

## Consolidated statement of financial position

as at 31 December 2016

		2016	2015	As at 1 January 2015	IAS 1.10(a) IAS 1.10(f) IAS 1.49, IAS 1.51(c) IAS 8.28
	Notes	€000	Restated*	Restated*	IAS 1.51(d),(e) IAS 1.40A, IAS 1.40B IAS 1.60
<b>Assets</b>					
<b>Non-current assets</b>					
Property, plant and equipment	16	32,979	24,329	18,940	IAS 1.54(a)
Investment properties	17	8,893	7,983	7,091	IAS 1.54(b)
Intangible assets	18	6,019	2,461	2,114	IAS 1.54(c)
Investment in an associate and a joint venture	9,10	3,187	2,516	1,878	IAS 1.54(e), IAS 28.38
Non-current financial assets	20	6,425	3,491	3,269	IAS 1.54(d), IFRS 7.8
Deferred tax assets	14	383	365	321	IAS 1.54(o), IAS 1.56
		57,886	41,145	33,613	
<b>Current assets</b>					IAS 1.60, IAS 1.66
Inventories	21	23,762	24,585	26,063	IAS 1.54(g)
Trade and other receivables	22	25,672	22,290	25,537	IAS 1.54(h)
Prepayments		244	165	226	IAS 1.55
Other current financial assets	20	551	153	137	IAS 1.54(d), IFRS 7.8
Cash and short-term deposits	23	17,112	14,916	11,066	IAS 1.54(i)
		67,341	62,109	63,029	
Assets held for distribution	13	13,554	—	—	IAS 1.54(j), IFRS 5.38
		80,895	62,109	63,029	
<b>Total assets</b>		<b>138,781</b>	<b>103,254</b>	<b>96,642</b>	
<b>Equity and liabilities</b>					
<b>Equity</b>					IAS 1.54(r), IAS 1.78(e)
Issued capital	24	21,888	19,388	19,388	
Share premium	24	4,780	80	—	
Treasury shares	24	(508)	(654)	(774)	
Other capital reserves	24	1,171	864	566	
Retained earnings		33,592	27,885	23,538	
Other components of equity		(649)	(512)	(421)	
Reserves of a disposal group held for distribution	13	46	—	—	
Equity attributable to equity holders of the parent		60,320	47,051	42,297	
Non-controlling interests		2,410	740	208	IAS 1.54(q)
<b>Total equity</b>		<b>62,730</b>	<b>47,791</b>	<b>42,505</b>	
<b>Non-current liabilities</b>					IAS 1.60
Interest-bearing loans and borrowings	20	20,346	21,703	19,574	IAS 1.54(m)
Other non-current financial liabilities	20	806	—	—	IAS 1.54(m), IFRS 7.8
Provisions	26	1,950	77	60	IAS 1.54(l)
Government grants	27	3,300	1,400	795	IAS 20.24
Deferred revenue	28	196	165	174	IAS 1.55
Net employee defined benefit liabilities	29	3,050	2,977	2,526	IAS 1.55, IAS 1.78(d)
Other liabilities		263	232	212	IAS 1.55
Deferred tax liabilities	14	2,931	1,089	1,083	IAS 1.54(o), IAS 1.56
		32,842	27,643	24,424	
<b>Current liabilities</b>					IAS 1.60, IAS 1.69
Trade and other payables	31	19,444	20,730	19,850	IAS 1.54(k)
Interest-bearing loans and borrowings	20	2,460	2,775	4,555	IAS 1.54(m), IFRS 7.8(g)
Other current financial liabilities	20	3,040	303	303	IAS 1.54(m), IFRS 7.8
Government grants	27	149	151	150	IAS 1.55, IAS 20.24
Deferred revenue	28	220	200	190	IAS 1.55
Income tax payable		3,511	3,563	4,625	IAS 1.54(n)
Provisions	26	850	98	40	IAS 1.54(l)
Non-cash distribution liability	25	410	—	—	
		30,084	27,820	29,713	
Liabilities directly associated with the assets held for distribution	13	13,125	—	—	IAS 1.54(p), IFRS 5.38
		43,209	27,820	29,713	
<b>Total liabilities</b>		<b>76,051</b>	<b>55,463</b>	<b>54,137</b>	
<b>Total equity and liabilities</b>		<b>138,781</b>	<b>103,254</b>	<b>96,642</b>	

\* Certain amounts shown here do not correspond to the 2015 financial statements and reflect adjustments made, refer to Note 2.5.