

ANNEX I

GENERAL

2nd

HALF-YEARLY FINANCIAL REPORT FOR FINANCIAL YEAR

2020/2021

REPORTING DATE

09/30/2021

I. IDENTIFICATION DATA

Registered Company Name: SIEMENS GAMESA RENEWABLE ENERGY, S.A.

Registered Address: Parque Tecnológico de Bizkaia, edificio 222, 48170, Zamudio (Bizkaia, Spain)

**Tax Identification
Number**

A-01011253

II. SUPPLEMENTARY INFORMATION TO PREVIOUSLY RELEASED PERIODIC INFORMATION

The changes in cells 0180, 0173, 0188 and 0182 of part 1 Individual Balance Sheet (2/2), in cells 3010, 3015, 3060 and 3080 of part 3.B. Individual Statement of changes in Equity (1/2 and 2/2) and in cells 3110, 3115, 3150, 3155, 3160 and 3180 of part 8 Consolidated Statement of changes in Equity (1/2 and 2/2) of the of section IV affect only the comparative information of the general reporting format submitted to the CNMV. The purpose of the amendments is the presentation of the Unrealized Asset and Liability Revaluation Reserve under the column Valuation Adjustments in the separate and Consolidated Statement of Changes in Equity. (This reserve had been presented under the column Share Premium and Reserves in the Individual and Consolidated Statements of Changes in Equity in the previously submitted periodic public information).

The attached tables show the changes to the previously published periodic information:

IV. SELECTED FINANCIAL INFORMATION

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

Units: Thousand euros

EQUITY AND LIABILITIES		COMPARATIVE PERIOD 09/30/2020	CHANGES	MODIFIED COMPARATIVE PERIOD 09/30/2020
A) EQUITY (A.1 + A.2 + A.3)	0195	7,016,969		7,016,969
A.1) CAPITAL AND RESERVES	0180	7,016,969	323	7,017,292
1. Capital:	0171	115,794		115,794
a) Registered capital	0161	115,794		115,794
b) Less: Uncalled capital	0162			
2. Share premium	0172	8,613,935		8,613,935
3. Reserves	0173	1,261,888	323	1,262,211
4. Less: Own shares and equity holdings	0174	(23,929)		(23,929)
5. Prior periods' profit and loss	0178	(1,783,270)		(1,783,270)
6. Other shareholder contributions	0179			
7. Profit (loss) for the period	0175	(1,167,449)		(1,167,449)
8. Less: Interim dividend	0176			
9. Other equity instruments	0177			
A.2) VALUATION ADJUSTMENTS	0188		(323)	(323)
1. Available-for-sale financial assets	0181			
2. Hedging transactions	0182		(323)	(323)
3. Other	0183			
A.3) GRANTS, DONATIONS AND BEQUESTS RECEIVED	0194			

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 01/10/2020 (comparative period)	3010	115,794	8,092,553	(23,929)	(1,167,449)				7,016,969
Changes			323			(323)			
Closing balance at 01/10/2020 (modified comparative period)	3010	115,794	8,092,876	(23,929)	(1,167,449)	(323)			7,016,969
Adjusted opening balance (comparative period)	3015	115,794	8,092,553	(23,929)	(1,167,449)				7,016,969
Changes			323			(323)			
Adjusted opening balance (modified comparative period)	3010	115,794	8,092,876	(23,929)	(1,167,449)	(323)			7,016,969

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

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			
I. Total recognised income/(expense) (comparative period)	3060		(323)		(1,167,449)				(1,167,772)
Changes			323			(323)			
I. Total recognised income/(expense) (modified comparative period)	3060				(1,167,449)	(323)			(1,167,772)
Closing balance at 09/30/2020 (comparative period)	3080	115,794	8,092,553	(23,929)	(1,167,449)				7,016,969
Changes			323			(323)			
Closing balance at 09/30/2020 (modified comparative period)	3080	115,794	8,092,876	(23,929)	(1,167,449)	(323)			7,016,969

IV. SELECTED FINANCIAL INFORMATION

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

Units: Thousand euros

CURRENT PERIOD		Equity attributable to the parent company					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 company	Other equity instruments			
Starting balance at 10/01/2020 (comparative period)	3110	115,794	6,608,730	(23,929)	(918,178)	(848,323)	768	4,934,862	
Changes			8,745			(8,745)			
Adjusted closing balance at 10/01/2020 (modified comparative period)	3110	115,794	6,617,475	(23,929)	(918,178)	(857,068)	768	4,934,862	
Adjusted opening balance (comparative period)	3115	115,794	6,608,730	(23,929)	(918,178)	(848,323)	768	4,934,862	
Changes			8,745			(8,745)			
Adjusted opening balance (comparative period)	3115	115,794	6,617,475	(23,929)	(918,178)	(857,068)	768	4,934,862	

IV. SELECTED FINANCIAL INFORMATION									
8. CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (ADOPTED IFRS) (2/2)									
Units: Thousand euros									
COMPARATIVE PERIOD		Equity attributable to the parent company						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 company	Other equity instruments			
Closing balance at 10/01/2019 (comparative period)	3150	115,794	6,500,185	(21,616)	140,002		(464,261)	2,701	6,272,805
Changes			4,520				(4,520)		
Closing balance at 10/01/2019 (modified comparative period)	3150	115,794	6,504,705	(21,616)	140,002		(468,781)	2,701	6,272,805
Adjusted opening balance (comparative period)	3155	115,794	6,500,185	(21,616)	140,002		(464,261)	2,701	6,272,805
Changes			4,520				(4,520)		
Adjusted opening balance (modified comparative period)	3155	115,794	6,504,705	(21,616)	140,002		(468,781)	2,701	6,272,805
I. Total comprehensive income/(expense) for the period	3160		(7,689)		(918,178)		(384,062)	(781)	(1,310,710)
Changes			4,225				(4,225)		
I. Total comprehensive income/(expense) for the period (modified)	3160		(3,464)		(918,178)		(388,287)	(781)	(1,310,710)
Closing balance at 09/30/2020 (comparative period)	3180	115,794	6,608,730	(23,929)	(918,178)		(848,323)	768	4,934,862
Changes			8,745				(8,745)		
Closing balance at 09/30/2020 (modified comparative period)	3180	115,794	6,617,475	(23,929)	(918,178)		(857,068)	768	4,934,862

As detailed in Note 2.E of the Consolidated Financial Statements for the period ended September 30, 2021, the Consolidated Financial Statements for the year ended September 30, 2020 have been amended to reflect the final accounting for the Business Combinations (Notes 2.E and 4 of the Consolidated Financial Statements). The accompanying tables shows the effect that these changes have had on the previously published periodic information on the Consolidated Financial Statements:

IV. SELECTED FINANCIAL INFORMATION
5. CONSOLIDATED BALANCE SHEET (ADOPTED IFRS) (1/2)

Units: Thousand euros

ASSETS		COMPARATIVE PERIOD 09/30/2020	BUSINESS COMBINATIONS ADJUSTMENTS	MODIFIED COMPARATIVE PERIOD 09/30/2020
A) NON-CURRENT ASSETS	1040	9,402,738	8,212	9,410,950
1. Intangible assets	1030	6,329,616	12,759	6,342,375
a) Goodwill	1031	4,550,105	12,281	4,562,386
b) Other intangible assets	1032	1,779,511	478	1,779,989
2. Property, plant and equipment	1033	2,239,155	(1,264)	2,237,891
3. Investment property	1034			
4. Investments accounted for using the equity method	1035	66,353		66,353
5. Non-current financial assets	1036	116,903		116,903
a) At fair value through profit or loss	1047	28,020		28,020
Of which, "Designated upon initial recognition"	1041	28,020		28,020
b) At fair value through other comprehensive income	1042			
Of which, "Designated upon initial recognition"	1043			
c) At amortised cost	1044	88,883		88,883
6. Non-current derivatives	1039	117,670		117,670
a) Hedge derivatives	1045	17,535		17,535
b) Other	1046	100,135		100,135
7. Deferred tax assets	1037	528,914	(3,283)	525,631
8. Other non-current assets	1038	4,127		4,127
B) CURRENT ASSETS	1085	6,929,097	1,458	6,930,555
1. Non-current assets held for sale	1050			
2. Inventories	1055	1,820,137		1,820,137
3. Trade and other receivables	1060	1,339,029	1,458	1,340,487
a) Trade receivables	1061	1,140,855	1,458	1,142,313
b) Other receivables	1062	631		631
c) Current tax assets	1063	197,543		197,543
4. Current financial assets	1070	117,492		117,492
a) At fair value through profit or loss	1080			
Of which, "Designated upon initial recognition"	1081			
b) At fair value through other comprehensive income	1082			
Of which, "Designated upon initial recognition"	1083			
c) At amortised cost	1084	117,492		117,492
5. Current derivatives	1076	94,585		94,585
a) Hedge derivatives	1077	33,595		33,595
b) Other	1078	60,990		60,990
6. Other current assets	1075	1,936,061		1,936,061
7. Cash and cash equivalents	1072	1,621,793		1,621,793
TOTAL ASSETS (A + B)	1100	16,331,835	9,670	16,341,505

IV. SELECTED FINANCIAL INFORMATION

5. CONSOLIDATED BALANCE SHEET (ADOPTED IFRS) (2/2)

Units: Thousand euros

EQUITY AND LIABILITIES		COMPARATIVE PERIOD 09/30/2020	BUSINESS COMBINATIONS ADJUSTMENTS	MODIFIED COMPARATIVE PERIOD 09/30/2020
A) EQUITY (A.1 + A.2 + A.3)	1195	4,934,862		4,934,862
A.1) CAPITAL AND RESERVES	1180	5,791,162		5,791,162
1. Capital	1171	115,794		115,794
a) Registered capital	1161	115,794		115,794
b) Less: Uncalled capital	1162			
2. Share premium	1172	5,931,874		5,931,874
3. Reserves	1173	685,601		685,601
4. Less: Own shares and equity holdings	1174	(23,929)		(23,929)
5. Prior periods' profit and loss	1178			
6. Other shareholder contributions	1179			
7. Profit (loss) for the period attributable to the parent company	1175	(918,178)		(918,178)
8. Less: Interim dividend	1176			
9. Other equity instruments	1177			
A.2) ACCUMULATED OTHER COMPREHENSIVE INCOME	1188	(857,068)		(857,068)
1. Items that are not reclassified to profit or loss	1186			
a) Equity instruments through other comprehensive income	1185			
b) Other	1190			
2. Items that may subsequently be reclassified to profit or loss	1187	(857,068)		(857,068)
a) Hedging transactions	1182	(8,745)		(8,745)
b) Translation differences	1184	(848,323)		(848,323)
c) Share in other comprehensive income for investments in joint ventures and others	1192			
d) Financial instruments at fair value through other comprehensive income	1191			
e) Other	1183			
EQUITY ATTRIBUTABLE TO THE PARENT COMPANY (A.1 + A.2)	1189	4,934,094		4,934,094
A.3) NON-CONTROLLING INTERESTS	1193	768		768
B) NON-CURRENT LIABILITIES	1120	3,062,034	17,549	3,079,583
1. Grants	1117			
2. Long-term provisions	1115	1,441,933	21,203	1,463,136
3. Long-term financial liabilities	1116	1,247,899		1,247,899
a) Debt with financial institutions and bonds and other marketable securities	1131	740,521		740,521
b) Other financial liabilities	1132	507,378		507,378
4. Deferred tax liabilities	1118	228,907	(3,654)	225,253
5. Non-current derivatives	1140	114,520		114,520
a) Hedge derivatives	1141	35,495		35,495
b) Other	1142	79,025		79,025
6. Other non-current liabilities	1135	28,775		28,775
C) CURRENT LIABILITIES	1130	8,334,939	(7,879)	8,327,060
1. Liabilities associated with non-current assets held for sale	1121			
2. Short-term provisions	1122	723,149	(7,880)	715,269
3. Short-term financial liabilities	1123	469,813		469,813
a) Debt with financial institutions and bonds and other marketable securities	1133	319,050		319,050
b) Other financial liabilities	1134	150,763		150,763
4. Trade and other payables	1124	3,141,892	2,809	3,144,701
a) Suppliers	1125	2,956,372		2,956,372
b) Other payables	1126	8,121		8,121
c) Current tax liabilities	1127	177,399	2,809	180,208
5. Current derivatives	1145	91,166		91,166
a) Hedge derivatives	1146	22,758		22,758
b) Other	1147	68,408		68,408
6. Other current liabilities	1136	3,908,919	(2,808)	3,906,111
TOTAL EQUITY AND LIABILITIES (A + B + C)	1200	16,331,835	9,670	16,341,505

IV. SELECTED FINANCIAL INFORMATION

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

Units: Thousand euros

ASSETS		CURRENT P. 09/30/2021	COMPARATIVE P. 09/30/2020
A) NON-CURRENT ASSETS	0040	9,261,640	8,376,710
1. Intangible assets:	0030	76	85
a) Goodwill	0031		
b) Other intangible assets	0032	76	85
2. Property, plant and equipment	0033	977	1,166
3. Investment property	0034		
4. Long-term investments in group companies and associates	0035	9,208,462	8,323,567
5. Long-term financial investments	0036	50,157	50,522
6. Deferred tax assets	0037	1,968	1,370
7. Other non-current assets	0038		
B) CURRENT ASSETS	0085	3,205,906	2,528,221
1. Non-current assets held for sale	0050		
2. Inventories	0055		
3. Trade and other receivables:	0060	128,651	95,976
a) Trade receivables	0061	107,714	79,455
b) Other receivables	0062	16,775	11,396
c) Current tax assets	0063	4,162	5,125
4. Short-term investments in group companies and associates	0064	2,426,148	1,958,974
5. Short-term financial investments	0070	3,816	
6. Prepayments for current assets	0071	1,371	2,131
7. Cash and cash equivalents	0072	645,920	471,140
TOTAL ASSETS (A + B)	0100	12,467,546	10,904,931

Comments:

IV. SELECTED FINANCIAL INFORMATION

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

Units: Thousand euros

EQUITY AND LIABILITIES		CURRENT P. 09/30/2021	COMPARATIVE P. 09/30/2020
A) EQUITY (A.1 + A.2 + A.3)	0195	7,870,255	7,016,969
A.1) CAPITAL AND RESERVES	0180	7,870,433	7,017,292
10. Capital:	0171	115,794	115,794
a) Registered capital	0161	115,794	115,794
b) Less: Uncalled capital	0162		
11. Share premium	0172	8,613,935	8,613,935
12. Reserves	0173	1,263,744	1,262,211
13. Less: Own shares and equity holdings	0174	(15,836)	(23,929)
14. Prior periods' profit and loss	0178	(2,950,719)	(1,783,270)
15. Other shareholder contributions	0179		
16. Profit (loss) for the period	0175	843,515	(1,167,449)
17. Less: Interim dividend	0176		
18. Other equity instruments	0177		
A.2) VALUATION ADJUSTMENTS	0188	(178)	(323)
4. Available-for-sale financial assets	0181		
5. Hedging transactions	0182	(178)	(323)
6. Other	0183		
A.3) GRANTS, DONATIONS AND BEQUESTS RECEIVED	0194		
B) NON-CURRENT LIABILITIES	0120	1,082,762	731,760
1. Long-term provisions	0115		
2. Long-term debts:	0116	1,082,762	731,760
a) Debt with financial institutions and bonds and other marketable securities	0131	1,082,714	731,520
b) Other financial liabilities	0132	48	240
3. Long-term payables to group companies and associates	0117		
4. Deferred tax liabilities	0118		
5. Other non-current liabilities	0135		
6. Long-term accrual accounts	0119		
C) CURRENT LIABILITIES	0130	3,514,529	3,156,202
1. Liabilities associated with non-current assets held for sale	0121		
2. Short-term provisions	0122		170
3. Short-term debts:	0123	4,278	3,138
a) Bank borrowings and bonds and other negotiable securities	0133	603	312
b) Other financial liabilities	0134	3,675	2,826
4. Short-term payables to group companies and associates	0129	3,420,875	3,071,097
5. Trade and other payables:	0124	89,376	81,797
a) Suppliers	0125	36,867	35,826
b) Other payables	0126	52,509	45,971
c) Current tax liabilities	0127		
6. Other current liabilities	0136		
7. Current accrual accounts	0128		
TOTAL EQUITY AND LIABILITIES (A + B + C)	0200	12,467,546	10,904,931

Comments:

IV. SELECTED FINANCIAL INFORMATION
2. INDIVIDUAL PROFIT AND LOSS ACCOUNT
(PREPARED USING PREVAILING NATIONAL ACCOUNTING STANDARDS)

Units: Thousand euros

		PRESENT CURR. PERIOD (2nd HALF YEAR)	PREVIOUS CURR. PERIOD (2nd HALF YEAR)	CURRENT CUMULATIVE 09/30/2021	COMPARATIVE CUMULATIVE 09/30/2020
(+) Revenue	0205	100,519	78,003	219,937	371,476
(+/-) Change in inventories of finished products and work in progress	0206				
(+) Own work capitalised	0207				
(-) Supplies	0208				
(+) Other operating revenue	0209	67,683	49,704	91,694	61,621
(-) Personnel expenses	0217	(26,770)	(28,982)	(57,578)	(55,374)
(-) Other operating expenses	0210	(90,269)	(63,863)	(151,200)	(107,343)
(-) Depreciation and amortisation charge	0211	(37)	(200)	(201)	(429)
(+) Allocation of grants for non-financial assets and other grants	0212				
(+) Reversal of provisions	0213				
(+/-) Impairment and gain (loss) on disposal of assets	0214	642,846	(1,415,692)	698,549	(1,445,072)
(+/-) Other profit (loss)	0215				
= OPERATING PROFIT (LOSS)	0245	693,972	(1,381,030)	801,201	(1,175,121)
(+) Finance income	0250	5,634	7	6,629	38
(-) Finance costs	0251	(9,224)	1,695	(17,119)	(8,935)
(+/-) Changes in fair value of financial instruments	0252				
(+/-) Exchange differences	0254	(4,467)	(3,530)	(5,030)	422
(+/-) Impairment and gain (loss) on disposal of financial instruments	0255				
= NET FINANCE INCOME (COSTS)	0256	(8,057)	(1,828)	(15,520)	(8,475)
= PROFIT (LOSS) BEFORE TAX	0265	685,915	(1,382,858)	785,681	(1,183,596)
(+/-) Income tax expense	0270	55,090	26,443	57,834	16,147
= PROFIT (LOSS) FOR THE PERIOD FROM CONTINUING ACTIVITIES	0280	741,005	(1,356,415)	843,515	(1,167,449)
(+/-) Profit (loss) from discontinued operations, net of tax	0285				
= PROFIT (LOSS) FOR THE PERIOD	0300	741,005	(1,356,415)	843,515	(1,167,449)

		Amount (X.XX euros)	Amount (X.XX euros)	Amount (X.XX euros)	Amount (X.XX euros)
EARNINGS PER SHARE					
Basic	0290	1.09	(2.00)	1.24	(1.72)
Diluted	0295	1.09	(2.00)	1.24	(1.72)

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 CUMULATIVE 09/30/2021	COMPARATIVE CUMULATIVE 09/30/2020
A) PROFIT (LOSS) FOR THE PERIOD (from the profit and loss account)	0305	843,515	(1,167,449)
B) INCOME AND EXPENSE RECOGNISED DIRECTLY IN EQUITY	0310	(123)	(323)
1. From measurement of financial instruments:	0320		
a) Available-for-sale financial assets	0321		
b) Other income/(expenses)	0323		
2. From cash flow hedges	0330	(162)	(425)
3. Grants, donations and bequests received	0340		
4. From actuarial gains and losses and other adjustments	0344		
5. Other income and expense recognised directly in equity	0343		
6. Tax effect	0345	39	102
C) TRANSFERS TO PROFIT OR LOSS	0350	268	
1. From measurement of financial instruments:	0355		
a) Available-for-sale financial assets	0356		
b) Other income/(expenses)	0358		
2. From cash flow hedges	0360	353	
3. Grants, donations and bequests received	0366		
4. Other income and expense recognised directly in equity	0365		
5. Tax effect	0370	(85)	
TOTAL RECOGNISED INCOME/(EXPENSE) (A + B + C)	0400	843,660	(1,167,772)

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 10/01/2020	3010	115,794	8,092,876	(23,929)	(1,167,449)		(323)	7,016,969	
Adjustments for changes in accounting policy	3011								
Adjustment for errors	3012								
Adjusted opening balance	3015	115,794	8,092,876	(23,929)	(1,167,449)		(323)	7,016,969	
I. Total recognised income/(expense)	3020				843,515		145	843,660	
II. Transactions with shareholders or owners	3025		(8,093)	8,093					
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		(8,093)	8,093					
5. Increases/ (reductions) for business combinations	3030								
6. Other transactions with shareholders or owners	3032								
III. Other changes in equity	3035		(1,157,823)		1,167,449			9,626	
1. Equity-settled share-based payment	3036		9,626					9,626	
2. Transfers between equity accounts	3037		(1,167,449)		1,167,449				
3. Other changes	3038								
Closing balance at 09/30/2021	3040	115,794	6,926,960	(15,836)	843,515		(178)	7,870,255	

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

COMPARATIVE 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			
Starting balance at 10/01/2019 (comparative period)	3050	115,794	7,948,639	(21,616)	168,582			8,211,399	
Adjustments for changes in accounting policy	3051								
Adjustment for errors	3052								
Adjusted opening balance (comparative period)	3055	115,794	7,948,639	(21,616)	168,582			8,211,399	
I. Total recognised income/(expense)	3060				(1,167,449)	(323)		(1,167,772)	
II. Transactions with shareholders or owners	3065		2,442	(2,313)	(35,152)			(35,023)	
1. Capital increases/ (reductions)	3066								
2. Conversion of financial liabilities into equity	3067								
3. Distribution of dividends	3068				(35,152)			(35,152)	
4. Net trading with treasury stock	3069		2,442	(2,313)				129	
5. Increases/ (reductions) for business combinations	3070								
6. Other transactions with shareholders or owners	3072								
III. Other changes in equity	3075		141,795		(133,430)			8,365	
1. Equity-settled share-based payment	3076		8,365					8,365	
2. Transfers between equity accounts	3077		133,430		(133,430)				
3. Other changes	3078								
Closing balance at 09/30/2020 (comparative period)	3080	115,794	8,092,876	(23,929)	(1,167,449)	(323)		7,016,969	

Comments:

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

Units: Thousand euros

		CURRENT CUMULATIVE 09/30/2021	COMPARATIVE CUMULATIVE 09/30/2020
A) CASH FLOWS FROM OPERATING ACTIVITIES (1 + 2 + 3 + 4)	0435	154,999	238,034
1. Profit (loss) before tax	0405	785,681	(1,183,596)
2. Adjustments to profit (loss):	0410	(705,651)	1,418,093
(+) Depreciation and amortisation charge	0411	201	429
(+/-) Other net adjustments to profit (loss)	0412	(705,852)	1,417,664
3. Changes in working capital	0415	34,493	(390)
4. Other cash flows from operating activities:	0420	40,476	3,927
(-) Interest paid	0421	(12,968)	(7,715)
(+) Dividends received	0422		
(+) Interest received	0423	55,037	23,051
(+/-) Income tax recovered/(paid)	0430	(1,593)	(11,409)
(+/-) Other sums received/(paid) from operating activities	0425		
B) CASH FLOWS FROM INVESTING ACTIVITIES (1 + 2)	0460	(179,436)	(367,388)
1. Payments for investments:	0440	(179,801)	(367,388)
(-) Group companies, associates and business units	0441	(179,798)	(317,124)
(-) Property, plant and equipment, intangible assets and investment property	0442	(3)	(264)
(-) Other financial assets	0443		(50,000)
(-) Non-current assets and liabilities classified as held-for-sale	0459		
(-) Other assets	0444		
2. Proceeds from sale of investments	0450	365	
(+) Group companies, associates and business units	0451		
(+) Property, plant and equipment, intangible assets and investment property	0452		
(+) Other financial assets	0453	365	
(+) Non-current assets and liabilities classified as held-for-sale	0461		
(+) Other assets	0454		
C) CASH FLOWS FROM FINANCING ACTIVITIES (1 + 2 + 3)	0490	207,261	(125,684)
1. Sums received/(paid) in respect of equity instruments	0470		129
(+) Issuance	0471		
(-) Redemption	0472		
(-) Acquisition	0473		
(+) Disposal	0474		129
(+) Grants, donations and bequests received	0475		
2. Sums received/(paid) in respect of financial liability instruments:	0480	207,261	(90,661)
(+) Issuance	0481	347,334	236,485
(-) Repayment and redemption	0482	(140,073)	(327,146)
3. Payment of dividends and remuneration on other equity instruments	0485		(35,152)
D) EFFECT OF FOREIGN EXCHANGE RATE CHANGES	0492	(8,044)	3,683
E) NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A + B + C + D)	0495	174,780	(251,355)
F) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	0499	471,140	722,495
G) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (E + F)	0500	645,920	471,140

		CURRENT CUMULATIVE 09/30/2021	COMPARATIVE CUMULATIVE 09/30/2020
COMPONENTS OF CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			
(+) Cash on hand and at banks	1550	645,920	471,140
(+) Other financial assets	1552		
(-) <i>Less: Bank overdrafts repayable on demand</i>	1553		
TOTAL CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	1600	645,920	471,140

Comments:

IV. SELECTED FINANCIAL INFORMATION

5. CONSOLIDATED BALANCE SHEET (ADOPTED IFRS) (1/2)

Units: Thousand euros

ASSETS		CURRENT PERIOD 09/30/2021	COMPARATIVE PERIOD 09/30/2020
A) NON-CURRENT ASSETS	1040	9,701,627	9,410,950
9. Intangible assets:	1030	6,285,251	6,342,375
a) Goodwill	1031	4,634,593	4,562,386
b) Other intangible assets	1032	1,650,658	1,779,989
10. Property, plant and equipment	1033	2,578,543	2,237,891
11. Investment property	1034		
12. Investments accounted for using the equity method	1035	78,492	66,353
13. Non-current financial assets	1036	83,017	116,903
a) At fair value through profit or loss	1047	24,167	28,020
Of which, "Designated upon initial recognition"	1041	24,167	28,020
b) At fair value through other comprehensive income	1042		
Of which, "Designated upon initial recognition"	1043		
c) At amortised cost	1044	58,850	88,883
14. Non-current derivatives	1039	129,061	117,670
a) Hedge derivatives	1045	27,075	17,535
b) Other	1046	101,986	100,135
15. Deferred tax assets	1037	539,129	525,631
16. Other non-current assets	1038	8,134	4,127
B) CURRENT ASSETS	1085	6,928,568	6,930,555
8. Non-current assets held for sale	1050		
9. Inventories	1055	1,626,846	1,820,137
10. Trade and other receivables:	1060	1,114,546	1,340,487
a) Trade receivables	1061	900,612	1,142,313
b) Other receivables	1062	5,439	631
c) Current tax assets	1063	208,495	197,543
11. Current financial assets	1070	79,405	117,492
a) At fair value through profit or loss	1080		
Of which, "Designated upon initial recognition"	1081		
b) At fair value through other comprehensive income	1082		
Of which, "Designated upon initial recognition"	1083		
c) At amortised cost	1084	79,405	117,492
12. Current derivatives	1076	159,211	94,585
a) Hedge derivatives	1077	74,628	33,595
b) Other	1078	84,583	60,990
13. Other current assets	1075	1,987,953	1,936,061
14. Cash and cash equivalents	1072	1,960,607	1,621,793
TOTAL ASSETS (A + B)	1100	16,630,195	16,341,505

Comments:

IV. SELECTED FINANCIAL INFORMATION

5. CONSOLIDATED BALANCE SHEET (ADOPTED IFRS) (2/2)

Units: Thousand euros

EQUITY AND LIABILITIES		CURRENT PERIOD 09/30/2021	COMPARATIVE PERIOD 09/30/2020
A) EQUITY (A.1 + A.2 + A.3)	1195	4,458,468	4,934,862
A.1) CAPITAL AND RESERVES	1180	5,175,889	5,791,162
10. Capital	1171	115,794	115,794
a) Registered capital	1161	115,794	115,794
b) Less: Uncalled capital	1162		
11. Share premium	1172	5,931,874	5,931,874
12. Reserves	1173	(229,303)	685,601
13. Less: Own shares and equity holdings	1174	(15,836)	(23,929)
14. Prior periods' profit and loss	1178		
15. Other shareholder contributions	1179		
16. Profit (loss) for the period attributable to the parent company	1175	(626,640)	(918,178)
17. Less: Interim dividend	1176		
18. Other equity instruments	1177		
A.2) ACCUMULATED OTHER COMPREHENSIVE INCOME	1188	(718,705)	(857,068)
3. Items that are not reclassified to profit or loss	1186		
a) Equity instruments through other comprehensive income	1185		
b) Other	1190		
4. Items that may subsequently be reclassified to profit or loss	1187	(718,705)	(857,068)
a) Hedging transactions	1182	26,327	(8,745)
b) Translation differences	1184	(745,032)	(848,323)
c) Share in other comprehensive income for investments in joint ventures and others	1192		
d) Financial instruments at fair value through other comprehensive income	1191		
e) Other	1183		
EQUITY ATTRIBUTABLE TO THE PARENT COMPANY (A.1 + A.2)	1189	4,457,184	4,934,094
A.3) NON-CONTROLLING INTERESTS	1193	1,284	768
B) NON-CURRENT LIABILITIES	1120	3,442,334	3,079,583
7. Grants	1117		
8. Long-term provisions	1115	1,345,260	1,463,136
9. Long-term financial liabilities:	1116	1,794,995	1,247,899
a) Debt with financial institutions and bonds and other marketable securities	1131	1,087,790	740,521
b) Other financial liabilities	1132	707,205	507,378
10. Deferred tax liabilities	1118	171,423	225,253
11. Non-current derivatives	1140	103,750	114,520
a) Hedge derivatives	1141	30,415	35,495
b) Other	1142	73,335	79,025
12. Other non-current liabilities	1135	26,906	28,775
C) CURRENT LIABILITIES	1130	8,729,393	8,327,060
7. Liabilities associated with non-current assets held for sale	1121		
8. Short-term provisions	1122	949,097	715,269
9. Short-term financial liabilities:	1123	435,350	469,813
a) Debt with financial institutions and bonds and other marketable securities	1133	250,555	319,050
b) Other financial liabilities	1134	184,795	150,763
10. Trade and other payables:	1124	3,122,458	3,144,701
a) Suppliers	1125	2,899,603	2,956,372
b) Other payables	1126	21,583	8,121
c) Current tax liabilities	1127	201,272	180,208
11. Current derivatives	1145	126,723	91,166
a) Hedge derivatives	1146	27,421	22,758
b) Other	1147	99,302	68,408
12. Other current liabilities	1136	4,095,765	3,906,111
TOTAL EQUITY AND LIABILITIES (A + B + C)	1200	16,630,195	16,341,505

Comments:

IV. SELECTED FINANCIAL INFORMATION

6. CONSOLIDATED PROFIT AND LOSS ACCOUNT (ADOPTED IFRS)

Units: Thousand euros

		PRESENT CURR. PERIOD (2nd HALF YEAR)	PREVIOUS CURR. PERIOD (2nd HALF YEAR)	CURRENT CUMULATIVE 09/30/2021	COMPARATIVE CUMULATIVE 09/30/2021
(+) Revenue	1205	5,566,984	5,279,028	10,197,818	9,483,209
(+/-) Change in inventories of finished products and work in progress	1206	(98,460)	8,609	(88,941)	22,866
(+) Own work capitalised	1207	108,252	121,821	208,206	221,570
(-) Supplies	1208	(4,082,094)	(3,973,891)	(7,104,017)	(6,975,930)
(+) Other operating revenue	1209	10,795	4,602	17,403	12,660
(-) Personnel expenses	1217	(877,622)	(890,411)	(1,796,306)	(1,727,655)
(-) Other operating expenses	1210	(717,849)	(582,262)	(1,162,005)	(1,018,478)
(-) Depreciation and amortisation charge	1211	(376,247)	(382,968)	(735,261)	(733,630)
(+) Allocation of grants for non-financial assets and other grants	1212				
(+/-) Impairment of fixed assets	1214	(18,340)	(107,367)	(21,878)	(110,567)
(+/-) Gain (loss) from disposal of fixed assets	1216	(10,810)	(1,801)	(14,470)	1,703
(+/-) Other profit (loss)	1215	(21,889)	(85,598)	(22,877)	(133,324)
= OPERATING PROFIT (LOSS)	1245	(517,280)	(610,238)	(522,328)	(957,576)
(+) Finance income	1250	7,350	3,818	12,251	10,109
a) Interest income calculated using the effective interest rate method	1262				
b) Other	1263	7,350	3,818	12,251	10,109
(-) Finance costs	1251	(20,899)	(30,028)	(48,883)	(68,516)
(+/-) Changes in fair value of financial instruments	1252	(4,360)	(221)	(4,360)	(221)
(+/-) 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				
(+/-) Impairment and gain (loss) on disposal of financial instruments	1255				
(+/-) Gain (loss) on disposal of financial instruments	1257				
a) Financial instruments at amortised cost	1260				
b) Other financial instruments	1261				
= NET FINANCE INCOME (COSTS)	1256	(17,909)	(26,431)	(40,992)	(58,628)
(+/-) Profit (loss) of equity-accounted investees	1253	8,550	(1,490)	9,867	(2,509)
= PROFIT (LOSS) BEFORE TAX	1265	(526,639)	(638,159)	(553,453)	(1,018,713)
(+/-) Income tax expense	1270	(45,562)	59,290	(72,456)	99,754
= PROFIT (LOSS) FOR THE PERIOD FROM CONTINUING ACTIVITIES	1280	(572,201)	(578,869)	(625,909)	(918,959)
(+/-) Profit (loss) from discontinued operations, net of tax	1285				
= CONSOLIDATED PROFIT (LOSS) FOR THE PERIOD	1288	(572,201)	(578,869)	(625,909)	(918,959)
A) Profit (loss) for the period attributable to the parent company	1300	(572,391)	(578,846)	(626,640)	(918,178)
B) Profit (loss) attributable to non-controlling interests	1289	190	(23)	731	(781)

EARNINGS PER SHARE		Amount (X.XX euros)	Amount (X.XX euros)	Amount (X.XX euros)	Amount (X.XX euros)
Basic	1290	(0.84)	(0.85)	(0.92)	(1.35)
Diluted	1295	(0.84)	(0.85)	(0.92)	(1.35)

Comments:

IV. SELECTED FINANCIAL INFORMATION

7. CONSOLIDATED OTHER COMPREHENSIVE INCOME (ADOPTED IFRS)

Units: Thousand euros

		PRESENT CURR. PERIOD (2nd half year)	PREVIOUS CURR. PERIOD (2nd half year)	CURRENT CUMULATIVE 09/30/2021	COMPARATIVE CUMULATIVE 09/30/2020
A) CONSOLIDATED PROFIT (LOSS) FOR THE PERIOD (from the profit and loss account)	1305	(572,201)	(578,869)	(625,909)	(918,959)
B) OTHER COMPREHENSIVE INCOME – ITEMS THAT ARE NOT RECLASSIFIED TO PROFIT OR LOSS:	1310	732	(3,464)	1,673	(3,464)
1. From revaluation / (reversal of revaluation) of property, plant and equipment and intangible assets	1311				
2. From actuarial gains and losses	1344	740	(4,173)	2,104	(4,173)
3. Share in other comprehensive income of investments in joint ventures and associates	1342				
4. Equity instruments with changes through other comprehensive income	1346				
5. Other income and expenses that are not reclassified to profit or loss	1343				
6. Tax effect	1345	(8)	709	(431)	709
C) OTHER COMPREHENSIVE INCOME – ITEMS THAT MAY SUBSEQUENTLY BE RECLASSIFIED TO PROFIT OR LOSS:	1350	36,179	(147,279)	138,363	(388,287)
1. Cash flow hedges:	1360	5,128	18,206	45,841	(846)
a) Valuation gains/(losses)	1361	12,911	21,867	63,639	(671)
b) Amounts transferred to profit or loss	1362	(7,783)	(3,661)	(17,798)	(175)
c) Amounts transferred at initial carrying amount of hedged items	1363				
d) Other reclassifications	1364				
2. Foreign currency translation:	1365	33,183	(160,833)	103,291	(384,062)
a) Valuation gains/(losses)	1366	33,183	(160,833)	103,291	(384,062)
b) Amounts transferred to profit or loss	1367				
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. Other income and expenses that may subsequently be reclassified to profit or loss	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				
a) Valuation gains/(losses)	1376				
b) Amounts transferred to profit or loss	1377				
c) Other reclassifications	1378				
6. Tax effect	1380	(2,132)	(4,652)	(10,769)	(3,379)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD (A + B + C)	1400	(535,290)	(729,612)	(485,873)	(1,310,710)
a) Attributable to the parent company	1398	(535,480)	(729,589)	(486,604)	(1,309,929)
b) Attributable to non-controlling interests	1399	190	(23)	731	(781)

Comments:

IV. SELECTED FINANCIAL INFORMATION

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

Units: Thousand euros

CURRENT PERIOD		Equity attributable to the parent company					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 company	Other equity instruments			
Starting balance at 10/01/2020	3110	115,794	6,617,475	(23,929)	(918,178)		(857,068)	768	4,934,862
Adjustments for changes in accounting policy	3111								
Adjustment for errors	3112								
Adjusted opening balance	3115	115,794	6,617,475	(23,929)	(918,178)		(857,068)	768	4,934,862
I. Total comprehensive income/(expense) for the period	3120		1,673		(626,640)		138,363	731	(485,873)
II. Transactions with shareholders or owners	3125		(8,093)	8,093				(473)	(473)
1. Capital increases/ (reductions)	3126								
2. Conversion of financial liabilities into equity	3127								
3. Distribution of dividends	3128							(473)	(473)
4. Purchase / sale of treasury stock	3129		(8,093)	8,093					
5. Equity increase/ (decrease) resulting from business combinations	3130								
6. Other transactions with shareholders or owners	3132								
III. Other changes in equity	3135		(908,484)		918,178			258	9,952
1. Equity-settled share-based payment	3136		9,626						9,626
2. Transfers among components of equity	3137		(918,178)		918,178				
3. Other changes	3138		68					258	326
Closing balance at 09/30/2021	3140	115,794	5,702,571	(15,836)	(626,640)		(718,705)	1,284	4,458,468

Comments:

IV. SELECTED FINANCIAL INFORMATION

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

Units: Thousand euros

COMPARATIVE PERIOD		Equity attributable to the parent company					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 company	Other equity instruments			
Starting balance at 10/01/2019 (comparative period)	3150	115,794	6,504,705	(21,616)	140,002	(468,781)	2,701	6,272,805	
Adjustments for changes in accounting policy	3151								
Adjustment for errors	3152								
Adjusted opening balance (comparative period)	3155	115,794	6,504,705	(21,616)	140,002	(468,781)	2,701	6,272,805	
I. Total comprehensive income/(expense) for the period	3160		(3,464)		(918,178)	(388,287)	(781)	(1,310,710)	
II. Transactions with shareholders or owners	3165		(32,710)	(2,313)			(523)	(35,546)	
1. Capital increases/ (reductions)	3166								
2. Conversion of financial liabilities into equity	3167								
3. Distribution of dividends	3168		(35,152)				(523)	(35,675)	
4. Purchase / sale of treasury stock	3169		2,442	(2,313)				129	
5. Equity increase/ (decrease) resulting from business combinations	3170								
6. Other transactions with shareholders or owners	3172								
III. Other changes in equity	3175		148,944		(140,002)		(629)	8,313	
1. Equity-settled share-based payment	3176		8,913					8,913	
2. Transfers among components of equity	3177		140,002		(140,002)				
3. Other changes	3178		29				(629)	(600)	
Closing balance at 09/30/2020 (comparative period)	3180	115,794	6,617,475	(23,929)	(918,178)	(857,068)	768	4,934,862	

Comments:

IV. SELECTED FINANCIAL INFORMATION

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

Units: Thousand euros

		CURRENT CUMULATIVE 09/30/2021	COMPARATIVE CUMULATIVE 09/30/2020
A) CASH FLOWS FROM OPERATING ACTIVITIES (1 + 2 + 3 + 4)	1435	801,180	663,996
1. Profit (loss) before tax	1405	(553,453)	(1,018,713)
2. Adjustments to profit (loss):	1410	810,430	913,591
(+) Depreciation and amortisation charge	1411	735,261	733,630
(+/-) Other net adjustments to profit (loss)	1412	75,169	179,961
3. Changes in working capital	1415	671,159	934,389
4. Other cash flows from operating activities:	1420	(126,956)	(165,271)
(-) Interest paid	1421		
(-) Payment of dividends and remuneration on other equity instruments	1430		
(+) Dividends received	1422	345	780
(+) Interest received	1423	6,837	6,052
(+/-) Income tax recovered/(paid)	1424	(134,138)	(172,103)
(+/-) Other sums received/(paid) from operating activities	1425		
B) CASH FLOWS FROM INVESTING ACTIVITIES (1 + 2 + 3)	1460	(635,983)	(749,598)
1. Payments for investments:	1440	(678,722)	(778,393)
(-) Group companies, associates and business units	1441	(1,967)	(177,108)
(-) Property, plant and equipment, intangible assets and investment property	1442	(676,755)	(601,285)
(-) Other financial assets	1443		
(-) Non-current assets and liabilities classified as held-for-sale	1459		
(-) Other assets	1444		
2. Proceeds from sale of investments	1450	42,739	28,795
(+) Group companies, associates and business units	1451		
(+) Property, plant and equipment, intangible assets and investment property	1452	42,739	28,795
(+) Other financial assets	1453		
(+) Non-current assets and liabilities classified as held-for-sale	1461		
(+) Other assets	1454		
3. Other cash flows from investing activities	1455		
(+) Dividends received	1456		
(+) Interest received	1457		
(+/-) Other sums received/(paid) from investing activities	1458		
C) CASH FLOWS FROM FINANCING ACTIVITIES (1 + 2 + 3 + 4)	1490	140,801	57,530
1. Sums received/(paid) in respect of equity instruments	1470		129
(+) Issuance	1471		
(-) Redemption	1472		
(-) Acquisition	1473		
(+) Disposal	1474		129
2. Sums received/(paid) in respect of financial liability instruments:	1480	186,818	146,880
(+) Issuance	1481	275,679	249,223
(-) Repayment and redemption	1482	(88,861)	(102,343)
3. Payment of dividends and remuneration on other equity instruments	1485	(473)	(35,675)
4. Other cash flows from financing activities	1486	(45,544)	(53,804)
(-) Interest paid	1487	(45,544)	(53,804)
(+/-) Other sums received/(paid) from financing activities	1488		
D) EFFECT OF FOREIGN EXCHANGE RATE FLUCTUATIONS ON CASH AND CASH EQUIVALENTS HELD	1492	32,816	(77,592)
E) NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A + B + C + D)	1495	338,814	(105,664)
F) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	1499	1,621,793	1,727,457
G) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (E + F)	1500	1,960,607	1,621,793

COMPONENTS OF CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD			CURRENT CUMULATIVE 09/30/2021	COMPARATIVE CUMULATIVE 09/30/2020
(+)	Cash on hand and at banks	1550	1,925,062	1,524,517
(+)	Other financial assets	1552	35,545	97,276
(-)	Less: Bank overdrafts repayable on demand	1553		
TOTAL CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		1600	1,960,607	1,621,793

Comments:

IV. SELECTED FINANCIAL INFORMATION

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

Units: Thousand euros

		CURRENT PERIOD 09/30/2021	COMPARATIVE PERIOD 09/30/2020
A) CASH FLOWS FROM OPERATING ACTIVITIES (1 + 2 + 3 + 4)		8435	
(+) 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) CASH FLOWS FROM INVESTING ACTIVITIES (1 + 2 + 3)		8460	
1. Payments for investments:		8440	
(-) 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	
2. Proceeds from sales of investments		8450	
(+) 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	
3. Other cash flows from investing activities		8455	
(+) Dividends received		8456	
(+) Interest received		8457	
(+/-) Other flows from investing activities		8458	
C) CASH FLOWS FROM FINANCING ACTIVITIES (1 + 2 + 3 + 4)		8490	
1. Sums received/(paid) in respect of equity instruments		8470	
(+) Issuance		8471	
(-) Redemption		8472	
(-) Acquisition		8473	
(+) Disposal		8474	
2. Sums received/(paid) in respect of financial liability instruments:		8480	
(+) Issuance		8481	
(-) Repayment and redemption		8482	
3. Payment of dividends and remuneration on other equity instruments		8485	
4. Other cash flows from financing activities		8486	
(-) Interest paid		8487	
(+/-) Other sums received/(paid) from financing activities		8488	
D) EFFECT OF FOREIGN EXCHANGE RATE FLUCTUATIONS ON CASH AND CASH EQUIVALENTS HELD		8492	
E) NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A + B + C + D)		8495	
F) CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD		8499	
G) CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD (E + F)		8500	

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

		CURRENT PERIOD 09/30/2021	COMPARATIVE PERIOD 09/30/2020
(+) Cash on hand and at banks		8550	
(+) Other financial assets		8552	
(-) Less: Bank overdrafts repayable on demand		8553	
TOTAL CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		8600	

Comments:

IV. SELECTED FINANCIAL INFORMATION

10. DIVIDENDS PAID

		CURRENT PERIOD			COMPARATIVE PERIOD		
		Euros per share (X.XX)	Amount (thousand euros)	Number of shares to deliver	Euros per share (X.XX)	Amount (thousand euros)	Number of shares to deliver
Ordinary shares	2158				0.05	35,152	
Other shares (non-voting shares, redeemable shares, etc.)	2159						
Total dividends paid	2160				0.05	35,152	
a) Dividends charged to profit and loss	2155				0.05	35,152	
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	COMPARATIVE PERIOD	CURRENT PERIOD	COMPARATIVE PERIOD
Spanish market	2210	219,937	371,476	488,934	617,459
International market	2215			9,708,884	8,865,750
a) European Union	2216			2,374,426	3,412,380
a.1) Euro Area	2217			1,411,871	2,391,949
a.2) Non- Euro Area	2218			962,555	1,020,431
b) Other	2219			7,334,458	5,453,370
TOTAL	2220	219,937	371,476	10,197,818	9,483,209

Comments:

SEGMENTS		CONSOLIDATED			
		Ordinary revenue		Profit (loss)	
		CURRENT PERIOD	COMPARATIVE PERIOD	CURRENT PERIOD	COMPARATIVE PERIOD
Wind Turbines	2221	8,271,540	7,714,823	(832,226)	(1,242,330)
Operation and Maintenance	2222	1,926,278	1,768,386	309,898	284,754
Unallocated profit (loss)	2223			(31,125)	(61,137)
	2224				
	2225				
	2226				
	2227				
	2228				
	2229				
	2230				
TOTAL of reportable segments	2235	10,197,818	9,483,209	(553,453)	(1,018,713)

Comments:

IV. SELECTED FINANCIAL INFORMATION

12. AVERAGE WORKFORCE

		INDIVIDUAL		CONSOLIDATED	
		CURRENT PERIOD	COMPARATIVE PERIOD	CURRENT PERIOD	COMPARATIVE PERIOD
AVERAGE WORKFORCE	2295	491	414	26,020	25,458
Men	2296	256	221	21,074	20,675
Women	2297	235	193	4,946	4,783

Comments:

IV. SELECTED FINANCIAL INFORMATION

13. REMUNERATION ACCRUED BY DIRECTORS AND SENIOR MANAGEMENT

Units: thousand euros

DIRECTORS:

Concepts of remuneration:

		Amount (thousand euros)	
		CURRENT PERIOD	COMPARATIVE PERIOD
Compensation for membership of the Board and/or Board's Commissions	2310	1,677	1,714
Salary	2311	827	908
Variable compensation in cash	2312	813	402
Share-based compensation	2313		
Indemnities	2314		1,623
Long-term savings system	2315	167	215
Other concepts	2316	17	23
TOTAL	2320	3,501	4,885

SENIOR MANAGEMENT:

		Amount (thousand euros)	
		CURRENT PERIOD	COMPARATIVE PERIOD
Total remuneration paid to Senior Management	2325	5,323	6,514

Comments:

IV. SELECTED FINANCIAL INFORMATION

14. RELATED-PARTY TRANSACTIONS (1/2)

Units: Thousand euros

EXPENSES AND REVENUE:		Significant shareholders	Directors and managers	Group employees, companies and entities	Other related parties	Total
1) Finance costs	2340				10	10
2) Leases	2343	97			5,337	5,434
3) Receipt of services	2344	40,181		6,404	55,998	102,583
4) Purchase of goods	2345	82,908		56,840	165,667	305,415
5) Other expenses	2348	91			18,857	18,948
TOTAL EXPENSES (1 + 2 + 3 + 4 + 5)	2350	123,277		63,244	245,869	432,390
6) Finance income	2351					
7) Dividends received	2354					
8) Provision of services	2356	336			653	989
9) Sale of goods	2357			52	132,646	132,698
10) Other income	2359					
TOTAL REVENUE (6 + 7 + 8 + 9 + 10)	2360	336		52	133,299	133,687

		CURRENT PERIOD				
		Significant shareholders	Directors and managers	Group employees, companies and entities	Other related parties	Total
OTHER TRANSACTIONS:						
Financing agreements: loans and capital contributions (lender)	2372					
Financing agreements: loans and capital contributions (borrower)	2375					
Collateral and guarantees given	2381					
Collateral and guarantees received	2382					
Commitments assumed	2383					
Dividends and other earnings distributed	2386					
Other transactions	2385					

BALANCES AT THE PERIOD END:

		CURRENT PERIOD				
		Significant shareholders	Directors and managers	Group employees, companies and entities	Other related parties	Total
1) Trade receivables	2341	5,439		14	36,770	42,223
2) Granted loans and credits	2342					
3) Other receivables	2346				41,720	41,720
TOTAL RECEIVABLES (1 + 2 + 3)	2347	5,439		14	78,490	83,943
4) Trade payables	2352	21,583		11,572	32,949	66,104
5) Received loans and credits	2353					
6) Other payment obligations	2355				58,556	58,556
TOTAL PAYABLES (4 + 5 + 6)	2358	21,583		11,572	91,505	124,660

Comments:

IV. SELECTED FINANCIAL INFORMATION

14. RELATED-PARTY TRANSACTIONS (2/2)

Units: Thousand euros

EXPENSES AND REVENUE:		COMPARATIVE PERIOD				
		Significant shareholders	Directors and managers	Group employees, companies and entities	Other related parties	Total
1) Finance costs	6340	14,093				14,093
2) Leases	6343	2,977				2,977
3) Receipt of services	6344	98,302				98,302
4) Purchase of goods	6345	428,014		47,848	24,575	500,437
5) Other expenses	6348					
TOTAL EXPENSES (1 + 2 + 3 + 4 + 5)	6350	543,386		47,848	24,575	615,809
6) Finance income	6351					
7) Dividends received	6354					
8) Provision of services	6356	31,727			788	32,515
9) Sale of goods	6357	310,254		160	274,766	585,180
10) Other income	6359					
TOTAL REVENUE (6 + 7 + 8 + 9 + 10)	6360	341,981		160	275,554	617,695

OTHER TRANSACTIONS:		COMPARATIVE 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					
Collateral and guarantees given	6381					
Collateral and guarantees received	6382					
Commitments assumed	6383					
Dividends and other earnings distributed	6386	23,633				23,633
Other transactions	6385					

BALANCES AT THE PERIOD END:

		COMPARATIVE PERIOD				
		Significant shareholders	Directors and managers	Group employees, companies and entities	Other related parties	Total
1) Trade receivables	6341	631		323	49,870	50,824
2) Granted loans and credits	6342					
3) Other receivables	6346				127,017	127,017
TOTAL RECEIVABLES (1 + 2 + 3)	6347	631		323	176,887	177,841
4) Trade payables	6352	8,121		7,586	251,836	267,543
5) Received loans and credits	6353					
6) Other payment obligations	6355	70			210,550	210,620
TOTAL PAYABLES (4 + 5 + 6)	6358	8,191		7,586	462,386	478,163

Comments: