

2 OPERATING EXPENSES

XLS

	For the period 01.01.2014 -31.12.2014	For the period 01.01.2013 - 31.12.2013* restated
Depreciation and amortisation	520 175	548 123
Raw materials and energy used	6 259 092	6 627 542
External services	1 038 684	875 404
Taxes and charges	299 088	230 699
Wages and salaries	963 064	833 241
Social security and other employee benefits	251 424	222 567
Other expenses	126 332	98 378
COSTS BY KIND	9 457 859	9 435 954
Changes in inventories of finished goods and work in progress (+/-)	19 821	87 242
Work performed by the entity and capitalised (-)	(159 075)	(110 746)
Selling and distribution expenses (-)	(581 145)	(447 750)
Administrative expenses (-)	(739 977)	(707 766)
Cost of merchandises and raw materials sold	234 082	184 849
COST OF SALES	8 231 565	8 441 783
Includes excise duty	33 105	33 108

* Financial information restated due to completion of acquisition accounting of African Investment Group S.A., as presented in point 1.2.1 in the Notes.

2.1 COST OF SALES

XLS

	For the period 01.01.2014 - 31.12.2014	For the period 01.01.2013 - 31.12.2013* restated
Cost of goods and services sold	7 973 582	8 220 690
Cost of construction contracts sold	23 901	10 017
Cost of merchandises and raw materials sold	234 082	184 849
Cost of emission rights	-	26 177

Cost of licences sold	-	59
Cost of other sales	-	-9
TOTAL COST OF SALES	8 231 565	8 441 783

* Financial information restated due to completion of acquisition accounting of African Investment Group S.A., as presented in point 1.2.1 in the Notes.

2.2 EMPLOYEE BENEFIT EXPENSES

XLS

	For the period 01.01.2014 - 31.12.2014	For the period 01.01.2013 - 31.12.2013
Wages and salaries paid and due	908 274	844 701
Social security contributions	163 182	157 083
Employee benefit fund	41 678	23 955
Trainings	5 728	6 016
Change in defined benefit liabilities	3 539	(1130)
Change in other long-term employee benefit liabilities	23 901	(3 971)
Change in unused holiday accrual	1 820	1 849
Change in voluntary redundancy provision	329	18
Change in annual and motivation bonus accruals	23 263	(8 221)
Other	42 774	35 508
	1 214 488	1 055 808
AVERAGE EMPLOYMENT	13 807	13 852