	71,426.00	11,068,000.00	-4,197,000.00
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	733	16,029.44	0.00	0.00	0.00	5,262,000.00	-2,203,004.00
11. Profit (loss) (before non-controlling interests)	1.82.f, 1.106.d.i, 1.81a	IFRS	10 28	1,053	184,620.63	160.00	10,436.00	72,666.00	11,068,000.00	-4,845,000.00
12. (-) Profit (loss) attributable to non-controlling interests	1.83.a.i, 1.81b.a.i, IFRS 12.12e	IFRS	29	977	20,167.06	0.00	28.00	1,890.00	2,467,000.00	-441,000.00
13. Profit (loss) attributable to owners of parent	1.83.a.ii, 1.81b.a.ii	IFRS	10 29	1,053	165,909.13	79.00	9,956.00	65,664.00	10,847,000.00	-4,834,000.00
I. ADDITIONAL DISCLOSURES BY NATURE	1.104									
1. (-) Employee expenses	1.102, 1.99, 1.104	IFRS	222	1,044	698,409.08	20,165.22	76,592.00	315,825.00	33,834,000.00	0.00
2. (-) Depreciation and amortisation	Help 1.102, 1.104	IFRS	223	1,049	256,066.86	3,437.00	14,057.00	81,530.00	25,355,751.00	0.00
3. (-) Impairment losses, total (not reversals)	Help 1.99	IFRS	224	789	61,560.60	225.00	1,937.00	13,511.00	7,733,000.00	0.00
of which, (-) impairment losses from goodwill	IFRS 3.B67.d.v	IFRS	2242	825	6,294.27	0.00	0.00	0.00	360,000.00	0.00
4. Changes in inventories of finished goods and work in progress	1.102, 1.99	IFRS	12 221	599	6,101.47	-0.50	0.00	1,160.00	4,673,000.00	-959,772.00
5. Work performed by the enterprise and capitalised	1.I66	IFRS	13	473	25,865.42	0.00	137.00	4,522.00	1,524,000.00	0.00
6. (-) Raw materials and consumables used	Help 1.102, 2.36.d, 2.39, 1.99	IFRS	220	945	2,035,558.59	15,670.00	86,775.00	506,429.00	203,227,287.50	0.00
7. (-) Research and development costs	38.126	IFRS	225	559	123,902.11	0.00	0.00	16,384.50	8,519,000.00	0.00

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Version 2015

Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:

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NAME OF REPORTING ENTITY:

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STATEMENT OF PROFIT OR LOSS BY NATURE

EUR

	IFRS Paragraph	XBRL Taxonomy	CBSO code	Sample	Average	Q1	Q2	Q3	Maximum	Minimum
1. Operating revenue	1.102, 1.85	IFRS	10 13	796	2,985,036.47	70,909.00	237,380.03	1,035,353.41	316,317,178.50	0.00
1.1. Revenue	1.82.a, 1.103	IFRS	10	1,053	4,220,366.15	94,841.00	346,833.00	1,669,469.00	313,688,077.00	0.00
1.2. Other operating income, total	1.102, 1.103	IFRS	11	916	115,864.28	916.25	5,196.50	25,765.50	10,966,000.00	0.00
of which, income from government grants	20.39.b CP	IFRS	112	438	8,420.55	0.00	69.50	1,087.50	948,000.00	0.00
of which, impairment reversals	1.99	CBSO-RF	113	259	8,364.22	27.82	364.00	2,442.00	393,559.00	0.00
1.3. Changes in inventories of finished goods and work in progress	1.102, 1.99	IFRS	12 221	599	6,101.47	-0.50	0.00	1,160.00	4,673,000.00	-959,772.00
1.4. Work performed by the enterprise and capitalised	1.1G6	IFRS	13	473	25,865.42	0.00	137.00	4,522.00	1,524,000.00	0.00
2. (-) Operating expenses	CP	CBSO-RF	22	796	2,800,283.40	65,052.50	221,746.00	916,964.00	301,970,707.00	0.00
2.1. (-) Raw materials and consumables used (a)	1.102, 2.36.d, 2.39, 1.99	IFRS	220	945	2,035,558.59	15,670.00	86,775.00	506,429.00	203,227,287.50	0.00
2.2. (-) Employee expenses	1.102, 1.99, 1.104	IFRS	222	1,044	698,409.08	20,165.22	76,592.00	315,825.00	33,834,000.00	0.00
2.3. (-) Depreciation and amortisation	1.102, 1.104	IFRS	223	1,049	256,066.86	3,437.00	14,057.00	81,530.00	25,355,751.00	0.00
2.4. (-) Impairment losses, total (not reversals)	1.99	IFRS	224	789	61,560.60	225.00	1,937.00	13,511.00	7,733,000.00	0.00
of which, (-) impairment losses from goodwill	IFRS 3.B67.d.v	IFRS	2242	825	6,294.27	0.00	0.00	0.00	360,000.00	0.00
2.5. (-) Research and development [by nature]	38.126	IFRS	225	559	123,902.11	0.00	0.00	16,384.50	8,519,000.00	0.00
2.6. (-) Restructuring costs	1.98.b, 1.97	IFRS	226	234	15,075.40	0.00	0.00	2,657.00	496,000.00	0.00
2.7. (-) Other operating expenses	1.99, 1.102	CBSO-RF	239	796	704,018.24	16,014.25	58,009.00	241,724.50	95,626,000.00	67.00
3. Gain (loss) in changes in fair value of non-current assets	40.76.d, 41.40	CBSO-RF	15	687	4,252.92	0.00	0.00	0.00	1,314,200.00	-48,157.00
4. Profit (loss) from operating activities	32.IE33	IFRS	10 22	1,053	308,534.15	2,552.00	19,174.00	132,407.00	14,346,471.50	-2,406,000.00
5. Net financial result	CP	CBSO-RF	14							-2,886,462.00
5.1. (-) Finance costs	1.82.b	IFRS	242	1,048	89,369.33	1,097.00	5,574.75	36,315.75	3,813,000.00	0.00
of which, (-) interest expense	IFRS 7.20.b	CBSO-RF	2420	1,039	82,220.64	982.50	4,868.64	31,843.50	3,329,000.00	0.00
5.2. Finance income	1.85 CP, IFRS 7.20	IFRS	142	976	22,225.38	131.61	919.50	6,000.00	1,103,000.00	0.00
of which, interest income	IFRS 7.20.b	IFRS	1420	949	15,912.56	87.00	589.00	3,700.00	1,058,000.00	0.00
5.3. Gains (losses) arising from financial instruments	CP	CBSO-RF	145 147	804	-1,027.57	-1,396.25	0.00	95.75	3,061,000.00	-722,000.00
5.4. Exchange differences recognised in profit or loss (a)	21.52.a	IFRS	950	655	-4,091.27	-93.88	0.00	255.00	262,746.07	-1,654,000.00
5.5. Profit (loss) from investments in related parties		CBSO-RF	141	911	25,340.99	0.00	0.00	1,712.50	4,058,000.00	-510,462.00
of which, share of profit (loss) of associates and joint ventures accounted for equity method	1.82.c	IFRS	143	509	27,530.70	0.00	0.00	2,783.00	3,988,000.00	-510,462.00
6. Other non-operating income (expense)	CP	CBSO-RF	169 269	647	1,457.22	-525.00	0.00	0.00	1,556,812.00	-625,000.00
7. Profit (loss) before tax	1.103	IFRS	10 26	1,053	259,678.90	660.00	14,823.00	104,640.00	17,089,824.00	-3,197,000.00
8. (-) Income tax expense (income)	12.80.d., 1.82.d	IFRS	27	1,052	86,298.42	634.25	4,893.04	33,265.50	11,443,699.00	-731,000.00
9. Profit (loss) after tax from continuing operations (before non-controlling interests)	1.82.e.i	IFRS	10 27	1,053	173,462.44	172.00	10,454.00	71,426.00	11,068,000.00	-4,197,000.00
10. Profit (loss) from discontinued operations, net of tax	IFRS 5.33.a.i, IFRS 5.33.b.i,	IFRS	18	733	16,029.44	0.00	0.00	0.00	5,262,000.00	-2,203,004.00
11. Profit (loss) (before non-controlling interests)	1.82.f, 1.106.d.i, 1.81a	IFRS	10 28	1,053	184,620.63	160.00	10,436.00	72,666.00	11,068,000.00	-4,845,000.00
12. (-) Profit (loss) attributable to non-controlling interests	1.83.a.i, 1.81b.a.i, IFRS	IFRS	29	977	20,167.06	0.00	28.00	1,890.00	2,467,000.00	-441,000.00
13. Profit (loss) attributable to owners of parent	1.83.a.ii, 1.81b.a.ii	IFRS	10 29	1,053	165,909.13	79.00	9,956.00	65,664.00	10,847,000.00	-4,834,000.00

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

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Version 2015

COUNTRY OF INCORPORATION:

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NAME OF REPORTING ENTITY:

0

STATEMENT OF COMPREHENSIVE INCOME

	IFRS Paragraph	XBRL Taxonomy	CBSO code	Sample	Average	Q1	Q2	Q3	Maximum	Minimum	EUR
I. PROFIT (LOSS) <i>(line 11 of income statement)</i>	1.82.f	IFRS	10_28	1,053	184,620.63	160.00	10,436.00	72,666.00	11,068,000.00	-4,845,000.00	
II. OTHER COMPREHENSIVE INCOME FOR THE PERIOD	1.91.a	IFRS	592	756	-57,587.42	-3,687.50	-84.00	1,751.75	4,748,000.00	-9,598,412.50	
II.I. Other comprehensive income that will not be reclassified to profit or loss	1.IG6	IFRS	596	524	-107,845.81	-19,426.25	-1,588.50	-44.75	639,766.00	-5,598,000.00	
1. Gains (losses) on revaluation	1.7, 1.91.a	IFRS	59204	135	-2,287.85	0.00	0.00	0.00	163,071.99	-243,000.00	
2. Remeasurements of defined benefit plans	1.7, 1.91.a, 19.120A.h	IFRS	59205	485	-143,687.56	-28,418.00	-2,399.11	-112.00	288,000.00	-7,929,000.00	
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	160	-15,219.32	0.00	0.00	0.00	46,335.00	-1,796,000.00	
4. Remaining other comprehensive income that will not be reclassified		CBSO-RF	59602	137	7,051.49	0.00	0.00	0.00	908,587.00	-6,300.00	
5. Income tax relating to other comprehensive income that will not be reclassified	1.91	IFRS	59221	351	42,607.29	0.00	565.00	7,000.00	2,336,000.00	-980,430.00	
II.II. Other comprehensive income that will be reclassified to profit or loss	1.IG6	IFRS	597	582	21,952.40	-284.00	408.50	15,189.50	4,805,000.00	-8,341,651.50	
1. Exchange differences on translation	21.52.b, 1.7, 1.91	IFRS	59201	526	63,231.03	-5.50	586.00	19,740.75	5,008,000.00	-6,368,829.00	
2. Available-for-sale financial assets	IFRS 7.20.a.ii, 1.91	IFRS	59202	297	-10,397.37	-86.37	0.00	703.00	948,000.00	-2,832,000.00	
of which, gains (losses) on available-for-sale financial assets	IFRS 7.20.a.ii, 1.91	IFRS	592021	168	10,467.91	0.00	0.00	152.50	920,000.00	-265,000.00	
of which, (-) reclassification adjustments on available-for-sale financial assets	IFRS 7.20.a.ii, 1.92	IFRS	592022	140	-35,133.05	0.00	0.00	0.00	28,000.00	-3,326,000.00	
3. Cash flow hedges	IFRS 7.23	IFRS	59203	399	-55,272.14	-5,006.00	-32.00	398.50	368,700.00	-5,031,000.00	
of which, gains (losses) on cash flow hedges	IFRS 7.23.c	IFRS	592031	209	-24,297.59	-8,043.00	-72.00	0.00	767,000.00	-1,235,290.00	
of which, (-) reclassification adjustments on cash flow hedges	IFRS 7.23.d	IFRS	592032	168	-16,112.49	0.00	0.00	1,658.00	357,053.00	-2,433,000.00	
4. Gains (losses) from hedges of net investments in foreign operations	39,102	IFRS	59209	136	2,531.66	0.00	0.00	0.00	226,388.00	-32,650.00	
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	186	-5,220.27	0.00	0.00	27.00	507,000.00	-2,043,233.00	
6. Remaining other comprehensive income that will be reclassified	1.91.a, 1.83.b, IFRS 5.38	CBSO	59603	157	-3,581.29	0.00	0.00	0.00	63,698.00	-478,800.00	
7. Income tax relating to other comprehensive income that will be reclassified	1.91	IFRS	59222	315	18,562.88	-119.62	0.00	1,489.00	1,448,000.00	-39,100.00	
III. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (I + II)	1.82.i, 1.83.b	IFRS	590	1,053	143,275.82	-161.49	8,929.00	69,622.00	6,577,000.00	-8,807,000.00	
1. Attributable to owners of the parent	1.83.b.ii	IFRS	5901	584	193,319.11	-1,521.75	11,726.00	97,101.25	6,312,000.00	-8,358,000.00	
2. Attributable to non-controlling interests	1.83.b.i	IFRS	5902	527	28,593.58	0.00	100.00	4,681.50	1,731,000.00	-449,000.00	

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COUNTRY OF INCORPORATION:

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NAME OF REPORTING ENTITY:

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ASSETS	IFRS Paragraph	XBRL Taxonomy	CBSO code	Sample	Average	Q1	Q2	Q3	EUR	
									Maximum	Minimum
I. ASSETS, NON-CURRENT, TOTAL	1.66, 31.56	IFRS	3	1,053	4,171,561.97	65,012.00	242,103.00	1,396,945.00	220,106,000.00	41.00
1. Property, plant and equipment	1.54.a, 16.73.d	IFRS	30	1,051	1,741,581.62	9,471.50	73,826.00	453,424.50	141,984,766.00	0.00
1.1. Land and buildings	16.37.b	IFRS	300	983	339,686.43	3,960.50	31,759.00	171,682.00	16,582,000.00	0.00
1.2. Plant and equipment	16.73.e	CBSO-RF	301	950	896,500.06	1,913.25	21,550.00	161,504.25	60,920,000.00	0.00
1.3. Remaining property, plant and equipment	16.37	CBSO-RF	309	1,042	499,139.88	1,137.16	6,581.00	41,606.75	128,683,824.00	0.00
1.4. Construction in progress and payments in advance	16.73.e	IFRS	303	621	200,823.99	84.00	2,969.00	33,400.00	21,921,000.00	0.00
2. Investment property	1.54.b, 40.79.c, 40.76, 40.8.e	IFRS	310	751	187,732.33	0.00	0.00	6,375.00	30,253,600.00	0.00
3. Intangible assets and goodwill	1.54.c, 1.55 CP	IFRS	32	1,049	1,449,934.59	8,149.00	52,214.00	328,055.00	82,926,447.57	0.00
3.1. Goodwill	IFRS 3.B67.d	IFRS	320	946	903,639.79	3,785.75	32,099.00	216,245.25	58,280,207.56	0.00
3.2. Development costs	38.119.g	IFRS	321	585	106,137.99	0.00	153.00	7,030.00	15,737,000.00	0.00
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	946	437,193.77	497.25	5,626.00	61,533.50	28,984,000.00	0.00
3.4. Remaining intangible assets	38.119	CBSO-RF	328	888	214,484.36	150.50	2,912.00	30,150.00	24,141,000.00	0.00
4. Biological assets, total	1.54.f	IFRS	33_42	599	9,990.51	0.00	0.00	0.00	2,410,000.00	0.00
5. Investments in related parties	27.38, 1.54.e, 27.40, 1.55 CP	IFRS	34	953	263,688.44	0.00	1,695.00	38,800.00	27,713,000.00	0.00
of which, equity accounted investments			340	535	247,156.64	8.00	3,440.00	55,039.00	27,713,000.00	0.00
6. Deferred tax assets	1.54.o, 12.81.g.i	IFRS	35	1,015	178,980.57	1,375.51	7,820.00	49,048.00	7,067,000.00	0.00
7. Other financial assets, non-current	1.54.d	IFRS	36	928	259,507.11	336.50	3,212.00	32,595.25	33,485,000.00	0.00
of which, derivatives (including hedging assets), non-current	1.55 CP	IFRS	37	377	73,421.48	0.00	0.00	273.00	5,499,000.00	0.00
8. Remaining assets, non-current	1.78.b, 1.66.d, CP	CBSO-RF	39	983	224,330.45	0.00	607.00	11,439.00	87,585,000.00	0.00
of which, non-current trade receivables	1.78.b	IFRS	390	330	6,143.22	0.00	0.00	0.00	431,618.00	0.00
II. ASSETS, CURRENT, TOTAL	1.66	IFRS	4	1,053	2,205,955.87	64,775.00	209,222.00	960,671.00	131,103,000.00	515.00
9. Inventories	1.54.g, 2.36.b	IFRS	41	1,035	454,047.20	4,506.00	36,039.00	188,523.92	31,466,000.00	0.00
10. Other financial assets, current	1.54.d	IFRS	43	1,025	244,552.24	0.00	691.00	17,570.00	34,382,000.00	0.00
of which, derivatives (including hedging assets), current	1.55 CP	IFRS	44	810	68,725.44	0.00	0.00	1,500.00	10,199,000.00	0.00
11. Current tax receivables (only income tax)	1.54.n	IFRS	45	523	38,237.51	441.00	2,450.00	13,335.00	1,906,000.00	0.00
12. Trade receivables, net	1.54.k, 1.68, 1.78b	IFRS	460	1,051	585,109.07	15,691.95	61,670.00	285,559.00	23,176,000.00	0.00
of which, receivables arising from construction contracts			4601	206	169,669.85	0.00	0.00	33,990.00	8,329,000.00	0.00
13. Cash and cash equivalents (a)	1.54.i	IFRS	48	1,053	511,740.70	9,578.00	38,755.00	220,100.00	33,452,958.50	0.00
14. Remaining assets, current (b)	1.77, 39.37.a, 1.78.b, 17.47.a	CBSO-RF	491	1,051	309,028.14	4,281.50	15,033.00	75,277.45	49,478,000.00	0.00
of which prepayments, current (prepaid expenses, among others)	1.78.b	IFRS	47	892	28,084.13	227.50	1,329.50	8,410.25	2,137,556.50	0.00
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	841	123,266.67	0.00	0.00	2,005.00	18,576,000.00	0.00
ASSETS, TOTAL	1.55 CP	IFRS	3_4	1,053	6,377,517.88	151,999.00	493,533.00	2,540,401.00	351,209,000.00	3,841.00

(a) As defined by IAS 7.6

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

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COUNTRY OF INCORPORATION:

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NAME OF REPORTING ENTITY:

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LIABILITIES AND EQUITY

LIABILITIES AND EQUITY	IFRS Paragraph	XBRL Taxonomy CBSO code	Sample	Average	Q1	Q2	Q3	EUR		
								Maximum	Minimum	
I. EQUITY, TOTAL	1.55 CP, 1.78e	IFRS	50 56	1,053	2,065,812.02	51,313.00	188,550.00	901,290.00	124,255,933.50	-1,369,316.00
A. Equity attributable to owners of parent	1.54.r	IFRS	50 55	1,053	1,829,643.76	49,700.00	174,467.00	864,963.00	120,003,405.00	-1,373,036.00
1. Share capital	1.54.r, 1.78.e	CBSO-RF	50	1,053	236,695.93	9,435.00	30,000.00	108,750.00	11,611,000.00	1.00
2. Share premium	1.77.f, 1.78.e	IFRS	51	945	577,581.12	7,021.00	36,202.00	195,665.00	51,778,000.00	0.00
3. Retained earnings of which, legal and statutory reserves	1.78.e, 1.1G6 Help	IFRS	54 55 527	1,053	1,157,084.39	3,848.00	69,046.00	384,283.00	125,737,211.00	-36,859,000.00
			527	404	38,708.66	377.25	3,571.00	17,433.14	1,881,000.00	0.00
4. Other reserves	1.78.e, 1.77, 1.54.r	IFRS	52	857	-55,601.95	-18,700.00	-103.00	9,444.00	8,013,000.00	-12,285,388.00
4.1. Translation reserves	21.52.b	IFRS	521	750	-69,218.40	-5,867.25	0.00	798.75	4,020,000.00	-12,131,471.00
4.2. Revaluation reserves	16.77.f, 38.124.b	IFRS	522	363	29,844.26	0.00	0.00	3,721.00	3,886,252.00	-451,830.00
4.3. Hedging reserves	IFRS 7.23	IFRS	523	553	-38,425.63	-5,283.00	-158.00	0.00	458,776.05	-1,806,000.00
4.4. Available for sale reserves	1.106.b	IFRS	524	420	39,486.24	0.00	0.00	23.14	4,911,600.00	-109,198.00
4.5. Reserve of remeasurements of defined benefit plans	1.108	IFRS	526	291	-111,119.92	-25,977.00	-657.00	0.00	4,347.00	-6,019,000.00
4.6. Remaining reserves	Help	CBSO-RF	528	647	47,033.24	-65.00	0.00	15,292.91	7,157,000.00	-3,314,100.00
5. (-) Treasury shares	32.34	IFRS	53	652	60,121.28	0.00	790.00	10,411.75	5,784,289.00	0.00
B. Non-controlling interests	1.54.q, 27.33, 1.54, 27.27	IFRS	56	970	224,734.29	0.00	1,252.50	22,238.00	19,639,000.00	-160,000.00
C. Other equity interest	1.78e	IFRS	569	167	183,789.92	0.00	0.00	10,535.00	6,350,520.00	-28,086.55
II. LIABILITIES, TOTAL	1.55 CP	IFRS	6 7	1,053	4,311,705.86	74,076.00	285,845.00	1,519,519.00	261,020,000.00	338.00
A. Liabilities, non-current, total	1.60, 1.69	IFRS	6	1,053	2,397,036.65	20,275.00	105,472.00	681,006.00	169,487,000.00	0.00
6. Interest-bearing borrowings, non-current of which, borrowings from financial institutions, non-current of which, finance leases, non-current of which, bonds issued, non-current	1.54.m Help	IFRS	60 61	1,047	1,405,127.17	8,218.50	63,127.00	439,125.00	68,416,000.00	0.00
		CBSO-RF	603	984	348,762.29	3,247.00	30,444.00	199,830.68	11,938,000.00	0.00
		IFRS	604	850	42,021.55	0.00	291.00	6,525.75	4,835,000.00	0.00
		CBSO-RF	601	774	1,294,576.33	0.00	0.00	310,210.75	56,744,220.50	0.00
7. Deferred income, non-current of which, government grants, non-current (classified as deferred)	1.78 20.24, 1.55 CP	IFRS	62	426	101,521.32	0.00	308.50	8,837.00	6,120,912.00	0.00
		IFRS	620	366	27,515.38	0.00	0.00	2,621.75	1,294,200.00	0.00
8. Provisions for employee benefits, non-current	19.120A.c.i, 19.120A.c.ii, 1.78.d	IFRS	64	1,038	306,850.41	584.25	5,337.00	43,655.75	29,806,000.00	0.00
9. Other provisions, non-current	Help	IFRS	63	1,036	306,618.46	143.50	2,487.50	23,967.75	45,536,000.00	0.00
10. Deferred tax liabilities	1.54.o, 12.81.g.i	IFRS	67	1,023	195,670.09	706.00	6,162.00	47,468.00	19,675,085.00	0.00
11. Other non-interest-bearing liabilities, non-current of which, derivatives (including hedging liabilities), non-current of which, trade payables, non-current	1.54.m, 1.77 Help	IFRS	65 69	955	181,492.57	0.00	1,780.00	18,144.50	50,039,000.00	0.00
		CBSO-RF	66	750	52,929.91	0.00	0.00	2,567.75	3,868,000.00	0.00
		IFRS	690	303	10,565.74	0.00	0.00	0.00	1,492,900.00	0.00
B. Liabilities, current, total	1.60, 1.69	IFRS	7	1,053	1,914,669.20	42,978.00	150,217.00	726,000.00	130,706,000.00	153.00
12. Interest-bearing borrowings, current of which, borrowings from financial institutions, current of which, finance leases, current of which, bonds issued, current	1.54.m Help	IFRS	71 72	1,049	520,530.44	6,469.00	31,533.00	143,212.00	65,564,000.00	0.00
		CBSO-RF	713	1,011	205,507.69	4,154.00	21,227.00	94,566.07	17,343,000.00	0.00
		IFRS	714	870	9,321.81	0.00	141.95	1,661.25	826,033.00	0.00
		CBSO-RF	711	737	201,292.53	0.00	0.00	1,370.00	29,639,000.00	0.00
13. Deferred income, current of which, government grants, currents (classified as deferred income)	1.78 20.24, 1.55 CP	IFRS	73	840	68,989.76	0.00	846.50	8,294.25	9,893,000.00	0.00
		IFRS	730	348	1,068.79	0.00	0.00	0.00	147,000.00	0.00
14. Provisions for employee benefits, current	19.120A.c.i, 19.120A.c.ii, 1.78.d	IFRS	75	980	5,671.85	0.00	0.00	0.00	1,058,000.00	0.00
15. Other provisions, current	Help	IFRS	74	942	154,209.91	41.50	2,304.00	23,041.00	19,866,000.00	0.00
16. Current tax payables (only income tax)	1.54.n	IFRS	77	658	33,261.11	106.50	2,241.50	12,777.75	1,762,000.00	0.00
17. Trade payables of which, liabilities arising from construction contracts	1.54.k, 1.70, 1.78	IFRS	780	1,053	630,678.44	10,722.00	44,850.00	230,000.00	32,083,275.00	0.00
			7801	158	136,677.02	0.00	0.00	2,408.25	9,559,000.00	0.00
18. Other non-interest-bearing liabilities, current of which, advances received of which, derivatives (including hedging liabilities), current	CP, 19.10.a Help	IFRS	790	1,053	501,126.89	7,975.00	31,587.00	164,069.00	26,397,000.00	0.00
		CBSO-RF	781	847	79,063.77	0.00	203.00	5,494.50	7,283,000.00	0.00
		IFRS	761	845	70,636.61	0.00	80.00	4,027.00	9,908,000.00	0.00
19. Liabilities included in disposal groups held for sale	Help IFRS 5.38, 1.54.p	IFRS	70	769	61,973.84	0.00	0.00	0.00	8,253,000.00	0.00
EQUITY AND LIABILITIES, TOTAL	1.55 CP	IFRS	50 7	1,053	6,377,517.88	151,999.00	493,533.00	2,540,401.00	351,209,000.00	3,841.00
ADDITIONAL DISCLOSURES										
1. Dividends distributed to owners	1.107	IFRS	58950	1,003	136,251.59	0.00	3,828.00	34,141.50	17,390,000.00	0.00
2. Proposal of dividends to be distributed to owners	CP	CBSO-RF	970	422	134,241.84	0.00	5,149.00	40,302.00	6,352,500.00	0.00

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STATEMENT OF CASH FLOWS

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EUR

	IFRS Paragraph	XBRL Taxonomy	CBSO code	Sample	Average	Q1	Q2	Q3	Maximum	Minimum
I. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE	7.45	IFRS	80	1,053	485,849.99	8,114.00	36,568.00	194,187.00	26,827,620.00	-107,161.00
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	1,053 455	409,348.80 5,824.63	2,555.00 0.00	23,282.09 0.00	151,000.00 0.00	34,020,228.00 845,000.00	-1,274,000.00 -198,737.00
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	1,053 287	-304,365.54 28,148.76	-84,676.00 0.00	-13,608.00 0.00	-1,569.00 0.00	14,292,000.00 6,241,000.00	-32,307,791.50 -675,000.00
IV. FREE CASH FLOW (II + III)		CBSO-RF	81 82	1,053	104,983.25	-6,503.00	4,578.00	50,068.00	17,885,000.00	-9,729,000.00
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	1,053 279	-83,293.22 -6,752.70	-39,301.00 0.00	-2,916.00 0.00	8,252.98 0.00	9,736,000.00 10,500.00	-14,558,000.00 -901,000.00
VI. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + V)	7.45	IFRS	84	1,053	21,690.04	-6,714.00	619.00	17,908.00	9,562,543.00	-3,671,000.00
VII. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	7.25, 7.28	IFRS	85	741	872.35	0.00	11.00	1,328.00	633,000.00	-2,945,284.50
VIII. EFFECT OF CHANGES IN SCOPE OF CONSOLIDATION ON CASH AND CASH EQUIVALENTS	CP	CBSO-RF	86	564	2,049.52	0.00	0.00	0.00	1,039,000.00	-1,161,000.00
IX. CASH AND CASH EQUIVALENTS, ENDING BALANCE (I + VI + VII + VIII)	7.45	IFRS	87	1,053	509,251.65	9,451.00	40,334.00	223,566.00	33,444,878.50	-55,743.00
X. ADJUSTMENTS TO RECONCILE WITH THE STATEMENT OF FINANCIAL POSITION		CBSO-RF	88	499	6,149.16	-99.00	0.00	314.00	2,317,000.00	-1,501,000.00
XI. CASH AND CASH EQUIVALENTS AS REPORTED IN THE STATEMENT OF FINANCIAL POSITION		CBSO-RF	89	1,053	512,165.64	9,579.00	38,755.00	220,100.00	33,452,958.50	0.00

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COUNTRY OF INCORPORATION:	0
NAME OF REPORTING ENTITY:	0

GENERAL CHARACTERISTICS AND EMPLOYMENT

CBSO
code

Sample

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

2.2. National identification code of the parent entity		G002	1,053
2.3. ERICA identification code of the parent entity		G029	1,053
2.4. ISIN identification code of the parent entity		G031	1,046
2.5. EGR identification code of the parent entity		G032	33
2.7. LEI code of the parent entity		G033	144

3. Information on the ultimate parent entity of the group

3.3. ERICA identification code of the ultimate parent entity of the group		G0201	500
3.4. ISIN identification code of the ultimate parent entity of the group		G0203	493
3.5. EGR identification code of the ultimate parent entity of the group		G0202	32
3.6. Country of the ultimate parent entity of the group (please select one from the drop-down list)		G0121	755

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

2014-12-31	G006	1,053
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8.2. Description of activities by NACE code and revenue

NACE code (four digits)	Revenue CBSO-RF G015	Revenue CBSO-RF G016

	Sample	Average	Q1	Q2	Q3	Maximum	Minimum
G01601	509	6,447,649.46	150,493.00	667,010.00	3,040,585.00	313,688,077.00	390.92
G01602	139	1,603,233.55	15,239.47	106,036.64	653,256.50	28,250,000.00	173.00
G01603	66	912,706.66	6,544.53	45,073.43	260,699.00	15,346,000.00	547.86
G01604	22	245,207.20	3,834.32	45,508.72	277,323.75	1,502,000.00	301.00

9. Listed companies (please mark where appropriate)

Listed with shares or other instruments on a EU regulated market	G017	1,053
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Capitalization (at date of ending of the reporting period, otherwise last day of the year) - Data in units

	Current period		Previous period		Sample	Average	Q1	Q2	Q3	Maximum	Minimum	
1. Share price (ordinary share)					G0171	516	21.44	1.37	6.13	20.45	933.00	0.00
2. Number of shares					G0172	511	330,281,437.35	17,450,677.00	66,917,179.00	214,838,648.50	13,470,955,451.00	0.00

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

G021 619

Reason of recalculated data:

1. Change in accounting policy resulting from amendments to...		G02111	21
1.1. IAS 19		G02112	16
1.2. IFRS 9		G02113	94
1.3. IFRS 10-11-12		G02114	15
1.4. IFRS 14		G02115	16
1.5. IFRS 15		G02116	23
1.6. IFRIC 21		G0212	22
2. Voluntary change in accounting policy		G0213	19
3. Correction of prior periods errors		G0214	23
4. Reclassification (b)		G0215	21
5. IFRS 3 (business combinations)		G0216	33
6. IFRS 5 (non-current assets held for sale and discontinued operations)		G0217	5
7. Other reasons/ open field			

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

G026 324

12. Information about employment (please specify below)

Full-time equivalents		G091	1,019
Number of employees' average over period		G027	804
Number of employees at end of period		G028	414

13.1. Method of presentation of cash-flow statement

Indirect method	G081	1,018
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14. Business combinations

Has there been a significant acquisition or disposal during the period? (d)	G090	316
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STATEMENT OF CHANGES IN EQUITY

IFRS paragraph

XBRL
TaxonomyCBSO
codeTOTAL
EQUITY

I. BALANCE, END OF PERIOD N - 1

1.106.d	IFRS	580	339	4,468,262.85	124,259.26	521,649.00	3,009,800.00	90,037,000.00	-1,470,394.00
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1. Prior period adjustments to equity, total

1.106.b	CBSO-RF	581	181	-53,515.03	0.00	0.00	0.00	40,900.00	-9,598,412.50
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II. RESTATED BALANCE, END OF PERIOD N - 1

1.106.d		582	339	4,439,689.93	120,752.55	521,617.00	2,964,573.00	90,037,000.00	-3,952,287.50
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1. Issue of shares

1.106.c	IFRS	583	207	137,729.32	0.00	0.00	33,750.00	4,951,000.00	-552.33
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2. (-) Capital reduction

1.106.c	CBSO-RF	584	157	23,097.43	0.00	0.00	0.00	1,801,000.00	0.00
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3. Equity increase (decrease) resulting from a business combination

1.106	CBSO-RF	585	210	2,707.26	0.00	0.00	227.60	2,658,949.00	-2,665,000.00
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4. Operations with treasury shares

32.33, 1.106	CBSO-RF	586	211	-30,344.38	-4,193.50	0.00	21.50	2,299,000.00	-1,375,000.00
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5. Conversion of debt to equity

1.106	CBSO-RF	587	152	51,226.26	0.00	0.00	0.00	5,749,000.00	-358,706.00
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6. Remaining movements in equity not related to income or expenses

1.106	IFRS	588	277	-63,682.37	-895.00	0.00	1,500.00	3,788,045.00	-6,888,000.00
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7. (-) Dividends

1.107, 32.35	IFRS	589	495	248,253.21	1,294.50	12,000.00	80,249.50	17,390,000.00	0.00
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8. Total comprehensive income for the period

1.106.a	IFRS	590	1,053	143,275.82	-161.49	8,929.00	69,622.00	6,577,000.00	-8,807,000.00
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III. BALANCE, END OF PERIOD N

1.106.d	IFRS	580 2	333	4,511,593.22	112,513.00	536,330.00	3,076,946.00	90,189,000.00	-17,035,355.50
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STATEMENT OF PROFIT OR LOSS: ADDITIONAL DISCLOSURES

IFRS paragraph

XBRL
TaxonomyCBSO
code

Sample

Average

Q1

Q2

Q3

Maximum

Minimum

1. Capitalized borrowing costs / interest expenses

23.26.a	CBSO-RF	960	633	2,754.98	0.00	0.00	0.00	168,852.00	0.00
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2. Gains (losses) on financial instruments designated as hedges (e)

IS 7.23.d, IFRS 7.2	CBSO-RF	146	358	-13,978.56	-54.34	0.00	0.00	937,000.00	-1,880,000.00
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3. Fair value gains (losses) from financial instruments

IFRS 7.27B.d	CBSO-RF	145	372	1,923.17	0.00	0.00	0.00	529,000.00	-578,000.00
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4. Variation of revenue by reasons (absolute values)

4.1. Organic growth / decrease

CBSO-RF	101	206	160,623.34	-13,164.74	10,812.51	234,001.75	17,393,000.00	-20,728,585.50
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4.2. Exchange currency

CBSO-RF	102	115	-233,926.21	-209,101.00	-23,400.00	0.00	6,263,000.00	-6,904,380.00
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4.3. Changes in perimeter

CBSO-RF	103	113	59,793.78	0.00	0.00	33,000.00	2,891,854.05	-2,762,000.00
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4.4. Other

CBSO-RF	104	131	-20,441.72	-17,500.00	0.00	9,575.00	850,907.00	-1,601,257.00
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4.4.1. Other reasons / Not classified

CBSO-RF	1041	98	0.00	0.00	0.00	0.00	0.00	0.00
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5. Additions to assets

5.1. Additions to intangible assets

CBSO-RF	3001	704	161,151.32	330.06	3,028.50	18,374.50	13,565,000.00	-917,000.00
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5.2. Additions to tangible assets (PPE + investment property)

CBSO-RF	3002	710	277,292.19	2,153.75	12,192.50	73,685.25	26,350,000.00	-7,451,000.00
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5.3. Additions to non-current financial assets

CBSO-RF	3003	646	61,082.74	0.00	28.00	3,582.00	6,106,800.00	-16,600.00
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STATEMENT OF FINANCIAL POSITION: ADDITIONAL DISCLOSURES

IFRS paragraph

XBRL
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code

Pension benefit obligations (gross amount)	19.57.a	IFRS	751	442	1,270,965.81	859.25	13,671.50	243,243.50	38,940,000.00	0.00
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(a) Please report in this call if figures of the previous year are not identical, for whatever reasons, to those presented in last year's financial statements.

(b) All adjustments of the presentation in the statement of profit or loss that have an impact on the EBITDA and in the statement of financial position that have an impact on the main rubriques

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

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

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

HOW TO REMOVE A CONTROL IN A CELL

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

GENERAL CHARACTERISTICS:

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

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INCOME STATEMENT BY FUNCTION AND BY NATURE:

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

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(function)

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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.

[Back](#)
(function)

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(nature)

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

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(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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(function)

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(nature)

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

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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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(function)

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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	