

Consolidated Financial Statements of the ATM Group

Consolidated statement of financial position

	Note	31.12.2018	31.12.2017 Restated values (*)	01.01.2017 Restated values (*)
Assets				
Property, plant and equipment	9	1,250,975	1,202,100	1,162,072
Intangible assets	10	3,976	3,138	2,898
Investments	11	23,350	20,844	16,324
Non-current financial assets	12	22,978	309,197	268,294
<i>Of which: Related Parties</i>	42	22,500	23,498	21,013
Deferred tax assets	13	74,740	85,149	101,061
Other receivables and non-current assets	14	14,268	21,058	27,731
Non-current assets		1,390,287	1,641,486	1,578,380
Inventories	15	84,614	79,651	72,775
Current financial assets	16	260,690	24,028	41,682
Tax receivables	17	17,384	15,338	10,171
Trade receivables	18	191,625	142,919	119,017
<i>of which: Related Parties</i>	42	139,634	104,840	80,529
Other receivables and current assets	19	65,919	78,634	105,374
Cash and cash equivalents	20	239,661	176,569	108,860
Current assets		859,893	517,139	457,879
Assets related to discontinued operations	21	444	-	13,098
Total assets		2,250,624	2,158,625	2,049,357

(*) Restated values compared to those of the Financial Statements approved by the Shareholders Meeting of April 11, 2018, pursuant to IAS 8 "Accounting Policies, Changes in Accounting Estimates and Errors" which defines the methods of representation deriving from changes in the accounting standards or from the retrospective effects from the adoption of the new accounting principles. The Explanatory Note in the Note 4 illustrates which of the financial statements accounts have been adjusted and the related quantitative impacts.

	Note	31.12.2018	31.12.2017 Restated values (*)	01.01.2017 Restated values (*)
Equity				
Share Capital		700,000	700,000	700,000
Legal reserve		140,000	140,000	140,000
Other Reserves		278,739	281,362	280,857
Retained earnings		75,311	40,079	58,948
Net profit for the year		10,909	35,096	7,131
Group Equity		1,204,959	1,196,537	1,186,936
Non-controlling interest equity		14,699	9,082	5,445
Total Equity	22	1,219,658	1,205,619	1,192,381
Liabilities				
Non-current financial liabilities	23	307,697	257,960	137,629
Employee benefits	24	131,712	142,663	152,448
Provision for risk and charges	25	85,191	90,891	138,118
Deferred tax liabilities	26	48,758	50,187	55,636
Non-current liabilities		573,358	541,701	483,831
Current financial liabilities	23	17,957	14,097	6,359
Current income tax liabilities	27	770	449	1,213
Trade payables	28	286,038	245,248	188,229
<i>Of which: Related Parties</i>	42	50,423	9,680	6,249
Other Payables and current liabilities	29	152,843	151,511	177,344
<i>Of which: Related Parties</i>	42	12,000	26,000	38,575
Current liabilities		457,608	411,305	373,145
Liabilities related to discontinued operations		-	-	-
Total liabilities		1,030,966	953,006	856,976
Total equity & liabilities		2,250,624	2,158,625	2,049,357

(*) Restated values compared to those of the Financial Statements approved by the Shareholders Meeting of April 11, 2018, pursuant to IAS 8 "Accounting Policies, Changes in Accounting Estimates and Errors" which defines the methods of representation deriving from changes in the accounting standards or from the retrospective effects from the adoption of the new accounting principles. The Explanatory Note in the Note 4 illustrates which of the financial statements accounts have been adjusted and the related quantitative impacts.