

In accordance with the provisions of Directive 2004/109/EC of the European Parliament and of the Council of 15 December 2004 on the harmonization of transparency requirements in relation to information about issuers whose securities are admitted to trading on a regulated market and amending Directive 2001/34/EC, AmRest Holdings SE (the "Company") has published, on September 5, 2024, the half-yearly financial report for the first six months of the financial year 2024.

This half-yearly financial report has been filed with the *Comisión Nacional del Mercado de Valores* ("CNMV"), the Spanish supervisory authority (Spain is the home Member State of Amrest Holdings, SE), and with the Warsaw Stock Exchange ("WSE") where the Company's shares are also listed.

In accordance with the provisions of CNMV Circular 3/2018 of January 28, 2018, on periodic reporting by issuers of securities admitted to trading on regulated markets, in relation to half-yearly financial reports, interim management statements and, where applicable, quarterly financial reports, AmRest Holdings SE has published, on September 5, 2024, the present document (Annex I of Circular 3/2018), chapter IV of which contains certain individual financial information required by CNMV. Annex I of Circular 3/2018 is an element of half-yearly financial report published on CNMV and is included in WSE reporting for information purposes.

Annex I of Circular 3/2018 is prepared in accordance with CNMV requirements and may reflect different aggregation and disaggregation of data than those presented in standalone or consolidated financial statements.

**ANNEX I**

**GENERAL**

**2024**

**1st**

**HALF-YEARLY FINANCIAL REPORT FOR FINANCIAL YEAR**

**REPORTING DATE**

**30/06/2024**

**I. IDENTIFICATION DATA**

**Registered Company Name:** AMREST HOLDINGS, SE

**Registered Address:** Paseo de la Castellana, 163 Planta 6, 28046 Madrid

**Tax Identification  
Number**

A88063979

**II. SUPPLEMENTARY INFORMATION TO PREVIOUSLY RELEASED PERIODIC INFORMATION**

**III. STATEMENT(S) BY THE PERSON(S) RESPONSIBLE FOR THE INFORMATION**

*To the best of our knowledge, the accompanying half-yearly financial statements, which have been prepared in accordance with applicable accounting principles, give a true and fair view of the assets, liabilities, financial position and profit or loss of the issuer, or of the undertakings included in the consolidated financial statements taken as a whole, and the interim management report includes a fair review of the information required.*

**Comments on the above statement(s):**

**Person(s) responsible for this information:**

In accordance with the power delegated by the board of directors, the board secretary has verified that the half-yearly financial report has been signed by the directors.

Name/Company Name	Position
José Parés Gutiérrez	Chairman of the Board
Luis Miguel Álvarez Pérez	Vice-Chairman of the Board
Romana Sadurska	Member of the Board
Pablo Castilla Reparaz	Member of the Board
Emilio Fullaondo Botella	Member of the Board
Mónica Cueva Díaz	Member of the Board
Begoña Orgambide Garcia	Member of the Board

**Date this half-yearly financial report was signed by the corresponding governing body: 04-09-2024**

**IV. SELECTED FINANCIAL INFORMATION**

**1. INDIVIDUAL BALANCE SHEET  
(PREPARED USING PREVAILING NATIONAL ACCOUNTING STANDARDS) (1/2)**

Units: Thousand euros

ASSETS		CURRENT PERIOD 30/06/2024	PREVIOUS PERIOD 31/12/2023
<b>A) NON-CURRENT ASSETS</b>	<b>0040</b>	550 643	599 036
1. Intangible assets:	<b>0030</b>	70	70
a) Goodwill	<b>0031</b>	0	0
b) Other intangible assets	<b>0032</b>	70	70
2. Property, plant and equipment	<b>0033</b>	0	0
3. Investment property	<b>0034</b>	0	0
4. Long-term investments in group companies and associates	<b>0035</b>	537 221	588 218
5. Long-term financial investments	<b>0036</b>	59	58
6. Deferred tax assets	<b>0037</b>	13 293	10 690
7. Other non-current assets	<b>0038</b>	0	0
<b>B) CURRENT ASSETS</b>	<b>0085</b>	170 935	184 372
1. Non-current assets held for sale	<b>0050</b>	0	0
2. Inventories	<b>0055</b>	0	0
3. Trade and other receivables:	<b>0060</b>	2 773	3 212
a) Trade receivables	<b>0061</b>	2 773	2 905
b) Other receivables	<b>0062</b>	0	5
c) Current tax assets	<b>0063</b>	0	301
4. Short-term investments in group companies and associates	<b>0064</b>	162 905	119 089
5. Short-term financial investments	<b>0070</b>	0	0
6. Prepayments and accrued income	<b>0071</b>	0	0
7. Cash and cash equivalents	<b>0072</b>	5 257	62 071
<b>TOTAL ASSETS (A + B)</b>	<b>0100</b>	721 578	783 408

Comments

IV. INFORMACIÓN FINANCIERA SELECCIONADA

1. INDIVIDUAL BALANCE SHEET

(PREPARED USING PREVAILING NATIONAL ACCOUNTING STANDARDS) (2/2)

Units: Thousand euros

EQUITY AND LIABILITIES		CURRENT PERIOD 30/06/2024	PREVIOUS PERIOD 31/12/2023
<b>A) EQUITY (A.1 + A.2 + A.3)</b>	<b>0195</b>	323 705	335 024
<b>A.1) CAPITAL AND RESERVES</b>	<b>0180</b>	330 418	341 737
1. Capital:	<b>0171</b>	21 955	21 955
a) Authorised capital	<b>0161</b>	21 955	21 955
b) Less: <i>Uncalled capital</i>	<b>0162</b>	0	0
2. Share premium	<b>0172</b>	237 308	237 308
3. Reserves	<b>0173</b>	106 885	102 651
4. Less: <i>Treasury stock</i>	<b>0174</b>	(16 655)	(9 915)
5. Profit and loss in prior periods	<b>0178</b>	0	0
6. Other shareholder contributions	<b>0179</b>	0	0
7. Profit (loss) for the period	<b>0175</b>	(7 728)	4 233
8. Less: <i>Interim dividend</i>	<b>0176</b>	0	0
9. Other equity instruments	<b>0177</b>	(11 347)	(14 495)
<b>A.2) VALUATION ADJUSTMENTS</b>	<b>0188</b>	(6 713)	(6 713)
1. Available-for-sale financial assets	<b>0181</b>	0	0
2. Hedging transactions	<b>0182</b>	0	0
3. Others	<b>0183</b>	(6 713)	(6 713)
<b>A.3) GRANTS, DONATIONS AND BEQUESTS RECEIVED</b>	<b>0194</b>	0	0
<b>B) NON-CURRENT LIABILITIES</b>	<b>0120</b>	359 907	353 409
1. Long-term provisions	<b>0115</b>	38	51
2. Long-term debts:	<b>0116</b>	353 933	353 358
a) Debt with financial institutions and bonds and other marketable securities	<b>0131</b>	353 933	353 358
b) Other financial liabilities	<b>0132</b>	0	0
3. Long-term payables to group companies and associates	<b>0117</b>	5 936	0
4. Deferred tax liabilities	<b>0118</b>	0	0
5. Other non-current liabilities	<b>0135</b>	0	0
6. Long-term accrual accounts	<b>0119</b>	0	0
<b>C) CURRENT LIABILITIES</b>	<b>0130</b>	37 966	94 975
1. Liabilities associated with non-current assets held for sale	<b>0121</b>	0	0
2. Short-term provisions	<b>0122</b>	0	0
3. Short-term debts:	<b>0123</b>	30 294	35 845
a) Debt with financial institutions and bonds and other marketable securities	<b>0133</b>	0	0
b) Other financial liabilities	<b>0134</b>	30 294	35 845
4. Short-term payables to group companies and associates	<b>0129</b>	1 791	49 251
5. Trade and other payables:	<b>0124</b>	5 881	9 879
a) Suppliers	<b>0125</b>	1 193	7 721
b) Other payables	<b>0126</b>	0	1 893
c) Current tax liabilities	<b>0127</b>	4 688	265
6. Other current liabilities	<b>0136</b>	0	0
7. Current accrual accounts	<b>0128</b>	0	0
<b>TOTAL EQUITY AND LIABILITIES (A + B + C)</b>	<b>0200</b>	721 578	783 408

Comments

IV. SELECTED FINANCIAL INFORMATION

2. INDIVIDUAL PROFIT AND LOSS STATEMENT (PREPARED USING PREVAILING NATIONAL ACCOUNTING STANDARDS)

Units: Thousand euros

		PRESENT CURR. PERIOD (2nd HALF YEAR)	PREVIOUS CURR. PERIOD (2nd HALF YEAR)	CURRENT CUMULATIVE 30/06/2024	PREVIOUS CUMULATIVE 30/06/2023
(+)	Revenue	0205		9 108	6 414
(+/-)	Change in inventories of finished products and work in progress	0206		0	0
(+)	Own work capitalised	0207		0	0
(-)	Supplies	0208		0	0
(+)	Other operating revenue	0209		0	0
(-)	Personnel expenses	0217		(311)	(174)
(-)	Other operating expenses	0210		(2 016)	(1 427)
(-)	Depreciation and amortisation charge	0211		0	(16)
(+)	Allocation of grants for non-financial assets and other grants	0212		0	0
(+)	Reversal of provisions	0213		0	0
(+/-)	Impairment and gain (loss) on disposal of non-current assets	0214		0	0
(+/-)	Other profit (loss)	0215		0	0
=	<b>OPERATING PROFIT (LOSS)</b>	0245		6 781	4 797
(+)	Finance income	0250		0	0
(-)	Finance costs	0251		(16 735)	(11 111)
(+/-)	Changes in fair value of financial instruments	0252		0	23
(+/-)	Exchange differences	0254		(376)	(2 521)
(+/-)	Impairment and gain (loss) on disposal of financial instruments	0255		0	5
=	<b>NET FINANCE INCOME (COSTS)</b>	0256		(17 111)	(13 604)
=	<b>PROFIT (LOSS) BEFORE TAX</b>	0265		(10 330)	(8 807)
(+/-)	Income tax expense	0270		2 602	2 007
=	<b>PROFIT (LOSS) FOR THE PERIOD FROM CONTINUING ACTIVITIES</b>	0280		(7 728)	(6 800)
(+/-)	Profit (loss) for the period from discontinued operations, net of tax	0285			
=	<b>PROFIT (LOSS) FOR THE PERIOD</b>	0300		(7 728)	(6 800)

EARNINGS PER SHARE		Amount (X.XX euros)	Amount (X.XX euros)	Amount (X.XX euros)	Amount (X.XX euros)
Basic	0290				
Diluted	0295				

Comments

**IV. SELECTED FINANCIAL INFORMATION**

**3. INDIVIDUAL STATEMENT OF CHANGES IN EQUITY**

**A) INDIVIDUAL STATEMENT OF RECOGNISED INCOME AND EXPENSE  
(PREPARED USING PREVAILING NATIONAL ACCOUNTING STANDARDS)**

Units: Thousand euros

		CURRENT PERIOD 30/06/2024	PREVIOUS PERIOD 30/06/2023
<b>A) PROFIT (LOSS) FOR THE PERIOD (from the profit and loss account)</b>	<b>0305</b>	(7 728)	(6 800)
<b>B) INCOME AND EXPENSE RECOGNISED DIRECTLY IN EQUITY</b>	<b>0310</b>		
<b>1. From measurement of financial instruments:</b>	<b>0320</b>		
a) Available-for-sale financial assets	0321		
b) Other income/(expenses)	0323		
<b>2. From cash flow hedges</b>	<b>0330</b>		
<b>3. Grants, donations and bequests received</b>	<b>0340</b>		
<b>4. From actuarial gains and losses and other adjustments</b>	<b>0344</b>		
<b>5. Other income and expense recognised directly in equity</b>	<b>0343</b>		
<b>6. Tax effect</b>	<b>0345</b>		
<b>C) TRANSFERS TO PROFIT OR LOSS</b>	<b>0350</b>		
<b>1. From measurement of financial instruments:</b>	<b>0355</b>		
a) Available-for-sale financial assets	0356		
b) Other income/(expenses)	0358		
<b>2. From cash flow hedges</b>	<b>0360</b>		
<b>3. Grants, donations and bequests received</b>	<b>0366</b>		
<b>4. Other income and expense recognised directly in equity</b>	<b>0365</b>		
<b>5. Tax effect</b>	<b>0370</b>		
<b>TOTAL RECOGNISED INCOME/(EXPENSE) FOR THE PERIOD (A + B + C)</b>	<b>0400</b>	(7 728)	(6 800)

Comments

IV. SELECTED FINANCIAL INFORMATION

3. INDIVIDUAL STATEMENT OF CHANGES IN EQUITY

B. INDIVIDUAL STATEMENT OF TOTAL CHANGES IN EQUITY (1/2)  
(PREPARED USING PREVAILING NATIONAL ACCOUNTING STANDARDS)

Units: Thousand euros

CURRENT PERIOD		Capital and Reserves					Valuation adjustments	Grants, donations and bequests received	Total Equity
		Capital	Share premium and Reserves	Treasury stock	Profit (loss) for the period	Other equity instruments			
Closing balance at 01/01/2024	3010	21 955	339 959	(9 915)	4 233	(14 495)	(6 713)	335 024	
Adjustments for changes in accounting policy	3011								
Adjustment for errors	3012								
Adjusted opening balance	3015	21 955	339 959	(9 915)	4 233	(14 495)	(6 713)	335 024	
I. Total recognised income/(expense) in the period	3020				(7 728)			(7 728)	
II. Transactions with shareholders or owners	3025			(6 740)		3 149		(3 591)	
1. Capital increases/(reductions)	3026								
2. Conversion of financial liabilities into equity	3027								
3. Distribution of dividends	3028								
4. Net trading with treasury stock	3029			(6 740)		3 149		(3 591)	
5. Increases/(reductions) for business combinations	3030								
6. Other transactions with shareholders or owners	3032								
III. Other changes in equity	3035		4 233		(4 233)				
1. Equity-settled share-based payment	3036								
2. Transfers between equity accounts	3037		4.233		(4 233)				
3. Other changes	3038								
Closing balance at 30/06/2024	3040	21 955	344 192	(16 655)	(7 728)	(11 346)	(6 713)	(323 705)	

Comments



**IV. SELECTED FINANCIAL INFORMATION**

**3. INDIVIDUAL STATEMENT OF CHANGES IN EQUITY**

**B. INDIVIDUAL STATEMENT OF TOTAL CHANGES IN EQUITY (2/2)**  
**(PREPARED USING PREVAILING NATIONAL ACCOUNTING STANDARDS)**

Units: Thousand euros

PREVIOUS PERIOD		Capital and Reserves					Valuation adjustments	Grants, donations and bequests received	Total Equity
		Capital	Share premium and Reserves	Treasury stock	Profit (loss) for the period	Other equity instruments			
Closing balance at 01/01/2023 (comparative period)	3050	21 955	344 749	(3 669)	(4 790)	(20 146)	(6 713)	331 386	
Adjustments for changes in accounting policy	3051								
Adjustment for errors	3052								
Adjusted opening balance (comparative period)	3055	21 955	344 749	(3 669)	(4 790)	(20 146)	(6 713)	331 386	
I. Total recognised income/(expense) in the period	3060				(6 800)			(6 800)	
II. Transactions with shareholders or owners	3065			21		2 701		2 722	
1. Capital increases/(reductions)	3066								
2. Conversion of financial liabilities into equity	3067								
3. Distribution of dividends	3068								
4. Net trading with treasury stock	3069			21		2 701		2 722	
5. Increases/(reductions) for business combinations	3070								
6. Other transactions with shareholders or owners	3072								
III. Other changes in equity	3075		(4 790)		4 790				
1. Equity-settled share-based payment	3076								
2. Transfers between equity accounts	3077		(4 790)		4 790				
3. Other changes	3078								
Closing balance at 30/06/2023 (comparative period)	3080	21 955	339 959	(3 648)	(6 800)	(17 445)	(6 713)	327 308	

Comments

**IV. SELECTED FINANCIAL INFORMATION**  
**4. INDIVIDUAL STATEMENT OF CASH FLOWS**  
**(PREPARED USING PREVAILING NATIONAL ACCOUNTING STANDARDS)**

Units: Thousand euros

		CURRENT PERIOD 30/06/2024	PREVIOUS PERIOD 30/06/2023
<b>A) CASH FLOWS FROM OPERATING ACTIVITIES (1 + 2 + 3 + 4)</b>	<b>0435</b>	(32 417)	(9 238)
<b>1. Profit before tax</b>	<b>0405</b>	(10 330)	(8 807)
<b>2. Adjustments to profit (loss):</b>	<b>0410</b>	7 347	7 229
(+) Depreciation and amortisation charge	<b>0411</b>		16
(+/-) Other net adjustments to profit (loss)	<b>0412</b>	7 347	7 213
<b>3. Changes in working capital</b>	<b>0415</b>	(7 844)	2 735
<b>4. Other cash flows from operating activities:</b>	<b>0420</b>	(21 590)	(10 395)
(-) Interest paid	<b>0421</b>	(15 202)	(10 527)
(+) Dividends received	<b>0422</b>		
(+) Interest received	<b>0423</b>	352	132
(+/-) Income tax recovered/(paid)	<b>0430</b>		
(+/-) Other sums received/(paid) from operating activities	<b>0425</b>	(6 740)	
<b>B) CASH FLOWS FROM INVESTMENT ACTIVITIES (1 + 2)</b>	<b>0460</b>	(22 833)	(4 385)
<b>1. Payments for investments:</b>	<b>0440</b>	(49 355)	(4 395)
(-) Group companies, associates and business units	<b>0441</b>	(49 355)	(4 395)
(-) Property, plant and equipment, intangible assets and investment property	<b>0442</b>		
(-) Other financial assets	<b>0443</b>		
(-) Non-current assets and liabilities classified as held-for-sale	<b>0459</b>		
(-) Other assets	<b>0444</b>		
<b>2. Proceeds from sale of investments</b>	<b>0450</b>	26 522	10
(+) Group companies, associates and business units	<b>0451</b>	26 522	
(+) Property, plant and equipment, intangible assets and investment property	<b>0452</b>		
(+) Other financial assets	<b>0453</b>		
(+) Non-current assets and liabilities classified as held-for-sale	<b>0461</b>		
(+) Other assets	<b>0454</b>		10
<b>C) CASH FLOWS FROM FINANCING ACTIVITIES (1 + 2 + 3)</b>	<b>0490</b>	(1 564)	25 378
<b>1. Sums received/(paid) in respect of equity instruments</b>	<b>0470</b>		
(+) Issuance	<b>0471</b>		
(-) Redemption	<b>0472</b>		
(-) Acquisition	<b>0473</b>		
(+) Disposal	<b>0474</b>		
(+) Grants, donations and bequests received	<b>0475</b>		
<b>2. Sums received/(paid) in respect of financial liability instruments:</b>	<b>0480</b>	(1 564)	25 378
(+) Issuance	<b>0481</b>	4 436	96 282
(-) Repayment and redemption	<b>0482</b>	(6 000)	(70 904)
<b>3. Payment of dividends and remuneration on other equity instruments</b>	<b>0485</b>		
<b>D) EFFECT OF FOREIGN EXCHANGE RATE CHANGES</b>	<b>0492</b>		
<b>E) NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A + B + C + D)</b>	<b>0495</b>	(56 814)	11 755
<b>F) CASH AND CASH EQUIVALENTS AT THE START OF THE PERIOD</b>	<b>0499</b>	62 071	19 100
<b>G) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (E + F)</b>	<b>0500</b>	5 257	30 855

COMPONENTS OF CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		CURRENT PERIOD 30/06/2024	PREVIOUS PERIOD 30/06/2023
(+)	Cash on hand and at banks	5 257	30 855
(+)	Other financial assets		
(-)	Less: Bank overdrafts repayable on demand		
	<b>TOTAL CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>5 257</b>	<b>30 855</b>

Comments

IV. SELECTED FINANCIAL INFORMATION

5. CONSOLIDATED STATEMENT OF FINANCIAL POSITION (ADOPTED IFRS) (10/2)

Units: Thousand euros

ASSETS		CURRENT PERIOD 30/06/2024	PREVIOUS PERIOD 31/12/2023
<b>A) NON-CURRENT ASSETS</b>	<b>1040</b>	2.007.816	1.975.246
1. Intangible assets:	<b>1030</b>	1.316.222	1.315.605
a) Goodwill	<b>1031</b>	212.297	253.269
b) Other intangible assets	<b>1032</b>	1.103.925	1.062.336
2. Property, plant and equipment	<b>1033</b>	601.057	580.407
3. Investment property	<b>1034</b>	1.188	1.180
4. Investments accounted for using the equity method	<b>1035</b>		
5. Non-current financial assets	<b>1036</b>		
a) At fair value through profit or loss	<b>1047</b>		
Of which, "Designated upon initial recognition"	<b>1041</b>		
b) At fair value through other comprehensive income	<b>1042</b>		
Of which, "Designated upon initial recognition"	<b>1043</b>		
c) At amortised cost;	<b>1044</b>		
6. Non-current derivatives	<b>1039</b>		
a) Hedging	<b>1045</b>		
b) Other	<b>1046</b>		
7. Deferred tax assets	<b>1037</b>	65.552	55.021
8. Other non-current assets	<b>1038</b>	23.797	23.033
<b>B) CURRENT ASSETS</b>	<b>1085</b>	275.334	376.516
1. Non-current assets held for sale	<b>1050</b>		
2. Inventories	<b>1055</b>	35.028	34.929
3. Trade and other receivables:	<b>1060</b>	93.276	103.296
a) Trade receivables	<b>1061</b>	30.978	39.147
b) Other receivables	<b>1062</b>	60.255	62.879
c) Current tax assets	<b>1063</b>	2.043	1.270
4. Current financial assets	<b>1070</b>	333	333
a) At fair value through profit or loss	<b>1080</b>		
Of which, "Designated upon initial recognition"	<b>1081</b>		
b) At fair value through other comprehensive income	<b>1082</b>		
Of which, "Designated upon initial recognition"	<b>1083</b>		
c) At amortised cost	<b>1084</b>	333	333
5. Current derivatives	<b>1076</b>		
a) Hedging	<b>1077</b>		
b) Other	<b>1078</b>		
6. Other current assets	<b>1075</b>	10.300	10.414
7. Cash and cash equivalents	<b>1072</b>	136.397	227.544
<b>TOTAL ASSETS (A + B)</b>	<b>1100</b>	2.283.150	2.351.762

Comments

IV. SELECTED FINANCIAL INFORMATION

5. CONSOLIDATED STATEMENT OF FINANCIAL POSITION (ADOPTED IFRS) (2/2)

Units: Thousand euros

EQUITY AND LIABILITIES		CURRENT PERIOD 30/06/2024	PREVIOUS PERIOD 31/12/2023
<b>A) EQUITY (A.1 + A.2 + A.3)</b>	<b>1195</b>	366.666	400.756
<b>A.1) CAPITAL AND RESERVES</b>	<b>1180</b>	363.380	393.986
1. Capital	1171	21.955	21.955
a) Authorised capital	1161	21.955	21.955
b) Less: Uncalled capital	1162		
2. Share premium	1172	236.345	236.345
3. Reserves	1173		
4. Less: Treasury stock	1174	(16.682)	(9.942)
5. Prior Periods' profit and loss	1178	193.759	148.875
6. Other member contributions	1179		
7. Profit (loss) for the period attributable to the parent	1175	(27.439)	44.884
8. Less: Interim dividend	1176		
9. Other equity instruments	1(177)	(44.558)	(48.131)
<b>A.2) ACCUMULATED OTHER COMPREHENSIVE INCOME</b>	<b>1188</b>	(10.414)	(8.584)
1. Items that are not reclassified to profit or loss for the period	1186		
a) Equity instruments through other comprehensive income	1185		
b) Others	1190		
2. Items that may subsequently be reclassified to profit or loss for the period	1187	(10.414)	(8.584)
a) Hedging transactions	1182	(3.913)	(4.196)
b) Translation differences	1184	(6.501)	(4.388)
c) Share in other comprehensive income for investments in joint ventures and others	1192		
d) Debt instruments at fair value through other comprehensive income	1191		
e) Others	1183		
<b>EQUITY ATTRIBUTABLE TO THE PARENT (A.1 + A.2)</b>	<b>1189</b>	352.966	385.402
<b>A.3) NON-CONTROLLING INTERESTS</b>	<b>1193</b>	13.700	15.354
<b>B) NON-CURRENT LIABILITIES</b>	<b>1120</b>	1.375.268	1.347.031
1. Grants	1117		
2. Non-current provisions	1115	15.756	17.820
3. Non-current financial liabilities:	1116	1.318.080	1.287.806
a) Debt with financial institutions and bonds and other marketable securities	1131	565.816	571.888
b) Other financial liabilities	1132	752.264	715.918
4. Deferred tax liabilities	1118	34.829	35.222
5. Non-current derivatives	1140		
a) Hedging	1141		
b) Other	1142		
6. Other non-current liabilities	1135	6.603	6.183
<b>C) CURRENT LIABILITIES</b>	<b>1130</b>	541.216	603.975
1. Liabilities associated with non-current assets held for sale	1121		
2. Current provisions	1122	7.854	6.173
3. Current financial liabilities:	1123	218.328	223.093
a) Debt with financial institutions and bonds and other marketable securities	1133	43.187	51.951
b) Other financial liabilities	1134	175.141	171.142
4. Trade and other payables:	1124	309.862	369.352
a) Suppliers	1125	187.717	232.096
b) Other payables	1126	111.100	125.456
c) Current tax liabilities	1127	11.045	11.800
5. Current derivatives	1145		
a) Hedging	1146		
b) Other	1147		
6. Other current liabilities	1136	5.172	5.357
<b>TOTAL EQUITY AND LIABILITIES (A + B + C)</b>	<b>1200</b>	2.283.150	2.351.762

Comments

IV. SELECTED FINANCIAL INFORMATION

6. CONSOLIDATED PROFIT AND LOSS STATEMENT (ADOPTED IFRS)

Units: Thousand euros

		PRESENT CURR. PERIOD (2nd HALF YEAR)	PREVIOUS CURR. PERIOD (2nd HALF YEAR)	CURRENT CUMULATIVE 30/06/2024	PREVIOUS CUMULATIVE 30/06/2023
(+) Revenue	1205			1.231.471	1.169.917
(+/-) Change in inventories of finished products and work in progress	1206				
(+) Own work capitalised	1207				
(-) Supplies	1208			(435.625)	(434.927)
(+) Other operating revenue	1209			4.446	3.796
(-) Personnel expenses	1217			(369.066)	(330.567)
(-) Other operating expenses	1210			(238.763)	(237.543)
(-) Depreciation and amortisation charge	1211			(126.398)	(114.535)
(+) Allocation of grants for non-financial assets and other grants	1212				
(+/-) Impairment of non-current assets	1214			(43.458)	(5.071)
(+/-) Gain (loss) on disposal of non-current assets	1216			914	141
(+/-) Other profit (loss)	1215				
= <b>OPERATING PROFIT (LOSS)</b>	<b>1245</b>			<b>23.521</b>	<b>51.211</b>
(+) Finance income	1250			1.529	1.879
a) Interest income calculated using the effective interest rate method	1262			1.529	1.879
b) Other	1263				
(-) Finance costs	1251			(41.243)	(31.818)
(+/-) Changes in fair value of financial instruments	1252				
(+/-) Gain (loss) from reclassification of financial assets at amortised cost to financial assets at fair value	1258				
(+/-) Gain (loss) from reclassification of financial assets at fair value through other comprehensive income to financial assets at fair value	1259				
(+/-) Exchange differences	1254			(1.803)	6.074
(+/-) Impairment loss/reversal on financial instruments	1255				
(+/-) Gain (loss) on disposal of financial instruments	1257				
a) Financial instruments at amortised cost	1260				
b) Other financial instruments	1261				
= <b>NET FINANCE INCOME (COSTS)</b>	<b>1256</b>			<b>(41.517)</b>	<b>(23.865)</b>
(+/-) Profit (loss) of equity-accounted investees	1253				
= <b>PROFIT (LOSS) BEFORE TAX</b>	<b>1265</b>			<b>(17.996)</b>	<b>27.346</b>
(+/-) Income tax expense	1270			(7.157)	(7.142)
= <b>PROFIT (LOSS) FOR THE PERIOD FROM CONTINUING ACTIVITIES</b>	<b>1280</b>			<b>(25.153)</b>	<b>20.204</b>
(+/-) Profit (loss) for the period from discontinued operations, net of tax	1285				6.538
= <b>CONSOLIDATED PROFIT (LOSS) FOR THE PERIOD</b>	<b>1288</b>			<b>(25.153)</b>	<b>26.742</b>
A) Profit (loss) attributable to the parent	1300			(27.439)	23.489
b) Profit (loss) attributable to non-controlling interests	1289			2.286	3.253

EARNINGS PER SHARE		Amount (X.XX euros)	Amount (X.XX euros)	Amount (X.XX euros)	Amount (X.XX euros)
Basic	1290			0,13	0,11
Diluted	1295			0,13	0,11

Comments

IV. SELECTED FINANCIAL INFORMATION

7. CONSOLIDATED OTHER COMPREHENSIVE INCOME (IFRS ADOPTED)

Units: Thousand euros

		PRESENT CURR. PERIOD (2nd HALF YEAR)	PREVIOUS CURR. PERIOD (2nd HALF YEAR)	CURRENT PERIOD 30/06/2024	PREVIOUS PERIOD 30/06/2023
<b>A) CONSOLIDATED PROFIT (LOSS) FOR THE PERIOD (from the profit and loss statement)</b>	<b>1305</b>			(25.153)	26.742
<b>B) OTHER COMPREHENSIVE INCOME – ITEMS THAT ARE NOT RECLASSIFIED TO PROFIT OR LOSS:</b>	<b>1310</b>				
1. From revaluation/(reversal of revaluation) of property, plant and equipment and intangible assets	1311				
2. From actuarial gains and losses	1344				
3. Share in other comprehensive income of investments in joint ventures and associates	1342				
4. Equity instruments through other comprehensive income	1346				
5. Other income and expenses that are not reclassified to profit or loss	1343				
6. Tax effect	1345				
<b>C) OTHER COMPREHENSIVE INCOME – ITEMS THAT MAY SUBSEQUENTLY BE RECLASSIFIED TO PROFIT OR LOSS:</b>	<b>1350</b>			(1.901)	23.240
1. Hedging transactions	1360				
a) Valuation gains/(losses)	1361				
b) Amounts transferred to profit or loss	1362				
c) Amounts transferred to initial carrying amount of hedged items	1363				
d) Other reclassifications	1364				
2. Translation differences:	1365			(2.186)	16.908
a) Valuation gains/(losses)	1366			(2.186)	(11.692)
b) Amounts transferred to profit or loss	1367				28.600
c) Other reclassifications	1368				
3. Share in other comprehensive income of investments in joint ventures and associates:	1370				
a) Valuation gains/(losses)	1371				
b) Amounts transferred to profit or loss	1372				
c) Other reclassifications	1373				
4. Debt instruments at fair value through other comprehensive income	1381				
a) Valuation gains/(losses)	1382				
b) Amounts transferred to profit or loss	1383				
c) Other reclassifications	1384				
5. Other income and expenses that may subsequently be reclassified to profit or loss	1375			285	7.695
a) Valuation gains/(losses)	1376			285	7.695
b) Amounts transferred to profit or loss	1377				
c) Other reclassifications	1378				
6. Tax effect	1380				(1.363)
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A + B + C)</b>	<b>1400</b>			(27.054)	49.982
a) Attributable to the parent	1398			(29.270)	46.291
b) Attributable to non-controlling interests	1399			2.216	3.691

Comments

IV. SELECTED FINANCIAL INFORMATION

8. CONSOLIDATED STATEMENT OF TOTAL CHANGES IN EQUITY (ADOPTED IFRS) (1/2)

Units: Thousand euros

CURRENT PERIOD		Equity attributable to the parent						Non-controlling interests	Total Equity
		Capital and Reserves					Valuation adjustments		
		Capital	Share premium and Reserves	Treasury stock	Profit (loss) for the period attributable to the parent	Other equity instruments			
Closing balance at 01/01/2024	3110	21.955	236.344	(9.942)	193.759	(48.131)	(8.583)	15.354	400.756
Adjustments for changes in accounting policy	3111								
Adjustments for errors	3112								
Adjusted opening balance	3115	21.955	236.344	(9.942)	193.759	(48.131)	(8.583)	15.354	400.756
I. Total comprehensive income for the period	3120				(27.439)		(1.831)	2.216	(27.054)
II. Transactions with shareholders or owners	3125			(6.740)				(3.870)	(10.610)
1. Capital increases/(reductions)	3126								
2. Conversion of financial liabilities into equity	3127								
3. Distribution of dividends	3128							(3.870)	(3.870)
4. Net trading with treasury stock	3129			(6.740)					(6.740)
5. Increases/(decrease) for business combinations	3130								
6. Other transactions with shareholders or owners	3132								
III. Other changes in equity	3135		1			3.573			3.574
1. Equity-settled share-based payment	3136					3.573			3.573
2. Transfers between equity accounts	3137								
3. Other changes	3138		1						1
Closing balance at 30/06/2024	3140	21.955	236.345	(16.682)	166.320	(44.558)	(10.414)	13.700	366.666

Comments

IV. SELECTED FINANCIAL INFORMATION

8. CONSOLIDATED STATEMENT OF TOTAL CHANGES IN EQUITY (ADOPTED IFRS) (2/2)

Units: Thousand euros

PREVIOUS PERIOD		Equity attributable to the parent					Valuation adjustments	Non-controlling interests	Total Equity
		Capital and Reserves							
		Capital	Share premium and Reserves	Treasury stock	Profit (loss) for the period attributable to the parent	Other equity instruments			
<b>Closing balance at 01/01/2023 (comparative period)</b>	<b>3150</b>	21.955	236.344	(3.696)	148.875	(54.093)	(29.221)	11.123	331.287
Adjustments for changes in accounting policy	3151								
Adjustments for errors	3152								
<b>Adjusted opening balance (comparative period)</b>	<b>3155</b>	21.955	236.344	(3.696)	148.875	(54.093)	(29.221)	11.123	331.287
<b>I. Total comprehensive income for the period</b>	<b>3160</b>				23.489		22.808	3.685	49.982
<b>II. Transactions with shareholders or owners</b>	<b>3165</b>			21		(21)		(769)	(769)
1. Capital increases/(reductions)	3166								
2. Conversion of financial liabilities into equity	3167								
3. Distribution of dividends	3168							(769)	(769)
4. Net trading with treasury stock	3169			21		(21)			
5. Increases/(decrease) for business combinations	3170								
6. Other transactions with shareholders or owners	3172								
<b>III. Other changes in equity</b>	<b>3175</b>					2.752			2.752
1. Equity-settled share-based payment	3176					2.752			2.752
2. Transfers between equity accounts	3177								
3. Other changes	3178								
<b>Closing balance at 30/06/2023 (comparative period)</b>	<b>3180</b>	21.955	236.344	(3.675)	172.364	(51.362)	(6.413)	14.039	383.252

Comments



**IV. SELECTED FINANCIAL INFORMATION**

**9. A. CONSOLIDATED STATEMENT OF CASH FLOWS (INDIRECT METHOD) (ADOPTED IFRS)**

Units: Thousand euros

		CURRENT PERIOD 30/06/2024	PREVIOUS PERIOD 30/06/2023
<b>A) CASH FLOWS FROM OPERATING ACTIVITIES (1 + 2 + 3 + 4)</b>	<b>1435</b>	158.640	169.154
<b>1. Profit (loss) before tax</b>	<b>1405</b>	(17.996)	27.346
<b>2. Adjustments to profit (loss):</b>	<b>1410</b>	213.268	157.495
(+) Depreciation and amortisation charge	1411	126.399	123.136
(+/-) Other net adjustments to profit (loss)	1412	86.869	34.359
<b>3. Changes in working capital</b>	<b>1415</b>	(17.267)	(3.129)
<b>4. Other cash flows from operating activities:</b>	<b>1420</b>	(19.365)	(12.558)
(-) Interest paid	1421		
(-) Payment of dividends and remuneration on other equity instruments	1430		
(+) Dividends received	1422		
(+) Interest received	1423		
(+/-) Income tax recovered/(paid)	1424	(19.365)	(12.558)
(+/-) Other sums received/(paid) from operating activities	1425		
<b>B) CASH FLOWS FROM INVESTMENT ACTIVITIES (1 + 2 + 3)</b>	<b>1460</b>	(99.890)	(10.035)
<b>1. Payments for investments:</b>	<b>1440</b>	(102.288)	(74.573)
(-) Group companies, associates and business units	1441	(300)	
(-) Property, plant and equipment, intangible assets and investment property	1442	(101.988)	(74.573)
(-) Other financial assets	1443		
(-) Non-current assets and liabilities classified as held-for-sale	1459		
(-) Other assets	1444		
<b>2. Proceeds from sale of investments</b>	<b>1450</b>	933	61.718
(+) Group companies, associates and business units	1451		61.639
(+) Property, plant and equipment, intangible assets and investment property	1452	933	79
(+) Other financial assets	1453		
(+) Non-current assets and liabilities classified as held-for-sale	1461		
(+) Other assets	1454		
<b>3. Other cash flows from investment activities</b>	<b>1455</b>	1.465	2.820
(+) Dividends received	1456		
(+) Interest received	1457	1.465	2.820
(+/-) Other sums received/(paid) from investment activities	1458		
<b>C) CASH FLOWS FROM FINANCING ACTIVITIES (1 + 2 + 3 + 4)</b>	<b>1490</b>	(149.527)	(129.933)
<b>1. Sums received/(paid) in respect of equity instruments</b>	<b>1470</b>	(6.852)	
(+) Issuance	1471		
(-) Redemption	1472		
(-) Acquisition	1473	(6.852)	
(+) Disposal	1474		
<b>2. Sums received/(paid) in respect of financial liability instruments:</b>	<b>1480</b>	(15.653)	(23.487)
(+) Issuance	1481		54.089
(-) Repayment and redemption	1482	(15.653)	(77.576)
<b>3. Payment of dividends and remuneration on other equity instruments</b>	<b>1485</b>	(2.967)	(768)
<b>4. Other cash flows from financing activities</b>	<b>1486</b>	(124.055)	(105.678)
(-) Interest paid	1487	(31.338)	(18.476)
(+/-) Other sums received/(paid) from financing activities	1488	(92.717)	(87.202)
<b>D) EFFECT OF CHANGES IN FOREIGN EXCHANGE RATE</b>	<b>1492</b>	(370)	(3.985)
<b>E) NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A + B + C + D)</b>	<b>1495</b>	(91.147)	25.201
<b>F) CASH AND CASH EQUIVALENTS AT THE START OF THE PERIOD</b>	<b>1499</b>	227.544	229.630
<b>G) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (E + F)</b>	<b>1500</b>	136.397	254.831
<b>COMPONENTS OF CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>		<b>CURRENT PERIOD 30/06/2024</b>	<b>PREVIOUS PERIOD 30/06/2023</b>
(+) Cash on hand and at banks	1550	136.397	254.831
(+) Other financial assets	1552		
(-) Less: bank overdrafts repayable on demand	1553		
<b>TOTAL CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>1600</b>	136.397	254.831

Comments

IV. SELECTED FINANCIAL INFORMATION

9. B. CONSOLIDATED STATEMENT OF CASH FLOWS (DIRECT METHOD) (ADOPTED IFRS)

Units: Thousand euros

		CURRENT PERIOD 30/06/2024	PREVIOUS PERIOD 30/06/2023
<b>A) CASH FLOWS FROM OPERATING ACTIVITIES (1 + 2 + 3 + 4)</b>		<b>8435</b>	
(+) Proceeds from operating activities		8410	
(-) Payments to suppliers and to personnel for operating expenses		8411	
(-) Interest paid		8421	
(-) Payment of dividends and remuneration on other equity instruments		8422	
(+) Dividends received		8430	
(+) Interest received		8423	
(+/-) Income tax recovered/(paid)		8424	
(+/-) Other sums received/(paid) from operating activities		8425	
<b>B) CASH FLOWS FROM INVESTMENT ACTIVITIES (1 + 2 + 3)</b>		<b>8460</b>	
<b>1. Payments for investments:</b>		<b>8440</b>	
(-) Group companies, associates and business units		8441	
(-) Property, plant and equipment, intangible assets and investment property		8442	
(-) Other financial assets		8443	
(-) Non-current assets and liabilities classified as held for sale		8459	
(-) Other assets		8444	
<b>2. Proceeds from sale of investments</b>		<b>8450</b>	
(+) Group companies, associates and business units		8451	
(+) Property, plant and equipment, intangible assets and investment property		8452	
(+) Other financial assets		8453	
(+) Non-current assets and liabilities classified as held for sale		8461	
(+) Other assets		8454	
<b>3. Other cash flows from investment activities</b>		<b>8455</b>	
(+) Dividends received		8456	
(+) Interest received		8457	
(+/-) Other sums received/(paid) from investment activities		8458	
<b>C) CASH FLOWS FROM FINANCING ACTIVITIES (1 + 2 + 3 + 4)</b>		<b>8490</b>	
<b>1. Sums received/(paid) in respect of equity instruments</b>		<b>8470</b>	
(+) Issuance		8471	
(-) Redemption		8472	
(-) Acquisition		8473	
(+) Disposal		8474	
<b>2. Sums received/(paid) in respect of financial liability instruments:</b>		<b>8480</b>	
(+) Issuance		8481	
(-) Repayment and redemption		8482	
<b>3. Payment of dividends and remuneration on other equity instruments</b>		<b>8485</b>	
<b>4. Other cash flows from financing activities</b>		<b>8486</b>	
(-) Interest paid		8487	
(+/-) Other sums received/(paid) from financing activities		8488	
<b>D) EFFECT OF CHANGES IN FOREIGN EXCHANGE RATE</b>		<b>8492</b>	
<b>E) NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A + B + C + D)</b>		<b>8495</b>	
<b>F) CASH AND CASH EQUIVALENTS AT THE START OF THE PERIOD</b>		<b>8499</b>	
<b>G) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (E + F)</b>		<b>8500</b>	

COMPONENTS OF CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD

		CURRENT PERIOD 30/06/2024	PREVIOUS PERIOD 30/06/2023
(+) Cash on hand and at banks	8550		
(+) Other financial assets	8552		
(-) Less: bank overdrafts repayable on demand	8553		
<b>TOTAL CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>8600</b>		

Comments

**IV. SELECTED FINANCIAL INFORMATION**

**10. DIVIDENDS PAID**

		CURRENT PERIOD			PREVIOUS PERIOD		
		€/share (X,XX)	Amount (thousand euros)	No. of shares to be delivered	€/share (X,XX)	Amount (thousand euros)	No. of shares to be delivered
Ordinary shares	2158						
Other shares (non-voting shares, redeemable shares, etc.)	2159						
<b>Total dividends paid</b>	<b>2160</b>						
a) Dividends charged to profit and loss	2155						
b) Dividends charged to reserves or share premium	2156						
c) Dividends in kind	2157						
d) Flexible payment	2154						

Comments

**IV. SELECTED FINANCIAL INFORMATION**

**11. SEGMENT INFORMATION**

Units: Thousand euros

GEOGRAPHIC AREA		Distribution of revenue by geographic area			
		INDIVIDUAL		CONSOLIDATED	
		CURRENT PERIOD	PREVIOUS PERIOD	CURRENT PERIOD	PREVIOUS PERIOD
Spanish market	2210	3 295	2 997	176.022	159.052
International market	2215	5 813	3 417	1.055.449	1.010.865
a) European Union	2216	5 601	3 154	987.728	939.872
a.1) Euro Area	2217	3 315	1 877	267.806	277.905
a.2) Non-Euro Area	2218	2 286	1 277	719.922	661.967
b) Other	2219	212	263	67.721	70.993
<b>TOTAL</b>	<b>2220</b>	<b>9 108</b>	<b>6 414</b>	<b>1.231.471</b>	<b>1.169.917</b>

Comments

SEGMENTS		CONSOLIDADO			
		Ordinary revenue		Profit (loss)	
		CURRENT PERIOD	PREVIOUS PERIOD	CURRENT PERIOD	PREVIOUS PERIOD
CEE	2221	704.103	638.477	132.586	116.315
WESTERN EUROPE	2222	442.562	437.490	64.446	55.392
CHINA	2223	46.696	51.568	10.077	11.131
OTHER	2224	38.110	42.382	(13.203)	(10.838)
	2225				
	2226				
	2227				
	2228				
	2229				
	2230				
<b>TOTAL of reportable segments</b>	<b>2235</b>	<b>1.231.471</b>	<b>1.169.917</b>	<b>193.906</b>	<b>172.000</b>

Comments

**IV. SELECTED FINANCIAL INFORMATION**

**12. AVERAGE WORKFORCE**

		INDIVIDUAL		CONSOLIDATED	
		CURRENT PERIOD	PREVIOUS PERIOD	CURRENT PERIOD	PREVIOUS PERIOD
<b>AVERAGE WORKFORCE</b>	<b>2295</b>	6	4	45.044	49.049
Men	<b>2296</b>	3	2	19.802	21.219
Women	<b>2297</b>	3	2	25.242	27.830

Comments:

In current period AmRest Group average workforce was structured as follows: Women 25 242, Men 19 802, Other 3, Not disclosed 1 (Total: 45 048).

**IV. SELECTED FINANCIAL INFORMATION**

**13. REMUNERATION RECEIVED BY DIRECTORS AND MANAGERS**

Units: Thousand euros

**DIRECTORS:**

Item of remuneration:		Amount (thousand euros)	
		CURRENT PERIOD	PREVIOUS PERIOD
Remuneration for membership on the board and/or board committees	<b>2310</b>	344	344
Salaries	<b>2311</b>		
Variable remuneration in cash	<b>2312</b>		
Share-based remuneration systems	<b>2313</b>		
Termination benefits	<b>2314</b>		
Long-term savings systems	<b>2315</b>		
Other items	<b>2316</b>	71	67
<b>TOTAL</b>	<b>2320</b>	415	411

**MANAGERS:**

		Amount (thousand euros)	
		CURRENT PERIOD	PREVIOUS PERIOD
Total remuneration paid to managers	<b>2325</b>	2.930	2.303

Comments

IV. SELECTED FINANCIAL INFORMATION

14. RELATED-PARTY TRANSACTIONS AND BALANCES (21/2)

Units: thousand euros

EXPENSES AND REVENUE		CURRENT PERIOD				
		Significant shareholders	Directors and managers	Group employees, companies and entities	Other related parties	Total
1) Finance costs	2340					
2) Leases	2343					
3) Services received	2344					
4) Purchase of inventories	2345					
5) Other expenses	2348					
<b>TOTAL EXPENSES (1+2+3+4+5)</b>	<b>2350</b>					
6) Finance income	2351				22	
7) Dividends received	2354					
8) Services rendered	2356					
9) Sale of inventories	2357					
10) Other income	2359					
<b>TOTAL REVENUE (6+7+8+9+10)</b>	<b>2360</b>					

EXPENSES AND REVENUE		CURRENT PERIOD				
		Significant shareholders	Directors and managers	Group employees, companies and entities	Other related parties	Total
Financing agreements: loans and capital contributions (lender)	2372					
Financing agreements: loans and capital contributions (borrower)	2375					
Guarantees and collateral granted	2381					
Guarantees and collateral received	2382					
Commitments assumed	2383					
Dividends and other earnings distributed	2386					
Other transactions	2385				5.000	

BALANCES ON THE REPORTING DATE:		CURRENT PERIOD				
		Significant shareholders	Directors and managers	Group employees, companies and entities	Other related parties	Total
1) Trade receivables	2341					
2) Loans and credit given	2342					
3) Other receivables	2346				5.022	
<b>TOTAL RECEIVABLES (1+2+3)</b>	<b>2347</b>				5.022	
4) Trade payables	2352					
5) Loans and credit received	2353					
6) Other payment obligations	2355					
<b>TOTAL PAYABLES (4+5+6)</b>	<b>2358</b>					

Comments:

The above disclosure relates to cash equivalents that were acquired from group entities of significant shareholders of AmRest.

**IV. SELECTED FINANCIAL INFORMATION**

**14. RELATED-PARTY TRANSACTIONS AND BALANCES (2/2)**

Units: Thousand euros

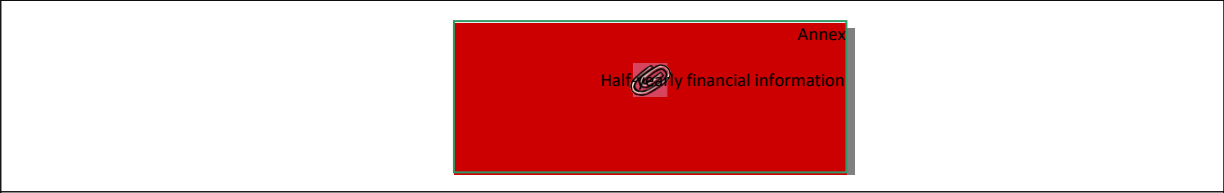
EXPENSES AND REVENUE		PREVIOUS PERIOD				
		Significant shareholders	Directors and managers	Group employees, companies and entities	Other related parties	Total
1) Finance costs	6340					
2) Leases	6343					
3) Services received	6344					
4) Purchases of goods (finished or in progress)	6345					
5) Other expenses	6348					
<b>EXPENSES (1 + 2 + 3 + 4 + 5)</b>	<b>6350</b>					
6) Finance income	6351					
7) Dividends received	6354					
8) Services rendered	6356					
9) Sale of goods (finished or in progress)	6357					
10) Other income	6359					
<b>INCOME (6+7+8+9+10)</b>	<b>6360</b>					

EXPENSES AND REVENUE		CURRENT PERIOD				
		Significant shareholders	Directors and managers	Group employees, companies and entities	Other related parties	Total
Financing agreements: loans and capital contributions (lender)	6372					
Financing agreements: loans and capital contributions (borrower)	6375					
Guarantees and collateral granted	6381					
Guarantees and collateral received	6382					
Commitments acquired	6383					
Dividends and other earnings distributed	6386					
Other transactions	6385					

BALANCES ON THE REPORTING DATE:		PREVIOUS PERIOD				
		Significant shareholders	Directors and managers	Group employees, companies and entities	Other related parties	Total
1) Trade receivables	6341					
2) Loans and credit given	6342					
3) Other receivables	6346					
<b>TOTAL RECEIVABLES (1+2+3)</b>	<b>6347</b>					
4) Trade payables	6352					
5) Loans and credit received	6353					
6) Other payment obligations	6355					
<b>TOTAL PAYABLES (4+5+6)</b>	<b>6358</b>					

Comments

**V. HALF-YEARLY FINANCIAL INFORMATION**



**Content of this section:**

		Individual	Consolidated
Explanatory notes	2376	-	-
Condensed half-yearly accounts	2377	-	X
Full half-yearly accounts	2378	-	-
Interim management report	2379	-	X
Audit report	2380	-	X



**VI. SPECIAL AUDIT REPORT**

Empty box for the Special Audit Report content.