

III WG on IFRS impact and CBSO databases

**IFRS-compliant reduced format
(adapted to IFRS issued up to 12-31-2009)**

European Committee of Central Balance Sheet Data Offices (ECCBSO)

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The reduced format has been defined by the III Working Group on IFRS impact and CBSO databases, whose members are the Central Balance Sheet Data Offices of Austria, Belgium, France, Germany, Greece, Italy, Portugal and Spain. Observers of the WG include ECB and IASCF.

Information contained in the format was largely reassessed in 2007.

Those elements arising from an IFRS still not endorsed by the European Union appear coloured in light grey and are included in the format to allow early adoption of them.

References to the IFRS taxonomy refer to its 2010 version.

Standard format based on IFRS taxonomy

Version 2010

COUNTRY OF INCORPORATION:				
NAME OF REPORTING ENTITY:				
GENERAL CHARACTERISTICS AND EMPLOYMENT				
		CBSO code	IFRS Paragraph	XBRL Taxonomy
1. Name of reporting entity			1.51 a	IFRS
2. Identification code of the corporation (the parent corporation for consolidated accounts)				
2.1. National identification code		002		CBSO-RF
2.2. ERICA identification code		029		CBSO-RF
2.3. EGR identification code		030		
3. Nature of financial statements (consolidated or individual)			1.51 b	IFRS
4. Accounting period				
4.1. Yearly or interim financial statements		004	1.51.c	IFRS
4.2. Date of the beginning of the reporting period (yyyy-mm-dd)	2009-01-01	005		CBSO-RF
4.3. Date of the end of the reporting period (yyyy-mm-dd)	2009-12-31	006	1.51.c	IFRS
5. Presentation currency (please select one from the drop-down list)			1.51 d, 21	IFRS
EUR, Euro Member Countries, Euro		007		
6. Level of precision in financial statement's figures (please select one from the drop-down list)			1.51.e	IFRS
Millions		008		
7. Legal form of reporting entity (private limited company, public limited company, partnership, other)			1.138.a	
		010		IFRS
		011		
8. Country of incorporation (please select one from the drop-down list)			1.138.a	IFRS
		012		
9. Year of foundation of the company (yyyy)				
		013		CBSO-RF
10. Description of operations and principal activities				
10.1. Sector classification of the reporting entity (two digits NACE code) (a)			1.138.b	
10.2. Description of activities by NACE code and turnover		0150		CBSO-RF
	Description of activities	NACE code (two digits)	Turnover	
	IFRS	CBSO-RF	CBSO-RF	
	014	015	016	
				1
				2
				3
11. Listed companies (please mark where appropriate)				CBSO-RF
Listed with shares		017		
12. Information about parent entity of the group				
12.1. Information on the parent entity				
12.1.1. Name of the parent entity		019	1.138.c, 24.12	IFRS
12.1.2. National identification code of the parent entity		0190		
12.1.3. ERICA identification code of the parent entity		0191		
12.1.4. EGR identification code of the parent entity		0192		
12.2. Information on the ultimate parent entity of the group				
12.2.1. Name of the ultimate parent entity of the group		020	1.138.c, 24.12	IFRS
12.2.2. National identification code of the ultimate parent entity of the group		0200		
12.2.3. ERICA identification code of the ultimate parent entity of the group		0201		
12.2.4. EGR identification code of the ultimate parent entity of the group		0202		
13. Data previous period (b)				CBSO-RF
		021		
14. Statement about going concern principle				
Yes (going concern principle met)		022	1.25	IFRS
15. Statement of IFRS compliance				
Yes		023	1.16	IFRS
16. Information about auditing. Financial statements audited				
16.1. Financial statements audited:		025		CBSO-RF
16.2. Opinion on the financial statements given by the auditor		026		CBSO-RF
17. Information about employment (please specify below)				
Full-time equivalents				
	Current period	Previous period		
Number of employees' average over period			027	CP CBSO-RF
Number of employees at end of period			028	CP CBSO-RF
18. Information about options allowed by IFRS (at December 2009) (c)				
18.1. Cost of the inventories		080	2.25, 2.23	IFRS
18.2. Method of presentation of cash-flow statement	Indirect method	081	7.18	CBSO-RF
18.3. Subsequent measurement of property, plant and equipment		082	.30, 16.31, 16.7	IFRS
18.4. Presentation of government grants related to assets		083	20.24, 20.39.a	IFRS
18.5. Presentation of government grants related to income		084	20.29, 20.39.a	IFRS
18.6. Method of consolidation of a venturer in a jointly controlled entity		086	31.30, 31.38	IFRS
18.7. Subsequent measurement of intangible assets		087	38.72	CBSO-RF
18.8. Subsequent measurement of investment property		088	40.30, 40.75.a	IFRS

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

Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

BUSINESS COMBINATIONS AND CONSOLIDATION

1. Most important acquisitions in accounting period

Name of the acquiree [IFRS 3.B64.a]	Type of acquisition [IFRS 3.B64.a]	Effective date of acquisition (yyyy-mm-dd)	% voting shares acquired	Turnover of the acquired entity
		[IFRS 3.B64.b]	[IFRS 3.B64.c]	[CP]
IFRS 041	CBSO-RF 042	IFRS 043	IFRS 044	CBSO-RF 045

1
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2. Most important disposals in accounting period

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

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- 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

Note: IFRS paragraph requiring this information is shown in brackets

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COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

INCOME STATEMENT BY FUNCTION	IFRS Paragraph	XBRL Taxonomy	CBSO code	Millions EUR	
				Current	Previous
1a. Gross profit	1.103	IFRS	10_20	0	0
1a.1. (Operating) Revenue of which, turnover	Help 1.82.a,1.103	IFRS	10		
1a.2. (-) Cost of sales	2.36.d, 1.103	CBSO-RF	100		
		IFRS	20		
1b. Other operating income, total	1.103	IFRS	11		
of which, income from government grants	20.39.b	CBSO-RF	112		
2. (-) Operating expenses	1.103, 1.99	CBSO-RF	21	0	0
2.1. (-) Marketing and distribution costs	1.103	IFRS	210		
2.2. (-) Research and development [by function]	38.126	IFRS	211		
2.3. (-) Administrative expenses	1.103	IFRS	212		
2.4. (-) Restructuring costs	1.98.b, 1.97	IFRS	213		
2.5. (-) Miscellaneous other operating expenses [by function]	1.103	CBSO-RF	219		
3. Gain (loss) in changes in fair value of non-current assets	40.76.d, 41.4	CBSO-RF	15		
4. Profit (loss) from continuing operations before tax, finance and other related costs		CBSO-RF	10_22	0	0
5. Gain (loss) on financial instruments designated as hedges (a)	IFRS 7.23.d,	CBSO-RF	146		
6. Gain (loss) on derecognition of non-financial assets, total	CP	CBSO-RF	141		
7. Gain (loss) on derecognition of financial assets at amortised cost	1.82.aa, IFRS	CBSO-RF	148		
8. Gain (loss) on reclassification of financial assets at fair value	1.82.ca	IFRS	147		
9. (-) Finance costs [for non financial activities]	1.82.b	IFRS	242		
of which, (-) interest expense	IFRS 7.20.b	CBSO-RF	2420		
10. Financial income from financial assets, net	IFRS 7.20	IFRS	142		
of which, interest earned on loans and deposits	IFRS 7.20.b	CBSO-RF	1420		
11. Fair value gains (losses) from financial instruments	IFRS 7.27B.d	CBSO-RF	145		
12. Exchange differences recognised in profit or loss	21.52.a	IFRS	950		
13. Share of profit (loss) from equity-accounted investments	1.82.c	IFRS	143		
14. Gain arisen from a bargain purchase (negative goodwill)	IFRS 3.B64.n	IFRS	144		
15. Other non-operating income (expense)	CP	CBSO-RF	169_269		
16. Profit (loss) before tax	1.103	IFRS	10_26	0	0
17. (-) Income tax expense (income)	12.77,1.82.d	IFRS	27		
18. Profit (loss) after tax from continuing operations (before minority interest)	1.82.e.i	IFRS	10_27	0	0
19. Profit (loss) from discontinued operations, net of tax	IFRS 5.33.a.i,	IFRS	18		
20. Profit (loss) (before minority interest)	1.82.f	IFRS	10_28	0	0
21. (-) Profit (loss) attributable to minority interest	1.83.a.i	IFRS	29		
22. Profit (loss) attributable to owners of parent	1.83.a.ii	IFRS	10_29	0	0
I. ADDITIONAL DISCLOSURES BY NATURE	1.104				
1. (-) Employee expenses	1.102	IFRS	222	0	0
1.1. (-) Wage and salaries	CP	IFRS	2220		
1.2. (-) Short term employee benefits (social security included here)	19.23	CBSO-RF	2221		
1.3. (-) Post employment benefit charges	CP	CBSO-RF	2222		
1.4. (-) Other employee charges	Help CP	CBSO-RF	2229		
2. (-) Depreciation and amortisation	1.102	IFRS	223		
3. (-) Impairment losses (reversals), total, net	7.20, 36.126	IFRS	224		
of which, (-) impairment losses from goodwill	IFRS 3.B67.d.\	IFRS	2242		
of which, (-) impairment losses from inventories	2.36.e, 2.36.f, 1.9	IFRS	2234		
of which, (-) impairment losses from bad and doubtful commercial debts	36.126.a-b	CBSO-RF	2245		

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

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COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

INCOME STATEMENT BY NATURE	IFRS Paragraph	XBRL Taxonomy	CBSO code	Millions EUR	
				Current	Previous
1. Operating revenue	1.102	CBSO-RF	10_13	0	0
1.1. Revenue	1.82.a	IFRS	10		
of which, turnover	18.35.b	CBSO-RF	100		
1.2. Other operating income, total	1.102	IFRS	11		
of which, income from government grants	20.39.b	CBSO-RF	112		
1.3. Increases in inventories of finished goods and work in progress	1.102, 2.36.d.	CBSO-RF	12		
1.4. Work performed by the enterprise and capitalised	1.IG	IFRS	13		
2. (-) Operating expenses	CP	CBSO-RF	22	0	0
2.1. (-) Raw materials and consumables used (a)	Help 1.102, 2.36.d.	IFRS	220		
2.2. Decreases in inventories of finished goods and work in progress	1.102, 2.36.d.	CBSO-RF	221		
2.3. (-) Employee expenses	1.102	IFRS	222	0	0
2.3.1. (-) Wage and salaries	CP	IFRS	2220		
2.3.2. (-) Short term employee benefits (<i>social security included here</i>)	19.23	CBSO-RF	2221		
2.3.3. (-) Post employment benefit charges	CP	CBSO-RF	2222		
2.3.4. (-) Other employee charges	Help CP	CBSO-RF	2229		
2.4. (-) Depreciation and amortisation [<i>and write-down</i>]	Help 1.102	IFRS	223		
2.5. (-) Impairment losses (reversals), total, net	Help 7.20, 36.126	IFRS	224		
of which, (-) impairment losses from goodwill	IFRS 3.B67.d.\	IFRS	2242		
of which, (-) impairment losses from inventories	2.36.e. 2.36.f 1.9	IFRS	2234		
of which, (-) impairment losses from bad and doubtful commercial debts	36.126.a-b	CBSO-RF	2245		
2.6. (-) Research and development [by nature]	38.126	IFRS	225		
2.7. (-) Restructuring costs	1.98.b, 1.97	IFRS	226		
2.8. (-) Service costs	Help CP	CBSO-RF	227		
2.9. (-) Other taxes different than income tax	CP	CBSO-RF	228		
2.10. (-) Net additions to provisions	37.84	CBSO-RF	230		
2.11. (-) Other operating expenses	1.102	CBSO-RF	239		
3. Gain (loss) in changes in fair value of non-current assets	Help 40.76.d, 41.4l	CBSO-RF	15		
<u>4. Profit (loss) from continuing operations before tax, finance and other related costs</u>		CBSO-RF	10_22	0	0
5. Gain (loss) on financial instruments designated as hedges (b)	Help IFRS 7.23.d,	CBSO-RF	146		
6. Gain (loss) on derecognition of non-financial assets, total	Help CP	CBSO-RF	141		
7. Gain (loss) on derecognition of financial assets at amortised cost	1.82.aa, IFRS	CBSO-RF	148		
8. Gain (loss) on reclassification of financial assets at fair value	1.82.ca	IFRS	147		
9. (-) Finance costs [for non financial activities]	Help 1.82.b	IFRS	242		
of which, (-) interest expense	IFRS 7.20.b	CBSO-RF	2420		
10. Financial income from financial assets, net	Help IFRS 7.20	IFRS	142		
of which, interest earned on loans and deposits	IFRS 7.20.b	CBSO-RF	1420		
11. Fair value gains (losses) from financial instruments	IFRS 7.27B.d	CBSO-RF	145		
12. Exchange differences recognised in profit or loss	Help 21.52.a	IFRS	950		
13. Share of profit (loss) from equity-accounted investments	Help 1.82.c	IFRS	143		
14. Gain arisen from a bargain purchase (<i>negative goodwill</i>)	IFRS 3.B64.n	IFRS	144		
15. Other non-operating income (expense)	CP	CBSO-RF	169_269		
<u>16. Profit (loss) before tax</u>	<u>1.103</u>	<u>IFRS</u>	<u>10_26</u>	<u>0</u>	<u>0</u>
17. (-) Income tax expense (income)	12.77,1.82.d	IFRS	27		
<u>18. Profit (loss) after tax from continuing operations</u> (<i>before minority interest</i>)	<u>1.82.e.i</u>	<u>IFRS</u>	<u>10_27</u>	<u>0</u>	<u>0</u>
19. Profit (loss) from discontinued operations, net of tax	IFRS 5.33.a.i,	IFRS	18		
<u>20. Profit (loss)</u> (<i>before minority interest</i>)	<u>1.82.f</u>	<u>IFRS</u>	<u>10_28</u>	<u>0</u>	<u>0</u>
21. (-) Profit (loss) attributable to minority interest	1.83.a.i	IFRS	29		
<u>22. Profit (loss) attributable to owners of parent</u>	<u>1.83.a.ii</u>	<u>IFRS</u>	<u>10_29</u>	<u>0</u>	<u>0</u>

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

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

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COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

STATEMENT OF COMPREHENSIVE INCOME	IFRS Paragraph	XBRL Taxonomy	CBSO code	Millions EUR	
				Current	Previous
I. PROFIT (LOSS) <i>(line 20 of income statement)</i>	1.82.f	IFRS	10_28	0	0
II. OTHER COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX	1.91.a	IFRS	592	0	0
1. Gains (losses) arising from translating the financial statements of a foreign operation	21.52.b	IFRS	5923		
2. Available-for-sale financial assets	IFRS 7.20.a.ii	IFRS	5924	0	0
2.1. Gains (losses) arising during the period	IFRS 7.20.a.ii	IFRS	59241		
2.2. (-) Reclassification adjustments for gains (losses) included in profit or loss	IFRS 7.20.a.ii	IFRS	59242		
3. Cash flow hedges	IFRS 7.23	IFRS	5925	0	0
3.1. Gains (losses) arising during the period	IFRS 7.23.c	IFRS	59251		
3.2. (-) Reclassification adjustments for gains (losses) included in profit or loss	IFRS 7.23.d	IFRS	59252		
3.3. (-) Adjustments for amounts transferred to initial carrying amount of hedged items	IFRS 7.23.e	IFRS	59253		
4. Changes in revaluation surplus	16.77.f, 38.12	IFRS	5926		
5. Actuarial gains (losses) on defined benefit plans	19.120A.h	IFRS	5927		
6. Share of other comprehensive income of associates and joint ventures accounted for using the equity method	1.82.h	IFRS	5928		
7. Other income and expense recognized directly in equity	1.91.a, 1.83.b	IFRS	5929		
III. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (I + II)	1.82.i, 1.83.b	IFRS	590	0	0
1. Attributable to owners of the parent	1.83.b.ii	IFRS	5901		
2. Attributable to minority interest	1.83.b.i	IFRS	5902		

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COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

ASSETS	IFRS Paragraph	XBRL Taxonomy	CBSO code	Millions EUR	
				Current	Period Previous
I. ASSETS, NON-CURRENT, TOTAL	1.60	IFRS	3	0	0
1. Property, plant and equipment, net	1.54.a, 16.73.c	IFRS	30	0	0
1.1. Land and buildings	16.37.b	IFRS	300		
1.2. Plant and equipment, net	16.73.e	CBSO-RF	301		
1.3. Remaining property, plant and equipment, net	Help 16.37	CBSO-RF	309		
1.4. Construction in progress, net	16.73.e	IFRS	303		
2. Investment property	Help 1.54.b, 40.79.i	IFRS	310		
3. Intangible assets, net	1.54.c	CBSO-RF	32	0	0
3.1. Goodwill, net	IFRS 3.B67.d	IFRS	320		
3.2. Development costs, net	38.119.g	IFRS	321		
3.3. Software, net	38.119.c	IFRS	322		
3.4. Patents, trade marks and other rights, net	38.119.e	IFRS	323		
3.5. Remaining intangible assets	Help 38.119	CBSO-RF	328		
4. Biological assets, total	Help 1.54.f	IFRS	33_42		
5. Investments in related parties	Help 27.38, 1.54.e,	IFRS	34		
6. Deferred tax assets	1.54.o, 12.81.l	IFRS	35		
7. Other financial assets, non-current	Help 1.54.d	IFRS	36		
of which, securities, non-current		CBSO-RF	360/361		
of which, loans to related parties, non-current	24.17	CBSO-RF	363		
of which, derivatives (including hedging assets), non-current	IFRS 7.22.a-b	CBSO-RF	37		
8. Remaining assets, non-current	Help 1.78.b, 1.66.d,	CBSO-RF	39		
of which, post-employment benefit surplus	19.58	IFRS	3990		
II. ASSETS, CURRENT, TOTAL	1.60	IFRS	4	0	0
9. Non-current assets and disposal groups held for sale	Help IFRS 5.38, 1.5	IFRS	40		
10. Inventories	1.54.g, 2.36.b	IFRS	41		
11. Other financial assets, current	Help 1.54.d	IFRS	43		
of which, securities, current		CBSO-RF	430/431		
of which, loans to related parties, current	24.17	CBSO-RF	433		
of which, derivatives (including hedging assets), current	IFRS 7.22.a-b	CBSO-RF	44		
12. Current tax receivables (only income tax)	1.54.n	IFRS	45		
13. Trade receivables, net, total	1.54.h	CBSO-RF	460		
of which, trade receivables with related parties	24.17	CBSO-RF	4600		
14. Prepayments, current (prepaid expenses, among others)	1.78.b	CBSO-RF	47		
15. Cash and cash equivalents (a)	1.54.i	IFRS	48		
16. Remaining assets, current (b)	Help 1.77, 39.37.a,	CBSO-RF	491		
ASSETS, TOTAL	CP	IFRS	3_4	0	0

(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:

NAME OF REPORTING ENTITY:

LIABILITIES AND EQUITY	IFRS Paragraph	XBRL Taxonomy	CBSO code	Millions EUR	
				Current	Period Previous
I. EQUITY, TOTAL	CP	IFRS	50_56	0	0
<u>A. Equity attributable to owners of parent</u>	1.54.r	IFRS	50_55	0	0
1. Share capital	1.54.r, 1.77, 1.77, 1.78.e	CBSO-RF	50	0	0
1.1. Issued capital (including paid-in and unpaid capital)	1.77, 1.78.e	IFRS	500		
1.2. (-) Unpaid capital not called for	1.77, 1.78.e	CBSO-RF	501		
2. Share premium	1.77, 1.78.e	IFRS	51		
3. Other reserves	1.78.e, 1.77,	IFRS	52	0	0
3.1. Legal and statutory reserves		CBSO-RF	527		
3.2. Translation reserves	21.52.b	IFRS	521		
3.3. Revaluation reserves	16.77.f, 38.12	IFRS	522		
3.4. Hedging reserves	IFRS 7.23	IFRS	523		
3.5. Available for sale reserves	1.106.b	IFRS	524		
3.6. Share-based payments reserves	IFRS 2.7	IFRS	525		
3.7. Actuarial gains and losses reserves	19.120A.i	IFRS	526		
3.8. Remaining reserves	Help	CBSO-RF	528		
4. (-) Treasury shares	32.33	IFRS	53		
5. Retained earnings (accumulated losses)	Help 1.78.e	IFRS	54_55		
<u>B. Minority interest (in net assets)</u>	1.54.q, 27.33	IFRS	56		
II. LIABILITIES, TOTAL	CP	IFRS	6_7	0	0
<u>A. Liabilities, non-current, total</u>	1.51	IFRS	6	0	0
6. Borrowings, non-current	1.54.m	IFRS	60_61	0	0
6.1. Borrowings from financial institutions, non-current	Help CP	CBSO-RF	603		
6.2. Finance leases, non-current	CP	CBSO-RF	604		
6.3. Unsecured debentures, non-current	CP	CBSO-RF	601		
6.4. Convertible borrowings, non-current	CP	CBSO-RF	602		
6.5. Borrowings with related parties, non-current	24.17	CBSO-RF	605		
6.6. Remaining borrowings, non-current	Help CP	CBSO-RF	609_61		
7. Deferred income, non-current	CP	IFRS	62		
of which, government grants, non-current (classified as deferred)	20.24	CBSO-RF	620		
8. Provisions, non-current	Help 1.54.l	IFRS	63		
9. Post employment benefit obligation, non-current	19.120A.c.i, 1	IFRS	64		
10. Deferred tax liabilities	1.54.o, 12.81.	IFRS	67		
11. Remaining liabilities, non-current	Help 1.54.m, 1.77	CBSO-RF	65_69		
of which, derivatives (including hedging liabilities), non-current	IFRS 7.22.a-b	CBSO-RF	66		
<u>B. Liabilities, current, total</u>	1.60	IFRS	7	0	0
12. Liabilities included in disposal groups held for sale	Help IFRS 5.38, 1.5	IFRS	70		
13. Borrowings, current	1.54.m	IFRS	71_72	0	0
13.1. Borrowings from financial institutions, current	Help CP	CBSO-RF	713		
13.2. Finance leases, current	CP	CBSO-RF	714		
13.3. Unsecured debentures, current	CP	CBSO-RF	711		
13.4. Convertible borrowings, current	CP	CBSO-RF	712		
13.5. Borrowings with related parties, current	24.17	CBSO-RF	715		
13.6. Remaining borrowings, current	Help CP	CBSO-RF	719_72		
14. Deferred income, current	CP	IFRS	73		
of which, government grants, currents (classified as deferred income)	20.24	CBSO-RF	730		
15. Provisions, current	Help 1.54.l	IFRS	74		
16. Post employment benefit obligation, current	19.120A.c.i, 1	IFRS	75		
17. Current tax payables (only income tax)	1.54.n	IFRS	77		
18. Trade payables, total	1.54.k	CBSO-RF	780		
of which, trade payables with related parties	24.17	CBSO-RF	7800		
19. Remaining liabilities, current	Help CP, 19.10.a	CBSO-RF	790		
of which, advances received	11.40.b	CBSO-RF	781		
of which, derivatives (including hedging liabilities), current	IFRS 7.22.a-b	CBSO-RF	761		
EQUITY AND LIABILITIES, TOTAL	CP	IFRS	50_7	0	0

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Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

STATEMENT OF CHANGES IN EQUITY

Millions EUR

	CBSO code	Share	Share	Other	Treasury	Retained	Minority	TOTAL
		capital	premium	reserves	shares	earnings	interest (in	EQUITY
		CBSO-RF 50	IFRS 51	IFRS 52	IFRS 53	(accumula- ted losses) IFRS 54_55	net assets) IFRS 56	IFRS 50_56
I. BALANCE, END OF PERIOD N - 2	580							0
1. Prior period adjustments to equity, total	581							0
II. RESTATED BALANCE, END OF PERIOD N - 2	582	0	0	0	0	0	0	0
1. Issue of shares	583							0
2. (-) Capital reduction	584							0
3. Equity increase (decrease) resulting from a business combination	585							0
4. Operations with treasury shares	586							0
5. Conversion of debt to equity	587							0
6. Remaining movements in equity not related to income or expenses	588							0
7. (-) Dividends	589							0
8. Total comprehensive income for the period	590							0
III. BALANCE, END OF PERIOD N - 1	580	0	0	0	0	0	0	0
1. Prior period adjustments to equity, total	581							0
IV. RESTATED BALANCE, END OF PERIOD N - 1	582	0	0	0	0	0	0	0
1. Issue of shares	583							0
2. (-) Capital reduction	584							0
3. Equity increase (decrease) resulting from a business combination	585							0
4. Operations with treasury shares	586							0
5. Conversion of debt to equity	587							0
6. Remaining movements in equity not related to income or expenses	588							0
7. (-) Dividends	589							0
8. Total comprehensive income for the period	590							0
V. BALANCE, END OF PERIOD N	580	0	0	0	0	0	0	0

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Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

STATEMENT OF CASH FLOWS: INDIRECT METHOD	IFRS Paragraph	XBRL Taxonomy	CBSO code	Millions EUR Period	
				Current	Previous
I. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE	7.45	IFRS	80	0	
II. NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES (1 + 2 or A + B)	7.10	IFRS	81	0	0
1. Cash flows from (used in) operations, total	7.18.a, 7.14	CBSO-RF	810	0	0
1.1. Receipts from customers	7.14.a, 7.14.b	IFRS	8100		
1.2. (-) Payments to suppliers and employees	7.14.c, 7.14.d	CBSO-RF	8102		
1.3. Remaining cash flows from (used in) operations	Help CP	CBSO-RF	8107		
2. Cash flows from (used in) other operating activities, total	Help CP	CBSO-RF	819		
of which, proceeds from dividends received classified as operating	7.33, 7.31	IFRS	8190		
of which, (-) payments of dividends classified as operating	7.33, 7.34	IFRS	8191		
of which, proceeds from interest received classified as operating	7.33, 7.31	IFRS	8192		
of which, (-) payments of interest classified as operating	7.31, 7.33	IFRS	8193		
A. Cash flows from (used in) operations (A1 - A2)	7.18.b, 7.14	CBSO-RF	815	0	0
A1. Cash flows before changes in working capital	Help 7.20.a	CBSO-RF	8150		
A2. Increase (decrease) in working capital, net	Help 7. appendix	CBSO-RF	8151		
B. Cash flows from (used in) other operating activities, total	Help CP	CBSO-RF	819		
of which, proceeds from dividends received classified as operating	7.33, 7.31	IFRS	8190		
of which, (-) payments of dividends classified as operating	7.33, 7.34	IFRS	8191		
of which, proceeds from interest received classified as operating	7.33, 7.31	IFRS	8192		
of which, (-) payments of interest classified as operating	7.31, 7.33	IFRS	8193		
III. NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES (- 1 + 2 + 3 + 4)	7.10	IFRS	82	0	0
1. (-) Acquisitions, cash flows investing activities	7.16, CP	CBSO-RF	820	0	0
1.1. (-) Payments to acquire non-current assets other than financial	Help 7.16.a	CBSO-RF	8200		
1.2. (-) Payments to acquire subsidiaries, associates and joint ventures	7.16.c, 7.39, 7.16.d	IFRS	8201		
1.3. (-) Remaining payments for acquisitions	Help 7.16.c, CP	CBSO-RF	8209		
2. Disposals, cash flows investing activities	7.16, CP	CBSO-RF	821	0	0
2.1. Proceeds from disposal of non-current assets other than financial	Help 7.16.b	CBSO-RF	8210		
2.2. Proceeds from disposal of subsidiaries, associates and joint ventures	7.16.c, 7.39, 7.16.d	IFRS	8211		
2.3. Remaining proceeds from disposals	Help 7.16.c, CP	CBSO-RF	8219		
3. Proceeds from dividends received classified as investing	7.33, 7.31	IFRS	822		
4. Proceeds from interest received classified as investing	7.33, 7.31	IFRS	823		
5. Remaining cash flows from (used in) investing activities	Help 7.33, 7.31, 7.1	CBSO-RF	829		
IV. NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES (1 - 2 - 3 - 4 + 5)	7.10	IFRS	83	0	0
1. Proceeds from cash flows from financing activities	CP	CBSO-RF	830	0	0
1.1. Proceeds from issue of equity instruments	7.17.a	CBSO-RF	8300		
1.2. Proceeds from issuance of other financial liabilities	Help 7.17.c	CBSO-RF	8301		
1.3. Remaining proceeds from cash flows from financing activities	Help 7.17.a, CP	CBSO-RF	8309		
2. (-) Repayments cash flows financing activities	7.17, CP	CBSO-RF	831	0	0
2.1. (-) Repurchase of equity instruments subsequently cancelled	CP	CBSO-RF	8310		
2.2. (-) Repayment of other financial liabilities	Help 7.17.d, 7.17.e	CBSO-RF	8311		
2.3. (-) Remaining repayments of cash flows from financing activities	Help 7.17	CBSO-RF	8319		
3. (-) Payments of dividends classified as financing	7.34	IFRS	832		
4. (-) Payments of interest classified as financing	7.31	IFRS	833		
5. Remaining cash flows from (used in) financing activities	Help CP	CBSO-RF	838		
V. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + IV)	CP	CBSO-RF	84	0	0
VI. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH AND EQUIVALENTS	7.25, 7.28	IFRS	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)	7.45	IFRS	87	0	0

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Standard format based on IFRS taxonomy

COUNTRY OF INCORPORATION: _____

NAME OF REPORTING ENTITY: _____

NON-CURRENT ASSETS AND PROVISIONS NOTE Millions EUR

	CBSO code	Property, plant and equipment	of which, land and buildings	of which, constructions in progress	Investment property, total	Intangible assets, total		Biological assets, total
		total IFRS 30	IFRS 300	IFRS 303		CBSO-RF 32	of which, goodwill IFRS 320	
I. MOVEMENTS IN NON-CURRENT FIXED ASSETS								
1. Non-current assets, beginning balance	900	0	0	0	0	0	0	0
1.1. Gross amount	901							
1.2. (-) Accumulated depreciation and impairment losses	902_3							
2. Additions	904							
3. Changes in scope of consolidation	9051							
4. (-) Retirements and disposals (a)	9061							
5. (-) Depreciation expense (amortisation)	907							
6. Gain (loss) on fair value adjustments	908							
7. Gain (loss) arising on changes in fair value less costs to sell	909							
8. Revaluation increase (decrease)	910							
9. (-) Impairment loss (reversal) recognised	911							
10. Foreign currency exchange increase (decrease)	912							
11. Transfers from (to) other items	9131							
12. Remaining movements in property, plant and equipment	9141							
13. Remaining movements in investment property	9161							
14. Remaining movements in intangible assets	9162							
15. Remaining movements in biological assets	9163							
16. Non-current assets, ending balance	917	0	0	0	0	0	0	0
16.1. Gross amount	918							
16.2. (-) Accumulated depreciation and impairment losses	919_20							

	CBSO code	Provisions, total	III. OTHER INFORMATION OF NON-CURRENT ASSETS AND BORROWINGS		CBSO code	Current	Previous
		IFRS 63/74					
II. MOVEMENTS IN PROVISIONS (please specify below)							
Only non-current provisions							
1. Provisions, beginning balance	934						
2. Increase (decrease) to provisions	935						
3. Changes in scope of consolidation	936						
4. (-) Provisions used	937						
5. (-) Unused provisions reversed	938						
6. Foreign currency exchange increase (decrease)	939						
7. Remaining movements in provisions	940						
8. Provisions, ending balance	941	0					

1. Additions from internal and external development, development costs (b)	38.118.e.i	IFRS	960		
2. Breakdown of borrowings by maturity date					
2.1. Maturity within one year	CP	CBSO-RF	951		
2.2. Maturity between one and five years	CP	CBSO-RF	952		
2.3. Maturity beyond five years	CP	CBSO-RF	953		

(a) Please note that for biological assets, decreases through sales should be considered in this row; and goodwill derecognised on disposal of business should be included in this row under the column of goodwill, too.
 (b) Capitalised development costs during the year, classified as intangible assets, shall be reported in this row.

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Breaks in time series. Codes with different content

Year	Item	CBSO code	Statement	Analysis of the break in time series	
				Theoretical CBSO code	Comments
2010	Other financial assets, non-current	36	Balance sheet	36_37	Former separate items on "Hedging assets" (CBSO codes 37 and 44) have been removed and replaced by "Derivatives", which keep the former CBSO codes for "hedging assets" and which are classified within the heading "other financial assets". However, the CBSO codes of "other financial assets" are not modified.
	Other financial assets, current	43	Balance sheet	43_44	
	Remaining liabilities, non-current	65_69	Balance sheet	65_66_69	Former separate items on "Hedging liabilities" (CBSO codes 66 and 761) have been removed and replaced by "Derivatives", which keep the former CBSO codes for "hedging liabilities" and which are classified within the heading "remaining liabilities". However, the CBSO codes of "remaining liabilities" are not modified.
	Remaining liabilities, current	790	Balance sheet	790_761	
	Remaining cash flows from (used in) investing activities	829	Statement of cash flows	828	"Proceeds from interest received classified as investing", previously classified within "remaining cash flows from (used in) investing activities", are now separately disclosed in the statement of cash flows. In spite of the loss of one of its main components, the CBSO code of "remaining cash flows from (used in) investing activities" is not modified.
	Profit (loss) from continuing operations before tax, finance and other related costs	10_22	Income statement by function	10_21	CBSO code 10_21 for "Profit(loss) from continuing operations before tax, finance and other related costs" in income statement by function has been removed and replaced by code 10_22 (same code than "Profit(loss) from continuing operations before tax, finance and other related costs" in income statement by nature)

CBSO codes are defined in the reduced format aiming at uniquely identifying each item in the creation of the ERICA 1 and ERICA 2 databases. As some items are amended or created each year, these codes must be modified as well in order to reflect the change in the underlying item. However, in order to ease the process of creation of the databases from the real cases and fully aware of the methodological and comparability issues entailed, the III WG has decided not to modify some CBSO codes as a consequence of minor amendments to the items of the reduced format. The table above provides further information in this regard.

Description

Comments

MATCH CONTROLS

1	Total assets = Equity and Liabilities. Current period	OK
2	Total assets = Equity and Liabilities. Previous period	OK
3	Total comprehensive income n in Comprehensive Statement coincides with Movements in equity's. Current period	OK
4	Total comprehensive income n-1 in Comprehensive Statement coincides with Movements in equity's. Previous period	OK
5	Share capital (Liabilities & Equity <=> Moviments in equity). Previous period	OK
6	Share capital (Liabilities & Equity <=> Moviments in equity). Current period	OK
7	Share premium (Liabilities & Equity <=> Moviments in equity). Previous period	OK
8	Share premium (Liabilities & Equity <=> Moviments in equity). Current period	OK
9	Other reserves (Liabilities & Equity <=> Moviments in equity). Previous period	OK
10	Other reserves (Liabilities & Equity <=> Moviments in equity). Current period	OK
11	Treasury shares (Liabilities & Equity <=> Moviments in equity). Previous period	OK
12	Treasury shares (Liabilities & Equity <=> Moviments in equity). Current period	OK
13	Retained earnings (Liabilities & Equity <=> Moviments in equity). Previous period	OK
14	Retained earnings (Liabilities & Equity <=> Moviments in equity). Current period	OK
15	Minority interest (Liabilities & Equity <=> Moviments in equity). Previous period	OK
16	Minority interest (Liabilities & Equity <=> Moviments in equity). Current period	OK
17	Profit (loss) (Income statement line 20 <=> Comprehensive). Previous period	OK
18	Profit (loss) (Income statement line 20 <=> Comprehensive). Current period	OK
19	Profit (loss) a ttributable to minority + attributable to owners of the parent= total comprehensive income. Previous period	OK
20	Profit (loss) a ttributable to minority + attributable to owners of the parent= total comprehensive income. Current period	OK
21	PPE non-current assets (asset value 30 <=> notes 900/30). Previous period	OK
22	PPE non-current assets (asset value 30 <=> notes 917/30). Current period	OK
23	Land and buildings (asset value 300 <=> notes 900/300). Previous period	OK
24	Land and buildings (asset value 300 <=> notes 917/300). Current period	OK
25	Construction in progress (asset value 303 <=> notes 900/303). Previous period	OK
26	Construction in progress (asset value 303 <=> notes 917/303). Current period	OK
27	Investment property (asset value 31 <=> notes 900/31). Previous period	OK
28	Investment property (asset value 31 <=> notes 917/31). Current period	OK
29	Intangible assets (asset value 32 <=> notes 900/32). Previous period	OK
30	Intangible assets (asset value 32 <=> notes 917/32). Current period	OK
31	Goodwill (asset value 320 <=> notes 900/320). Previous period	OK
32	Goodwill (asset value 320 <=> notes 917/320). Current period	OK
33	Biological assets (asset value 33/42 <=> notes 900/33/42). Previous period	OK
34	Biological assets (asset value 33/42 <=> notes 917/33/42). Current period	OK
35	PPE Non-current assets, ending balance = Gross amount - Accumulated depreciation and impairment losses	OK
36	Land and buildings, ending balance = Gross amount - Accumulated depreciation and impairment losses	OK
37	Constructions in progress, ending balance = Gross amount - Accumulated depreciation and impairment losses	OK
38	Investment property, ending balance = Gross amount - Accumulated depreciation and impairment losses	OK
39	Intangible assets, ending balance = Gross amount - Accumulated depreciation and impairment losses	OK
40	Goodwill, ending balance = Gross amount - Accumulated depreciation and impairment losses	OK
41	Biological assets, ending balance = Gross amount - Accumulated depreciation and impairment losses	OK
42	Cash and cash- equivalents n coincides with Cash-Flow. Current period	OK
43	Cash and cash- equivalents n-1 coincides with cash-Flow. Previous period	OK
44	Borrowings, current = Information about breakdown of borrowings by maturity date	OK
45	Borrowings, non current = Information about breakdown of borrowings by maturity date	OK
46	Provisions (liabilities value 63/74 <=> notes 934/63/74). Previous period	OK
47	Provisions (liabilities value 63/74 <=> notes 941/63/74). Current period	OK

LOGIC CONTROLS

48	Variation in operating revenue < 20%	NO OPERATING REVENUE
49	Gain (loss) in changes in fair value of non-current assets in Income Statement and revaluation increase (decrease) in Asset Movement Statement	NO REVALUATION
50	Gain (loss) on derecognition of non-financial assets in Income Statement and retirements or disposals in Asset Movements Statement	NO RETIREMENTS
51	Remaining asset movements < 20% of the final gross amount	OK
52	Goodwill impairment loss (reversal) recognised in Asset Movements State and recognised in Income State	OK
53	The revaluation increase in Property, plant and equipment, Investment property and/or Intangible assets is the same than that reflected in Income statement + Comprehensive income	OK
54	Gain (loss) in changes in fair value of non-current assets < 20% Assets, total. Current period	OK
55	Gain (loss) in changes in fair value of non-current assets < 20% Assets, total. Previous period	OK
56	Decrease in Financial Investments > 20%: Gain or loss on derecognition assets? Decrease in fair value?	NO FINANCIAL INVESTMENTS IN PREVIOUS PERIOD
57	Movements in Hedging assets (non-current and current) and no Gain (loss) on financial instruments designated as hedges	OK
58	Fair value gains (losses) from financial instruments and movements in Other financial assets (Assets)	OK
59	Fair value gains (losses) from financial instruments < 20% Assets, total. Current period	OK
60	Fair value gains (losses) from financial instruments < 20% Assets, total. Previous period	OK
61	Gain (loss) on financial instruments designated as hedges < 20% Assets, total. Current period	OK
62	Gain (loss) on financial instruments designated as hedges < 20% Assets, total. Previous period	OK
63	Payments of interest in Cash-Flow Statement and Interest Expense in Income statement, and viceversa. Current period	OK
64	Payments of interest in Cash-Flow Statement and Interest Expense in Income statement, and viceversa. Previous period	OK
65	Payments of dividends in Cash-Flow Statement and Dividends in Movements in equity, and viceversa. Current period	OK
66	Payments of dividends in Cash-Flow Statement and Dividends in Movements in equity, and viceversa. Previous period	OK
67	Average wages < 60000. Current period	EMPLOYMENT DATA MISSING
68	Average wages > 60000. Current period	EMPLOYMENT DATA MISSING
69	Average wages < 60000. Previous period	EMPLOYMENT DATA MISSING
70	Average wages > 60000. Previous period	EMPLOYMENT DATA MISSING
71	Variation of the average wage < 20%	EMPLOYMENT DATA MISSING

GENERAL CHARACTERISTICS:

Year of foundation of the company: when not available, please leave this cell empty.

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Statement about going concern principle: when the entity is expected to go on with operations, click on yes. Otherwise, if there are concerns about it, please click no.

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BUSINESS COMBINATIONS AND CONSOLIDATION:**INCOME STATEMENT BY FUNCTION AND BY NATURE:**

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

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(function)

[Back](#)
(nature)

Other operating income, total: it comprises interest income [financial activities], dividend income [financial activities], income from government grants and remaining operating income.

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(function)

[Back](#)
(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)

Other employee charges: it comprises termination benefits, share-based payments transactions, other long-term benefits, and other employee expenses.

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(function)

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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 (reversals), total, net: impairment losses and reversals from property, plant and equipment, from intangible assets (except goodwill), from financial assets, from other assets valued at cost, from inventories and from bad and doubtful commercial debts.

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(nature)

Service costs: not only outsourcing charges are included in this caption: it also aims at subcontracting, external staff, auditor fees, lawyer fees, insurance costs, maintenance costs, rental charges, telephone bills, electricity, subscription to magazines, etc

[Back](#)
(nature)

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

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(function)

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(nature)

Gain (loss) on financial instruments designated as hedges: gains and losses arising from all kind of hedging operations shall be accounted for here, regardless their nature.

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(function)

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(nature)

Gain (loss) on derecognition of non-financial assets, total: it comprises gains and losses on derecognition of property, plant and equipment, investment property, identifiable intangible assets, biological assets, non-current assets held for sale and other non-current assets.

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(function)

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(nature)

Finance costs [for non financial activities]: 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, gains and losses on redemption and extinguishment of debt, gains and losses from financial liabilities extinguished with equity instruments and other finance costs.

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(function)

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(nature)

Financial income from financial assets: it comprises interest earned on loans and deposits, dividends from financial assets, fee incomes and expenses from financial assets, and other gains and losses from financial assets.

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(function)

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(nature)

Exchange differences recognised in profit or loss: it comprises exchange differences from foreign currency borrowings related to interests costs, foreign exchange differences from operations, and other foreign exchange differences recognized in income statement.

[Back](#)
(function)

[Back](#)
(nature)

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

[Back](#)
(function)

[Back](#)
(nature)

BALANCE SHEET: ASSETS

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

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

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

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

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

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

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

[Back \(current\)](#)

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

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

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

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BALANCE SHEET: LIABILITIES AND EQUITY

Remaining reserves: it comprises capital redemption reserves, merger reserves, option reserves, warrant reserves, proposed dividends reserves, cumulative income (expense) relating to non-current assets held for sale, and miscellaneous other reserves.

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

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

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

[Back \(current\)](#)

Remaining borrowings, non-current and current: it comprises redeemable preference shares, non interest-bearing borrowings, and other borrowings.

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

[Back \(current\)](#)

Provisions, non-current and current: they comprise warranty provisions, restructuring provisions, legal proceedings provisions, onerous contracts provisions, environmental provisions, provisions for waste electrical and electronic equipment, provisions for contributions to decommissioning, restoration and rehabilitation funds, contractual obligations from service concession arrangements, and remaining provisions.

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

[Back \(current\)](#)

Remaining liabilities, non-current: it comprises other financial liabilities, non-current, derivatives, and other liabilities, non-current

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Liabilities included in disposal groups held for sale: liabilities of a disposal group classified as held for sale shall be presented separately from other liabilities in the balance sheet.

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Remaining liabilities, current: it comprises other financial liabilities current, accrued liabilities, dividends to pay, other payables, advances received, interest payable, derivatives, and other liabilities.

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STATEMENT OF CHANGES IN EQUITY

Prior period adjustments to equity: it comprises changes in accounting policies affecting equity, and prior period errors affecting equity.

[Back \(current\)](#)

[Back \(previous\)](#)

Operations with treasury shares: purchases (sales), cancellations, and transfers of treasury shares shall be included here.

[Back \(current\)](#)

[Back \(previous\)](#)

Remaining movements in equity not related to income or expense: it comprises reclassification of financial instruments from equity to liability (and vice-versa), and other increase (decrease) in equity.

[Back \(current\)](#)

[Back \(previous\)](#)

CASH-FLOW STATEMENT

Direct or indirect method: direct method starts from payments and proceed from customers and employees, whereas indirect method uses working capital and a reconciliation of non-monetary items in income statement as a starting point. For further guidance, please go to the methodological note.

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Remaining cash flows from (used in operations) [direct method]: it comprises payments on behalf of employees, payments for restructuring expenses, payments received and remitted for value added taxes, receipts from government grants and other cash flows from (used in) operations.

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Cash flows before changes in operating capital [indirect method]: it comprises profit (loss) from operations (profit attributable to equity holders of the parent with some adjustments), and non-cash adjustments. For further guidance, please to refer either to the methodological note or to the extended format.

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Increase (decrease) in working capital [indirect method]: it comprises increases and decreases in construction contracts and work in progress, in inventories, in trade and other receivables, in financial instruments held for trading, in trade and other payables, in tax payable, and in post-employment benefit obligations, as well as other increases (decreases) in working capital.

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Cash flows from (used in) other operating activities: it comprises proceeds and payments of dividends classified as operating, proceeds and payments of interests classified as operating, income tax paid and refunded, and other inflows (outflows) from other operating activities.

[Back \(direct\)](#)

[Back \(indirect\)](#)

Payments (proceeds) to acquire (from disposal of) non-current assets other than financial: it comprises payments and proceeds related to property, plant and equipment, to capitalise expenditures (only payments), to investment property, to intangible assets and to biological assets.

[Back \(payments\)](#)

[Back \(proceeds\)](#)

Remaining payments (proceeds) for acquisitions (from disposals): they comprise those operations related to other financial assets, to non-current assets and disposal groups held for sale, and other assets.

[Back \(payments\)](#)

[Back \(proceeds\)](#)

Remaining cash flows from (used in) investing activities: it comprises payments for cash advances and loans made, repayment of cash advances and loans received, proceeds from government grants received, and other cash flows from (used in) investing activities.

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Proceeds from issuance (repayments) of other financial liabilities: it comprises transactions with bank borrowings, debentures and other loans, convertible borrowings, redeemable preference shares, finance lease liabilities, and other borrowings.

[Back \(issuance\)](#)

[Back \(repayment\)](#)

Remaining proceeds from (repayments of) cash flows from financing activities: it comprises proceeds from issuance and purchase of treasury shares, issuance and redemption of compound financial instruments, and repayment of other financing activities.

[Back \(issuance\)](#)

[Back \(repayment\)](#)

Remaining cash flows from (used in) financing activities: it comprises proceeds from cash advances from related parties, repayments of cash advances from related parties, bank overdrafts increases and decreases, and other cash flows from (used in) financing activities.

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NOTE:**Retirements and disposals:**

Goodwill derecognised on disposal of business should be included in this cell, according to specific naming for business combinations (see IFRS 3 for further details).

Concerning biological assets, decreases through sales should be included in this cell, according to specific naming for biological assets (see IAS 41 for further details).

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Remaining investment property: it comprises capitalised subsequent expenditure, and other increase (decrease).

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Remaining intangible assets: it comprises adjustments from subsequent recognition of deferred tax assets (only for goodwill), and other increase (decrease).

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Remaining biological assets: it comprises decreases due to harvest, and other increase (decrease).

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Remaining movements in provisions: it comprises increase from time value of money adjustment, increase (decrease) from change in discount rate, and other increase (decrease).

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