



September 2018

ERICA Working Group

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

European Committee of Central Balance Sheet Data Offices (ECCBSO)

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

CONTENTS

GENERAL CHARACTERISTICS

[General characteristics and employment](#)

[Option IFRS](#)

[Business combinations and consolidation](#)

INCOME STATEMENT

[Function](#)

[Nature](#)

BALANCE SHEET

[Assets](#)

[Liabilities & Equity](#)

STATEMENTS OF CHANGES IN EQUITY AND OF OTHER COMPREHENSIVE INCOME

[Statements of changes in equity and of other comprehensive income](#)

STATEMENT OF CASH FLOWS

[Cash flow: direct method](#)

[Cash flow: indirect method](#)

NOTES TO THE FINANCIAL STATEMENTS

[Assets notes](#)

[Equity and liabilities notes](#)

[Related parties and disposals note](#)

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

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

	elements only in sme format, not in extended or reduced
	elements in both extended and reduced format (<i>not applicable in the notes</i>)
	elements only in extended format (<i>not applicable in the notes</i>)

Standard format based on IFRS SME

Version 2010

COUNTRY OF INCORPORATION:				
NAME OF REPORTING ENTITY:				
GENERAL CHARACTERISTICS AND EMPLOYMENT				
		<u>CBSO code</u>	<u>IFRS SME Paragraph</u>	<u>XBRL Taxonomy</u>
1. Name of reporting entity		001	3.23.a	IFRS SME
2. Identification code of the corporation <i>(the parent corporation for consolidated accounts)</i>				
2.1. National identification code		002		CBSO-RF
2.2. EGR identification code		030		
2.3. International identification code		0021		
2.4. Name of international code used		0022		
3. Identification data				
3.1. Telephone number of the company		0023		
3.2. Fax number of the company		0024		
3.3. Web-site		0025		
3.4. Contact person		0026		
3.5. E-mail address		0027		
4. Nature of financial statements <i>(consolidated or individual)</i>		003	3.23.b	IFRS SME
<input type="checkbox"/> 4.1. Consolidated	<input type="checkbox"/> 4.2. Individual			
5. Accounting period				
5.1. Yearly or interim financial statements <i>(please mark where appropriate)</i>		004	3.23.c	IFRS SME
<input type="checkbox"/> 5.1.1. Yearly	<input type="checkbox"/> 5.1.2. Half-yearly			
	<input type="checkbox"/> 5.1.3. Quaterly			
5.2. Date of the beginning of the reporting period <i>(yyyy-mm-dd)</i>		005		CBSO-RF
5.3. Date of the end of the reporting period <i>(yyyy-mm-dd)</i>		006	3.23.c	IFRS SME
6. Presentation currency <i>(please select one from the drop-down list)</i>		007	3.23.d, 30.26	IFRS SME
EUR, Euro Member Countries, Euro				
7. Level of precision in financial statement's figures <i>(please select one from the drop-down list)</i>		008	3.23.e	IFRS SME
Thousands				
8. Domicile of reporting entity <i>(street, square, etc.)</i>		0081	3.24.a	IFRS SME
9. Legal form of reporting entity <i>(private limited company, public limited company, partnership, other)</i>		010	3.24.a	IFRS SME
<input type="checkbox"/> 9.1. Corporation with limited liability:	<input type="checkbox"/> 9.2. Corporation with unlimited liability			
<input type="checkbox"/> 9.1.1. Issuing shares	<input type="checkbox"/> 9.2.1. Personal oriented			
<input type="checkbox"/> 9.1.2. Issuing participations	<input type="checkbox"/> 9.2.2. Others <i>(please specify):</i>	011	3.24.a	
10. Country of incorporation <i>(please select one from the drop-down list)</i>		012	3.24.a	IFRS SME
11. Year of foundation of the company <i>(yyyy)</i>		013		CBSO-RF
12. Description of operations and principal activities				
12.1. Sector classification of the reporting entity <i>(two digits NACE code)</i>		0150	3.24.b	CBSO-RF
13. Ownership structure				
13.1. Information on the parent entity				
13.1.1. Name of the parent entity		019	33.5	IFRS SME
13.1.2. National identification code of the parent entity		0190		
13.1.3. EGR identification code of the parent entity		0192		
13.2. Information on the ultimate parent entity of the group				
13.2.1. Name of the ultimate parent entity of the group		020	33.5	IFRS SME
13.2.2. National identification code of the ultimate parent entity of the group		0200		
13.2.3. EGR identification code of the ultimate parent entity of the group		0202		
14. Data previous period <i>(please mark where appropriate)</i> (a)		021		CBSO-RF
<input type="checkbox"/> 14.1. Official data	<input type="checkbox"/> 14.2. Recalculated data			
15. Statement about going concern principle		022	3.8	IFRS SME
<input type="checkbox"/> 15.1. Yes <i>(going concern principle met)</i>	<input type="checkbox"/> 15.2. No <i>(going concern principle not met)</i>			
16. Statement of IFRS SME compliance <i>(please mark where appropriate)</i>		023	3.3	IFRS SME
<input type="checkbox"/> 16.1. Yes	<input type="checkbox"/> 16.2. No			
17. Alternative presentation of financial statements <i>(please mark where appropriate)</i>				
17.1. Balance sheet	<input type="checkbox"/> liquidity	<input type="checkbox"/> current / non-current	0801	4.4
17.2. Income statement:	<input type="checkbox"/> by function	<input type="checkbox"/> by nature	0802	5.11
17.3. Statement of cash flow:	<input type="checkbox"/> direct method	<input type="checkbox"/> indirect method	081	7.7
18. Information about auditing. Financial statements audited <i>(please mark and fill in where appropriate)</i>				
18.1. Financial statements audited:	<input type="checkbox"/> 18.1.1. Yes	<input type="checkbox"/> 18.1.2. No	025	CBSO-RF
18.2. Opinion on the financial statements given by the auditor	<input type="checkbox"/> 18.2.1. Qualified	<input type="checkbox"/> 18.2.2. Adverse	026	CBSO-RF
<input type="checkbox"/> 18.2.4. Unqualified	<input type="checkbox"/> 18.2.3. Disclaimer of opinion	<input type="checkbox"/> 18.2.5. Unqualified with an emphasis of a matter paragraph		
19. Information about employment <i>(please specify below)</i>				
Full-time equivalents				
	Current period	Previous period		
Number of employees' average over period			027	CP
Number of employees at end of period			028	CP

(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.

[Back to contents](#)

[Back to top](#)

Standard format based on IFRS SME

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

OPTIONS ALLOWED BY IFRS SME

(PLEASE MARK THE OPTION TAKEN)

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

[Back to contents](#)[Back to top](#)

Version 2010

Standard format based on IFRS SME

COUNTRY OF INCORPORATION: _____
NAME OF REPORTING ENTITY: _____

GENERAL CHARACTERISTICS: BUSINESS COMBINATIONS AND CONSOLIDATION

1. Most important acquisitions in accounting period

Name of the acquiree	Type of acquisition	Effective date of acquisition (yyyy-mm-dd)	Percentage of voting shares acquired	Description of components of cost of combination	Cost of combination	Assets recognised in business combination	Liabilities recognised in business combination	Contingent liabilities recognised in business combination	Turnover of the acquired entity
[IFRS SME 19.25.a]	[IFRS SME 19.25.a]	[IFRS SME 19.25.b]	[IFRS SME 19.25.c]	[IFRS SME 19.25.d]	[IFRS SME 19.25.d]	[IFRS SME 19.25.e]	[IFRS SME 19.25.e]	[IFRS SME 19.25.e]	[CP]
040	042	043	044	0440	0441	0442	0443	0444	045
IFRS SME	CBSO-RF	IFRS SME	IFRS SME	IFRS SME	IFRS SME	IFRS SME	IFRS SME	IFRS SME	CBSO-RF

2. Most important disposals in accounting period

Description of the entity disposed	Effective date of disposal (yyyy-mm-dd)	Turnover of the disposed entity
[CP]	[CP]	[CP]
050	052	053
CBSO-RF	CBSO-RF	CBSO-RF

3. Total number of subsidiaries consolidated CBSO-RF - 060

4. Total number of associates consolidated CBSO-RF - 070

5. Total number of joint ventures consolidated CBSO-RF - 075

6. Other information on associates and joint ventures			Thousands EUR		
			CBSO code	Current	Previous
6.1. Fair value of investments in associates accounted for using the equity method for which there are published price quotations	14.12.c	IFRS SME	0700		
6.2. Dividends and other distributions recognised as income from investments in associates accounted for by the cost model	14.13	IFRS SME	0701		
6.3. Share of profit (loss) of associates accounted for by the equity method	14.14	IFRS SME	0702		
6.4. Share of discontinued operations of associates accounted for by the equity method	14.14	IFRS SME	0703		
6.5. Fair value of investments in jointly controlled entities accounted for by the equity method for which there are published price quotations	15.19.c	IFRS SME	0750		
6.6. Share of profit (loss) of joint ventures accounted for by the equity method	15.20	IFRS SME	0751		
6.7. Share of discontinued operations of joint ventures accounted for by the equity method	15.20	IFRS SME	0752		
6.8. Amount of commitments relating to joint ventures	15.19.d	IFRS SME	0753		

Version 2010

Standard format based on IFRS SME

COUNTRY OF INCORPORATION:						
NAME OF REPORTING ENTITY:						
				Thousands EUR		
INCOME STATEMENT BY FUNCTION		IFRS SME	XBRL	Period		
		Paragraph	Taxonomy	CBSO code	Current	Previous
1a. Gross profit		5.9, 5.11.b	IFRS SME	10_20	0	0
1a.1. (Operating) Revenue		5.5.a	IFRS SME	10		
of which, turnover			CBSO-RF	100		
1a.2. (-) Cost of sales		5.11.b	IFRS SME	20		
1b. Other operating income, total		5.9	IFRS SME	11	0	0
1b.1. Interest income [financial activities]		23.30.b.iii	IFRS SME	110		
1b.2. Dividend income [financial activities]		23.30.b.v	IFRS SME	111		
1b.3. Income from government grants		23.30.b.vii	IFRS SME	112		
1b.4. Remaining operating income		5.9		119		
2. (-) Operating expenses		5.9	CBSO-RF	21	0	0
2.1. (-) Distribution costs		5.11.b	IFRS SME	210		
2.2. (-) Research and development [by function]		18.29	IFRS SME	211		
2.3. (-) Administrative expenses		5.11.b	IFRS SME	212		
2.4. (-) Miscellaneous other operating expenses [by function]			CBSO-RF	2190		
3. Gain (loss) on changes in fair value of non-current assets		16.10.e.ii, 34.1	CBSO-RF	15		
4. Profit (loss) from continuing operations before tax, finance and other related costs		5.9	CBSO-RF	10_21	0	0
5. Gain (loss) on financial instruments designated as hedges (a)		12.28, 12.23	CBSO-RF	146		
6. Gain (loss) on derecognition of non-financial assets, total		CP	CBSO-RF	141	0	0
6.1. Gain (loss) on derecognition of property, plant and equipment		17.28	IFRS SME	1410		
6.2. Gain (loss) on derecognition of identifiable intangible assets		18.26	IFRS SME	1411		
6.3. Gain (loss) on derecognition of other non-current assets				1419		
7. (-) Finance costs [for non financial activities]		5.5.b	IFRS SME	242		
of which, interest expense		11.48.b	IFRS SME	2420		
8. Financial income from financial assets, net		5.9, 11.48.b	IFRS SME	142		
of which, interest earned on loans and deposits		11.48.b	IFRS SME	1420		
9. Fair value gains (losses) from financial instruments		11.48.a.i, 11.4	CBSO-RF	145		
10. Exchange differences recognised in profit or loss except for financial instruments measured at fair value through profit or loss		30.25.a	IFRS SME	950		
11. Share of profit (loss) from equity-accounted investments		5.5.c	IFRS SME	143		
12. Amount of any excess in fair value of entity or business acquired over cost of business combinations		19.25.f	IFRS SME	144		
13. Other non-operating income (expense)			CBSO-RF	169_269		
14. Profit (loss) before tax		5.5	IFRS SME	10_26	0	0
15. (-) Income tax expense (income)		5.5.d	IFRS SME	27		
16. Profit (loss) after tax from continuing operations (before minority interest)		5.5	IFRS SME	10_27	0	0
17. Profit (loss) from discontinued operations, net of tax		5.5.e	IFRS SME	28		
18. Profit (loss) (before minority interest)		5.5.f	IFRS SME	10_28	0	0
19. (-) Profit (loss) attributable to non-controlling interest		5.6.a.i	IFRS SME	29		
20. Profit (loss) attributable to owners of parent		5.6.a.ii	IFRS SME	10_29	0	0
II. ADDITIONAL DISCLOSURES						
1. (-) Employee expenses		5.11.a	IFRS SME	222	0	0
1.1. (-) Wage and salaries		28.4	IFRS SME	2220		
1.2. (-) Short term employee benefits (social security included here)		28.4	CBSO-RF	2221		
1.3. (-) Post employment benefit obligation expense, defined contributions plans		28.40	IFRS SME	22220		
1.4. (-) Post employment benefit obligation expense, defined benefit plans		28.41.g.i	IFRS SME	22221		
1.5. (-) Termination benefits		28.43	IFRS SME	22290		
1.6. (-) Share-based payment transactions		26.23.a	IFRS SME	22291		
1.7. (-) Other long term benefits		28.42	IFRS SME	22292		
1.8. (-) Other employee expenses		28.4	IFRS SME	22299		
2. (-) Depreciation and amortisation expense		5.11.a	IFRS SME	223		
3. (-) Impairment losses (reversals), total		27.32.a, 27.32.b		224	0	0
3.1. (-) Impairment losses (reversals) from property, plant and equipment		27.33.b, 27.32		2240		
3.2. (-) Impairment losses (reversals) from intangible assets (except goodwill)		27.33.d, 27.32		2241		
3.3. (-) Impairment losses from goodwill		27.33.c, 27.32	IFRS SME	2242		
3.4. (-) Impairment losses (reversals) from financial assets		11.48.c, 27.32		2243		
3.5. (-) Impairment losses (reversals) from other assets valued at cost		27.33.e, 27.33.f, 27.32		2249		
3.6. (-) Impairment losses (reversals) from inventories		27.33.a, 27.32	CBSO-RF	2234		
3.7. (-) Impairment losses (reversals) from bad and doubtful commercial debts		11.48.c, 27.32	CBSO-RF	2245		
III. STATEMENT OF RETAINED EARNINGS (b)						
1. Retained earnings at the beginning of the period		6.5.a	IFRS SME	570		
2. (-) Dividends paid or payable during the period		6.5.b	IFRS SME	571		
3. Restatements of retained earnings for correction of prior period errors		6.5.c	IFRS SME	572		
4. Restatements of retained earnings for changes in accounting policies		6.5.d	IFRS SME	573		
5. Retained earnings at the end of the period		6.5.e	IFRS SME	579	0	0

Version 2010

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

[Back to contents](#)
[Back to top](#)

Standard format based on IFRS SME

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

INCOME STATEMENT BY NATURE	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Thousands EUR	
				Current	Previous
1. Operating revenue	5.9	CBSO-RF	10_13	0	0
1.1. Revenue	5.5.a	IFRS SME	10	0	0
1.1.1. Turnover		CBSO-RF	100	0	0
1.1.1.1. Sale of goods	23.30.b.i	IFRS SME	1000		
1.1.1.2. Rendering of services	23.30.b.ii	IFRS SME	1001		
1.1.1.3. Revenue from construction contracts	23.31.a	IFRS SME	1002		
1.1.2. Royalty income	23.30.b.iv	IFRS SME	101		
1.1.3. Miscellaneous other revenue	23.30.b.vi, 23.	CBSO-RF	109		
1.2. Other operating income, total	5.9	IFRS SME	11	0	0
1.2.1. Interest income [financial activities]	23.30.b.iii	IFRS SME	110		
1.2.2. Dividend income [financial activities]	23.30.b.v	IFRS SME	111		
1.2.3. Income from government grants	23.30.b.vii	IFRS SME	112		
1.2.4. Remaining operating income	5.9		119		
1.3. Increases in inventories of finished goods and work in progress	5.11.a	CBSO-RF	12		
1.4. Work performed by the enterprise and capitalised	5.11.a	IFRS SME	13		
2. (-) Operating expenses	5.9	CBSO-RF	22	0	0
2.1. (-) Raw materials and consumables used	5.11.a	IFRS SME	220		
2.2. Decreases in inventories of finished goods and work in progress	5.11.a	CBSO-RF	221		
2.3. (-) Employee expenses	5.11.a	IFRS SME	222	0	0
2.3.1. (-) Wage and salaries	28.4	IFRS SME	2220		
2.3.2. (-) Short term employee benefits (social security included here)	28.4	CBSO-RF	2221		
2.3.3. (-) Post employment benefit obligation expense, defined contributions plan	28.40	IFRS SME	22220		
2.3.4. (-) Post employment benefit obligation expense, defined benefit plans	28.41.g.i	IFRS SME	22221		
2.3.5. (-) Termination benefits	28.43	IFRS SME	22290		
2.3.6. (-) Share-based payment transactions	26.23.a	IFRS SME	22291		
2.3.7. (-) Other long term benefits	28.42	IFRS SME	22292		
2.3.8. (-) Other employee expenses	28.4	IFRS SME	22299		
2.4. (-) Depreciation and amortisation expense	5.11.a	IFRS SME	223		
2.5. (-) Impairment losses (reversals), total	27.32.a, 27.32.b		224	0	0
2.5.1. (-) Impairment losses (reversals) from property, plant and equipment	27.33.b, 27.32		2240		
2.5.2. (-) Impairment losses (reversals) from intangible assets (except goodwill)	27.33.d, 27.32		2241		
2.5.3. (-) Impairment losses from goodwill	27.33.c, 27.32	IFRS SME	2242		
2.5.4. (-) Impairment losses (reversals) from financial assets	11.48.c, 27.32		2243		
2.5.5. (-) Impairment losses (reversals) from other assets valued at cost	27.33.e, 27.33.f, 27.32		2249		
2.5.6. (-) Impairment losses (reversals) from inventories	27.33.a, 27.34	CBSO-RF	2234		
2.5.7. (-) Impairment losses (reversals) from bad and doubtful commercial debts	11.48.c, 27.32	CBSO-RF	2245		
2.6. (-) Research and development [by nature]	18.29	IFRS SME	225		
2.7. (-) Other operating expenses	5.9	CBSO-RF	2290		
3. Gain (loss) on changes in fair value of non-current assets	16.10.e.ii, 34.	CBSO-RF	15		
4. Profit (loss) from continuing operations before tax, finance and other related costs	5.9	CBSO-RF	10_21	0	0
5. Gain (loss) on financial instruments designated as hedges (a)	12.28, 12.23	CBSO-RF	146		
6. Gain (loss) on derecognition of non-financial assets, total	CP	CBSO-RF	141	0	0
6.1. Gain (loss) on derecognition of property, plant and equipment	17.28	IFRS SME	1410		
6.2. Gain (loss) on derecognition of identifiable intangible assets	18.26	IFRS SME	1411		
6.3. Gain (loss) on derecognition of other non-current assets			1419		
7. (-) Finance costs [for non financial activities]	5.5.b	IFRS SME	242		
of which, interest expense	11.48.b	IFRS SME	2420		
8. Financial income from financial assets, net	5.9, 11.48.b	IFRS SME	142		
of which, interest earned on loans and deposits	11.48.b	IFRS SME	1420		
9. Fair value gains (losses) from financial instruments	11.48.a.i, 11.4	CBSO-RF	145		
10. Exchange differences recognised in profit or loss except for financial instruments measured at fair value through profit or loss	30.25.a	IFRS SME	950		
11. Share of profit (loss) from equity-accounted investments	5.5.c	IFRS SME	143		
12. Amount of any excess in fair value of entity or business acquired over cost of business combinations	19.25.f	IFRS SME	144		
13. Other non-operating income (expense)		CBSO-RF	169_269		
14. Profit (loss) before tax	5.5	IFRS SME	10_26	0	0
15. (-) Income tax expense (income)	5.5.d	IFRS SME	27		
16. Profit (loss) after tax from continuing operations (before minority interest)	5.5	IFRS SME	10_27	0	0
17. Profit (loss) from discontinued operations, net of tax	5.5.e	IFRS SME	28		
18. Profit (loss) (before minority interest)	5.5.f	IFRS SME	10_28	0	0
19. (-) Profit (loss) attributable to non-controlling interest	5.6.a.i	IFRS SME	29		
20. Profit (loss) attributable to owners of parent	5.6.a.ii	IFRS SME	10_29	0	0
II. STATEMENT OF RETAINED EARNINGS (b)					
1. Retained earnings at the beginning of the period	6.5.a	IFRS SME	570		
2. (-) Dividends paid or payable during the period	6.5.b	IFRS SME	571		
3. Restatements of retained earnings for correction of prior period errors	6.5.c	IFRS SME	572		
4. Restatements of retained earnings for changes in accounting policies	6.5.d	IFRS SME	573		
5. Retained earnings at the end of the period	6.5.e	IFRS SME	579	0	0

Version 2010

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

(b) This information must be presented instead of the statement of changes in equity and the statement of comprehensive income only if there are no other movements in equity than those from retained earnings. Please see paragraphs 3.18 and 6.4 of IFRS SME for further reference.

[Back to contents](#)[Back to top](#)

Standard format based on IFRS SME

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

ASSETS	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Thousands EUR	
				Current	Period Previous
I. ASSETS, NON-CURRENT, TOTAL	4.6	IFRS SME	3	0	0
1. Property, plant and equipment, net	4.2.e, 17.31.e	IFRS SME	30	0	0
1.1. Land and buildings	4.11.a, 17.31.€	IFRS SME	300		
1.2. Plant and equipment, net	4.11.a, 17.31.€	CBSO-RF	301		
1.3. Remaining property, plant and equipment, net	4.11.a, 17.31.€	CBSO-RF	309		
of which, exploration and evaluation assets	34.11, 17.31.e	IFRS SME	3090		
1.4. Construction in progress, net	4.11.a, 17.31.€	IFRS SME	303		
2. Investment property	4.2.f	IFRS SME	310		
3. Intangible assets	4.2.g	CBSO-RF	32	0	0
3.1. Goodwill	4.3, 19.22.a	IFRS SME	320		
3.2. Software, net	18.27.c	IFRS SME	322		
3.3. Patents, trade marks and other rights, net	18.27.c	IFRS SME	323		
3.4. Remaining intangible assets	18.27.c	CBSO-RF	328		
of which, exploration and evaluation assets	34.11	IFRS SME	3280		
of which, assets arising from service concession arrangements	34.15		3281		
4. Biological assets, total	4.2.h, 4.2.i	CBSO-RF	33_42		
5. Investments in associates	4.2.j, 14.12.b	IFRS SME	340		
6. Investments in jointly controlled entities	4.2.k, 15.19.b	IFRS SME	341		
7. Deferred tax assets	4.2.o	IFRS SME	35		
8. Other financial assets, non-current	4.2.c	IFRS SME	36_37	0	0
8.1. Shares, non-current (<i>including participations</i>)	11.8.c		360		
8.2. Securities other than shares, non-current	11.8.b		361		
8.3. Loans, non-current	11.8.b, 11.10.a		362		
8.4. Loans to related parties, non-current	11.8.b, 11.10.c	CBSO-RF	363		
8.5. Derivatives (including hedging assets), non-current	12.18	CBSO-RF	37		
8.6. Remaining financial assets, non-current			369		
of which, assets arising from service concession arrangements	34.14		3690		
9. Remaining non-current assets	4.6		39		
II. ASSETS, CURRENT, TOTAL	4.5	IFRS SME	4	0	0
10. Non-current assets and disposal groups held for sale	4.14.c		40		
11. Inventories	4.2.d	IFRS SME	41		
12. Other financial assets, current	4.2.c	IFRS SME	43_44	0	0
12.1. Shares, current (including participations)	11.8.c		430		
12.2. Securities other than shares, current	11.8.b		431		
12.3. Loans, current	11.8.b, 11.10.a		432		
12.4. Loans to related parties, current	11.8.b, 11.10.c	CBSO-RF	433		
12.5. Derivatives (including hedging assets), current	12.18	CBSO-RF	44		
12.6. Other financial assets, current			439		
13. Current tax receivables (<i>only income tax</i>)	4.2.n	IFRS SME	45		
14. Trade receivables, net, total	4.2.b, 4.11.b	CBSO-RF	460		
of which, trade receivables with related parties	4.11.b	CBSO-RF	4600		
15. Prepayments, current (<i>prepaid expenses, among others</i>)	4.11.b	CBSO-RF	47		
16. Cash and cash equivalents	4.2.a	IFRS SME	48		
17. Remaining assets, current	4.5		491		
ASSETS, TOTAL	4, 2.37	IFRS SME	3_4	0	0

Version 2010

[Back to contents](#)[Back to top](#)

Standard format based on IFRS SME

COUNTRY OF INCORPORATION:					
NAME OF REPORTING ENTITY:					
LIABILITIES AND EQUITY	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Thousands EUR	
				Current	Period Previous
I. EQUITY, TOTAL	4	IFRS SME	50_56	0	0
<u>A. Equity attributable to owners of parent</u>	4.2.r	IFRS SME	50_55	0	0
1. Share capital	4.11.f	IFRS SME	50		
2. Other equity interest	4.11.f	IFRS SME	500		
3. Share premium	4.11.f	IFRS SME	51		
4. Other reserves	4.11.f	IFRS SME	52		
of which, translation reserves	30.25.b	IFRS SME	521		
of which, hedging reserves	12.23	IFRS SME	523		
of which, actuarial gains and losses reserves	28.41.b	IFRS SME	526		
5. (-) Treasury shares	22.16	IFRS SME	53		
6. Retained earnings	4.11.f	IFRS SME	54_55		
<u>B. Minority interest (in net assets)</u>	4.2.q	IFRS SME	56		
II. LIABILITIES	4, 2.39	IFRS SME	6_7	0	0
<u>A. Liabilities, non-current, total</u>	4.8	IFRS SME	6	0	0
7. Borrowings, non-current	4.2.m	IFRS SME	60_61		
of which, borrowings from financial institutions, non-current	11.10.a	CBSO-RF	603		
of which, finance leases, non-current	20.9, 20.13.a	CBSO-RF	604		
of which, borrowings with related parties, non-current	11.10.c	CBSO-RF	605		
8. Deferred income, non-current	4.11.d	IFRS SME	62		
9. Provisions, non-current	4.2.p, 4.11.e	IFRS SME	63		
10. Post employment benefit obligation, non-current	4.2.p, 4.11.e	IFRS SME	64		
11. Deferred tax liabilities	4.2.o	IFRS SME	67		
12. Other financial liabilities, non-current	4.2.m		65_66		
of which, derivatives (including hedging liabilities), non-current	12.18	CBSO-RF	66		
13. Other liabilities, non-current	4.8		69		
<u>B. Liabilities, current, total</u>	4.7	IFRS SME	7	0	0
14. Liabilities included in disposal groups held for sale	4.14.c	IFRS SME	70		
15. Borrowings, current	4.2.m	IFRS SME	71_72		
of which, borrowings from financial institutions, current	11.10.a	CBSO-RF	713		
of which, finance leases, current	20.9, 20.13.a	CBSO-RF	714		
of which, borrowings with related parties, current	11.10.c	CBSO-RF	715		
16. Deferred income, current	4.11.d	IFRS SME	73		
17. Provisions, current	4.2.p, 4.11.e	IFRS SME	74		
18. Post employment benefit obligation, current	4.2.p, 4.11.e	IFRS SME	75		
19. Current tax payables (only income tax)	4.2.n	IFRS SME	77		
20. Trade payables, total	4.2.l	CBSO-RF	780		
of which, trade payables with related parties	4.11.d	CBSO-RF	7800		
21. Other financial liabilities, current	4.2.m		760_761		
of which, derivatives (including hedging liabilities), current	12.18	CBSO-RF	761		
22. Other liabilities, current	4.8		799		
EQUITY AND LIABILITIES, TOTAL	4	IFRS SME	50_7	0	0

Version 2010

Standard format based on IFRS SME

COUNTRY OF INCORPORATION:					
<input type="text"/>					
NAME OF REPORTING ENTITY:					
<input type="text"/>					
LIABILITIES AND EQUITY	IFRS SME	XBRL		Thousands EUR	
	Paragraph	Taxonomy	CBSO code	Current	Previous
<hr/>					
Back to contents				Back to top	

Standard format based on IFRS SME

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

STATEMENT OF CHANGES IN EQUITY

Thousands EUR

	IFRS SME paragraph	XBRL Taxonomy	CBSO code	Share capital IFRS SME 50	Other equity interest IFRS SME 500	Share premium IFRS SME 51	Other reserves IFRS SME 52	Treasury shares IFRS SME 53	Retained earnings	Minority interest IFRS SME 56	TOTAL EQUITY
									(accumulated losses) IFRS SME 54_55		IFRS SME 50_56
I. BALANCE, END OF PERIOD N - 2	4.2.q, 4.2.r	IFRS SME	580								0
1. Increase (decrease) through changes in accounting policies	6.3.b, 6.2	IFRS SME	5811								0
2. Increase (decrease) through correction of errors	6.3.b, 6.2	IFRS SME	5812								0
3. Issue of shares (all kind of issuances)	6.3.c.iii	IFRS SME	583								0
4. Transactions with treasury shares	6.3.c.iii, 22.16	IFRS SME	586								0
5. (-) Decrease (increase) through other distributions to owners	6.3.c.iii	IFRS SME	5880								0
6. Increase (decrease) through other contributions by owners	6.3.c.iii	IFRS SME	5881								0
7. Changes in ownership interest in subsidiaries not resulting in loss of	6.3.c.iii	IFRS SME	5882								0
8. Dividends	6.3.c.iii	IFRS SME	589								0
9. Total comprehensive income for the period	6.3.a, 6.3.c	IFRS SME	590								0
II. BALANCE, END OF PERIOD N - 1	4.2.q, 4.2.r	IFRS SME	580	0	0	0	0	0	0	0	0
1. Increase (decrease) through changes in accounting policies	6.3.b, 6.2	IFRS SME	5811								0
2. Increase (decrease) through correction of errors	6.3.b, 6.2	IFRS SME	5812								0
3. Issue of shares (all kind of issuances)	6.3.a	IFRS SME	583								0
4. Transactions with treasury shares	6.3.c.iii, 22.16	IFRS SME	586								0
5. (-) Decrease (increase) through other distributions to owners	6.3.c.iii	IFRS SME	5880								0
6. Increase (decrease) through other contributions by owners	6.3.c.iii	IFRS SME	5881								0
7. Changes in ownership interest in subsidiaries not resulting in loss of	6.3.c.iii	IFRS SME	5882								0
8. Dividends	6.3.c.iii	IFRS SME	589								0
9. Total comprehensive income for the period	6.3.a, 6.3.c	IFRS SME	590								0
III. BALANCE, END OF PERIOD N	4.2.q, 4.2.r	IFRS SME	580	0	0	0	0	0	0	0	0

STATEMENT OF COMPREHENSIVE INCOME

Thousands EUR

	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Period	
				Current	Previous
I. PROFIT (LOSS) (line 18 of income statement)	5.5.f	IFRS SME	10/28	0	0
II. OTHER COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	5.5.g, 29.27	IFRS SME	592	0	0
1. Gains (losses) arising from translating the financial statements of a foreign operation	5.4.b.i, 30.25.b	IFRS SME	5925		
2. Hedge operations recognised in other comprehensive income	5.4.b.iii, 12.2	IFRS SME	5926	0	0
2.1. Change in fair value of the hedging instrument	12.29.c	IFRS SME	59260		
2.2. (-) Reclassification adjustments for gains (losses) included in profit or loss	12.29.d	IFRS SME	59261		
3. Actuarial gains (losses) on defined benefit plans	5.4.b.ii, 28.41	IFRS SME	5927		
4. Share of other comprehensive income of associates and joint ventures accounted for using the equity method	5.5.h	IFRS SME	5928		
III. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (I + II)	5.5.i	IFRS SME	590	0	0
1. Attributable to owners of the parent	5.6.b.ii	IFRS SME	5901		
2. Attributable to minority interest	5.6.b.i	IFRS SME	5902		

[Back to contents](#)[Back to top](#)

Standard format based on IFRS SME

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

Version 2010

[Back to contents](#)[Back to top](#)

Standard format based on IFRS SME

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

Version 2010

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

[Back to contents](#)
[Back to top](#)

Standard format based on IFRS SME

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

PROPERTY, PLANT AND EQUIPMENT NOTE

	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Thousands EUR				TOTAL IFRS SME 30
				Land and buildings IFRS SME 300	Plant and equipment CBSO-RF 301	Remaining property, plant and equipment CBSO-RF 309	Constructions in progress IFRS SME 303	
I. MOVEMENTS IN PROPERTY, PLANT AND EQUIPMENT								
1. Property, plant and equipment, net, beginning balance	17.31.d	IFRS SME	900	0	0	0	0	0
1.1. Gross amount	17.31.d	IFRS SME	901					0
1.2. (-) Accumulated depreciation and impairment losses	17.31.d	IFRS SME	902_3					0
2. Additions	17.31.e.i	IFRS SME	904					0
3. Acquisitions through business combinations	17.31.e.iii	IFRS SME	90510					0
4. (-) Retirements and disposals	17.31.e.ii	IFRS SME	9061					0
5. (-) Depreciation expense	17.31.e.vi	IFRS SME	907					0
6. (-) Impairment loss (reversal) recognised	17.31.e.v, 27.	CBSO-RF	911	0	0	0	0	0
6.1. (-) Impairment loss recognised in income statement	17.31.e.v, 27.	IFRS SME	9110					0
6.2. Impairment reversal recognised in income statement	17.31.e.v, 27.	IFRS SME	9111					0
7. Transfers from (to) investment property	17.31.e.iv	CBSO-RF	91310					0
8. Other changes	17.31.e.vi	CBSO-RF	9141					0
9. Property, plant and equipment, ending balance	17.31.d	IFRS SME	917	0	0	0	0	0
9.1. Gross amount	17.31.d	IFRS SME	918					0
9.2. (-) Accumulated depreciation and impairment losses	17.31.d	IFRS SME	919_20					0
II. OTHER INFORMATION								
1. Contractual commitments for the acquisition of property, plant and equipment	17.32.b	IFRS SME	9700					
2. Amount of property, plant and equipment pledged as security	17.32.a	IFRS SME	9701					

INVESTMENT PROPERTY NOTE

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

INTANGIBLE ASSETS NOTE

	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Thousands EUR				TOTAL IFRS SME 32
				Goodwill IFRS SME 320	Software IFRS SME 322	Patents, trade marks and other rights IFRS SME 323	Remaining intangible assets CBSO-RF 328	
I. MOVEMENTS IN INTANGIBLE ASSETS								
1. Intangible assets, net, beginning balance	18.27.c	IFRS SME	900	0	0	0	0	0
1.1. Gross amount	18.27.c	IFRS SME	901					0
1.2. (-) Accumulated depreciation and impairment losses	18.27.c	IFRS SME	902_3					0
2. Additions from internal and external development	18.27.e.i	IFRS SME	904					0
3. Additional goodwill recognised	19.26.a	IFRS SME	9040					0
4. Acquisitions through business combinations	18.27.e.iii	IFRS SME	90510					0
5. (-) Retirements and disposals	18.27.e.ii	IFRS SME	9061					0
6. (-) Goodwill derecognised on disposal of business	19.26.c	IFRS SME	90610					0
7. (-) Amortisation	18.27.e.iv	IFRS SME	907					0
8. (-) Impairment loss (reversal) recognised	18.27.e.v, 27.	CBSO-RF	911	0	0	0	0	0
8.1. (-) Impairment loss recognised in income statement	18.27.e.v, 27.	IFRS SME	9110					0
8.2. Impairment reversal recognised in income statement	18.27.e.v, 27.	IFRS SME	9111					0
9. Remaining movements in intangible assets	18.27.e.vi, 19	CBSO-RF	9162					0
10. Intangible assets, net, ending balance	18.27.c	IFRS SME	917	0	0	0	0	0
10.1. Gross amount	18.27.c	IFRS SME	918					0
10.2. (-) Accumulated depreciation and impairment losses	18.27.c	IFRS SME	919_20					0
II. OTHER INFORMATION								
1. Contractual commitments for the acquisition of intangible assets	18.28.d	IFRS SME	9720					
2. Carrying amount of identifiable intangible assets pledged as security or with restricted title	18.28.c	IFRS SME	9721					
3. Intangible assets acquired by way of a government grant	18.28.b	IFRS SME						
3.1. Fair value initially recognised for intangible assets recognised by way of a government grant	18.28.b.i	IFRS SME	9722					
3.2. Carrying amount of intangible assets acquired by way of a government grant	18.28.b.ii	IFRS SME	9723					

[Back to contents](#)[Back to top](#)

Version 2010

Standard format based on IFRS SME

COUNTRY OF INCORPORATION:
NAME OF REPORTING ENTITY:

BIOLOGICAL ASSETS NOTE				Thousands EUR	
	<u>IFRS SME</u> <u>Paragraph</u>	<u>XBRL</u> <u>Taxonomy</u>	<u>CBSO code</u>	<u>Biological</u> <u>assets, total</u> IFRS SME 33_42	
I. MOVEMENTS IN BIOLOGICAL ASSETS					
1. Biological assets, beginning balance	34.7.c, 34.10	IFRS SME		900	0
1.1. Gross amount (a)	34.10.e	IFRS SME		901	
1.2. (-) Accumulated depreciation and impairment losses (a)	34.10.e	IFRS SME		902_3	
2. Additions through purchase	34.7.c.ii	IFRS SME		904	
3. Acquisitions through business combinations	34.7.c.iv	IFRS SME		90510	
4. Gain (loss) arising on changes in fair value less costs to sell	34.7.c.i	IFRS SME		909	
5. Foreign currency exchange increase (decrease)	34.7.c.v	IFRS SME		912	
6. (-) Decreases due to harvest	34.7.c.iii	IFRS SME		91630	
7. Other changes in biological assets	34.7.c.vi	IFRS SME		91639	
8. Biological assets, ending balance	34.7.c, 34.10	IFRS SME		917	0
8.1. Gross amount (a)	34.10.e	IFRS SME		918	
8.2. (-) Accumulated depreciation and impairment losses (a)	34.10.e	IFRS SME		919_20	
II. OTHER INFORMATION					
1. Explanation of methods and significant assumptions used to determine fair value of biological assets	34.7.b	IFRS SME		9730	
2. Explanation of why fair value of biological assets cannot be measured reliably	34.10.b	IFRS SME		9731	

CURRENT ASSETS NOTE				Thousands EUR		
	<u>IFRS SME</u> <u>Paragraph</u>	<u>XBRL</u> <u>Taxonomy</u>	<u>CBSO code</u>	<u>Current</u>	<u>Previous</u>	
I. INVENTORIES (from Balance Sheet)						
	4.2.d	IFRS SME		41	0	0
1. Inventories held for sale in the ordinary course of business	4.11.c.i, 13.2	IFRS SME		4100		
2. Inventories in the process of production for sale	4.11.c.ii, 13.2	IFRS SME		4101		
3. Materials or supplies for the production process or the rendering of service	4.11.c.iii, 13.1	IFRS SME		4102		
4. Inventories recognised as an expense during the period	13.22.c	IFRS SME		411		
5. Total carrying amount of inventories pledged as security for liabilities	13.22.e	IFRS SME		412		
II. CONSTRUCTION CONTRACTS						
1. Amount due from (to) customers under construction contracts, net	23.32			9740	0	0
1.1. Amount due from customers under construction contracts	23.32.a	IFRS SME		97400		
1.2. (-) Amount due to customers under construction contracts	23.32.b	IFRS SME		97401		
2. Contract revenue recognised as revenue during period	23.31.a	IFRS SME		9741		
III. CASH AND CASH EQUIVALENTS						
	4.2.a	IFRS SME		48	0	0
1. Cash at hand	7.20	IFRS SME		480		
2. Bank balances	7.20	IFRS SME		481		
3. Short-term deposits	7.20	IFRS SME		482		
4. Other cash and cash equivalents	7.20	IFRS SME		489		

LEASES NOTE				Thousands EUR		
	<u>IFRS SME</u> <u>Paragraph</u>	<u>XBRL</u> <u>Taxonomy</u>	<u>CBSO code</u>	<u>Finance</u> <u>leases</u> 01	<u>Operating</u> <u>leases</u> 02	
				IFRS SME	IFRS SME	
I. FINANCE AND OPERATING LEASES AS LESSEE						
1. Total future minimum lease payments at the end of the period	20.13.b, 20.1	IFRS SME		9750	0	0
1.1. Total future minimum lease payments, not later than one year	20.13.b.i, 20	IFRS SME		97500		
1.2. Total future minimum lease payments, between one and five years	20.13.b.ii, 20	IFRS SME		97501		
1.3. Total future minimum lease payments, later than five years	20.13.b.iii, 20	IFRS SME		97502		
2. Lease payments recognised as an expense	20.16.b	IFRS SME		9751		
3. Net carrying amount of assets held as finance leases at the end of	20.13.a	IFRS SME		9752	0	
3.1. Net carrying amount of property, plant and equipment held as finance leases	20.13.a	IFRS SME		97520		
3.2. Net carrying amount of investment property held as finance leases	20.13.a	IFRS SME		97521		
3.3. Net carrying amount of intangible assets held as finance leases	20.13.a	IFRS SME		97522		
3.4. Net carrying amount of other assets	20.13.a	IFRS SME		97529		
II. FINANCE AND OPERATING LEASES AS LESSOR						
1. Total future minimum lease payments at the end of the period	20.23.a, 20.3	IFRS SME		9753	0	0
1.1. Total future minimum lease payments, not later than one year	20.23.a.i, 20	IFRS SME		97530		
1.2. Total future minimum lease payments, between one and five years	20.23.a.ii, 20	IFRS SME		97531		
1.3. Total future minimum lease payments, later than five years	20.23.a.iii, 20	IFRS SME		97532		
2. Contingent rents recognised as income in the period	20.23.e, 20.3	IFRS SME		9754		
3. Unearned finance income	20.23.b	IFRS SME		9755		
4. Unguaranteed residual values accruing to the benefit of the lessor	20.23.c	IFRS SME		9756		
5. Accumulated allowance for uncollectible minimum lease payments	20.23.d	IFRS SME		9757		

(a) According to IFRS SME 34.10, these lines must only be filled in when biological assets are valued at cost because no fair value is available.

[Back to contents](#)
[Back to top](#)

Version 2010

Standard format based on IFRS SME

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

FINANCIAL INSTRUMENTS NOTE (1)

Thousands EUR
Period

	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Current	Previous
I. CATEGORIES OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES					
	11.41				
1. Financial assets measured at fair value through profit or loss	11.41.a	IFRS SME	9760	0	0
1.1. Shares	11.14.c.i		97600		
1.2. Securities other than shares (other equity instruments)	12.8		97601		
1.3. Other complex financial assets	12.8		97609		
2. Debt instruments measured at amortised cost	11.41.b	IFRS SME	9761	0	0
2.1. Trade receivables	11.10.a		97610		
2.2. Loans to banks or other parties	11.10.a		97611		
2.3. Loans to related parties	11.10.c		97612		
2.4. Other debt instruments	11.10.d		97613		
2.5. Other receivables	11.10.a		97614		
2.6. Other complex financial assets	12.8		97619		
3. Equity instruments measured at cost less impairment	11.41.c	IFRS SME	9762	0	0
3.1. Shares	11.14.c.ii		97620		
3.2. Securities other than shares (other equity instruments)	12.8		97621		
3.3. Other complex financial assets	12.8		97629		
4. Loan commitments measured at cost less impairment	11.41.f	IFRS SME	9763		
5. Financial liabilities measured at fair value through profit or loss	11.41.d	IFRS SME	9764	0	0
5.1. Shares	11.14.c.ii		97640		
5.2. Securities other than shares (other equity instruments)	12.8		97641		
5.3. Other complex financial liabilities	12.8		97649		
6. Financial liabilities measured at amortised cost	11.41.e	IFRS SME	9765	0	0
6.1. Trade payables	11.10.a		97650		
6.2. Loans from banks or other parties	11.10.a		97651		
6.3. Loans from related parties	11.10.c		97652		
6.4. Other debt instruments	11.10.d		97653		
6.5. Other payables	11.10.a		97654		
6.6. Other complex financial liabilities	12.8		97659		
II. INCOME (EXPENSE) AND GAINS (LOSSES) FROM FINANCIAL INSTRUMENTS					
	11.48				
1. Income (expense) and gains (losses) from financial assets measured at fair value through profit or loss	11.48.a.i	IFRS SME	9766	0	0
1.1. Income (expense) from financial assets measured at fair value through profit or loss	11.48.a.i		97660		
1.2. Gains (losses) from financial assets measured at fair value through profit or loss	11.48.a.i		97661		
1.3. Changes in fair value of financial assets measured at fair value through profit or loss	11.48.a.i		97662		
2. Income (expense) and gains (losses) from financial liabilities measured at fair value through profit or loss	11.48.a.ii	IFRS SME	9767	0	0
2.1. Income (expense) from financial liabilities measured at fair value through profit or loss	11.48.a.ii		97670		
2.2. Gains (losses) from financial liabilities measured at fair value through profit or loss	11.48.a.ii		97671		
2.3. Changes in fair value of financial liabilities measured at fair value through profit or loss	11.48.a.ii		97672		
3. Income (expense) and gains (losses) from financial assets measured at amortised cost	11.48.a.iii	IFRS SME	9768	0	0
3.1. Income (expense) from financial assets measured at amortised cost	11.48.a.iii		97680		
3.2. Gains (losses) from financial assets measured at amortised cost	11.48.a.iii		97681		
4. Income (expense) and gains (losses) from financial liabilities measured at amortised cost	11.48.a.iv	IFRS SME	9769	0	0
3.1. Income (expense) from financial liabilities measured at amortised cost	11.48.a.iv		97690		
3.2. Gains (losses) from financial liabilities measured at amortised cost	11.48.a.iv		97691		
5. Total interest income from financial assets not at fair value through profit or loss	11.48.b	IFRS SME	9770		
6. Total interest expense from financial liabilities not at fair value through profit or loss	11.48.b	IFRS SME	9771		
7. Impairment losses (reversals) for classes of financial assets	11.48.c	IFRS SME	9772	0	0
7.1. Impairment losses (reversals) from trade receivables	11.48.c		97720		
7.2. Impairment losses (reversals) from shares	11.48.c		97721		
7.3. Impairment losses (reversals) from securities other than shares	11.48.c		97722		
7.4. Impairment losses (reversals) from loans	11.48.c		97723		
7.5. Impairment losses (reversals) from loans to related parties	11.48.c		97724		
7.6. Impairment losses (reversals) from other financial assets	11.48.c		97729		

Version 2010

[Back to contents](#)[Back to top](#)

Standard format based on IFRS SME

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

FINANCIAL INSTRUMENTS NOTE (2)

Thousands EUR

IFRS SME XBRL
Paragraph Taxonomy CBSO code

Version 2010

I. FINANCIAL ASSETS AND LIABILITIES AT FAIR VALUE

1. Basis for determining fair value of financial assets and liabilities	11.43	IFRS SME	9773	
2. Assumptions applied if a valuation technique has been used in determining fair value	11.43	IFRS SME	9774	
3. Financial assets and liabilities which do not have a reliable fair value	11.44	IFRS SME	9775	

II. DERECOGNITION

1. Description of assets transferred which do not qualify for derecognition	11.45.a	IFRS SME	9776	
2. Risk and rewards of ownership to which the entity remains exposed	11.45.b	IFRS SME	9777	
3. Carrying amount of assets (and associated liabilities) transferred which do not qualify for derecognition	11.45.c	IFRS SME	9778	

III. COLLATERAL

1. Description of financial assets pledged as collateral	11.46.a	IFRS SME	9779	
2. Terms and conditions of pledges	11.46.b	IFRS SME	9780	

IV. DEFAULTS AND BREACHES ON LOANS PAYABLE

1. Carrying amount of loans payable breached or default	11.47.b	IFRS SME	9781	
2. Description of the breaches and defaults on loans payable during the period	11.47.a	IFRS SME	9782	

IFRS SME XBRL CBSO code Interest rate Risk on a Foreign
Paragraph Taxonomy risk of a highly exchange
debt probable Price risk of
instrument forecast a risk in
01 02 commodity foreign
03 operation
04

V. HEDGE ACCOUNTING

1. Description of the hedge (including hedging instruments and hedged items)	12.27		9790			
2. Change in fair value of the hedging instrument recognised in profit or loss	12.28.a	IFRS SME	9791			
3. Change in fair value of the hedged item recognised in profit or loss	12.28.b	IFRS SME	9792			
4. Change in fair value of the hedging instrument recognised in other comprehensive income (hedge effectiveness)	12.29.c		9793			
5. Amounts reclassified from other comprehensive income to profit or loss	12.29.d	IFRS SME	9794			
6. Excess of the fair value of the hedging instrument over the change in fair value of the hedged item recognised in profit or loss (hedge ineffectiveness)	12.29.e	IFRS SME	9795			

[Back to contents](#)

[Back to top](#)

Standard format based on IFRS SME

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

PROVISIONS AND GRANTS NOTE

Thousands EUR

	<u>IFRS SME Paragraph</u>	<u>XBRL Taxonomy</u>	<u>CBSO code</u>	<u>Warranty provision</u> IFRS SME 01	<u>Restructuring provisions</u> IFRS SME 02	<u>Legal proceeding provision</u> IFRS SME 03	<u>Onerous contracts provisions</u> IFRS SME 04	<u>Environmental provisions</u> 05	<u>Provisions for waste electrical and electronic equipment</u> 06	<u>Contractual obligations from service concession arrangements</u> 07	<u>Other provisions</u> 09	<u>Total IFRS SME</u> 01_09
I. MOVEMENTS IN PROVISIONS <i>(please specify below)</i>												
Current and non-current provisions												
1. Provisions, beginning balance	21.14.a.i	IFRS SME	934									0
2. Increase (decrease) to provisions	21.14.a.ii	CBSO-RF	935									0
3. (-) Provisions used	21.14.a.iii	IFRS SME	937									0
4. (-) Unused provisions reversed	21.14.a.iv	IFRS SME	938									0
5. Increase from time value of money adjustment	21.14.a.i		9400									0
6. Other increase (decrease)	21.14.a		9409									0
7. Provisions, ending balance	21.14.a.i	IFRS SME	941	0	0	0	0	0	0	0	0	0

				<u>Estimate of its financial effect</u>	
				<u>Current</u> IFRS SME	<u>Previous</u> IFRS SME
II. CONTINGENT ASSETS AND LIABILITIES					
<u>Description or nature of contingent liability / asset</u>					
1. Contingent liabilities	21.15				
				TOTAL:	0 0
			9800		
			9801		
			9802		
2. Contingent assets	21.16	IFRS SME			
				TOTAL:	0 0
			9805		
			9806		
			9807		

	<u>IFRS SME Paragraph</u>	<u>XBRL Taxonomy</u>	<u>CBSO code</u>	<u>Current period</u>	<u>Previous period</u>
III. GOVERNMENT GRANTS					
1. Amount of government grants recognised as income	24.6.a		9810		
2. Amount of government grants recognised as liabilities	24.6.a		9811		

EQUITY NOTE						
	<u>IFRS SME Paragraph</u>	<u>XBRL Taxonomy</u>	<u>CBSO code</u>	<u>Ordinary shares</u> 01	<u>Preference shares</u> 02	<u>Total</u> 01_02
I. MOVEMENTS IN NUMBER OF ISSUED AND FULLY PAID SHARES						
1. Number issued and fully paid, beginning balance	4.12.a.iv	IFRS SME	9820			0
2. Number of shares issued	4.12.a.ii		9821			0
3. Number of shares cancelled or reduced	4.12.a.iv		9822			0
4. Number of shares redeemed, converted or reduced	4.12.a.iv		9823			0
5. Other increase (decrease) in shares	4.12.a.iv		9824			0
6. Number issued and fully paid, ending balance	4.12.a.iv	IFRS SME	9825	0	0	0
II. OTHER INFORMATION						
1. Number of shares authorised	4.12.a.i	IFRS SME	9826			0
2. Number of shares issued and partially paid for class	4.12.a.ii	IFRS SME	9827			0
3. Par value for class	4.12.a.iii	IFRS SME	9828			
4. Number of treasury shares held, total	4.12.a.vi	IFRS SME	9829			0
5. Number of shares reserved for issuance under options and sales contracts	4.12.a.vii	IFRS SME	9830			0

III. RIGHTS, PREFERENCES AND RESTRICTIONS ATTACHED TO EACH CLASS OF SHARES	
Please explain briefly the nature of each class of shares	
<u>Code of class of share capital</u>	<u>Description of class of share capital [4.11.a.v] IFRS SME</u>
9831	9832
01	
02	
03	
04	
05	
06	
07	

[Back to contents](#)

[Back to top](#)

Version 2010

Standard format based on IFRS SME

Version 2010

COUNTRY OF INCORPORATION: _____
NAME OF REPORTING ENTITY: _____

DEFINED BENEFIT PLANS NOTE

	IFRS SME Paragraph	XBRL Taxonomy	CBSO Code	Thousands EUR	
				Current period	Previous period
1. Movements in the present value of the defined benefit obligation	28.41.e				
1.1. Present value of the defined benefit obligation, opening balance	28.41.e	IFRS SME	9840		
1.2. (-) Benefits paid	28.41.e	IFRS SME	9841		
1.3. Other changes in the present value of the defined benefit obligation	28.41.e		9842		
1.4. Present value of the defined benefit obligation, closing balance	28.41.e	IFRS SME	9849	0	
2. Movements in the fair value of plan assets	28.41.f				
2.1. Fair value of defined benefit plan assets, opening balance	28.41.f		9850		
2.2. Contributions	28.41.f.i		9851		
2.3. (-) Benefits paid	28.41.f.ii	IFRS SME	9852		
2.4. Other changes in plan assets	28.41.f.iii		9853		
2.5. Fair value of defined benefit plan assets, closing balance	28.41.f		9859	0	
Actual return on plan assets	28.41.j		9860		
3. Components of the plan assets	28.41.h, 28.41.i		9860	0	0
3.1. Percentage or amount of equity instruments of the fair value of the plan assets	28.41.h		98600		
3.2. Percentage or amount of debt instruments of the fair value of the plan assets	28.41.h		98601		
3.3. Percentage or amount of property of the fair value of the plan assets	28.41.h		98602		
3.4. Percentage or amount of other assets of the fair value of the plan assets	28.41.h		98609		
3.5. Amount of own financial instruments included in the plan assets	28.41.i.i		986000		
3.6. Property occupied by or other assets used by the entity included in the plan assets	28.41.i.ii		986020		
4. Total cost relating to defined benefit plans for the period	28.41.g	IFRS SME	9870	0	0
4.1. Total cost recognised in profit or loss as an expense	28.41.g.i	IFRS SME	98700		
4.2. Total cost included in the cost of an asset	28.41.g.ii	IFRS SME	98701		
5. Principal actuarial assumptions used in defined benefit plan	28.41.k	IFRS SME			
5.1. Discount rates used	28.41.k.i	IFRS SME	9880		
5.2. Expected return on plan assets	28.41.k.ii	IFRS SME	9881		
5.3. Expected rate of salary increases	28.41.k.iii	IFRS SME	9882		
5.4. Medical cost trend rate	28.41.k.iv	IFRS SME	9883		
5.5. Other material actuarial assumptions (please specify below)	28.41.k.v				
			9888		
			9889		

SHARE-BASED PAYMENT PLANS NOTE

	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Current period		Previous period	
				Number of options	Weighted average exercise price	Number of options	Weighted average exercise price
				IFRS SME	IFRS SME	IFRS SME	IFRS SME
				01	02	01	02
1. Share-based payment arrangements	26.18.a						
1.1. Type of arrangement	26.18.a		9890				
1.2. Date of grant	26.18.a		9891				
1.3. Maximum term (number) of options granted	26.18.a		9892				
1.4. Contractual life	26.18.a		9893				
1.5. Vesting requirements	26.18.a		9894				
1.6. Method of settlement (in cash or equity)	26.18.a		9895				

	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Current period		Previous period	
				Number of options	Weighted average exercise price	Number of options	Weighted average exercise price
				IFRS SME	IFRS SME	IFRS SME	IFRS SME
				01	02	01	02
2. Number and weighted average exercise prices per group of share options	26.18.b						
2.1. Outstanding at the beginning of the period	26.18.b.i	IFRS SME	9900				
2.2. Granted during the period	26.18.b.ii	IFRS SME	9901				
2.3. Forfeited during the period	26.18.b.iii	IFRS SME	9902				
2.4. Exercised during the period	26.18.b.iv	IFRS SME	9903				
2.5. Expired during the period	26.18.b.v	IFRS SME	9904				
2.6. Outstanding at the end of the period	26.18.b.vi	IFRS SME	9905				
2.7. Exercisable at the end of the period	26.18.b.vii	IFRS SME	9906				

	IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Thousands EUR	
				Current period	Previous period
3. Carrying amount of liabilities from share-based payment transactions	26.23.b	IFRS SME	9910		
4. Total expense recognised in profit or loss for the period	26.23.a	IFRS SME	9911		

[Back to contents](#)

[Back to top](#)

Standard format based on IFRS SME

Version 2010

COUNTRY OF INCORPORATION:					
NAME OF REPORTING ENTITY:					
TAX NOTE					
		Thousands EUR			
IFRS SME Paragraph	XBRL Taxonomy	CBSO code	Deferred tax assets 01	Deferred tax liabilities 02	Valuation allowances 03
I. DEFERRED TAX ASSETS (LIABILITIES), TOTAL		29.32.d.i	9912	0	0
1.1. Deferred taxes arisen from depreciation and amortisation	29.32.d.i	99120			
1.2. Deferred taxes arisen from provisions	29.32.d.i	99121			
1.3. Deferred taxes arisen from post employment benefit obligations	29.32.d.i	99122			
1.4. Deferred taxes arisen from foreign exchange contracts	29.32.d.i	99123			
1.5. Deferred taxes arisen from revaluations of financial instruments	29.32.d.i	99124			
1.6. Deferred taxes arisen from revaluations of investment property	29.32.d.i	99125			
1.7. Deferred taxes arisen from acquisitions of non-current assets	29.32.d.i	99126			
1.8. Deferred taxes arisen from other transactions or events	29.32.d.i	99127			
1.9. Deferred tax assets relating to tax losses	29.32.d.i	99128			
1.10. Deferred tax assets relating to tax credits	29.32.d.i	99129			
II. MOVEMENTS IN DEFERRED TAXES AND VALUATION ALLOWANCES		29.32.d.ii			
1. Deferred taxes, beginning balance	4.2.o	9920			
2. Amounts recognised in profit or loss	29.32.d.ii	9921			
3. Amounts recognised in equity	29.32.d.ii	9922			
4. Changes in scope of consolidation	29.32.d.ii	9923			
5. Transfers from equity to profit or loss	29.32.d.ii	9924			
6. Foreign currency exchange increase (decrease)	29.32.d.ii	9925			
7. Changes in tax rates	29.32.d.ii	9926			
8. Other increase (decrease)	29.32.d.ii	9927			
9. Deferred taxes, ending balance	4.2.o	9929	0	0	0
III. DISCLOSURES ON EXPIRY DATES OF TEMPORARY DIFFERENCES, UNUSED TAX LOSSES AND UNUSED TAX CREDITS			Current period		
		CBSO Code	Not later than one year 01	Between one and five years 02	Later than five years 03
			Does not expire 04	Total 01_04	
1. Temporary differences	29.32.e	9930			
2. Unused tax losses	29.32.e	9931			
3. Unused tax credits	29.32.e	9932			
IV. INCOME TAX EXPENSE (INCOME)		29.31	IFRS SME	9940	0
1. Current tax expense	29.31.a	IFRS SME	99400		
2. Adjustments to current tax of prior period	29.31.b	IFRS SME	99401		
3. Deferred tax expense (income) relating to origination and reversal of temporary differences	29.31.c	IFRS SME	99402		
4. Deferred tax expense (income) relating to tax rate changes or new taxes	29.31.d	IFRS SME	99403		
5. Changes in the valuation allowance	29.31.g	IFRS SME	99404		
6. Effect from changes in the possible outcomes of a review by tax authorities	29.31.e	IFRS SME	99405		
7. Tax expense (income) relating to changes in accounting policies and errors	29.31.h	IFRS SME	99406		
8. Effect of change in tax status of entity or shareholders	29.31.f	IFRS SME	99407		
9. Other components of income tax expense (income)	29.31		99409		
V. OTHER TAX DISCLOSURES					
1. Tax disclosures related to items charged to equity, total		29.32.a	IFRS SME	9941	0
1.1. Aggregate current taxation relating to items charged to equity	29.32.a		99410		
1.2. Aggregate deferred taxation relating to items charged to equity	29.32.a		99411		
2. Potential income tax consequences from the payment of dividends		29.32.f		9942	

[Back to contents](#)
[Back to top](#)