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## GENERAL CHARACTERISTICS

IAS  
Paragraph

<b>1. Name of reporting entity</b>	<input style="width: 95%;" type="text"/>	1.51 a
<b>2. Company number</b>	<input style="width: 150px;" type="text"/>	
<b>3. Web-site</b>	<input style="width: 150px;" type="text"/>	
<b>4. Nature of financial statements</b>	<input style="width: 95%;" type="text" value="Consolidated"/>	1.51 b
<b>5. Accounting period</b>		
5.1. Opening date of the financial statements	<input style="width: 150px;" type="text"/>	1.51.c
5.2. Closing date of the financial statements	<input style="width: 150px;" type="text"/>	1.36.a
5.3. Reason for change in reporting period	<input style="width: 95%;" type="text"/>	
<b>6. Presentation currency</b>	<input style="width: 95%;" type="text"/>	1.51 d
<b>7. Domicile</b>	<input style="width: 95%;" type="text"/>	1.138.a
<b>8. Legal form</b>	<input style="width: 95%;" type="text"/>	1.138.a
<b>9. Country of incorporation</b>	<input style="width: 95%;" type="text"/>	1.138.a
<b>10. Description of principal activities</b>	<input style="width: 95%; height: 40px;" type="text"/>	1.138.b
<b>11. Ownership structure</b>		
11.1. Name of parent entity of group	<input style="width: 95%;" type="text"/>	1.138.c, 24.12
11.2. Name of ultimate parent entity of group	<input style="width: 95%;" type="text"/>	1.138.c, 24.12
<b>12. Data previous period</b>	<input type="checkbox"/> 12.1. Official data <input type="checkbox"/> 12.2. Recalculated data	
<b>13. Changes in accounting policies</b>	<input style="width: 95%;" type="text"/>	8.28, 8.29
<b>14. Presentation of financial statements under going concern principle</b>	<input type="checkbox"/> 14.1. Yes <input type="checkbox"/> 14.2. No	1.25
<b>15. Statement of IFRS compliance</b>	<input type="checkbox"/> 15.1. Yes <input type="checkbox"/> 15.2. No	1.16
<b>16. Financial statements audited : opinion on the financial statements given by the auditor</b>		
<input type="checkbox"/> 16.1. Unqualified	<input type="checkbox"/> 16.2. Unqualified with an emphasis of a matter paragraph	
<input type="checkbox"/> 16.3. Qualified	<input type="checkbox"/> 16.4. Adverse <input type="checkbox"/> 16.5. Disclaimer of opinion	

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## BUSINESS COMBINATIONS

### 1. Most important acquisitions in accounting period

Name of the acquiree IFRS 3.B64.a	Company number CP	Type of acquisition IFRS 3.B64.a	Acquisition date IFRS 3.B64.b	% voting shares acquired IFRS 3.B64.c	Acquisition-date fair value of total consideration transferred IFRS 3.B64.f	Description of the components of the cost IFRS 3.B64.f	Turnover of the acquiree CP

### 2. Most important disposals in accounting period

Description of entity disposed CP	Company number CP	Effective date of disposal CP	Disposal consideration received CP	Turnover of the disposed entity CP

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## CONSOLIDATION

**1. Information about subsidiaries** (and other entities where % of voting power ≥ 50 %)

1.1. Total number of subsidiaries consolidated

1.2. Most important subsidiaries consolidated

Name of the subsidiary IAS 27	Company number	Country of incorporation CP	% of ownership interest CP	% of voting power (if different from % of ownership interest) CP	Financial information				Relationship if % voting power < 50 % IAS 27.41.a	Reason for absence of control, in spite of % of voting power ≥ 50 % IAS 27.41.b	Reporting date (if different) IAS 27.41.c
					Assets CP	Liabilities CP	Revenues CP	Profit/Loss CP			

1.3. Total number of subsidiaries non-consolidated

1.4. Subsidiaries which left the scope of consolidation


**2. Information about associates** (and other entities where % of voting power ≥ 20 % and < 50 %)

2.1. Total number of associates consolidated

2.2. Most important associates consolidated

Name of the associate IAS 28	Company number	Country of incorporation CP	% of ownership interest CP	% of voting power (if different from % of ownership interest) CP	Financial information				Reason why presumption is overcome IAS 28.37.c-d	Accounted for using the equity method IAS 28.37.h	Reporting date (if different) IAS 28.37.e
					Assets IAS 28.37.b	Liabilities IAS 28.37.b	Revenues IAS 28.37.b	Profit/Loss IAS 28.37.b			

2.3. Associates which left the scope of consolidation


**3. Information about joint ventures**

3.1. Total number of joint ventures consolidated

3.2. Most important joint ventures consolidated

Name of the joint venture IAS 31.56	Company number	Location (country) IAS 31.56	% of ownership interest IAS 31.56	Method used to recognise interest in joint venture IAS 31.57	Financial information			
					Assets IAS 31.56	Liabilities IAS 31.56	Revenues IAS 31.56	Expenses IAS 31.56

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EMPLOYMENT

	<u>IAS/IFRS</u> <u>Paragraph</u>	<u>Current year</u>		<u>Previous year</u>	
		<u>Total</u> <u>in units</u>	<u>Total</u> <u>in FTE</u>	<u>Total</u> <u>in units</u>	<u>Total</u> <u>in FTE</u>
<b>I. AVERAGE NUMBER OF STAFF</b>	<b>CP</b>				
1. Management (a)					
2. Non-manual workers (a)					
3. Manual workers (a)					
<b>II. TOTAL EMPLOYMENT AT THE END OF THE ACCOUNTING YEAR</b>	<b>CP</b>				

FTE: full time equivalent

(a) breakdown by categories as required by article 114 § 4 of the royal decree of 30.01.2001 implementing the Code of Companies

## ASSETS

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	<u>IAS/IFRS Paragraph</u>	<u>Thousands</u>	
		<u>Year</u>	<u>Previous</u>
		<u>Current</u>	<u>Previous</u>
<b><u>I. NON-CURRENT ASSETS</u></b>	<b>1.60</b>		
<b>1. Property, plant and equipment</b>	<b>1.54.a</b>		
1.1. Construction in progress			
1.2. Land and buildings	16.37.b		
1.3. Plant and equipment	16.73		
1.4. Motor vehicles	16.73, 16.37.f		
1.5. IT equipment	16.73		
1.6. Fixtures and fittings	16.73, 16.37.g		
1.7. Leasehold improvements	16.73		
1.8. Exploration and evaluation assets	IFRS 6.15, 6.25		
1.9. Other property, plant and equipment	16.73		
<b>2. Investment property</b>	<b>1.54.b</b>		
<b>3. Intangible assets</b>	<b>1.54.c</b>		
of which goodwill	CP		
<b>4. Biological assets</b>	<b>1.54.f, 41.39</b>		
<b>5. Investments in related parties</b>			
5.1. Investments in subsidiaries, at cost	27.37.a		
5.2. Investments in associates, at cost	27.37.a		
5.3. Investments in joint ventures, at cost	27.37.a		
5.4. Investments accounted for using equity method	1.54.e		
<b>6. Deferred tax assets</b>	<b>1.54.o, 12.81.g.i</b>		
<b>7. Other non-current financial assets</b>	<b>1.54.d</b>		
of which derivatives	CP		
<b>8. Other non-current assets</b>	<b>CP</b>		
of which non-current prepayments	1.78.b		
of which post-employment benefit surplus	19.58		
<b><u>II. CURRENT ASSETS</u></b>	<b>1.60</b>		
<b>9. Non-current assets and disposal groups held for sale</b>	<b>1.54.j, IFRS 5.38</b>		
<b>10. Inventories</b>	<b>1.54.g, 2.36.b</b>		
<b>11. Other current financial assets</b>	<b>1.54.d</b>		
of which derivatives	CP		
<b>12. Current tax receivables</b>	<b>1.54.n</b>		
<b>13. Trade receivables</b>	<b>1.54.h</b>		
<b>14. Current prepayments</b>	<b>1.78.b</b>		
<b>15. Cash and cash equivalents (a)</b>	<b>1.54.i</b>		
<b>16. Other current assets</b>	<b>1.77</b>		
<b>TOTAL ASSETS</b>	<b>CP</b>		

(a) As defined by IAS 7.6

## LIABILITIES AND EQUITY

Version 2010

	<u>IAS/IFRS Paragraph</u>	<u>Thousands</u>	
		<u>Year</u>	<u>Year</u>
		<u>Current</u>	<u>Previous</u>
<b>I. TOTAL EQUITY</b>	<b>CP</b>		
<b><u>A. Equity attributable to owners of the parent</u></b>	<b>1.54.r</b>		
<b>1. Share capital</b>	<b>1.54.r, 1.77,</b>		
1.1. Issued capital <i>(including paid-in and unpaid capital)</i>	1.77, 1.78.e		
1.2. Unpaid capital not called for ( - )	1.77, 1.78.e		
<b>2. Share premium</b>	<b>1.77, 1.78.e</b>		
<b>3. Reserves</b>	<b>1.78.e</b>		
<b>4. Treasury shares ( - )</b>	<b>32.33</b>		
<b>5. Retained earnings (accumulated losses)</b>	<b>1.78.e</b>		
<b><u>B. Minority interest</u></b>	<b>1.54.q, 27.33</b>		
<b>II. LIABILITIES</b>	<b>CP</b>		
<b><u>A. Non-current liabilities</u></b>	<b>1.60</b>		
<b>6. Non-current borrowings</b>	<b>1.54.m</b>		
6.1. Borrowings from financial institutions	CP		
6.2. Debentures	CP		
6.3. Convertible borrowings	CP		
6.4. Borrowings with related parties	CP		
6.5. Finance leases	CP		
6.6. Other borrowings	CP		
<b>7. Non-current deferred income</b>	<b>CP</b>		
of which government grants	20.24		
<b>8. Non-current provisions</b>	<b>1.54.l</b>		
<b>9. Non-current provisions for employee benefits</b>	<b>1.78.d, 19.120A.c.i</b>		
<b>10. Deferred tax liabilities</b>	<b>1.54.o, 12.81.g.i</b>		
<b>11. Other non-current liabilities</b>	<b>1.54.m, 1.77</b>		
of which derivatives	CP		

## LIABILITIES AND EQUITY

	<u>IAS/IFRS Paragraph</u>	<u>Thousands</u>	
		<u>Year</u>	
		<u>Current</u>	<u>Previous</u>
<b><u>B. Current liabilities</u></b>	<b>1.60</b>		
<b>12. Liabilities included in disposal groups held for sale</b>	<b>1.54.p, IFRS</b>		
<b>13. Current borrowings</b>	<b>1.54.m</b>		
13.1. Borrowings from financial institutions	CP		
13.2. Debentures	CP		
13.3. Convertible borrowings	CP		
13.4. Borrowings with related parties	CP		
13.5. Finance leases	CP		
13.6. Other borrowings	CP		
<b>14. Current deferred income</b>	<b>CP</b>		
of which government grants	20.24		
<b>15. Current provisions</b>	<b>1.54.l</b>		
<b>16. Current provisions for employee benefits</b>	<b>1.78.d, 19.120A.c.i</b>		
<b>17. Current tax payables</b>	<b>1.54.n</b>		
<b>18. Trade payables</b>	<b>1.54.k</b>		
<b>19. Other current liabilities</b>	<b>CP</b>		
of which derivatives	CP		
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>CP</b>		



## INCOME STATEMENT BY FUNCTION

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	IAS/IFRS Paragraph	Thousands	
		Current	Previous
<b>1. Gross profit</b>	<b>1.103</b>		
1.1. Revenue	1.82.a		
of which turnover	CP		
1.2. Cost of sales ( - )	2.36.d, 1.103		
<b>2. Other operating income</b>	<b>1.103</b>		
2.1. Interest income [financial activities]	18.35.b.iii		
2.2. Dividend income [financial activities]	18.35.b.v		
2.3. Income from government grants	20.39.b		
2.4. Other operating income			
<b>3. Operating expenses ( - )</b>	<b>1.103</b>		
3.1. Marketing and distribution costs ( - )	1.103		
3.2. Research and development [by function] ( - )	38.126		
3.3. Administrative expenses ( - )	1.103		
3.4. Restructuring costs [by function] ( - )	1.98.b		
3.5. Other operating expenses [by function] ( - )	1.103		
<b>4. Gain (loss) on changes in fair value of non-current assets</b>	<b>40.76.d, 41.40</b>		
<b><u>5. Profit (loss) from continuing operations before tax, finance and other related costs</u></b>			
<b>6. Gain (loss) on financial instruments designated as hedges</b>	<b>IFRS 7.23.d, IFRS 7.24.a</b>		
<b>7. Gain (loss) on derecognition of non-financial assets</b>	<b>CP</b>		
<b>8. Gain (loss) on derecognition of financial assets at amortised cost</b>			
<b>9. Gain (loss) on reclassification of financial assets as at fair value</b>			
<b>10. Finance costs ( - )</b>	<b>1.82.b</b>		
of which interest expense ( - )	IFRS 7.20.b		
<b>11. Financial income from financial assets, net</b>	<b>IFRS 7.20</b>		
11.1. Interest earned on loans and deposits	IFRS 7.20.b		
11.2. Dividends from financial assets	CP		
11.3. Fee income (expense) from financial assets	IFRS 7.20.c		
11.4. Other gains (losses) from financial assets	IFRS 7.20		
<b>12. Fair value gains (losses) from financial instruments</b>	<b>IFRS 7.27B.d</b>		
<b>13. Exchange differences recognised in profit or loss</b>	<b>21.52.a</b>		
<b>14. Share of profit (loss) from equity accounted investments</b>	<b>1.82.c</b>		
<b>15. Gain arisen from a bargain purchase (negative goodwill)</b>	<b>IFRS 3.B64.n.i</b>		
<b>16. Other non-operating income (expense)</b>	<b>CP</b>		
<b><u>17. Profit (loss) before tax</u></b>	<b><u>CP</u></b>		
<b>18. Income tax expense (income) ( - )</b>	<b>12.77, 1.82.d</b>		
<b><u>19. Post-tax profit (loss) from continuing operations</u></b>	<b><u>CP</u></b>		
<b>20. Post-tax profit (loss) of discontinued operations</b>	<b>1.82.e, IFRS 5.33.a</b>		
<b><u>21. Profit (loss) of the period</u></b>	<b><u>1.82.f</u></b>		
21.1. Attributable to minority interest	1.83.a.i		
21.2. Attributable to owners of the parent	1.83.a.ii		

## INCOME STATEMENT BY FUNCTION

	<u>IAS/IFRS</u> <u>Paragraph</u>	<u>Thousands</u>	
		<u>Year</u> <u>Current</u>	<u>Previous</u>
<b><u>I. EARNINGS PER SHARE</u></b>			
<b>1. Basic earnings (losses) per share</b>	<b>33.66</b>		
1.1. Basic earnings (losses) per share from continuing operations	33.66		
1.2. Basic earnings (losses) per share from discontinued operations	33.66, 33.68		
<b>2. Diluted earnings (losses) per share</b>	<b>33.66</b>		
2.1. Diluted earnings (losses) per share from continuing operations	33.66		
2.2. Diluted earnings (losses) per share from discontinued operations	33.66, 33.68		
<b><u>II. ADDITIONAL DISCLOSURES BY NATURE</u></b>			
<b>1. Raw materials and consumables used ( - )</b>	<b>1.102</b>		
<b>2. Changes in inventories of finished goods and work in progress</b>	<b>1.102</b>		
<b>3. Employee expenses ( - )</b>	<b>1.102</b>		
3.1. Wage and salaries ( - )	CP		
3.2. Other short term employee benefits ( <i>social security included here</i> ) ( - )	19.23		
3.3. Post employment benefit charges ( - )	CP		
3.4. Other charges ( - )	CP		
<b>4. Depreciation and amortisation ( - )</b>	<b>1.102</b>		
<b>5. Impairment losses (reversals) ( - )</b>	<b>36.126</b>		
5.1. Impairment losses (reversals) from property, plant and equipment ( - )	16.73.e.v-vi		
5.2. Impairment losses (reversals) from intangible assets ( <i>except goodwill</i> ) ( - )	38.118.e.v-vi		
5.3. Impairment losses from goodwill ( - )	IFRS 3.B67.d.v		
5.4. Impairment losses (reversals) from financial assets ( - )	IFRS 7.20.e		
5.5. Impairment losses (reversals) from bad and doubtful commercial debts ( - )	36.126.a-b		
5.6. Impairment losses (reversals) from inventories ( - )	2.36.e-f		
5.7. Impairment losses (reversals) from other assets ( - )	36.126.a-b		
<b><u>III. OTHER REQUIRED DISCLOSURES</u></b>			
<b>Operating lease and sublease payments recognised in income</b>	<b>17.35.c</b>		

## INCOME STATEMENT BY NATURE

Version 2010

	IAS/IFRS Paragraph	Thousands	
		Current	Previous
<b>1. Revenue</b>	<b>1.82.a</b>		
1.1. Turnover	CP		
1.1.1. Sale of goods	18.35.b.i		
1.1.2. Rendering of services	18.35.b.ii		
1.1.3. Revenue from construction contracts	11.39.a		
1.2. Royalty income	18.35.b.iv		
1.3. Property rental income	40.75.f.i, CP		
1.4. Other operating revenue			
<b>2. Other operating income</b>	<b>1.102</b>		
2.1. Interest income [financial activities]	18.35.b.iii		
2.2. Dividend income [financial activities]	18.35.b.v		
2.3. Income from government grants	20.39.b		
2.4. Other operating income			
<b>2b. Increases in inventories of finished goods and work in progress</b>	<b>1.102, 2.36.d, 2.39</b>		
<b>2c. Work performed by the entity and capitalised</b>	<b>1.IG (a)</b>		
<b>3. Operating expenses (-)</b>	<b>CP</b>		
3.1. Raw materials and consumables used (-)	1.102, 2.36.d,		
3.2. Decreases in inventories of finished goods and work in progress (-)	1.102, 2.36.d,		
3.3. Employee expenses (-)	<b>1.102</b>		
3.3.1. Wage and salaries (-)	CP		
3.3.2. Other short term employee benefits ( <i>social security included here</i> ) (-)	19.23		
3.3.3. Post employment benefit charges (-)	CP		
3.3.4. Other charges (-)	CP		
3.4. Depreciation and amortisation (-)	1.102		
3.5. Impairment losses (reversals) (-)	36.126		
3.5.1. Impairment losses (reversals) from property, plant and equipment (-)	16.73.e.v-vi		
3.5.2. Impairment losses (reversals) from intangible assets ( <i>except goodwill</i> ) (-)	38.118.e.v-vi		
3.5.3. Impairment losses from goodwill (-)	IFRS 3.B67.d.v		
3.5.4. Impairment losses (reversals) from financial assets (-)	IFRS 7.20.e		
3.5.5. Impairment losses (reversals) from bad and doubtful commercial debts (-)	36.126.a-b		
3.5.6. Impairment losses (reversals) from inventories (-)	2.36.e-f		
3.5.7. Impairment losses (reversals) from other assets (-)	36.126.a-b		
3.6. Research and development [by nature] (-)	38.126		
3.7. Restructuring costs [by nature] (-)	1.98.b		
3.8. Service costs (-)	CP		
3.9. Other taxes different than income tax (-)	CP		
3.10. Net additions to provisions (-)			
3.11. Other operating expenses [by nature] (-)	1.102		
<b>4. Gain (loss) on changes in fair value of non-current assets</b>	<b>40.76.d, 41.40</b>		
<b><u>5. Profit (loss) from continuing operations before tax, finance and other related costs</u></b>			
<b>6. Gain (loss) on financial instruments designated as hedges</b>	<b>IFRS 7.23.d, IFRS 7.24.a</b>		
<b>7. Gain (loss) on derecognition of non-financial assets</b>	<b>CP</b>		
<b>8. Gain (loss) on derecognition of financial assets at amortised cost</b>			
<b>9. Gain (loss) on reclassification of financial assets as at fair value</b>			
<b>10. Finance costs (-)</b>	<b>1.82.b</b>		
of which interest expense (-)	IFRS 7.20.b		
<b>11. Financial income from financial assets, net</b>	<b>IFRS 7.20</b>		
11.1. Interest earned on loans and deposits	IFRS 7.20.b		
11.2. Dividends from financial assets	CP		
11.3. Fee income (expense) from financial assets	IFRS 7.20.c		
11.4. Other gains (losses) from financial assets	IFRS 7.20		
<b>12. Fair value gains (losses) from financial instruments</b>	<b>IFRS 7.27B.d</b>		
<b>13. Exchange differences recognised in profit or loss</b>	<b>21.52.a</b>		

## INCOME STATEMENT BY NATURE

	<u>IAS/IFRS Paragraph</u>	<u>Thousands</u>	
		<u>Year</u>	
		<u>Current</u>	<u>Previous</u>
14. Share of profit (loss) from equity accounted investments	1.82.c		
15. Gain arisen from a bargain purchase ( <i>negative goodwill</i> )	IFRS 3.B64.n.i		
16. Other non-operating income (expense)	CP		
<u>17. Profit (loss) before tax</u>	<u>CP</u>		
18. Income tax expense (income) ( - )	12.77, 1.82.d		
<u>19. Post-tax profit (loss) from continuing operations</u>	<u>CP</u>		
20. Post-tax profit (loss) of discontinued operations	1.82.e, IFRS 5.33.a		
<u>21. Profit (loss) of the period</u>	<u>1.82.f</u>		
21.1. Attributable to minority interest	1.83.a.i		
21.2. Attributable to owners of the parent	1.83.a.ii		
<b><u>I. EARNINGS PER SHARE</u></b>			
<b>1. Basic earnings (losses) per share</b>	<b>33.66</b>		
1.1. Basic earnings (losses) per share from continuing operations	33.66		
1.2. Basic earnings (losses) per share from discontinued operations	33.66, 33.68		
<b>2. Diluted earnings (losses) per share</b>	<b>33.66</b>		
2.1. Diluted earnings (losses) per share from continuing operations	33.66		
2.2. Diluted earnings (losses) per share from discontinued operations	33.66, 33.68		
<b><u>III. OTHER REQUIRED DISCLOSURES</u></b>			
Operating lease and sublease payments recognised in income	17.35.c		

(a) IG = Implementation Guidance

## STATEMENT OF COMPREHENSIVE INCOME

Version 2010

	<u>IAS/IFRS</u> <u>Paragraph</u>	<u>Thousands</u>	
		<u>Year</u>	
		<u>Current</u>	<u>Previous</u>
<b>I. PROFIT (LOSS)</b> <i>(line 21 of income statement)</i>	<b>1.82.f</b>		
<b>II. OTHER COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX</b>	<b>1.91.a</b>		
<b>1. Gains (losses) arising from translating the financial statements of a foreign operation</b>	<b>21.52.b</b>		
<b>2. Available-for-sale financial assets</b>	<b>IFRS 7.20.a.ii</b>		
2.1. Gains (losses) arising during the period	IFRS 7.20.a.ii		
2.2. Reclassification adjustments for gains (losses) included in profit or loss (-)	IFRS 7.20.a.ii		
<b>3. Cash flow hedges</b>	<b>IFRS 7.23</b>		
3.1. Gains (losses) arising during the period	IFRS 7.23.c		
3.2. Reclassification adjustments for gains (losses) included in profit or loss (-)	IFRS 7.23.d		
3.3. Adjustments for amounts transferred to initial carrying amount of hedged items (-)	IFRS 7.23.e		
<b>4. Changes in revaluation surplus</b>	<b>16.77.f, 38.124.b</b>		
<b>5. Actuarial gains (losses) on defined benefit plans</b>	<b>19.120A.h</b>		
<b>6. Share of other comprehensive income of associates and joint ventures accounted for using the equity method</b>	<b>1.82.h</b>		
<b>7. Other income and expense recognized directly in equity</b>	<b>1.91.a, 1.83.b</b>		
<b>III. TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (I + II)</b>	<b>1.82.i, 1.83.b</b>		
1. Attributable to minority interest	1.83.b.i		
2. Attributable to owners of the parent	1.83.b.ii		

**STATEMENT OF CHANGES IN EQUITY**

Thousands

IAS Paragraph	Share capital			Reserves										Treasury shares (-)	Retained earnings (accumulated losses)	EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT	MINORITY INTEREST	TOTAL EQUITY
	Issued capital	Unpaid capital not called for (-)	Total	Share premium	Legal and statutory reserves	Translation reserves	Revaluation reserves	Hedging reserves	Available for sale reserves	Share-based payments reserves	Actuarial gains and losses reserves	Other reserves	Total					
<b>I. BALANCE, END OF YEAR N - 2</b>																		
<b>1. Prior period adjustments</b>																		
1.1. Change in accounting policy affecting equity	1.110																	
1.2. Errors affecting equity	1.110																	
<b>II. RESTATED BALANCE, END OF YEAR N - 2</b>																		
1. Issuance of shares	1.106.d																	
2. Capital reduction (-)	1.106.d																	
3. Equity increase (decrease) resulting from a business combination	1.106.d																	
4. Operations with treasury shares	1.106.d																	
5. Conversion of debt to equity	1.106.d																	
6. Dividends	1.107, 32.35																	
7. Total comprehensive income for the period	1.106.a																	
8. Other increase (decrease)	1.106.d																	
<b>III. BALANCE, END OF YEAR N - 1</b>																		
<b>1. Prior period adjustments</b>																		
1.1. Change in accounting policy affecting equity	1.110																	
1.2. Errors affecting equity	1.110																	
<b>IV. RESTATED BALANCE, END OF YEAR N - 1</b>																		
1. Issuance of shares	1.106.d																	
2. Capital reduction (-)	1.106.d																	
3. Equity increase (decrease) resulting from a business combination	1.106.d																	
4. Operations with treasury shares	1.106.d																	
5. Conversion of debt to equity	1.106.d																	
6. Dividends	1.107, 32.35																	
7. Total comprehensive income for the period	1.106.a																	
8. Other increase (decrease)	1.106.d																	
<b>V. BALANCE, END OF YEAR N</b>																		

Version 2010

**STATEMENT OF CASH FLOWS (DIRECT METHOD)**

Version 2010

	IAS Paragraph	Thousands	
		Year	
		Current	Previous
<b>I. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE</b>	<b>7.45</b>		
<b>II. NET CASH FLOWS RELATING TO OPERATING ACTIVITIES (1 + 2)</b>	<b>7.10</b>		
<b>1. Cash flows relating to operations</b>	<b>7.18.a, 7.14</b>		
1.1. Receipts from customers	7.14.a-b		
1.2. Receipts from government grants	20.28		
1.3. Payments to suppliers ( - )	7.14.c		
1.4. Payments to employees ( - )	7.14.d		
1.5. Payments on behalf of employees ( - )	7.14.d		
1.6. Payments for restructuring expenditures ( - )	CP		
1.7. Payments received (remitted) for value added taxes	CP		
1.8. Other cash flows relating to operations	CP		
<b>2. Cash flows relating to other operating activities</b>	<b>CP</b>		
2.1. Dividends received classified as operating	7.33, 7.31		
2.2. Dividends paid classified as operating ( - )	7.33, 7.34		
2.3. Interest received classified as operating	7.33, 7.31		
2.4. Interest paid classified as operating ( - )	7.31, 7.33		
2.5. Income tax (paid) refunded	7.35		
2.6. Other inflows (outflows) relating to other operating activities	CP		
<b>III. NET CASH FLOWS RELATING TO INVESTING ACTIVITIES (1 + 2 + 3 + 4 + 5 + 6 + 7 + 8)</b>	<b>7.10</b>		
<b>1. Acquisitions ( - )</b>	<b>CP</b>		
1.1. Payments to acquire non-current assets other than financial ( - )	7.16.a		
1.2. Payments to acquire subsidiaries, associates or joint ventures, net of cash acquired ( - )	7.39, 7.16.c		
1.3. Payments to acquire other assets ( - )			
<b>2. Disposals</b>	<b>CP</b>		
2.1. Proceeds from disposal of non-current assets other than financial	7.16.b		
2.2. Proceeds from disposal of subsidiaries, associates or joint ventures, net of cash disposed	7.39, 7.16.d		
2.3. Proceeds from disposal of other assets			
<b>3. Dividends received classified as investing</b>	<b>7.33, 7.31</b>		
<b>4. Interest received classified as investing</b>	<b>7.33, 7.31</b>		
<b>5. Cash advances and loans made ( - )</b>	<b>7.16.e</b>		
<b>6. Repayment of cash advances and loans</b>	<b>7.16.f</b>		
<b>7. Government grants received</b>	<b>CP</b>		
<b>8. Other cash flows relating to investing activities</b>	<b>CP</b>		
<b>IV. NET CASH FLOWS RELATING TO FINANCING ACTIVITIES (1 + 2 + 3 + 4 + 5 + 6 + 7 + 8)</b>	<b>7.10</b>		
<b>1. Proceeds from cash flows from financing</b>	<b>CP</b>		
1.1. Proceeds from issuance of equity instruments	7.17.a		
1.2. Proceeds from issuance of treasury shares	7.17.b		
1.3. Proceeds from finance lease	CP		
1.4. Proceeds from issuance of compound financial instruments	CP		
1.5. Proceeds from issuance of other financial liabilities	7.17.c		
<b>2. Repayments relating to cash flows from financing ( - )</b>	<b>CP</b>		
2.1. Repurchase of equity instruments subsequently cancelled ( - )	CP		
2.2. Purchase of treasury shares ( - )	7.17.b		
2.3. Repayment of finance lease liabilities ( - )	7.17.e		
2.4. Redemption of compound financial instruments ( - )	CP		
2.5. Repayment of other financial liabilities ( - )	7.17.d		
<b>3. Interest paid classified as financing ( - )</b>	<b>7.31</b>		
<b>4. Dividends paid classified as financing ( - )</b>	<b>7.34</b>		
<b>5. Cash advances from related parties</b>	<b>CP</b>		
<b>6. Repayment of cash advances from related parties ( - )</b>	<b>CP</b>		
<b>7. Bank overdrafts increased (decreased)</b>	<b>CP</b>		
<b>8. Other cash flows relating to financing activities</b>	<b>CP</b>		
<b>V. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + IV)</b>			
<b>VI. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH AND EQUIVALENTS</b>	<b>7.25, 7.28</b>		
<b>VII. EFFECT OF CHANGES IN SCOPE OF CONSOLIDATION</b>	<b>CP</b>		
<b>VIII. CASH AND CASH EQUIVALENTS, ENDING BALANCE (I + V + VI + VII)</b>	<b>7.45</b>		

## STATEMENT OF CASH FLOWS (INDIRECT METHOD)

Version 2010

	IAS/IFRS Paragraph	Thousands	
		Current	Previous
<b>I. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE</b>	<b>7.45</b>		
<b>II. NET CASH FLOWS RELATING TO OPERATING ACTIVITIES (1 + 2)</b>	<b>7.10</b>		
<b>1. Cash flows relating to operations (1.1 + 1.2 - 1.3)</b>	<b>7.18.b, 7.14</b>		
<b>1.1. Profit (loss) from operations</b>	<b>CP</b>		
1.1.1. Profit (loss) of the period ( <i>line 21 of income statement</i> )	7.18.b		
1.1.2. Interest expense	7.31		
1.1.3. Interest income (-)	7.appendix		
1.1.4. Dividend income (-)	7.31		
1.1.5. Income tax (expense) income	7.35		
1.1.6. Share of profit (loss) from equity accounted investments	7.20.b		
1.1.7. Negative goodwill immediately recognised (-)	IFRS 3.B64.n.i		
1.1.8. Other increases (decreases) to reconcile to profit (loss) from operations	7.20		
<b>1.2. Non cash adjustments</b>	<b>7.18.b</b>		
1.2.1. Depreciation and amortisation	7.20.b		
1.2.2. Impairment losses (reversals)	7.20.b		
1.2.3. Unrealised foreign currency gain (loss) (-)	7.20.b		
1.2.4. Unrealised fair value gain (loss) (-)	7.20.b		
1.2.5. Gain (loss) on derecognition of non-current assets (-)	CP		
1.2.6. Gain (loss) on disposal of other financial assets and liabilities (-)	CP		
1.2.7. Share of profit (loss) from investments (-)	7.20		
1.2.8. Increase (decrease) in provisions	7.20.b		
1.2.9. Increase (decrease) in deferred items	7.18.b		
1.2.10. Other non cash adjustments	CP		
<b>1.3. Increase (decrease) in working capital</b>	<b>7. appendix</b>		
1.3.1. Increase (decrease) in construction contracts and work in progress	CP		
1.3.2. Increase (decrease) in inventories	7.20.a		
1.3.3. Increase (decrease) in trade and other receivables	7.20.a		
1.3.4. Increase (decrease) in financial instruments held for trading	7.15		
1.3.5. Increase (decrease) in trade and other payables (-)	7.20.a		
1.3.6. Increase (decrease) in tax payable (-)	7.20.a		
1.3.7. Other increases (decreases) in working capital (a)	CP		
<b>2. Cash flows relating to other operating activities</b>	<b>CP</b>		
2.1. Dividends received classified as operating	7.33, 7.31		
2.2. Dividends paid classified as operating (-)	7.33, 7.34		
2.3. Interest received classified as operating	7.33, 7.31		
2.4. Interest paid classified as operating (-)	7.31, 7.33		
2.5. Income tax (paid) refunded	7.35		
2.6. Other inflows (outflows) relating to other operating activities	CP		
<b>III. NET CASH FLOWS RELATING TO INVESTING ACTIVITIES</b>	<b>7.10</b>		
<b>(1 + 2 + 3 + 4 + 5 + 6 + 7 + 8)</b>	<b>7.10</b>		
<b>1. Acquisitions (-)</b>	<b>CP</b>		
1.1. Payments to acquire non-current assets other than financial (-)	7.16.a		
1.2. Payments to acquire subsidiaries, associates or joint ventures, net of cash acquired (-)	7.39, 7.16.c		
1.3. Payments to acquire other assets (-)			
<b>2. Disposals</b>	<b>CP</b>		
2.1. Proceeds from disposal of non-current assets other than financial	7.16.b		
2.2. Proceeds from disposal of subsidiaries, associates or joint ventures, net of cash disposed	7.39, 7.16.d		
2.3. Proceeds from disposal of other assets			
<b>3. Dividends received classified as investing</b>	<b>7.33, 7.31</b>		
<b>4. Interest received classified as investing</b>	<b>7.33, 7.31</b>		
<b>5. Cash advances and loans made (-)</b>	<b>7.16.e</b>		
<b>6. Repayment of cash advances and loans made</b>	<b>7.16.f</b>		
<b>7. Government grants received</b>	<b>CP</b>		
<b>8. Other cash flows relating to investing activities</b>	<b>CP</b>		



**STATEMENT OF CASH FLOWS (INDIRECT METHOD)**

	<u>IAS/IFRS</u> <u>Paragraph</u>	Thousands	
		Current	Previous
<b>IV. NET CASH FLOWS RELATING TO FINANCING ACTIVITIES (1 + 2 + 3 + 4 + 5 + 6 + 7 + 8)</b>	<b>7.10</b>		
<b>1. Proceeds from cash flows from financing</b>	<b>CP</b>		
1.1. Proceeds from issuance of equity instruments	7.17.a		
1.2. Proceeds from issuance of treasury shares	7.17.b		
1.3. Proceeds from finance lease	CP		
1.4. Proceeds from issuance of compound financial instruments	CP		
1.5. Proceeds from issuance of other financial liabilities	7.17.c		
<b>2. Repayments relating to cash flows from financing (-)</b>	<b>CP</b>		
2.1. Repurchase of equity instruments subsequently cancelled (-)	CP		
2.2. Purchase of treasury shares (-)	7.17.b		
2.3. Repayment of finance lease liabilities (-)	7.17.e		
2.4. Redemption of compound financial instruments (-)	CP		
2.5. Repayment of other financial liabilities (-)	7.17.d		
<b>3. Interest paid classified as financing (-)</b>	<b>7.31</b>		
<b>4. Dividends paid classified as financing (-)</b>	<b>7.34</b>		
<b>5. Cash advances from related parties</b>	<b>CP</b>		
<b>6. Repayment of cash advances from related parties (-)</b>	<b>CP</b>		
<b>7. Bank overdrafts increased (decreased)</b>	<b>CP</b>		
<b>8. Other cash flows relating to financing activities</b>	<b>CP</b>		
<b>V. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + IV)</b>			
<b>VI. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH AND EQUIVALENTS</b>	<b>7.25, 7.28</b>		
<b>VII. EFFECT OF CHANGES IN SCOPE OF CONSOLIDATION</b>	<b>CP</b>		
<b>VIII. CASH AND CASH EQUIVALENTES, ENDING BALANCE (I + V + VI + VII)</b>	<b>7.45</b>		

(a) Increases and decreases in prepayments, in other current assets, in other current liabilities and in any other element of working capital.



## INVESTMENT PROPERTY NOTE

Thousands

	<u>IAS</u> <u>Paragraph</u>	<u>MEASUREMENT AT COST</u>			<u>MEASUREMENT AT FAIR VALUE</u>		
		<u>Land</u>	<u>Other</u>		<u>Total</u>	<u>investment</u>	<u>TOTAL at</u>
			<u>property</u>	<u>cost</u>			
<b>I. MOVEMENTS IN INVESTMENT PROPERTY</b>	<b>40.76, 40.79</b>						
1. Investment property, beginning balance	40.76, 40.79.c						
1.1. Gross amount	40.79.c						
1.2. Accumulated depreciation and impairment losses ( - )	40.79.c						
2. Additions	40.76.a, 40.79.d.i						
3. Capitalised subsequent expenditure	40.76.a, 40.79.d.i						
4. Changes in scope of consolidation	40.76.b, 40.79.d.ii, CP						
5. Retirements and disposals ( - )	40.76.c, 40.79.d.iii						
6. Transfers from (to) other items	40.76.c-f, 40.79.d.iii-vii						
7. Gain (loss) on fair value adjustments	40.76.d						
8. Depreciation expense ( - )	40.79.d.iv						
9. Impairment (loss) reversal recognised in income	40.79.d.v						
10. Foreign currency exchange increase (decrease)	40.76.e, 40.79.d.vi						
11. Other increase (decrease)	40.76.g, 40.79.d.viii						
12. Balance, end of period	40.76, 40.79.c						
12.1. Gross amount	40.79.c						
12.2. Accumulated depreciation and impairment losses ( - )	40.79.c						
<b>II. OTHER INFORMATION</b>							
<b>Fair value of investment property carried at cost (a)</b>	<b>40.79.e</b>						

(a) This line must only be fulfilled when investment property is carried at cost

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## INTANGIBLE ASSETS NOTE

Thousands

	<u>IAS/IFRS Paragraph</u>	<u>Goodwill</u>	<u>Development costs</u>	<u>Patents, trademarks and other rights</u>	<u>Software</u>	<u>Other intangible assets</u>	<u>TOTAL</u>
<b>I. MOVEMENTS IN INTANGIBLE ASSETS</b>	<b>38.118.e, IFRS 3.B67.d</b>						
1. Intangible assets, beginning balance	38.118.c, IFRS 3.B67.d.i						
1.1. Gross amount	38.118.c, IFRS 3.B67.d.i						
1.2. Accumulated depreciation and impairment losses ( - )	38.118.c, IFRS 3.B67.d.i						
2. Additions from internal development	38.118.e.i						
3. Additions	38.118.e.i, IFRS 3.B67.d.ii						
4. Changes in scope of consolidation	38.118.e.i, CP						
5. Retirements and disposals ( - )	38.118.e.ii, IFRS 3.B67.d.iv						
6. Transfers from (to) other items	38.118.e.ii, IFRS 3.B67.d.iv						
7. Adjustments from subsequent recognition of deferred tax assets ( - )	IFRS 3.B67.d.iii						
8. Amortisation ( - )	38.118.e.vi						
9. Revaluation increase (decrease) recognised in equity	38.118.e.iii						
10. Impairment (loss) reversal recognised in equity	38.118.e.iii						
11. Revaluation increase (decrease) recognised in income	38.118.e.iii						
12. Impairment (loss) reversal recognised in income	38.118.e.iv-v, IFRS 3.B67.d.v						
13. Foreign currency exchange increase (decrease)	38.118.e.vii, IFRS 3.B67.d.vi						
14. Other increase (decrease)	38.118.e.viii, IFRS 3.B67.d.vii						
15. Intangible assets, ending balance	38.118.c, IFRS 3.B67.d.viii						
15.1. Gross amount	38.118.c, IFRS 3.B67.d.viii						
15.2. Accumulated depreciation and impairment losses ( - )	38.118.c, IFRS 3.B67.d.viii						
<b>II. OTHER INFORMATION</b>							
<b><u>1. Net carrying amount of internally generated intangible assets</u></b>	<b>38.118</b>						
<b><u>2. Borrowing costs capitalised during the period</u></b>	<b>23.26.a</b>						
<b><u>3. Mortgages and other securities</u></b>							
Amount of intangible assets pledged as security (mortgage included)	38.122.d						

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## BIOLOGICAL ASSETS NOTE

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		Thousands	
	<u>IAS Paragraph</u>	<u>TOTAL</u> <u>measured at</u> <u>fair value</u>	<u>TOTAL</u> <u>measured at</u> <u>cost</u>
<b>I. MOVEMENTS IN BIOLOGICAL ASSETS</b>	41.50, 41.54		
1. Biological assets, beginning balance	41.50, 41.54		
1.1. Gross amount	41.54.f		
1.2. Accumulated depreciation and impairment losses ( - )	41.54.f		
2. Additions through purchase	41.50.b, 41.55		
3. Changes in scope of consolidation	41.50.e, 41.55, CP		
4. Decreases through sales ( - )	41.50.c, 41.55		
5. Transfers from (to) other items	41.50.c, 41.55		
6. Decreases due to harvest ( <i>transfer to inventories</i> ) ( - )	41.50.d, 41.55		
7. Gain (loss) on changes in fair value less costs to sell	41.50.a		
8. Depreciation ( - )	41.55.c		
9. Impairment (losses) reversals	41.55.a-b		
10. Foreign currency exchange increase (decrease)	41.50.f, 41.55		
11. Other increase (decrease)	41.50.g, 41.55		
12. Biological assets, ending balance	41.50, 41.54		
12.1. Gross amount	41.54.f		
12.2. Accumulated depreciation and impairment losses ( - )	41.54.f		



PROVISIONS NOTE

Thousands

IAS Paragraph	Warranty provision	Restructuring provisions	Legal proceeding provision	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	Other provisions	Total
<b>I. MOVEMENTS IN PROVISIONS (both current and non-current)</b>										
1. Provisions, beginning balance	37.84.a									
2. Additional provisions	37.84.b									
3. Increase (decrease) to existing provisions	37.84.b									
4. Changes in scope of consolidation	CP									
5. Provisions used ( - )	37.84.c									
6. Unused provisions reversed ( - )	37.84.d									
7. Increase from time value of money adjustment	37.84.e									
8. Foreign currency exchange increase (decrease)	CP									
9. Other increase (decrease)	CP									
10. Provisions, ending balance	37.84.a									
10.1. Non-current provisions, ending balance	1.78.d									
10.2. Current provisions, ending balance	1.78.d									

**II. CONTINGENT ASSETS AND LIABILITIES**

**1. Contingent liabilities**

37.86

**2. Contingent assets**

37.89

Brief description of the contingent liability / asset	Year	
	Current	Previous

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## HEDGING & RISKS NOTE

Thousands

IAS/IFRS Paragraph	Current year							Previous year						
	Equity derivatives	Interest rate derivatives	Currency derivatives	Credit derivatives	Other derivatives	Non-derivatives	Total	Equity derivatives	Interest rate derivatives	Currency derivatives	Credit derivatives	Other derivatives	Non-derivatives	Total
<b>I. HEDGING INSTRUMENTS RECOGNISED IN STATEMENT OF FINANCIAL POSITION</b>														
<b>1. Hedging assets</b>														
1.1. Hedging assets, non-current														
1.2. Hedging assets, current														
<b>2. Hedging liabilities</b>														
2.1. Hedging liabilities, non-current														
2.2. Hedging liabilities, current														

II. EFFECTIVENESS ARISING FROM HEDGING OPERATIONS	Current year				Previous year			
	Fair value hedge	Cash-flow hedge	Hedge of a net investment in a foreign operation		Fair value hedge	Cash-flow hedge	Hedge of a net investment in a foreign operation	
			Total	Total			Total	Total
<b>1. Net amount arising from the hedging operation</b>	IFRS 7.24, 39.86							
1.1. Gains (losses) from the hedged item	IFRS 7.24, 39.86							
1.2. Gains (losses) from the hedging instrument	IFRS 7.24, 39.86							

### III. OTHER DISCLOSURES

<b>1. Currency risk</b>	
1.1. Amounts exposed to currency risk	CP <input style="width: 50px;" type="text"/>
1.2. Overview of exchange rates for principal currencies	CP
Currency code:	CP
Exchange rate at year-end:	CP <input style="width: 50px;" type="text"/>
<b>2. Amount that best represents the maximum credit risk exposure to which the entity is exposed</b>	IFRS 7.36.a <input style="width: 50px;" type="text"/>

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## BORROWINGS AND PAYABLES NOTE

Thousands

IAS/IFRS Paragraph	Current year				Previous year			
	up to 1 year	1 to 5 years	over 5 years	TOTAL	up to 1 year	1 to 5 years	over 5 years	TOTAL
<b>I. BORROWINGS ACCORDING TO THEIR MATURITY</b>								
IFRS 7.39.a								
1. Borrowings from financial institutions								
2. Debentures								
3. Convertibles borrowings								
4. Borrowings with related parties								
5. Finance leases								
6. Other borrowings								
<b>II. OTHER INFORMATION</b>								
<b>1. Finance leases, minimum lease payments payable, present value</b>								
17.31.b								
1.1. Minimum lease payments payable, gross								
17.31.b								
1.2. Minimum lease payments payable, interest								
17.31.b								
<b>2. Non-cancellable future minimum operating lease payments</b>								
17.35.a								
<b>III. TRADE PAYABLES ACCORDING TO THEIR MATURITY</b>								
1.54.k								
<b>IV. OTHER CURRENT LIABILITIES</b>								
1. Advances received								
11.40.b								
2. Interest payable								
CP								
3. Accrued payroll and other amounts due to employees								
19.10.a								
4. Accrued administrative liabilities								
CP								
5. Dividends to pay								
IFRIC 17.16.a								
6. Derivatives								
IFRS 7.22.a-b								
7. Other current liabilities								
CP								

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OTHER NOTES RELATING TO THE STATEMENT OF FINANCIAL POSITION

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	<u>IAS</u> <u>Paragraph</u>	<u>Thousands</u>	
		<u>Current</u>	<u>Previous</u>
<b>I. INVENTORIES, NET AMOUNT (1 - 2)</b>	<b>1.54.g</b>		
<b>1. Gross carrying amounts</b>			
1.1. Merchandise			
1.2. Production supplies			
1.3. Raw materials			
1.4. Work in progress			
1.5. Finished goods			
1.6. Other inventories			
<b>2. Inventory write-down, net</b>	<b>2.36.e</b>		
2.1. Merchandise			
2.2. Production supplies			
2.3. Raw materials			
2.4. Work in progress			
2.5. Finished goods			
2.6. Other inventories			
<b>II. CASH AND CASH EQUIVALENTS (a)</b>	<b>1.54.i</b>		
1. Cash at hand	7.45		
2. Bank balances	7.45		
3. Short-term deposits	7.45		
4. Other cash and cash equivalents	7.45		
<b>III. TRADE RECEIVABLES, NET</b>	<b>1.54.h, 1.78.b</b>		
1. Trade receivables, gross	1.54.h		
2. Allowance for bad and doubtful debts ( - )	CP		
<b>IV. CONSTRUCTION CONTRACTS</b>	<b>11</b>		
<b>1. Amount due from (to) customers under construction contracts, net</b>	<b>11.42</b>		
1.1. Amount due from customers under construction contracts	11.42.a		
1.2. Amount due to customers under construction contracts ( - )	11.42.b		
<b>2. Amount of contract costs incurred and recognised profits less losses</b>	<b>11.40.a</b>		
<b>3. Amount of advances received on construction contracts</b>	<b>11.40.b</b>		
<b>4. Amount of retention on construction contracts</b>	<b>11.40.c</b>		
<b>V. GOVERNMENT GRANTS</b>	<b>20.39</b>		
1. Carrying amount of capital grants recognised	20.39.b		
2. Amount of income grants netted against reported expenses	20.29		

(a) As defined by IAS 7.6

**TAX NOTE**

		Thousands					
		Current year			Previous year		
IAS Paragraph		Assets	Liabilities	Net	Assets	Liabilities	Net
<b>I. RECOGNISED DEFERRED TAX ASSETS AND LIABILITIES</b>							
	12.81.g.i						
1. Depreciation and amortisation	12.81.g.i						
2. Accruals	12.81.g.i						
3. Provisions	12.81.g.i						
4. Foreign exchange contracts	12.81.g.i						
5. Post employment benefit obligations	12.81.g.i						
6. Revaluations of non current assets other than financial	12.81.g.i						
7. Revaluations of financial instruments	12.81.g.i						
8. Tax losses	12.81.g.i						
9. Tax credits	12.81.g.i						
10. Other	12.81.g.i						
<b>II. UNRECOGNISED DEFERRED TAX ASSETS</b>							
	12.81.e						
<b>III. INCOME TAX EXPENSE (INCOME)</b>							
	12.79						
<b>1. Current income tax expense, net</b>							
	12.80.a						
1.1. Current period tax expense	12.80.a						
1.2. Tax benefit arising from previously unrecognised tax assets used to reduce current tax expense (-)	12.80.e						
1.3. Adjustments to current tax of prior period	12.80.b						
1.4. Other current tax expense	12.79						
<b>2. Deferred tax expense, net</b>							
	12.81.g.ii						
2.1. Relating to origination and reversal of temporary differences	12.80.c						
2.2. Relating to tax rate changes or new taxes	12.80.d						
2.3. Tax benefit arising from previously unrecognised tax assets used to reduce deferred tax expense (-)	12.80.f						
2.4. Deferred tax expense arising from write down or reversal of write down of a deferred tax asset during assessment of usability	12.80.g, 12.56						
2.5. Other deferred tax expense	12.79						
<b>3. Tax expense (income) relating to changes in accounting policies and errors</b>							
	12.80.h						
<b>4. Effect of change in tax status of enterprise or shareholders</b>							
	SIC 25.4						
<b>IV. RECONCILIATION OF STATUTORY TAX TO EFFECTIVE TAX</b>							
		Current year		Previous year			
		Thousands	%	Thousands	%		
<b>1. Tax expense using statutory rate</b>							
	12.81.c.i						
1.1. Profit (loss) before tax (equals line 17 of income statement)							
1.2. Statutory tax rate	12.81.c.ii						
<b>2. Tax effect of rates in other jurisdictions</b>							
	CP						
<b>3. Tax effect of non-taxable revenues</b>							
	CP						
<b>4. Tax effect of non-deductible expenses</b>							
	CP						
<b>5. Tax effect of tax losses (utilised) reversed</b>							
	CP						
<b>6. Tax effect of change in tax rates</b>							
	CP						
<b>7. Tax effect from under or over provisions in prior periods</b>							
	CP						
<b>8. Other increase (decrease) in statutory tax charge</b>							
	CP						
<b>9. Tax expense using effective rate</b>							
	12.81.c.i						
9.1. Profit (loss) before tax (equals line 17 of income statement)							
9.2. Effective tax rate	12.81.c.ii						

## NOTE RELATING TO DEFINED BENEFIT PLANS

Version 2010

	IAS Paragraph	Thousands	
		Current	Previous
<b>1. Components of defined benefit plan assets and liabilities</b>	<b>19.120A.f</b>		
1.1. Net funded defined benefit plan obligation (asset)	19.120A.d		
1.1.1. Present value of wholly or partially funded obligation	19.120A.c-d		
1.1.2. Fair value of plan assets ( - )	19.120A.d-e		
1.2. Present value of wholly unfunded obligation	19.120A.d		
1.3. Unrecognised actuarial gains (losses)	19.120A.f.i		
1.4. Unrecognised past service cost ( - )	19.120A.f.ii		
1.5. Amounts unrecognised due to limit in IAS 19.58.b	19.120A.f.iii		
1.6. Fair value of any right to reimbursement recognised as an asset ( - )	19.120A.f.iv		
1.7. Other amounts of defined benefit plan obligation (asset) recognised	19.120A.f.v		
<b>Defined benefit plan obligation (asset), total</b>	<b>19.120A.f</b>		
Liabilities			
Assets			
<b>2. Expense recognised in income statement for defined benefit plan (a)</b>	<b>19.120A.g</b>		
2.1. Current service cost	19.120A.g.i		
2.2. Interest cost	19.120A.g.ii		
2.3. Expected return on plan assets ( - )	19.120A.g.iii		
2.4. Expected return on reimbursement rights recognised as an asset ( - )	19.120A.g.iv		
2.5. Net actuarial (gain) loss	19.120A.g.v		
2.6. Past service cost	19.120A.g.vi		
2.7. Loss (gain) on curtailments and settlements	19.120A.g.vii		
2.8. Effect of the limit in IAS 19.58.b	19.120A.g.viii		
Actual return on plan assets	19.120A.m		
Actual return on reimbursement rights recognised as an asset	19.120A.m		
<b>3. Movements in the present value of the defined benefit plan obligation</b>	<b>19.120A.c</b>		
3.1. Present value of the defined benefit plan obligation, beginning balance	19.120A.c		
3.2. Current service cost	19.120A.c.i		
3.3. Interest cost	19.120A.c.ii		
3.4. Contributions by plan participants ( - )	19.120A.c.iii		
3.5. Actuarial (gains) losses	19.120A.c.iv		
3.6. Foreign currency exchange rate changes	19.120A.c.v		
3.7. Benefits paid ( - )	19.120A.c.vi		
3.8. Past service cost	19.120A.c.vii		
3.9. Business combinations	19.120A.c.viii		
3.10. Curtailments and settlements	19.120A.c.ix-x		
3.11. Present value of the defined benefit plan obligation, ending balance	19.120A.c		
<b>4. Movements in the fair value of the defined benefit plan assets</b>	<b>19.120A.e</b>		
4.1. Fair value of defined benefit plan assets, beginning balance	19.120A.e		
4.2. Expected return on plan assets	19.120A.e.i		
4.3. Actuarial gains and losses	19.120A.e.ii		
4.4. Foreign currency exchange rate changes	19.120A.e.iii		
4.5. Contributions by the employer	19.120A.e.iv		
4.6. Contributions by plan participants	19.120A.e.v		
4.7. Benefits paid ( - )	19.120A.e.vi		
4.8. Business combinations	19.120A.e.vii		
4.9. Settlements	19.120A.e.viii		
4.10. Fair value of defined benefit plan assets, ending balance	19.120A.e		
<b>5. Principal actuarial assumptions</b>	<b>19.120A.n</b>		
5.1. Discount rate used	19.120A.n.i		
5.2. Expected return on plan assets	19.120A.n.ii		
5.3. Expected rate of salary increase	19.120A.n.iv		
5.4. Future defined benefit increase CP			
5.5. Expected rate of return on reimbursement rights recognised as an asset	19.120A.n.iii		
5.6. Medical cost trend rate	19.120A.n.v		

(a) Included in 'employee expenses'

## NOTE RELATING TO SHARE-BASED PAYMENT ARRANGEMENTS

	<u>IFRS</u> <u>Paragraph</u>																																																																							
<b>1. Share-based payment arrangement</b>	<b>2.45.a</b>	<b><u>Current year</u></b>																																																																						
1.1. Type of arrangement	2.45.a	<table border="1" style="width: 100%; height: 100%; border-collapse: collapse;"> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> </table>																																																																						
1.2. Grant date	2.45.a																																																																							
1.3. Maximum term of options granted	2.45.a																																																																							
1.4. Contractual life	2.45.a																																																																							
1.5. Vesting requirements	2.45.a																																																																							
1.6. Method of settlement (in cash or equity)	2.45.a																																																																							
<b>2. Number and weighted average exercise prices per group of share options</b>	<b>2.45.b</b>	<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 10%;"></th> <th style="width: 10%; text-align: center;"><u>Current year</u></th> <th style="width: 10%;"></th> <th style="width: 10%; text-align: center;"><u>Previous year</u></th> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><u>Weighted</u></td> <td></td> <td style="text-align: center;"><u>Weighted</u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><u>average</u></td> <td></td> <td style="text-align: center;"><u>average</u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><u>exercise</u></td> <td></td> <td style="text-align: center;"><u>exercise</u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><u>price</u></td> <td></td> <td style="text-align: center;"><u>price</u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><u>Number of</u></td> <td></td> <td style="text-align: center;"><u>Number of</u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: center;"><u>options</u></td> <td></td> <td style="text-align: center;"><u>options</u></td> </tr> </thead> <tbody> <tr> <td>2.1. Outstanding at the beginning of the period</td> <td style="text-align: center;">2.45.b.i</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2.2. Granted during the period</td> <td style="text-align: center;">2.45.b.ii</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2.3. Forfeited during the period</td> <td style="text-align: center;">2.45.b.iii</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2.4. Exercised during the period</td> <td style="text-align: center;">2.45.b.iv</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2.5. Expired during the period</td> <td style="text-align: center;">2.45.b.v</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2.6. Outstanding at the end of the period</td> <td style="text-align: center;">2.45.b.vi</td> <td></td> <td></td> <td></td> </tr> <tr> <td>2.7. Exercisable at the end of the period</td> <td style="text-align: center;">2.45.b.vii</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>			<u>Current year</u>		<u>Previous year</u>			<u>Weighted</u>		<u>Weighted</u>			<u>average</u>		<u>average</u>			<u>exercise</u>		<u>exercise</u>			<u>price</u>		<u>price</u>			<u>Number of</u>		<u>Number of</u>			<u>options</u>		<u>options</u>	2.1. Outstanding at the beginning of the period	2.45.b.i				2.2. Granted during the period	2.45.b.ii				2.3. Forfeited during the period	2.45.b.iii				2.4. Exercised during the period	2.45.b.iv				2.5. Expired during the period	2.45.b.v				2.6. Outstanding at the end of the period	2.45.b.vi				2.7. Exercisable at the end of the period	2.45.b.vii			
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<b>3. Information on the calculation of the weighted average fair value of share options granted during the period</b>	<b>2.47.a</b>	<b><u>Current year</u></b>																																																																						
Weighted average fair value at measurement date	2.47.a	<table border="1" style="width: 100%; height: 100%; border-collapse: collapse;"> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> <tr><td style="height: 20px;"></td></tr> </table>																																																																						
Option pricing model used	2.47.a.i																																																																							
3.1. Weighted average share price	2.47.a.i																																																																							
3.2. Exercise price	2.47.a.i																																																																							
3.3. Expected volatility	2.47.a.i																																																																							
3.4. Option life	2.47.a.i																																																																							
3.5. Expected dividends	2.47.a.i																																																																							
3.6. Risk-free interest rate	2.47.a.i																																																																							
<b>4. Carrying amount of liabilities from share-based payment transactions</b>	<b>2.51.b.i</b>	<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 10%;"></th> <th style="width: 10%; text-align: center;"><u>Year</u></th> <th style="width: 10%;"></th> <th style="width: 10%; text-align: center;"><u>Current</u></th> <th style="width: 10%; text-align: center;"><u>Previous</u></th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>			<u>Year</u>		<u>Current</u>	<u>Previous</u>																																																																
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