

PRO FORMA BOOKLET

FINANCIAL REPORTING

PRO FORMA STATEMENT OF COMPREHENSIVE INCOME

Revenue

Cost of sales

Gross profit

Other income

Distribution costs

Administrative expenses

Other operating expenses

Other operating income

Profit from operating activities

Investment income

Finance costs

Profit before tax

Income tax expense

Profit / (loss) for the year from continuing operations

Profit / (loss) for the year from discontinued operations

Profit / (loss) for the year

Other comprehensive income:

Available-for-sale financial assets

Gains on property revaluation

Actuarial gains / losses on defined benefit pension plans

Tax relating to components of other comprehensive income

Total other comprehensive income

Total comprehensive income for the year

PRO FORMA STATEMENT OF FINANCIAL POSITION

Assets

Non-current assets

- Property, plant and equipment
- Goodwill
- Other intangible assets
- Available-for-sale financial assets
- Investments

Current assets

- Inventories
- Trade receivables
- Other receivables
- Investments
- Cash and cash equivalents

Total assets

Equity and liabilities

- Share capital
- Share premium account
- Revaluation reserve
- Other reserves
- Retained earnings
- Non-controlling interest (minority interest)

Total equity

Non-current liabilities

- Long term borrowings
- Deferred tax
- Long term provisions

Current liabilities

- Trade and other payables
- Bank loans and overdrafts
- Current tax payable
- Short-term provisions

Total equity and liabilities

PRO FORMA STATEMENT OF CASH FLOWS

Cash flows from operating activities

Cash flows from investing activities

Cash flows from financing activities

Net increase/decrease in cash and cash equivalents

Cash and cash equivalents at beginning of year

Cash and cash equivalents at end of year

PRO FORMA STATEMENT OF CHANGES IN EQUITY

	Share capital	Share premium	Retained earnings	Revaluation reserve	Total equity
Balance at beginning of year					
Retrospective adjustments					
Restated balance					
Dividends paid					
Total comprehensive income for the year					
Balance at end of year					