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This 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, Italy, Portugal and Spain. Observers of the WG include ECB, Eurostat and IASCF. Information contained in the format is that considered by at least four countries as essential.

Some minor adjustments have been made in order to adapt the format to the development of a taxonomy based on it. The CBSO-RF taxonomy, to be developed jointly with IASCF, is an extension of the IFRS-GP taxonomy, on which the reduced format is originally based.

Version 2005

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

GENERAL CHARACTERISTICS AND EMPLOYMENT

	<u>IFRS Paragraph</u>	<u>XBRL Taxonomy</u>																														
1. Name of reporting entity <input type="text"/>	1.46.a	IFRS-GP																														
2. Identification code of the corporation <i>(the parent corporation for consolidated accounts)</i> 2.1. National identification code <input type="text"/>		CBSO-RF																														
3. Nature of financial statements <i>(consolidated or individual)</i> <input type="text"/>	1.46.b	IFRS-GP																														
4. Accounting period 4.1. Yearly or interim financial statements <input type="text"/>		CBSO-RF																														
4.2. Opening date of the financial statements (yyyy-mm-dd) <input type="text"/>		CBSO-RF																														
4.3. Balance sheet date (yyyy-mm-dd) <input type="text"/>	1.46.c	IFRS-GP																														
5. Presentation currency <i>(please select one from the drop-down list)</i> <input type="text"/>	1.46.d, 21	IFRS-GP																														
6. Presentation unit <i>(please select one from the drop-down list)</i> <input type="text"/>	1.46.e	IFRS-GP																														
7. Domicile of reporting entity <i>(street, square, etc.)</i> <input type="text"/>	1.126.a	IFRS-GP																														
8. Legal form of reporting entity <i>(private limited company, public limited company, partnership, other)</i> <input type="text"/>	1.126.a	IFRS-GP																														
9. Country of incorporation <i>(please select one from the drop-down list)</i> <input type="text"/>	1.126.a	IFRS-GP																														
10. Year of foundation of the company <i>(yyyy)</i> <input type="text"/>		CBSO-RF																														
11. Description of operations and principal activities Description of activities		1.126.b																														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2"></th> <th colspan="2">Description of activities</th> <th rowspan="2">Turnover</th> </tr> <tr> <th>IFRS-GP</th> <th>NACE code (four digits) CBSO-RF</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>2.</td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>3.</td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>4.</td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>5.</td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>6.</td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> </tbody> </table>		Description of activities		Turnover	IFRS-GP	NACE code (four digits) CBSO-RF	1.	<input type="text"/>	<input type="text"/>	<input type="text"/>	2.	<input type="text"/>	<input type="text"/>	<input type="text"/>	3.	<input type="text"/>	<input type="text"/>	<input type="text"/>	4.	<input type="text"/>	<input type="text"/>	<input type="text"/>	5.	<input type="text"/>	<input type="text"/>	<input type="text"/>	6.	<input type="text"/>	<input type="text"/>	<input type="text"/>		
		Description of activities			Turnover																											
	IFRS-GP	NACE code (four digits) CBSO-RF																														
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5.	<input type="text"/>	<input type="text"/>	<input type="text"/>																													
6.	<input type="text"/>	<input type="text"/>	<input type="text"/>																													
12. Listed companies <i>(please mark where appropriate)</i> <input type="text"/>		CBSO-RF																														
Main stock market where the equity of the company is quoted <input type="text"/>		CBSO-RF																														
13. Information about parent entity of the group 13.1. Name of parent entity <input type="text"/>	1.126.c, 24.12	IFRS-GP																														
13.2. Name of ultimate parent entity of group <input type="text"/>	1.126.c, 24.12	IFRS-GP																														
14. Data previous period <input type="text"/>		CBSO-RF																														
15. Statement about doubt upon entity's ability to continue as going concern <input type="text"/>	1.23	IFRS-GP																														
16. Statement of IFRS compliance <input type="text"/>	1.14	IFRS-GP																														
17. Significant changes in accounting policies <input type="text"/>		CBSO-RF																														
18. Information about auditing. Financial statements audited 18.1. Financial statements audited: <input type="text"/>		CBSO-RF																														
18.2. Opinion on the financial statements given by the auditor <input type="text"/>																																
19. Information about employment <i>(in full-time equivalents)</i>																																
<table border="0" style="width: 100%;"> <tr> <td></td> <td style="text-align: center;">Current period</td> <td style="text-align: center;">Previous period</td> <td></td> <td></td> </tr> <tr> <td>Number of employees average over period</td> <td><input type="text"/></td> <td><input type="text"/></td> <td style="text-align: center;">CP</td> <td style="text-align: center;">IFRS-GP</td> </tr> <tr> <td>Number of employees at end of period</td> <td><input type="text"/></td> <td><input type="text"/></td> <td style="text-align: center;">CP</td> <td style="text-align: center;">IFRS-GP</td> </tr> </table>		Current period	Previous period			Number of employees average over period	<input type="text"/>	<input type="text"/>	CP	IFRS-GP	Number of employees at end of period	<input type="text"/>	<input type="text"/>	CP	IFRS-GP																	
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Number of employees at end of period	<input type="text"/>	<input type="text"/>	CP	IFRS-GP																												
<input type="text" value="Back to contents"/>		<input type="text" value="Back to top"/>																														

Standard format based on IFRS-GP taxonomy (2005-05-15)

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

INCOME STATEMENT BY FUNCTION	IFRS Paragraph	XBRL Taxonomy	CBSO code	Period	
				Current	Previous
1a. Gross profit	1.92	IFRS-GP	10/20	0	0
1a.1. (Operating) Revenue	1.81.a	IFRS-GP	10		
of which, turnover		CBSO-RF	100		
1a.2. (-) Cost of sales	2.36.d, 1.92	IFRS-GP	20		
1b. Other operating income, total	1.92	IFRS-GP	11	0	0
1b.1. Interest income [financial activities]	18.35.b.iii	IFRS-GP	110		
1b.2. Dividend income [financial activities]	18.35.b.v	IFRS-GP	111		
1b.3. Income from government grants	20.39.b	CBSO-RF	112		
1b.4. Remaining operating income		CBSO-RF	119		
2. (-) Operating expenses	1.92, 1.88	IFRS-GP	21	0	0
2.1. (-) Marketing and distribution costs	1.92	IFRS-GP	210		
2.2. (-) Research and development [by function]	38.126	IFRS-GP	211		
2.3. (-) Administrative expenses	1.92	IFRS-GP	212		
2.4. (-) Restructuring costs	1.86, 1.87.b	IFRS-GP	213		
2.5. (-) Miscellaneous other operating expenses [by function]	1.92	IFRS-GP	219		
<u>3. Profit (loss) from continuing operations before tax, finance and other related costs</u>	<u>1.83</u>	<u>CBSO-RF</u>	<u>10/22</u>	<u>0</u>	<u>0</u>
4. Gain (loss) on financial instruments designated as cash flow hedges	32.59.b	IFRS-GP	130		
5. Gain (loss) from derecognition of available for sale financial assets	32.94.h.ii	IFRS-GP	131		
6. Gain (loss) on disposal of non-current assets not held for sale, total	CP	IFRS-GP	132		
7. (-) Finance costs [for non-financial activities]	1.81.b	IFRS-GP	24		
of which, (-) interest expense	32.94.h.i	IFRS-GP	240		
8. Income (loss) from investments (financial instruments except hedging)	CP	IFRS-GP	14		
of which, interest earned on loans and deposits	CP	IFRS-GP	140		
9. Share of profit (loss) from equity-accounted investments	1.81.c	IFRS-GP	15		
10. Other non-operating income	CP	IFRS-GP	16		
11. (-) Other miscellaneous non-operating expenses	CP	CBSO-RF	26		
of which, negative goodwill immediately recognised	IFRS 3.56.b	CBSO-RF	160		
of which, (gain) loss in changes in fair value of non-current assets		CBSO-RF	161		
<u>12. Profit (loss) before tax</u>	<u>CP</u>	<u>IFRS-GP</u>	<u>10/26</u>	<u>0</u>	<u>0</u>
13. (-) Income tax expense (income)	12.77, 1.81.d	IFRS-GP	27		
<u>14. Profit (loss) after tax from continuing operations (before minority interest)</u>	<u>1.81.f</u>	<u>IFRS-GP</u>	<u>10/27</u>	<u>0</u>	<u>0</u>
15. Profit (loss) from discontinued operations, net of tax	IFRS 5.33.a.i,	IFRS-GP	18		
<u>16. Profit (loss) (before minority interest)</u>	<u>1.81.f</u>	<u>IFRS-GP</u>	<u>10/28</u>	<u>0</u>	<u>0</u>
17. (-) Profit (loss) attributable to minority interest	1.82.a, 27.33	IFRS-GP	29		
<u>18. Profit (loss) attributable to equity holders of parent</u>	<u>1.81.f, 1.96.a,</u>	<u>IFRS-GP</u>	<u>10/29</u>	<u>0</u>	<u>0</u>
I. ADDITIONAL DISCLOSURES BY NATURE					
1. (-) Employee expenses	1.91	IFRS-GP	222	0	0
1.1. (-) Wage and salaries	1.91	IFRS-GP	2220		
1.2. (-) Short term employee benefits (social security included here)	19.23	IFRS-GP	2221		
1.3. (-) Post employment benefit charges		CBSO-RF	2222		
1.4. (-) Other employee charges		CBSO-RF	2229		
2. (-) Depreciation and amortisation	1.91	CBSO-RF	223		
of which, (-) write down of inventories to net realisable value and other losses and reversals recognised in the income statement, net	2.36.e, 2.36.f	CBSO-RF	2234		
3. (-) Impairment losses (reversals), total, net	7.20, 36.126	IFRS-GP	224		
of which, (-) impairment losses from goodwill	IFRS 3.75.e	CBSO-RF	2242		
of which, (-) impairment losses from bad and doubtful commercial debts		CBSO-RF	2245		

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COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

INCOME STATEMENT BY NATURE

	IFRS Paragraph	XBRL Taxonomy	CBSO code	Period	
				Current	Previous
1a. Operating revenue	1.81.a	IFRS-GP	10/11	0	0
1a.1. Revenue	1.81.a	IFRS-GP	10		
of which, turnover		CBSO-RF	100		
1a.2. Other operating income, total	1.92	IFRS-GP	11	0	0
1a.2.1. Interest income [financial activities]	18.35.b.iii	IFRS-GP	110		
1a.2.2. Dividend income [financial activities]	18.35.b.v	IFRS-GP	111		
1a.2.3. Income from government grants	20.39.b	CBSO-RF	112		
1a.2.4. Remaining operating income		CBSO-RF	119		
1b. Work performed by the enterprise and capitalised	1.IG	CBSO-RF	12		
2. (-) Operating expenses	CP	IFRS-GP	22	0	0
2.1. (-) Raw materials and consumables used (a)	1.91, 2.36.d	IFRS-GP	220		
2.2. (-) Changes in inventories of finished goods and work in progress	1.91, 2.36.d, 2.39	IFRS-GP	221		
2.3. (-) Employee expenses	1.91	IFRS-GP	222	0	0
2.3.1. (-) Wage and salaries	1.91	IFRS-GP	2220		
2.3.2. (-) Short term employee benefits (social security included here)	19.23	IFRS-GP	2221		
2.3.3. (-) Post employment benefit charges		CBSO-RF	2222		
2.3.4. (-) Other employee charges		CBSO-RF	2229		
2.4. (-) Depreciation and amortisation [and write-down] of which, (-) write down of inventories to net realisable value and other losses and reversals recognised in the income statement, net	1.91, 7.40.b 2.36.e, 2.36.f	IFRS-GP CBSO-RF	223 2234		
2.5. (-) Impairment losses (reversals), total, net of which, (-) impairment losses from goodwill of which, (-) impairment losses from bad and doubtful commercial debts	7.20, 36.126 IFRS 3.75.e	IFRS-GP CBSO-RF CBSO-RF	224 2242 2245		
2.6. (-) Research and development [by nature]	38.126	IFRS-GP	225		
2.7. (-) Restructuring costs	1.86, 1.87.b	IFRS-GP	226		
2.8. (-) Miscellaneous other operating expenses [by nature]	1.91	IFRS-GP	229		
<u>3. Profit (loss) from continuing operations before tax, finance and other related costs</u>	<u>1.92</u>	<u>CBSO-RF</u>	<u>10/22</u>	<u>0</u>	<u>0</u>
4. Gain (loss) on financial instruments designated as cash flow hedges	32.59.b	IFRS-GP	130		
5. Gain (loss) from derecognition of available for sale financial assets	32.94.h.ii	IFRS-GP	131		
6. Gain (loss) on disposal of non-current assets not held for sale, total	CP	IFRS-GP	132		
7. (-) Finance costs [for non financial activities] of which, (-) interest expense	1.81.b 32.94.h.i	IFRS-GP IFRS-GP	24 240		
8. Income (loss) from investments (financial instruments except hedging) of which, interest earned on loans and deposits	CP CP	IFRS-GP IFRS-GP	14 140		
9. Share of profit (loss) from equity-accounted investments	1.81.c	IFRS-GP	15		
10. Other non-operating income	CP	IFRS-GP	16		
11. (-) Other miscellaneous non-operating expenses of which, negative goodwill immediately recognised of which, (gain) loss in changes in fair value of non-current assets	CP IFRS 3.56.b	CBSO-RF IFRS-GP CBSO-RF	26 160 161		
<u>12. Profit (loss) before tax</u>	<u>CP</u>	<u>IFRS-GP</u>	<u>10/26</u>	<u>0</u>	<u>0</u>
13. (-) Income tax expense (income)	12.77, 1.81.d	IFRS-GP	27		
<u>14. Profit (loss) after tax from continuing operations (before minority interest)</u>	<u>1.81.f</u>	<u>IFRS-GP</u>	<u>10/27</u>	<u>0</u>	<u>0</u>
15. Profit (loss) from discontinued operations, net of tax	IFRS 5.33.a.i, IFRS	IFRS-GP	18		
<u>16. Profit (loss) (before minority interest)</u>	<u>1.81.f</u>	<u>IFRS-GP</u>	<u>10/28</u>	<u>0</u>	<u>0</u>
17. (-) Profit (loss) attributable to minority interest	1.82.a, 27.33	IFRS-GP	29		
<u>18. Profit (loss) attributable to equity holders of parent</u>	<u>1.81.f, 1.96.a, 1.97.b</u>	<u>IFRS-GP</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.

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COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

ASSETS	IFRS Paragraph	XBRL Taxonomy	CBSO code	Period	
				Current	Previous
I. ASSETS, NON-CURRENT, TOTAL	1.51	IFRS-GP	3	0	0
1. Property, plant and equipment, net	1.68.a, 16.73.c	IFRS-GP	30	0	0
1.1. Land and buildings	16.37.b	CBSO-RF	300		
1.2. Plant and equipment, net	16.73	IFRS-GP	301		
1.3. Remaining property, plant and equipment, net (a)	16.37	CBSO-RF	309		
1.4. Construction in progress, net	16.73.d	IFRS-GP	302		
2. Investment property	1.68.b, 40.79.c	IFRS-GP	31		
3. Intangible assets, net	1.68.c	IFRS-GP	32	0	0
3.1. Goodwill, net	IFRS 3.75.a	IFRS-GP	320		
3.2. Development costs, net	38.118.c	IFRS-GP	321		
3.3. Software, net	CP	IFRS-GP	322		
3.4. Patents, trade marks and other rights, net	38.118.c	IFRS-GP	323		
3.5. Other identifiable intangible assets, net (a)	38.118.c	IFRS-GP	329		
4. Biological assets	1.68.f	IFRS-GP	33		
5. Investments in related parties	27.37, 1.68.e,	CBSO-RF	34		
6. Deferred tax assets	1.68.n, 12.81.q	IFRS-GP	35		
7. Other financial assets, non-current	1.68.d	IFRS-GP	36	0	0
7.1. Shares, non-current (<i>including participations</i>)	39.46	CBSO-RF	360		
7.2. Securities other than shares, non-current	39.46	CBSO-RF	361		
7.3. Loans, non-current	39.46.a	CBSO-RF	362		
7.4. Loans to related parties, non-current	24.17	CBSO-RF	363		
7.5. Remaining financial assets, non-current (a)	1.69	CBSO-RF	369		
8. Hedging assets, non-current	1.68.d	IFRS-GP	37		
9. Trade and other receivables, net, non-current	1.68.h	IFRS-GP	38		
10. Remaining assets, non-current (a)	1.75.b, 1.57.d,	CBSO-RF	39		
of which, post-employment benefit surplus	19.58	CBSO-RF	3990		
II. ASSETS, CURRENT, TOTAL	1.51	IFRS-GP	4	0	0
11. Non-current assets and disposal groups held for sale	IFRS 5.38, 1.6	IFRS-GP	40		
12. Inventories	1.68.g, 2.36.b	IFRS-GP	41		
13. Other financial assets, current	1.68.d	IFRS-GP	42	0	0
13.1. Shares, current (<i>including participations</i>)	39.46	CBSO-RF	420		
13.2. Securities other than shares, current	39.46	CBSO-RF	421		
13.3. Loans, current	39.46.a	CBSO-RF	422		
13.4. Loans to related parties, current	24.17	CBSO-RF	423		
13.5. Remaining financial assets, current (a)	1.69	CBSO-RF	429		
14. Hedging assets, current	1.68.d	IFRS-GP	43		
15. Current tax receivables	1.68.m	IFRS-GP	44		
16. Trade and other receivables, net, current	1.68h	IFRS-GP	45	0	0
16.1. Trade receivables, net, current	1.68.h	IFRS-GP	450		
of which, trade receivables with related parties	1.74, 24.17	CBSO-RF	4500		
16.2. Finance lease receivables, current	17.47.a	IFRS-GP	451		
16.3. Other receivables, net, current (a)	1.75.b	IFRS-GP	459		
17. Prepayments, current (<i>prepaid expenses, among others</i>)	1.75.b	IFRS-GP	46		
18. Cash and cash equivalents (b)	1.68.i	IFRS-GP	47		
19. Remaining assets, current (a)	1.74, 39.37.a	CBSO-RF	49		
ASSETS, TOTAL	CP	IFRS-GP	3/4	0	0

(a) Detail the content of the "remaining" / "other" amount when it is significant: CBSO-RF

Line item in which amount is included:

Description of the content of the significant amount:

(b) As defined by IAS 7.6

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Standard format based on IFRS-GP taxonomy (2005-05-15)

COUNTRY OF INCORPORATION:

NAME OF REPORTING ENTITY:

LIABILITIES AND EQUITY	IFRS	XBRL	CBSO code	Period	
	Paragraph	Taxonomy		Current	Previous
I. EQUITY, TOTAL	CP	IFRS-GP	50/55	0	0
A. Equity attributable to equity holders of parent	1.97.c, 1.68.p	IFRS-GP	50/53	0	0
1. Issued capital	1.74, 1.75.e	IFRS-GP	50	0	0
1.1. Share capital	1.74, 1.75.e	CBSO-RF	500		
of which, unpaid issued share capital		CBSO-RF	5000		
1.2. Share premium	1.74, 1.75.e	CBSO-RF	501		
2. Reserves	1.75.e, 1.74,	IFRS-GP	51	0	0
2.1. Merger reserves	1.97.c	IFRS-GP	510		
2.2. Translation reserves	21.52.b, 1.97.	IFRS-GP	511		
2.3. Revaluation reserves	1.97.c, 16.77.i	IFRS-GP	512		
2.4. Hedging reserves	1.97.c	IFRS-GP	513		
2.5. Available for sale reserves	1.97.c	IFRS-GP	514		
2.6. Remaining reserves (a)	1.97.c	CBSO-RF	519		
3. (-) Treasury shares	32.33	IFRS-GP	52		
4. Retained earnings (accumulated losses)	1.75.e	IFRS-GP	53	0	0
4.1. Profit (loss) of the year	1.81.f, 1.96.a,	CBSO-RF	10/29		
4.2. Remaining retained earnings (accumulated losses)	1.96.a	CBSO-RF	530		
B. Subscribed capital	1.75.e	IFRS-GP	Not allowed in European Union		
C. Minority interest (in net assets)	1.68.o, 27.33	IFRS-GP	55		
II. LIABILITIES, TOTAL	CP	IFRS-GP	6/7	0	0
A. Liabilities, non-current, total	1.51	IFRS-GP	6	0	0
6. Interest-bearing borrowings, non-current	1.68.l	IFRS-GP	60	0	0
6.1. Borrowings from financial institutions, non-current		CBSO-RF	600		
6.2. Unsecured debentures, non-current	CP	IFRS-GP	601		
6.3. Convertible borrowings, non-current	CP	IFRS-GP	602		
6.4. Remaining interest-bearing borrowings, non-current (a)		CBSO-RF	609		
of which, redeemable preference shares, non-current	CP	IFRS-GP	6090		
7. Non-interest-bearing borrowings, non-current	CP	IFRS-GP	61		
8. Deferred income, non-current	CP	IFRS-GP	62		
of which, government grants, non-current (classified as deferred)	20.24	IFRS-GP	620		
9. Provisions, non-current	1.68.k	IFRS-GP	63		
10. Post employment benefit obligation, non-current	19.120.c.i, 19	IFRS-GP	64		
11. Other financial liabilities, non-current	1.68.l	IFRS-GP	65		
12. Hedging liabilities, non-current	CP	IFRS-GP	66		
13. Deferred tax liabilities	1.68.n, 12.81.	IFRS-GP	67		
14. Trade and other payables, non-current	1.68.j	IFRS-GP	68		
15. Other liabilities, non-current (a)	1.74	IFRS-GP	69		
B. Liabilities, current, total	1.51	IFRS-GP	7	0	0
16. Liabilities included in disposal groups held for sale	IFRS 5.38,	IFRS-GP	70		
17. Interest-bearing borrowings, current	1.68.l	IFRS-GP	71	0	0
17.1. Borrowings from financial institutions, current		CBSO-RF	710		
17.2. Unsecured debentures, current	CP	IFRS-GP	711		
17.3. Convertible borrowings, current	CP	IFRS-GP	712		
17.4. Remaining interest-bearing borrowings, current (a)		CBSO-RF	719		
of which, redeemable preference shares, current	CP	IFRS-GP	7190		
18. Non interest-bearing borrowings, current	CP	IFRS-GP	72		
19. Deferred income, current	CP	IFRS-GP	73		
of which, government grants, currents (classified as deferred income)	20.24	IFRS-GP	730		
20. Provisions, current	1.68.k	IFRS-GP	74		
21. Post employment benefit obligation, current	19.120.c.i, 1.7	IFRS-GP	75		

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LIABILITIES AND EQUITY	IFRS Paragraph	XBRL Taxonomy	CBSO code	Period	
				Current	Previous
22. Other financial liabilities, current	1.68.l	IFRS-GP	760		
23. Hedging liabilities, current	CP	IFRS-GP	761		
24. Current tax payables	1.68.m	IFRS-GP	77		
25. Trade and other payables, current	1.68.j	IFRS-GP	78	0	0
25.1. Trade payables, current	1.68.j	IFRS-GP	780		
of which, trade payables with related parties	1.74, 24.17	CBSO-RF	7800		
25.2. Advances received	11.40.b	CBSO-RF	781		
25.3. Remaining payables, current (a)	1.68.j	CBSO-RF	789		
26. Accrued liabilities, total	CP	IFRS-GP	790		
27. Other liabilities, current (a)	1.74	IFRS-GP	799		
EQUITY AND LIABILITIES, TOTAL	CP	IFRS-GP	50/7	0	0

Other disclosures:

1. Interest bearing borrowings with related parties

1.74, 24.17

CBSO-RF

940

(a) Detail the content of the "other" amount when it is significant:

Line item in which amount is included:

Description of the content of the significant amount:

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STATEMENT OF CHANGES IN EQUITY (IAS 1.96)

Issued capital

	IFRS paragraph	XBRL Taxonomy	CBSO code	Issued capital						Retained earnings (accumulated losses)	Subscribed capital	Minority interest (in net assets)	TOTAL EQUITY
				Total	Share capital	Share premium	Reserves	Treasury shares					
				IFRS-GP 1	CBSO-RF 2	CBSO-RF 3	IFRS-GP 4	IFRS-GP 5	IFRS-GP 6				
I. BALANCE, END OF YEAR N - 2		IFRS-GP	580	0								0	
1. Prior period adjustments, total	1.96.d	IFRS-GP	581	0								0	
II. RESTATED BALANCE, END OF YEAR N - 2		IFRS-GP	582	0	0	0	0	0	0		0	0	
1. Issuance of shares (all kind of issuances)	1.97.a	CBSO-RF	583	0								0	
2. (-) Capital reduction	1.97	IFRS-GP	584	0								0	
3. Equity increase (decrease) resulting from a business combination	1.97.a	IFRS-GP	585	0								0	
4. Operations with treasury shares		CBSO-RF	586	0								0	
5. Conversion of debt to equity	1.97	IFRS-GP	587	0								0	
6. Remaining movements in equity not related to income or expenses		CBSO-RF	588	0								0	
7. (-) Dividends	1.97, 32.35	CBSO-RF	589									0	
8. Total recognised income and expense for the period	1.96.c	CBSO-RF	590	0		0	0		0			0	
8.1. Profit (loss) (before minority interest) (line 16 of income statement	1.96.a, 1.81.f,	IFRS-GP	591									0	
8.2. Net gains (losses) not recognized in income statement	1.97	IFRS-GP	592	0		0	0		0			0	
8.2.1. Surplus (deficit) on revaluation of assets	1.97	IFRS-GP	593									0	
8.2.2. Foreign currency translation effect	1.97, 21.30, 2	IFRS-GP	594									0	
8.2.3. Remaining income (expense) recognised directly in equity		CBSO-RF	595	0								0	
III. BALANCE, END OF YEAR N - 1		IFRS-GP	580	0	0	0	0	0	0		0	0	
1. Prior period adjustments, total	1.96.d	IFRS-GP	581	0								0	
IV. RESTATED BALANCE, END OF YEAR N - 1		IFRS-GP	582	0	0	0	0	0	0		0	0	
1. Issuance of shares (all kind of issuances)	1.97.a	CBSO-RF	583	0								0	
2. (-) Capital reduction	1.97	IFRS-GP	584	0								0	
3. Equity increase (decrease) resulting from a business combination	1.97.a	IFRS-GP	585	0								0	
4. Operations with treasury shares		CBSO-RF	586	0								0	
5. Conversion of debt to equity	1.97	IFRS-GP	587	0								0	
6. Remaining movements in equity not related to income or expenses		CBSO-RF	588	0								0	
7. (-) Dividends	1.97, 32.35	CBSO-RF	589									0	
8. Total recognised income and expense for the period	1.96.c	CBSO-RF	590	0		0	0		0			0	
8.1. Profit (loss) (before minority interest) (line 16 of income statement	1.96.a, 1.81.f,	IFRS-GP	591									0	
8.2. Net gains (losses) not recognized in income statement	1.97	IFRS-GP	592	0		0	0		0			0	
8.2.1. Surplus (deficit) on revaluation of assets	1.97	IFRS-GP	593									0	
8.2.2. Foreign currency translation effect	1.97, 21.30, 2	IFRS-GP	594									0	
8.2.3. Remaining income (expense) recognised directly in equity		CBSO-RF	595	0								0	
V. BALANCE, END OF YEAR N		IFRS-GP	580	0	0	0	0	0	0		0	0	

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	IFRS Paragraph	XBRL Taxonomy	CBSO code	Period	
				Current	Previous
CASH-FLOW STATEMENT: DIRECT METHOD					
I. CASH AND CASH EQUIVALENTS, BEGINNING BALANCE	7.45	IFRS-GP	80	0	
II. NET CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES (1 + 2 or A + B)	7.10	IFRS-GP	81	0	0
1. Cash flows from (used in) operations, total	7.18.a, 7.14	IFRS-GP	810	0	0
1.1. Receipts from customers	7.14.a, 7.14.b	IFRS-GP	8100		
1.2. Receipts from government grants	20.28, CP	IFRS-GP	8101		
1.3. Remaining cash flows from (used in) operations	CP	CBSO-RF	8109		
2. Cash flows from (used in) other operating activities, total	CP	IFRS-GP	819		
<u>A. Cash flows from (used in) operations (A1 - A2)</u>	7.18.b, 7.14	IFRS-GP	815	0	0
<u>A1. Cash flows before changes in working capital</u>	7.20.a	IFRS-GP	8150		
<u>A2. Increase (decrease) in working capital, net</u>	7. appendix	IFRS-GP	8151		
<u>B. Cash flows from (used in) other operating activities, total</u>	CP	IFRS-GP	819		
III. NET CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES (- 1 + 2 + 3 + 4)	7.10	IFRS-GP	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	7.16.a	CBSO-RF	8200		
1.2. (-) Payments to acquire subsidiaries, associates and joint ventures	7.16.c, 7.39, 7	CBSO-RF	8201		
1.3. (-) Remaining payments for acquisitions	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	7.16.b	CBSO-RF	8210		
2.2. Proceeds from disposal of subsidiaries, associates and joint ventures	7.16.c, 7.39, 7	CBSO-RF	8211		
2.3. Remaining proceeds from disposals	7.16.c, CP	CBSO-RF	8219		
3. Proceeds from dividends received classified as investing	7.33, 7.31	IFRS-GP	822		
4. Remaining cash flows from (used in) investing activities	7.33, 7.31, 7.1	CBSO-RF	829		
IV. NET CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES (1 - 2 - 3 + 4)	7.10	IFRS-GP	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	IFRS-GP	8300		
1.2. Proceeds from issuance of other financial liabilities	7.17.c	IFRS-GP	8301		
1.3. Remaining proceeds from cash flows from financing activities	7.17.a, CP	CBSO-RF	8309		
2. (-) Repayments cash flows financing activities	7.17, CP	CBSO-RF	831		
3. (-) Payments of dividends classified as financing	7.34	IFRS-GP	832		
4. Remaining cash flows from (used in) financing activities	CP	CBSO-RF	839		
V. NET INCREASE IN CASH AND CASH EQUIVALENTS (II + III + IV)	CP	IFRS-GP	84	0	0
VI. EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH AND EQUIVALENTS	7.25, 7.28	IFRS-GP	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-GP	87	0	0

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NON-CURRENT ASSETS AND PROVISIONS NOTE

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	IFRS Paragraph	XBRL Taxonomy	CBSO code	Land and buildings	Plant and equipment	Remaining property, plant and equipment, net	Construc-tions in progress	Property, plant and equipment, total	Investment property, total	Intangible assets, total	of which, goodwill	of which, patents, trade marks and other rights	Biological assets, total
				CBSO-RF 1	IFRS-GP 2	CBSO-RF 3	IFRS-GP 4	IFRS-GP 5	CBSO-RF 6	IFRS-GP 7	IFRS-GP 8	IFRS-GP 9	IFRS-GP 0
I. MOVEMENTS IN NON-CURRENT FIXED ASSETS													
	16.73.e, 38.3, 40.76,												
1. Non-current assets, beginning balance	3.75.a, 40.76, 40.79.c, 41.50, 41.54	IFRS-GP	900	0	0	0	0	0	0	0	0	0	0
1.1. Gross amount	IFRS 3.75.a, 40.79.c, 41.54	CBSO-RF	901					0					
1.2. (-) Accumulated depreciation	IFRS 3.75.a, 40.79.c, 41.54	CBSO-RF	902					0					
1.3. (-) Accumulated impairment losses	IFRS 3.75.a, 40.79.c, 41.54	CBSO-RF	903					0					
2. Additions	IFRS 3.75.d, 40.76.a, 40.79.d.i, 41.50.b,	IFRS-GP	904					0					
3. Acquisitions through business combinations	38.118.e.i, 40.76.b, 40.79.d.i, 41.50.e,	IFRS-GP	905					0					
4. (-) Disposals	38.118.e.i, 40.76.c, 40.79.d.ii	IFRS-GP	906					0					
5. (-) Depreciation expense (amortisation)	38.118.e.v, 40.79.d.iv, 41.55.c	IFRS-GP	907					0					
6. Gain (loss) from fair value adjustments	40.76.d	IFRS-GP	908					0					
7. Gain (loss) arising from changes in fair value less estimated point of sale costs	41.50.a	IFRS-GP	909					0					
8. Revaluation increase (decrease)	16.73.e.iv, 38.118.e.ii	CBSO-RF	910					0					
9. (-) Impairment loss (reversal) recognised	38.118.e.iv, 38.118.e.iii	CBSO-RF	911					0					
10. Remaining movements in property, plant and equipment	16.73.e	CBSO-RF	912					0					
11. Remaining movements in investment property	40.79.d, 40.76	CBSO-RF	913					0					
12. Remaining movements in intangible assets	38.118.e	CBSO-RF	914					0					
13. Remaining movements in biological assets	41.50, 41.55	CBSO-RF	915					0					
14. Non-current assets, ending balance	CP, 38.118.c, IFRS 3.75.a, 40.76, 40.79.c, 41.50, 1.68, 41.54	IFRS-GP	916	0	0	0	0	0	0	0	0	0	0
14.1. Gross amount	16.73.d, 38.118.c, IFRS 3.75.a, 40.79.c, 41.54	CBSO-RF	917					0					
14.2. (-) Accumulated depreciation	16.73.d, 38.118.c, IFRS 3.75.a, 40.79.c, 41.54	CBSO-RF	918					0					
14.3. (-) Accumulated impairment losses	16.73.d, 38.118.c, IFRS 3.75.a, 40.79.c, 41.54	CBSO-RF	919					0					
II. MOVEMENTS IN NON-CURRENT FINANCIAL ASSETS													
	32. AG												
1. Financial assets, beginning balance	CP, 27.37.a	CBSO-RF	920	0	0	0	0	0	0	0	0	0	0
1.1. Gross amount		CBSO-RF	921					0					
1.2. (-) Accumulated impairment losses		CBSO-RF	922					0					
2. Additions (investments)	CP	IFRS-GP	923					0					
3. Acquisitions through business combinations		CBSO-RF	924					0					
4. (-) Disposals	CP	IFRS-GP	925					0					
5. Increases (decreases) from fair value adjustment		CBSO-RF	926					0					
6. (-) Impairment loss (reversal)		CBSO-RF	927					0					
7. Foreign currency exchange increase (decrease)	CP	IFRS-GP	928					0					
8. Remaining movements in non-current financial assets		CBSO-RF	929					0					
9. Financial assets, ending balance	CP, 27.37.a	IFRS-GP	930	0	0	0	0	0	0	0	0	0	0
9.1. Gross amount		CBSO-RF	931					0					
9.2. (-) Accumulated impairment losses		CBSO-RF	932					0					
III. MOVEMENTS IN PROVISIONS (both current and non current)													
1. Provisions, beginning balance	1.68.k, 37.84.a	IFRS-GP	933					0					
2. Increase (decrease) to provisions	37.84.b	CBSO-RF	934					0					
3. Acquisitions through business combinations	IFRS 3.67.d	IFRS-GP	935					0					
4. (-) Provisions used	37.84.c	IFRS-GP	936					0					
5. (-) Unused provisions reversed	37.84.d	IFRS-GP	937					0					
6. Remaining movements in provisions	CP, 37.84.e	CBSO-RF	938					0					
7. Provisions, ending balance	1.68.k, 37.84.a	IFRS-GP	939					0					