

<b>40</b>				<b>1</b>	<b>EUR</b>	
NAT.	Date of deposit	Nr.	P.	E.	D.	F 1.1

**ANNUAL ACCOUNTS IN EUROS (2 decimals)**

NAME: *KINEPOLIS GROUP*

Legal form: *Public limited company*

Address: *Eeuwfeestlaan* Nr.: *20* Box:

Postal code: *1020* Municipality: *Laeken*

Country: *Belgium*

Register of legal persons - commercial court: *Brussels*

Website\*:

Company number *BE 0415.928.179*

DATE *18 / 12 / 2014* of deposit of the memorandum of association OR of the most recent document mentioning the date of publication of the memorandum of association and of the act amending the articles of association.

ANNUAL ACCOUNTS approved by the general meeting of *13 / 05 / 2015*  
 regarding the period from *01 / 01 / 2014* to *31 / 12 / 2014*  
 Preceding period from *01 / 01 / 2013* to *31 / 12 / 2013*

The amounts for the preceding period ~~are~~ ~~are not~~ identical to the ones previously published.

COMPLETE LIST with name, surnames, profession, address (street, number, postal code and municipality) and position within the company, of the DIRECTORS, BUSINESS MANAGERS AND AUDITORS

*Eddy Duquenne*  
*Kapellenstraat 94, 9280 Lebbeke, Belgium*

*Managing director*  
*18/05/2012 - 11/05/2016*

*Joost Bert*  
*Ruitersweg 6 box A011, 8500 Kortrijk, Belgium*

*Managing director*  
*18/05/2012 - 11/05/2016*

*Philip Ghekiere*  
*Latemstraat 153, 9830 Sint-Martens-Latem, Belgium*

*Chairman of the board of directors*  
*18/05/2012 - 11/05/2016*

*Marc VH-Consult*  
*Nr.: BE 0500.908.394*  
*Bellaerstraat 53, 9340 Lede, Belgium*

*Director*  
*17/05/2013 - 13/05/2015*

Represented by:

*Marc Van Heddeghem*  
*Bellaerstraat 53, 9340 Lede, Belgium*

Are attached to these annual accounts:

Total number of pages deposited: *45* Numbers of sections of the standard form not deposited because they serve no useful purpose: *5.1, 5.2.3, 5.2.4, 5.3.1, 5.4.2, 5.5.2, 5.16, 8, 9*

*Joost Bert*  
*Managing director*

*Eddy Duquenne*  
*Managing director*

\* Optional information.  
\*\* Strike out what is not applicable.

## LIST OF THE DIRECTORS, BUSINESS MANAGERS AND AUDITORS (continued)

Debruyne Marion  
Nr.: BE 0808.178.264  
Iepersestraat 407, 8800 Roeselaere, Belgium

Director  
18/05/2012 - 13/05/2015

Represented by:

Marion Debruyne  
Iepersestraat 407, 8800 Roeselaere, Belgium

Comm. V. Gobes  
Nr.: BE 0807.795.412  
Minister Liebaertlaan 53D box B34, 8500 Kortrijk, Belgium

Director  
18/05/2012 - 13/05/2015

Represented by:

Rafaël Decaluwé  
Minister Liebaertlaan 53D box B34, 8500 Kortrijk, Belgium

Management Center Molenberg  
Nr.: BE 0458.492.868  
Molenberg 44, 1790 Affligem, Belgium

Director  
16/05/2014 - 09/05/2018

Represented by:

Geert Vanderstappen  
Molenberg 44, 1790 Affligem, Belgium

Klynveld Peat Marwick Goerdeler Bedrijfsrevisoren  
Nr.: BE 0419.122.548  
Prins Boudewijnlaan 24D, 2550 Kontich, Belgium  
Membership nr.: A01911

Auditor  
21/05/2010 - 11/05/2016

Represented by:

Serge Cosijns  
Prins Boudewijnlaan 24D, 2550 Kontich, Belgium  
Membership nr.: A01656

**DECLARATION REGARDING A COMPLIMENTARY REVIEW OR CORRECTION ASSIGNMENT**

The managing board declares that no audit or correction assignment has been given to a person who was not authorised to do so by law, pursuant to art. 34 and 37 of the law of 22th April 1999 concerning accounting and tax professions.

The annual accounts ~~were~~ / **were not**<sup>\*</sup> audited or corrected by an external accountant or by a company auditor who is not the statutory auditor.

If affirmative, mention hereafter: name, surnames, profession, address of each external accountant or company auditor and his membership number with his Institute as well as the nature of his assignment:

- A. Bookkeeping of the enterprise<sup>\*\*</sup>,
- B. Preparing the annual accounts<sup>\*\*</sup>,
- C. Auditing the annual accounts and/or
- D. Correcting the annual accounts.

If the tasks mentioned under A. or B. are executed by certified accountants or certified bookkeepers - tax specialists, you can mention hereafter: name, surnames, profession, address of each certified accountant or certified bookkeeper - tax specialist and the nature of his assignment.

Name, surnames, profession and address	Number	Nature of the assignment (A, B, C and/or D)

\* Strike out what is not applicable.

\*\* Optional information.

## BALANCE SHEET AFTER APPROPRIATION

	Discl.	Codes	Period	Preceding period
<b>ASSETS</b>				
<b>FIXED ASSETS</b> .....		20/28	267.426.758,17	243.325.056,22
<b>Formation expenses</b> .....	5.1	20	.....	.....
<b>Intangible fixed assets</b> .....	5.2	21	1.465.740,99	2.330.416,00
<b>Tangible fixed assets</b> .....	5.3	22/27	10.259.631,41	9.002.382,01
Land and buildings .....		22	.....	.....
Plant, machinery and equipment .....		23	1.778.909,06	705.055,02
Furniture and vehicles .....		24	29.171,07	33.860,89
Leasing and similar rights .....		25	6.436.962,73	8.035.615,91
Other tangible fixed assets .....		26	130.173,67	56.171,49
Assets under construction and advance payments .....		27	1.884.414,88	171.678,70
<b>Financial fixed assets</b> .....	5.4/ 5.5.1	28	255.701.385,77	231.992.258,21
Affiliated enterprises .....	5.14	280/1	255.673.260,53	231.964.132,97
Participating interests .....		280	255.673.260,53	231.964.132,97
Amounts receivable .....		281	.....	.....
Other enterprises linked by participating interests .....	5.14	282/3	.....	.....
Participating interests .....		282	.....	.....
Amounts receivable .....		283	.....	.....
Other financial assets .....		284/8	28.125,24	28.125,24
Shares .....		284	2.025,24	2.025,24
Amounts receivable and cash guarantees .....		285/8	26.100,00	26.100,00
<b>CURRENT ASSETS</b> .....		29/58	36.482.097,24	35.146.640,73
<b>Amounts receivable after more than one year</b> .....		29	.....	.....
Trade debtors .....		290	.....	.....
Other amounts receivable .....		291	.....	.....
<b>Stocks and contracts in progress</b> .....		3	1.024.700,19	1.207.007,73
Stocks .....		30/36	1.024.700,19	1.207.007,73
Raw materials and consumables .....		30/31	.....	.....
Work in progress .....		32	.....	.....
Finished goods .....		33	.....	.....
Goods purchased for resale .....		34	1.024.700,19	1.207.007,73
Immovable property intended for sale .....		35	.....	.....
Advance payments .....		36	.....	.....
Contracts in progress .....		37	.....	.....
<b>Amounts receivable within one year</b> .....		40/41	25.621.924,85	25.399.469,18
Trade debtors .....		40	23.698.110,56	24.891.756,93
Other amounts receivable .....		41	1.923.814,29	507.712,25
<b>Current investments</b> .....	5.5.1/ 5.6	50/53	9.363.676,80	7.615.708,39
Own shares .....		50	9.363.676,80	7.615.708,39
Other investments .....		51/53	.....	.....
<b>Cash at bank and in hand</b> .....		54/58	12.923,10	151.090,70
<b>Deferred charges and accrued income</b> .....	5.6	490/1	458.872,30	773.364,73
<b>TOTAL ASSETS</b> .....		20/58	303.908.855,41	278.471.696,95

	Discl.	Codes	Period	Preceding period
<b>EQUITY AND LIABILITIES</b>				
<b>EQUITY</b> .....(+)/(-)		10/15	66.944.081,54	64.420.381,11
<b>Capital</b> .....	5.7	10	18.952.288,40	18.952.288,40
Issued capital .....		100	18.952.288,40	18.952.288,40
Uncalled capital .....		101	.....	.....
<b>Share premium account</b> .....		11	1.153.867,50	1.153.867,50
<b>Revaluation surpluses</b> .....		12	.....	.....
<b>Reserves</b> .....		13	18.309.061,53	16.561.092,82
Legal reserve .....		130	1.895.228,84	4.896.255,71
Reserves not available .....		131	9.363.677,10	7.615.708,39
In respect of own shares held .....		1310	9.363.677,10	7.615.708,39
Other .....		1311	.....	.....
Untaxed reserves .....		132	.....	.....
Available reserves .....		133	7.050.155,59	4.049.128,72
<b>Accumulated profits (losses)</b> .....(+)/(-)		14	28.528.864,11	27.753.132,39
<b>Investment grants</b> .....		15	.....	.....
<b>Advance to associates on the sharing out of the assets</b> .....		19	.....	.....
<b>PROVISIONS AND DEFERRED TAXES</b> .....		16	336.621,00	326.609,27
<b>Provisions for liabilities and charges</b> .....		160/5	336.621,00	326.609,27
Pensions and similar obligations .....		160	4.000,00	19.200,00
Taxation .....		161	.....	.....
Major repairs and maintenance .....		162	.....	.....
Other liabilities and charges .....	5.8	163/5	332.621,00	307.409,27
<b>Deferred taxes</b> .....		168	.....	.....
<b>AMOUNTS PAYABLE</b> .....		17/49	236.628.152,87	213.724.706,57
<b>Amounts payable after more than one year</b> .....	5.9	17	148.429.802,65	159.130.877,55
Financial debts .....		170/4	148.429.802,65	159.130.877,55
Subordinated loans .....		170	.....	.....
Unsubordinated debentures .....		171	75.000.000,00	75.000.000,00
Leasing and other similar obligations .....		172	3.291.929,77	5.663.933,99
Credit institutions .....		173	.....	.....
Other loans .....		174	70.137.872,88	78.466.943,56
Trade debts .....		175	.....	.....
Suppliers .....		1750	.....	.....
Bills of exchange payable .....		1751	.....	.....
Advances received on contracts in progress .....		176	.....	.....
Other amounts payable .....		178/9	.....	.....
<b>Amounts payable within one year</b> .....		42/48	82.861.758,33	49.255.507,96
Current portion of amounts payable after more than one year falling due within one year .....	5.9	42	43.425.428,22	19.331.716,57
Financial debts .....		43	469.311,68	437,59
Credit institutions .....		430/8	469.311,68	437,59
Other loans .....		439	.....	.....
Trade debts .....		44	7.010.345,54	5.555.169,43
Suppliers .....		440/4	7.010.345,54	5.555.169,43
Bills of exchange payable .....		441	.....	.....
Advances received on contracts in progress .....		46	.....	.....
Taxes, remuneration and social security .....	5.9	45	8.738.121,76	7.335.581,08
Taxes .....		450/3	6.597.910,20	5.192.590,64
Remuneration and social security .....		454/9	2.140.211,56	2.142.990,44
Other amounts payable .....		47/48	23.218.551,13	17.032.603,29
<b>Accruals and deferred income</b> .....	5.9	492/3	5.336.591,89	5.338.321,06
<b>TOTAL LIABILITIES</b> .....		10/49	303.908.855,41	278.471.696,95

## INCOME STATEMENT

	Discl.	Codes	Period	Preceding period
<b>Operating income</b> .....		70/74	75.535.682,23	73.356.067,40
Turnover .....	5.10	70	70.772.465,92	68.908.149,41
Stocks of finished goods and work and contracts in progress: increase (decrease) .....		71	.....	.....
Own work capitalised .....		72	259.404,58	249.102,86
Other operating income .....	5.10	74	4.503.811,73	4.198.815,13
<b>Operating charges</b> .....		60/64	35.527.523,10	33.192.592,29
Raw materials, consumables .....		60	5.841.840,08	5.352.924,34
Purchases .....		600/8	5.688.293,44	5.776.240,62
Stocks: decrease (increase) .....		609	153.546,64	-423.316,28
Services and other goods .....		61	16.383.505,48	15.540.021,40
Remuneration, social security costs and pensions .....	5.10	62	9.479.590,90	9.111.386,07
Depreciation of and other amounts written off formation expenses, intangible and tangible fixed assets .....		630	3.672.662,65	3.293.765,21
Amounts written off stocks, contracts in progress and trade debtors: Appropriations (write-backs) .....		631/4	93.086,50	38.492,48
Provisions for liabilities and charges: Appropriations (uses and write-backs) .....	5.10	635/7	10.011,73	-199.991,73
Other operating charges .....	5.10	640/8	46.825,76	55.994,52
Operating charges carried to assets as restructuring costs (-)		649	.....	.....
<b>Operating profit (loss)</b> .....		9901	40.008.159,13	40.163.475,11
<b>Financial income</b> .....		75	22.574.732,44	23.486.002,17
Income from financial fixed assets .....		750	20.957.095,84	22.004.335,60
Income from current assets .....		751	1.518.296,71	1.455.809,04
Other financial income .....	5.11	752/9	99.339,89	25.857,53
<b>Financial charges</b> .....		65	9.016.148,49	8.727.312,95
Debt charges .....		650	8.856.023,62	8.435.037,10
Amounts written off current assets except stocks, contracts in progress and trade debtors: appropriations (write-backs) .....		651	.....	.....
Other financial charges .....		652/9	160.124,87	292.275,85
<b>Gain (loss) on ordinary activities before taxes</b> .....		9902	53.566.743,08	54.922.164,33

	Discl.	Codes	Period	Preceding period
<b>Extraordinary income</b> .....		76	27.562,85	611.424,05
Write-back of depreciation and of amounts written off intangible and tangible fixed assets .....		760	.....	.....
Write-back of amounts written down financial fixed assets ...		761	.....	568.869,16
Write-back of provisions for extraordinary liabilities and charges .....		762	.....	.....
Capital gains on disposal of fixed assets .....		763	27.562,85	42.554,89
Other extraordinary income .....	5.11	764/9	.....	.....
<b>Extraordinary charges</b> .....(+)/(-)		66	839.039,70	866.230,61
Extraordinary depreciation of and extraordinary amounts written off formation expenses, intangible and tangible fixed assets .....		660	.....	.....
Amounts written off financial fixed assets .....		661	839.039,70	.....
Provisions for extraordinary liabilities and charges: appropriations (uses) .....(+)/(-)		662	.....	.....
Capital losses on disposal of fixed assets .....		663	.....	297.361,45
Other extraordinary charges .....	5.11	664/8	.....	568.869,16
Extraordinary charges carried to assets as restructuring costs .....(-)		669	.....	.....
<b>Gain (loss) for the period before taxes</b> .....(+)/(-)		9903	52.755.266,23	54.667.357,77
<b>Transfer from deferred taxes</b> .....		780	.....	.....
<b>Transfer to deferred taxes</b> .....		680	.....	.....
<b>Income taxes</b> .....(+)/(-)	5.12	67/77	10.218.370,81	9.528.083,15
Taxes .....		670/3	10.229.416,18	9.708.083,15
Adjustment of income taxes and write-back of tax provisions		77	11.045,37	180.000,00
<b>Gain (loss) of the period</b> .....(+)/(-)		9904	42.536.895,42	45.139.274,62
<b>Transfer from untaxed reserves</b> .....		789	.....	.....
<b>Transfer to untaxed reserves</b> .....		689	.....	.....
<b>Gain (loss) of the period available for appropriation</b> ..(+)/(-)		9905	42.536.895,42	45.139.274,62

**APPROPRIATION ACCOUNT**

	Codes	Period	Preceding period
<b>Profit (loss) to be appropriated</b> .....(+)/(-)	9906	70.290.027,81	73.078.092,05
Gain (loss) of the period available for appropriation .....(+)/(-)	(9905)	42.536.895,42	45.139.274,62
Profit (loss) brought forward .....(+)/(-)	14P	27.753.132,39	27.938.817,43
<b>Withdrawals from capital and reserves</b> .....	791/2	3.001.026,87	.....
from capital and share premium account .....	791	.....	.....
from reserves .....	792	3.001.026,87	.....
<b>Transfer to capital and reserves</b> .....	691/2	21.659.954,57	28.477.676,66
to capital and share premium account .....	691	.....	.....
to legal reserve .....	6920	.....	.....
to other reserves .....	6921	21.659.954,57	28.477.676,66
<b>Profit (loss) to be carried forward</b> .....(+)/(-)	(14)	28.528.864,11	27.753.132,39
<b>Owners' contribution in respect of losses</b> .....	794	.....	.....
<b>Profit to be distributed</b> .....	694/6	23.102.236,00	16.847.283,00
Dividends .....	694	23.102.236,00	16.847.283,00
Directors' or managers' entitlements .....	695	.....	.....
Other beneficiaries .....	696	.....	.....



**STATEMENT OF INTANGIBLE FIXED ASSETS**

	Codes	Period	Preceding period
<b>RESEARCH AND DEVELOPMENT COSTS</b>			
<b>Acquisition value at the end of the period</b> .....	8051P	xxxxxxxxxxxxxxxx	874.962,94
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8021	.....	
Sales and disposals .....	8031	.....	
Transfers from one heading to another .....(+)/(-)	8041	.....	
<b>Acquisition value at the end of the period</b> .....	8051	874.962,94	
<b>Depreciations and amounts written down at the end of the period</b> .....	8121P	xxxxxxxxxxxxxxxx	606.767,53
<b>Movements during the period</b>			
Recorded .....	8071	133.723,65	
Written back .....	8081	.....	
Acquisitions from third parties .....	8091	.....	
Cancelled owing to sales and disposals .....	8101	.....	
Transferred from one heading to another .....(+)/(-)	8111	.....	
<b>Depreciations and amounts written down at the end of the period</b> .....	8121	740.491,18	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	210	134.471,76	

	Codes	Period	Preceding period
<b>CONCESSIONS, PATENTS, LICENCES, KNOW-HOW, BRANDS AND SIMILAR RIGHTS</b>			
<b>Acquisition value at the end of the period</b> .....	8052P	xxxxxxxxxxxxxxxx	6.798.912,98
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8022	440.936,22	
Sales and disposals .....	8032	.....	
Transfers from one heading to another .....(+)/(-)	8042	10.575,73	
<b>Acquisition value at the end of the period</b> .....	8052	7.250.424,93	
<b>Depreciations and amounts written down at the end of the period</b> .....	8122P	xxxxxxxxxxxxxxxx	4.736.692,39
<b>Movements during the period</b>			
Recorded .....	8072	1.182.463,31	
Written back .....	8082	.....	
Acquisitions from third parties .....	8092	.....	
Cancelled owing to sales and disposals .....	8102	.....	
Transferred from one heading to another .....(+)/(-)	8112	.....	
<b>Depreciations and amounts written down at the end of the period</b> .....	8122	5.919.155,70	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	211	1.331.269,23	

	Codes	Period	Preceding period
<b>PLANT, MACHINERY AND EQUIPMENT</b>			
<b>Acquisition value at the end of the period</b> .....	8192P	xxxxxxxxxxxxxxxx	3.460.256,49
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8162	1.438.175,47	
Sales and disposals .....	8172	.....	
Transfers from one heading to another .....(+)/(-)	8182	3.405,32	
<b>Acquisition value at the end of the period</b> .....	8192	4.901.837,28	
<b>Revaluation surpluses at the end of the period</b> .....	8252P	xxxxxxxxxxxxxxxx	.....
<b>Movements during the period</b>			
Recorded .....	8212	.....	
Acquisitions from third parties .....	8222	.....	
Cancelled .....	8232	.....	
Transferred from one heading to another .....(+)/(-)	8242	.....	
<b>Revaluation surpluses at the end of the period</b> .....	8252	.....	
<b>Depreciations and amounts written down at the end of the period</b> .....	8322P	xxxxxxxxxxxxxxxx	2.755.201,47
<b>Movements during the period</b>			
Recorded .....	8272	367.726,75	
Written back .....	8282	.....	
Acquisitions from third parties .....	8292	.....	
Cancelled owing to sales and disposals .....	8302	.....	
Transferred from one heading to another .....(+)/(-)	8312	.....	
<b>Depreciations and amounts written down at the end of the period</b> .....	8322	3.122.928,22	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	(23)	1.778.909,06	

	Codes	Period	Preceding period
<b>FURNITURE AND VEHICLES</b>			
<b>Acquisition value at the end of the period</b> .....	8193P	xxxxxxxxxxxxxxxx	427.762,90
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8163	7.246,00	
Sales and disposals .....	8173	19.890,00	
Transfers from one heading to another .....(+)/(-)	8183	.....	
<b>Acquisition value at the end of the period</b> .....	8193	415.118,90	
<b>Revaluation surpluses at the end of the period</b> .....	8253P	xxxxxxxxxxxxxxxx	.....
<b>Movements during the period</b>			
Recorded .....	8213	.....	
Acquisitions from third parties .....	8223	.....	
Cancelled .....	8233	.....	
Transferred from one heading to another .....(+)/(-)	8243	.....	
<b>Revaluation surpluses at the end of the period</b> .....	8253	.....	
<b>Depreciations and amounts written down at the end of the period</b> .....	8323P	xxxxxxxxxxxxxxxx	393.902,01
<b>Movements during the period</b>			
Recorded .....	8273	6.300,32	
Written back .....	8283	.....	
Acquisitions from third parties .....	8293	.....	
Cancelled owing to sales and disposals .....	8303	14.254,50	
Transferred from one heading to another .....(+)/(-)	8313	.....	
<b>Depreciations and amounts written down at the end of the period</b> .....	8323	385.947,83	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	(24)	29.171,07	

	Codes	Period	Preceding period
<b>LEASING AND SIMILAR RIGHTS</b>			
<b>Acquisition value at the end of the period</b> .....	8194P	xxxxxxxxxxxxxxxx	13.832.274,82
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8164	361.396,00	
Sales and disposals .....	8174	50.946,74	
Transfers from one heading to another .....(+)/(-)	8184	.....	
<b>Acquisition value at the end of the period</b> .....	8194	14.142.724,08	
<b>Revaluation surpluses at the end of the period</b> .....	8254P	xxxxxxxxxxxxxxxx	.....
<b>Movements during the period</b>			
Recorded .....	8214	.....	
Acquisitions from third parties .....	8224	.....	
Cancelled .....	8234	.....	
Transferred from one heading to another .....(+)/(-)	8244	.....	
<b>Revaluation surpluses at the end of the period</b> .....	8254	.....	
<b>Depreciations and amounts written down at the end of the period</b> .....	8324P	xxxxxxxxxxxxxxxx	5.796.658,91
<b>Movements during the period</b>			
Recorded .....	8274	1.960.049,18	
Written back .....	8284	.....	
Acquisitions from third parties .....	8294	.....	
Cancelled owing to sales and disposals .....	8304	50.946,74	
Transferred from one heading to another .....(+)/(-)	8314	.....	
<b>Depreciations and amounts written down at the end of the period</b> .....	8324	7.705.761,35	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	(25)	6.436.962,73	
<b>OF WHICH</b>			
<b>Land and buildings</b> .....	250	.....	
<b>Plant, machinery and equipment</b> .....	251	6.436.962,73	
<b>Furniture and vehicles</b> .....	252	.....	

	Codes	Period	Preceding period
<b>OTHER TANGIBLE FIXED ASSETS</b>			
<b>Acquisition value at the end of the period</b> .....	8195P	xxxxxxxxxxxxxxxx	339.901,31
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8165	110.382,67	
Sales and disposals .....	8175	.....	
Transfers from one heading to another .....(+)/(-)	8185	-13.981,05	
<b>Acquisition value at the end of the period</b> .....	8195	436.302,93	
<b>Revaluation surpluses at the end of the period</b> .....	8255P	xxxxxxxxxxxxxxxx	.....
<b>Movements during the period</b>			
Recorded .....	8215	.....	
Acquisitions from third parties .....	8225	.....	
Cancelled .....	8235	.....	
Transferred from one heading to another .....(+)/(-)	8245	.....	
<b>Revaluation surpluses at the end of the period</b> .....	8255	.....	
<b>Depreciations and amounts written down at the end of the period</b> .....	8325P	xxxxxxxxxxxxxxxx	283.729,82
<b>Movements during the period</b>			
Recorded .....	8275	22.399,44	
Written back .....	8285	.....	
Acquisitions from third parties .....	8295	.....	
Cancelled owing to sales and disposals .....	8305	.....	
Transferred from one heading to another .....(+)/(-)	8315	.....	
<b>Depreciations and amounts written down at the end of the period</b> .....	8325	306.129,26	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	(26)	130.173,67	

	Codes	Period	Preceding period
<b>ASSETS UNDER CONSTRUCTION AND ADVANCE PAYMENTS</b>			
<b>Acquisition value at the end of the period</b> .....	8196P	xxxxxxxxxxxxxxxx	171.678,70
<b>Movements during the period</b>			
Acquisitions, including produced fixed assets .....	8166	1.712.736,18	
Sales and disposals .....	8176	.....	
Transfers from one heading to another .....(+)/(-)	8186	.....	
<b>Acquisition value at the end of the period</b> .....	8196	1.884.414,88	
<b>Revaluation surpluses at the end of the period</b> .....	8256P	xxxxxxxxxxxxxxxx	.....
<b>Movements during the period</b>			
Recorded .....	8216	.....	
Acquisitions from third parties .....	8226	.....	
Cancelled .....	8236	.....	
Transferred from one heading to another .....(+)/(-)	8246	.....	
<b>Revaluation surpluses at the end of the period</b> .....	8256	.....	
<b>Depreciations and amounts written down at the end of the period</b> .....	8326P	xxxxxxxxxxxxxxxx	.....
<b>Movements during the period</b>			
Recorded .....	8276	.....	
Written back .....	8286	.....	
Acquisitions from third parties .....	8296	.....	
Cancelled owing to sales and disposals .....	8306	.....	
Transferred from one heading to another .....(+)/(-)	8316	.....	
<b>Depreciations and amounts written down at the end of the period</b> .....	8326	.....	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	(27)	1.884.414,88	

**STATEMENT OF FINANCIAL FIXED ASSETS**

	Codes	Period	Preceding period
<b>AFFILIATED ENTERPRISES - PARTICIPATING INTERESTS AND SHARES</b>			
<b>Acquisition value at the end of the period</b> .....	8391P	xxxxxxxxxxxxxxxx	264.865.366,01
<b>Movements during the period</b>			
Acquisitions .....	8361	24.548.167,26	
Sales and disposals .....	8371	.....	
Transfers from one heading to another .....(+)/(-)	8381	-26.410.769,34	
<b>Acquisition value at the end of the period</b> .....	8391	263.002.763,93	
<b>Revaluation surpluses at the end of the period</b> .....	8451P	xxxxxxxxxxxxxxxx	.....
<b>Movements during the period</b>			
Recorded .....	8411	.....	
Acquisitions from third parties .....	8421	.....	
Cancelled .....	8431	.....	
Transferred from one heading to another .....(+)/(-)	8441	.....	
<b>Revaluation surpluses at the end of the period</b> .....	8451	.....	
<b>Amounts written down at the end of the period</b> .....	8521P	xxxxxxxxxxxxxxxx	32.901.233,04
<b>Movements during the period</b>			
Recorded .....	8471	839.039,70	
Written back .....	8481	.....	
Acquisitions from third parties .....	8491	.....	
Cancelled owing to sales and disposals .....	8501	.....	
Transferred from one heading to another .....(+)/(-)	8511	-26.410.769,34	
<b>Amounts written down at the end of the period</b> .....	8521	7.329.503,40	
<b>Uncalled amounts at the end of the period</b> .....	8551P	xxxxxxxxxxxxxxxx	.....
<b>Movements during the period</b> .....(+)/(-)			
<b>Uncalled amounts at the end of the period</b> .....	8551	.....	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	(280)	255.673.260,53	
<b>AFFILIATED ENTERPRISES - AMOUNTS RECEIVABLE</b>			
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	281P	xxxxxxxxxxxxxxxx	.....
<b>Movements during the period</b>			
Additions .....	8581	.....	
Repayments .....	8591	.....	
Amounts written down .....	8601	.....	
Amounts written back .....	8611	.....	
Exchange differences .....(+)/(-)	8621	.....	
Other movements .....(+)/(-)	8631	.....	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	(281)	.....	
<b>ACCUMULATED AMOUNTS WRITTEN OFF AMOUNTS RECEIVABLE AT END OF THE PERIOD</b> .....	8651	.....	



	Codes	Period	Preceding period
<b>OTHER ENTERPRISES - PARTICIPATING INTERESTS AND SHARES</b>			
<b>Acquisition value at the end of the period</b> .....	8393P	xxxxxxxxxxxxxxxx	49.125,00
<b>Movements during the period</b>			
Acquisitions .....	8363	.....	
Sales and disposals .....	8373	.....	
Transfers from one heading to another .....(+)/(-)	8383	.....	
<b>Acquisition value at the end of the period</b> .....	8393	49.125,00	
<b>Revaluation surpluses at the end of the period</b> .....	8453P	xxxxxxxxxxxxxxxx	.....
<b>Movements during the period</b>			
Recorded .....	8413	.....	
Acquisitions from third parties .....	8423	.....	
Cancelled .....	8433	.....	
Transferred from one heading to another .....(+)/(-)	8443	.....	
<b>Revaluation surpluses at the end of the period</b> .....	8453	.....	
<b>Amounts written down at the end of the period</b> .....	8523P	xxxxxxxxxxxxxxxx	47.099,76
<b>Movements during the period</b>			
Recorded .....	8473	.....	
Written back .....	8483	.....	
Acquisitions from third parties .....	8493	.....	
Cancelled owing to sales and disposals .....	8503	.....	
Transferred from one heading to another .....(+)/(-)	8513	.....	
<b>Amounts written down at the end of the period</b> .....	8523	47.099,76	
<b>Uncalled amounts at the end of the period</b> .....	8553P	xxxxxxxxxxxxxxxx	.....
<b>Movements during the period</b> .....(+)/(-)			
<b>Uncalled amounts at the end of the period</b> .....	8553	.....	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	(284)	2.025,24	
<b>OTHERS ENTERPRISES - AMOUNTS RECEIVABLE</b>			
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	285/8P	xxxxxxxxxxxxxxxx	26.100,00
<b>Movements during the period</b>			
Additions .....	8583	.....	
Repayments .....	8593	.....	
Amounts written down .....	8603	.....	
Amounts written back .....	8613	.....	
Exchange differences .....(+)/(-)	8623	.....	
Other movements .....(+)/(-)	8633	.....	
<b>NET BOOK VALUE AT THE END OF THE PERIOD</b> .....	(285/8)	26.100,00	
<b>ACCUMULATED AMOUNTS WRITTEN OFF AMOUNTS RECEIVABLE AT END OF THE PERIOD</b> .....	8653	.....	

## PARTICIPATING INTERESTS INFORMATION

## PARTICIPATING INTERESTS AND SHARES

List the enterprises in which the enterprise holds a participating interest, (recorded in the heading 280 and 282 of assets) and the other enterprises in which the enterprise holds rights (recorded in the headings 284 and 51/53 of assets) for an amount of at least 10 % of the capital issued.

NAME, full address of the REGISTERED OFFICE and for an enterprise governed by Belgian law, the COMPANY IDENTIFICATION NUMBER	Rights held by			Data extracted from the most recent annual accounts			
	directly		subsidiar ies	Annual accounts as per	Cur- rency code	Capital and reserve	Net result
	Number	%	%			(+) of (-) (in units)	
KINEPOLIS MEGA BE 0430.277.746 Public limited company Eeuwfeestlaan 20, 1020 Laeken, Belgium  gewone aandelen	20.439	99,99	0,01	31/12/2013	EUR	6.054.930,53	1.029.355,26
KINEPOLIS FILM DISTRIBUTION BE 0445.372.530 Public limited company Eeuwfeestlaan 20, 1020 Laeken, Belgium  gewone aandelen	1.811	99,95	0,05	31/12/2013	EUR	-145.824,72	43.274,26
MAJESTIEK INTERNATIONAL Foreign company Val Sainte Croix 7, L1371 Luxembourg, Luxembourg  Gewone aandelen	2.450	100,0	0,0	31/12/2013	EUR	5.087.052,00	-35.622,00
KINEPOLIS LIEGE BE 0459.469.796 Public limited company Via Media 1, 3500 Hasselt, Belgium  gewone aandelen	13.471	99,95	0,05	31/12/2013	EUR	8.945.558,77	606.391,54
KINEPOLIS IMMO LIEGE BE 0459.466.234 Public limited company Via Media 1, 3500 Hasselt, Belgium  gewone aandelen	998	99,8	0,2	31/12/2013	EUR	-202.829,80	-37.081,58
KINEPOLIS MULTI BE 0434.861.589 Public limited company President Kennedylaan 100B, 8500 Kortrijk, Belgium  gewone aandelen	78.890	99,99	0,01	31/12/2013	EUR	15.098.598,52	1.618.328,45
EUROCASINO (in vereffening) BE 0467.730.238 Public limited company Jean Dubrucqlaan 160, 1080 Molenbeek-Saint-Jean, Belgium  gewone aandelen	1.900	19,0	81,0	31/12/2008	EUR	-166.056,00	-789,00

LIST OF PARTICIPATING INTERESTS AND SHARES (Continued)

NAME, full address of the REGISTERED OFFICE and for an enterprise governed by Belgian law, the COMPANY IDENTIFICATION NUMBER	Rights held by			Data extracted from the most recent annual accounts			
	directly		subsidiar ies	Annual accounts as per	Cur- rency code	Capital and reserve	Net result
	Number	%	%			(+ of (-) (in units)	
<p><b>KINEPOLIS ESPANA</b> ESE81487027 Foreign company Calle Edgar Neville, Pozuele De Alarcon, 28223 Madrid, Spain</p> <p style="padding-left: 20px;">gewone aandelen</p>	20.500	100,0	0,0	31/12/2013	EUR	14.138.659,00	-385.699,00
<p><b>KINEPOLIS IMMO HASSELT</b> BE 0455.729.358 Public limited company Via Media 1, 3500 Hasselt, Belgium</p> <p style="padding-left: 20px;">gewone aandelen</p>	338	99,4	0,6	31/12/2013	EUR	858.961,69	995,78
<p><b>KINEPOLIS IMMO MULTI</b> BE 0877.736.370 Public limited company Eeuwfeestlaan 20, 1020 Laeken, Belgium</p> <p style="padding-left: 20px;">gewone aandelen</p>	154.700	99,81	0,19	31/12/2013	EUR	12.367.186,34	-518.838,76
<p><b>KP IMMO BRUSSEL</b> BE 0816.884.015 Public limited company Eeuwfeestlaan 20, 1020 Laeken, Belgium</p> <p style="padding-left: 20px;">gewone aandelen</p>	12.099	99,99	0,01	31/12/2013	EUR	57.215,43	-887,74
<p><b>KINEPOLIS FINANCIAL SERVICES</b> BE 0886.547.831 Public limited company Eeuwfeestlaan 20, 1020 Laeken, Belgium</p> <p style="padding-left: 20px;">gewone aandelen</p>	105.999	99,99	0,01	31/12/2013	EUR	121.711.864,44	4.592.567,80
<p><b>BRIGHTFISH</b> BE 0450.523.725 Public limited company Kampioenschapslaan 1, 1020 Laeken, Belgium</p> <p style="padding-left: 20px;">gewone aandelen</p>	95.108	99,99	0,01	31/12/2013	EUR	2.865.932,83	1.452.445,23
<p><b>KINEPOLIS POZNAK SPZOO</b> PLPL5252129575 Foreign company Ul. Boleslawa Krzywoustego 72, 61-114 Poznan, Poland</p> <p style="padding-left: 20px;">gewone aandelen</p>	430.503	100,0	0,0	31/12/2013	PLN	26.328.429,00	1.799.106,00
<p><b>KINEPOLIS INVEST</b> ESE82489659 Foreign company Calle Edgar Neville, Pozuelo De Alarcon, 28223 Madrid, Spain</p> <p style="padding-left: 20px;">gewone aandelen</p>	30.000	100,0	0,0	31/12/2013	EUR	2.276.979,00	-1.892,00

## LIST OF PARTICIPATING INTERESTS AND SHARES (Continued)

NAME, full address of the REGISTERED OFFICE and for an enterprise governed by Belgian law, the COMPANY IDENTIFICATION NUMBER	Rights held by			Data extracted from the most recent annual accounts			
	directly		subsidiar ies	Annual accounts as per	Cur- rency code	Capital and reserve	Net result
	Number	%	%			(+) of (-) (in units)	
<i>KINEPOLIS FRANCE</i> <i>FR20399716083</i> <i>Foreign company</i> <i>1 Rue du Chateau d'Isenghien, 59160 Lomme,</i> <i>France</i>							
<i>gewone aandelen</i>	1.733.328	99,99	0,01	31/12/2013	EUR	27.573.924,00	3.958.614,00
<i>KINEPOLIS BRAINE</i> <i>BE 0462.688.911</i> <i>Public limited company</i> <i>Boulevard de France, 1420 Braine-l'Alleud,</i> <i>Belgium</i>							
<i>gewone aandelen</i>	99.999	99,99	0,01	31/12/2013	EUR	6.543.259,47	225.340,87
<i>WOLFF BIOSCOPEN HOLDING BV</i> <i>NL822624382B01</i> <i>Foreign company</i> <i>Oudegracht 156, 3511 AZ Utrecht,</i> <i>Netherlands</i>							
<i>gewone aandelen</i>	90.000	100,0	0,0	31/12/2013	EUR	1.201.191,00	-1.119.000,00

**OTHER INVESTMENTS AND DEPOSITS, ALLOCATION DEFERRED CHARGES AND ACCRUED INCOME**

	Codes	Period	Preceding period
<b>INVESTMENTS: OTHER INVESTMENTS AND DEPOSITS</b>			
<b>Shares</b> .....	51	.....	.....
Book value increased with the uncalled amount .....	8681	.....	.....
Uncalled amount .....	8682	.....	.....
<b>Fixed income securities</b> .....	52	.....	.....
Fixed income securities issued by credit institutions .....	8684	.....	.....
<b>Fixed term accounts with credit institutions</b> .....	53	.....	.....
With residual term or notice of withdrawal			
up to one month .....	8686	.....	.....
between one month and one year .....	8687	.....	.....
over one year .....	8688	.....	.....
<b>Other investments not mentioned above</b> .....	8689	.....	.....

**DEFERRED CHARGES AND ACCRUED INCOME**

**Allocation of heading 490/1 of assets if the amount is significant**

	Period
<i>Over te dragen kosten</i> .....	279.829,93
<i>Uitgestelde kosten refinance</i> .....	178.062,82
<i>Wachtrekening algemeen</i> .....	979,55
.....	.....

**STATEMENT OF CAPITAL AND SHAREHOLDING STRUCTURE**

**STATEMENT OF CAPITAL**

**Social capital**

Issued capital at the end of the period .....  
 Issued capital at the end of the period .....

Codes	Period	Preceding period
100P	xxxxxxxxxxxxxxxx	18.952.288,40
(100)	18.952.288,40	

Changes during the period .....  
 .....  
 .....  
 .....

Structure of the capital  
 Different categories of shares  
*Gewone aandelen zonder vermelding van nominale* .....  
 .....  
 .....

Registered shares .....  
 Shares to bearer and/or dematerialized .....

Codes	Value	Number of shares
	18.952.288,40	27.365.197
8702	xxxxxxxxxxxxxxxx	11.454.160
8703	xxxxxxxxxxxxxxxx	15.911.037

**Capital not paid**

Uncalled capital .....  
 Called up capital, unpaid .....  
 Shareholders having yet to pay up in full .....  
 .....  
 .....

Codes	Uncalled amount	Capital called but not paid
(101)	.....	xxxxxxxxxxxxxxxx
8712	xxxxxxxxxxxxxxxx	.....
	.....	.....
	.....	.....
	.....	.....

**Own shares**

Held by the company itself  
 Amount of capital held .....  
 Corresponding number of shares .....  
 Held by the subsidiaries  
 Amount of capital held .....  
 Corresponding number of shares .....

Codes	Period
8721	1.059.113,00
8722	1.529.252
8731	.....
8732	.....
8740	.....
8741	.....
8742	.....
8745	.....
8746	.....
8747	.....
8751	.....

**Commitments to issue shares**

Owing to the exercise of conversion rights  
 Amount of outstanding convertible loans .....  
 Amount of capital to be subscribed .....  
 Corresponding maximum number of shares to be issued .....  
 Owing to the exercise of subscription rights  
 Number of outstanding subscription rights .....  
 Amount of capital to be subscribed .....  
 Corresponding maximum number of shares to be issued .....

**Authorized capital not issued** .....

**Shares issued, non representing capital**

Distribution

Number of shares .....  
 Number of voting rights attached thereto .....

Allocation by shareholder

Number of shares held by the company itself .....  
 Number of shares held by its subsidiaries .....

Codes	Period
8761	.....
8762	.....
8771	.....
8781	.....

**STRUCTURE OF SHAREHOLDINGS OF THE ENTERPRISE AT YEAR-END CLOSING DATE, AS IT APPEARS FROM THE STATEMENTS RECEIVED BY THE ENTERPRISE**

ZIE JAARVERSLAG

VERNIETTIGING VAN DE EIGEN AANDELEN

Na de verdere inkoop in 2014 van 604 710 eigen aandelen in uitvoering van het mandaat gegeven door de Buitengewone Algemene Vergadering van 19 oktober 2012 (tot inkoop van 5 856 505 aandelen met het oog op vernietiging), de levering van 30 000 aandelen in het kader van de uitoefening van opties en de vernietiging door de Raad van Bestuur op 18 december 2014 van 548 073 eigen aandelen, hield Kinopolis, op 31 december 2014, 1 529 252 eigen aandelen aan met een kapitaalwaarde van €1 059 113.

**PROVISIONS FOR OTHER LIABILITIES AND CHARGES**

**ANALYSIS OF THE HEADING 163/5 OF LIABILITIES IF THE AMOUNT IS SIGNIFICANT**

*Vorzieningen gerelateerd aan optieplan* .....  
*Vorzieningen voor personeelsgeschillen* .....  
.....  
.....

Period
304.621,00
28.000,00
.....
.....



## STATEMENT OF AMOUNTS PAYABLE, ACCRUED CHARGES AND DEFERRED INCOME

	Codes	Period
<b>BREAKDOWN OF AMOUNTS PAYABLE WITH AN ORIGINAL PERIOD TO MATURITY OF MORE THAN ONE YEAR, ACCORDING TO THEIR RESIDUAL TERM</b>		
<b>Current portion of amounts payable after more than one year falling due within one year</b>		
Financial debts .....	8801	43.425.428,22
Subordinated loans .....	8811	.....
Unsubordinated debentures .....	8821	.....
Leasing and other similar obligations .....	8831	2.425.428,22
Credit institutions .....	8841	.....
Other loans .....	8851	41.000.000,00
Trade debts .....	8861	.....
Suppliers .....	8871	.....
Bills of exchange payable .....	8881	.....
Advance payments received on contract in progress .....	8891	.....
Other amounts payable .....	8901	.....
<b>Total current portion of amounts payable after more than one year falling due within one year ..</b>	<b>(42)</b>	<b>43.425.428,22</b>
<b>Amounts payable with a remaining term of more than one but not more than five years</b>		
Financial debts .....	8802	148.376.378,65
Subordinated loans .....	8812	.....
Unsubordinated debentures .....	8822	75.000.000,00
Leasing and other similar obligations .....	8832	3.238.505,77
Credit institutions .....	8842	.....
Other loans .....	8852	70.137.872,88
Trade debts .....	8862	.....
Suppliers .....	8872	.....
Bills of exchange payable .....	8882	.....
Advance payments received on contracts in progress .....	8892	.....
Other amounts payable .....	8902	.....
<b>Total amounts payable with a remaining term of more than one but not more than five years ....</b>	<b>8912</b>	<b>148.376.378,65</b>
<b>Amounts payable with a remaining term of more than five years</b>		
Financial debts .....	8803	53.424,00
Subordinated loans .....	8813	.....
Unsubordinated debentures .....	8823	.....
Leasing and other similar obligations .....	8833	53.424,00
Credit institutions .....	8843	.....
Other loans .....	8853	.....
Trade debts .....	8863	.....
Suppliers .....	8873	.....
Bills of exchange payable .....	8883	.....
Advance payments received on contracts in progress .....	8893	.....
Other amounts payable .....	8903	.....
<b>Total amounts payable with a remaining term of more than five years .....</b>	<b>8913</b>	<b>53.424,00</b>

**GUARANTEED AMOUNTS PAYABLE** (included in headings 17 and 42/48 of the liabilities)

**Amounts payable guaranteed by Belgian public authorities**

	Codes	Period
Financial debts .....	8921	.....
Subordinated loans .....	8931	.....
Unsubordinated debentures .....	8941	.....
Leasing and similar obligations .....	8951	.....
Credit institutions .....	8961	.....
Other loans .....	8971	.....
Trade debts .....	8981	.....
Suppliers .....	8991	.....
Bills of exchange payable .....	9001	.....
Advance payments received on contracts in progress .....	9011	.....
Remuneration and social security .....	9021	.....
Other amounts payable .....	9051	.....
<b>Total amounts payable guaranteed by Belgian public authorities .....</b>	<b>9061</b>	<b>.....</b>

**Amounts payable guaranteed by real securities or irrevocably promised by the enterprise on its own assets**

Financial debts .....	8922	5.717.357,99
Subordinated loans .....	8932	.....
Unsubordinated debentures .....	8942	.....
Leasing and similar obligations .....	8952	5.717.357,99
Credit institutions .....	8962	.....
Other loans .....	8972	.....
Trade debts .....	8982	.....
Suppliers .....	8992	.....
Bills of exchange payable .....	9002	.....
Advance payments received on contracts in progress .....	9012	.....
Taxes, remuneration and social security .....	9022	.....
Taxes .....	9032	.....
Remuneration and social security .....	9042	.....
Other amounts payable .....	9052	.....
<b>Total amounts payable guaranteed by real securities or irrevocably promised by the enterprise on its own assets .....</b>	<b>9062</b>	<b>5.717.357,99</b>

**TAXES, REMUNERATION AND SOCIAL SECURITY**

**Taxes** (heading 450/3 of the liabilities)

Outstanding tax debts .....	9072	.....
Accruing taxes payable .....	9073	20.986,92
Estimated taxes payable .....	450	6.576.923,28

**Remuneration and social security** (heading 454/9 of the liabilities)

Amounts due to the National Social Security Office .....	9076	.....
Other amounts payable in respect of remuneration and social security .....	9077	2.140.211,56

**ACCRUALS AND DEFERRED INCOME**

**Allocation of heading 492/3 of liabilities if the amount is significant**

	Period
<i>Toe te rekenen intresten</i> .....	2.928.082,18
<i>Over te dragen opbrengsten</i> .....	2.408.509,71
.....	.....
.....	.....

**OPERATING RESULTS**

	Codes	Period	Preceding period
<b>OPERATING INCOME</b>			
<b>Net turnover</b>			
Allocation by categories of activity			
.....			
.....			
.....			
Allocation into geographical markets			
.....			
.....			
.....			
<b>Other operating income</b>			
Operating subsidies and compensatory amounts received from public authorities	740		196.093,66
<b>OPERATING CHARGES</b>			
<b>Employees for whom the enterprise submitted a DIMONA declaration or who are recorded in the general personnel register</b>			
Total number at the closing date	9086	109	107
Average number of employees calculated in full-time equivalents	9087	103,6	101,7
Number of actual worked hours	9088	169.763	162.709
<b>Personnel costs</b>			
Remuneration and direct social benefits	620	6.768.985,05	6.596.750,27
Employers' contribution for social security	621	1.977.639,46	1.884.457,00
Employers' premiums for extra statutory insurance	622	194.292,38	182.022,52
Other personnel costs	623	538.674,01	448.156,28
Retirement and survivors' pensions	624		
<b>Provisions for pensions and other similar rights</b>			
Appropriations (uses and write-backs)	635	-15.200,00	1.800,00
<b>Amounts written off</b>			
Stocks and contracts in progress			
Recorded	9110	28.760,90	43.025,14
Written back	9111		
Trade debts			
Recorded	9112	85.967,06	25.262,34
Written back	9113	21.641,46	29.795,00
<b>Provisions for liabilities and charges</b>			
Additions	9115	28.000,00	11.788,27
Uses and write-backs	9116	17.988,27	211.780,00
<b>Other operating charges</b>			
Taxes related to operation	640	35.041,95	35.856,31
Other costs	641/8	11.783,81	20.138,21
<b>Hired temporary staff and personnel placed at the enterprise's disposal</b>			
Total number at the closing date	9096	1	2
Average number calculated in full-time equivalents	9097	0,4	0,8
Number of actual worked hours	9098	796	1.423
Costs to the enterprise	617	29.407,19	47.192,20

**FINANCIAL AND EXTRAORDINARY RESULTS**

	Codes	Period	Preceding period
<b>FINANCIAL RESULTS</b>			
<b>Other financial income</b>			
Subsidies granted by public authorities and recorded as income for the period			
Capital subsidies .....	9125	.....	.....
Interest subsidies .....	9126	.....	.....
Allocation of other financial income			
<i>Voordelige koersverschillen</i> .....		12.429,66	11.135,56
<i>Andere financiële opbrengsten</i> .....		86.910,23	14.721,97
.....		.....	.....
<b>Depreciation of loan issue expenses and reimbursement premiums</b> .....	6501	.....	.....
<b>Capitalized Interests</b> .....	6503	.....	.....
<b>Amounts written off current assets</b>			
Recorded .....	6510	.....	.....
Written back .....	6511	.....	.....
<b>Other financial charges</b>			
Amount of the discount borne by the enterprise, as a result of negotiating amounts receivable .....	653	.....	.....
<b>Provisions of a financial nature</b>			
Appropriations .....	6560	.....	.....
Uses and write-backs .....	6561	.....	.....
<b>Allocation of other financial charges</b>			
<i>Bankkosten</i> .....		73.612,81	75.915,75
<i>Nadelige koersverschillen</i> .....		37.102,29	11.128,71
<i>Andere financiële kosten</i> .....		47.647,19	204.005,29
<i>Verwijlntresten</i> .....		1.762,58	1.226,10

	Period
<b>EXTRAORDINARY RESULTS</b>	
<b>Allocation of other extraordinary income</b>	
.....	.....
.....	.....
.....	.....
<b>Allocation of other extraordinary charges</b>	
.....	.....
.....	.....
.....	.....

**INCOME TAXES AND OTHER TAXES**

	Codes	Period
<b>INCOME TAXES</b>		
<b>Income taxes on the result of the period</b> .....	9134	9.758.893,73
Income taxes paid and withholding taxes due or paid .....	9135	8.400.000,00
Excess of income tax prepayments and withholding taxes paid recorded under assets .....	9136	.....
Estimated additional taxes .....	9137	1.358.893,73
<b>Income taxes on the result of prior periods</b> .....	9138	470.522,45
Additional income taxes due or paid .....	9139	.....
Additional income taxes estimated or provided for .....	9140	470.522,45
<b>In so far as taxes of the period are materially affected by differences between the profit before taxes as stated in annual accounts and the estimated taxable profit</b>		
<i>Verworpen uitgaven</i> .....		1.334.925,82
<i>Forfetaire belasting VAA</i> .....		26.284,32
<i>DBI Aftrek</i> .....		-19.909.241,05
<i>Andere niet belastbare bestanddelen</i> .....		-5.595.461,95

**Impact of extraordinary results on the amount of the income taxes relating to the current period**

	Codes	Period
<b>Status of deferred taxes</b>		
Deferred taxes representing assets .....	9141	.....
Accumulated tax losses deductible from future taxable profits .....	9142	.....
Other deferred taxes representing assets .....		.....
.....		.....
.....		.....
Deferred taxes representing liabilities .....	9144	.....
Allocation of deferred taxes representing liabilities .....		.....
.....		.....
.....		.....

	Codes	Period	Preceding period
<b>VALUE ADDED TAXES AND OTHER TAXES BORNE BY THIRD PARTIES</b>			
<b>Value added taxes charged</b>			
To the enterprise (deductible) .....	9145	5.761.595,62	4.968.089,57
By the enterprise .....	9146	4.093.986,09	3.961.599,03
<b>Amounts withheld on behalf of third party</b>			
For payroll withholding taxes .....	9147	2.280.512,16	2.190.204,19
For withholding taxes on investment income .....	9148	1.655.181,74	1.426.722,54

**RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE SHEET**

	Codes	Period
<b>PERSONAL GUARANTEES PROVIDED OR IRREVOCABLY PROMISED BY THE ENTERPRISE AS SECURITY FOR DEBTS AND COMMITMENTS OF THIRD PARTIES</b> .....	9149	.....
<b>Of which</b>		
Bills of exchange in circulation endorsed by the enterprise .....	9150	.....
Bills of exchange in circulation drawn or guaranteed by the enterprise .....	9151	.....
Maximum amount for which other debts or commitments of third parties are guaranteed by the enterprise .....	9153	.....
<b>REAL GUARANTEES</b>		
<b>Real guarantees provided or irrevocably promised by the enterprise on its own assets as security of debts and commitments of the enterprise</b>		
Mortgages		
Book value of the immovable properties mortgaged .....	9161	.....
Amount of registration .....	9171	.....
Pledging of goodwill - Amount of the registration .....	9181	.....
Pledging of other assets - Book value of other assets pledged .....	9191	.....
Guarantees provided on future assets - Amount of assets involved .....	9201	6.436.962,79
<b>Real guarantees provided or irrevocably promised by the enterprise on its own assets as security of debts and commitments of third parties</b>		
Mortgages		
Book value of the immovable properties mortgaged .....	9162	.....
Amount of registration .....	9172	.....
Pledging of goodwill - Amount of the registration .....	9182	.....
Pledging of other assets - Book value of other assets pledged .....	9192	.....
Guarantees provided on future assets - Amount of assets involved .....	9202	.....
<b>GOODS AND VALUES, NOT DISCLOSED IN THE BALANCE SHEET, HELD BY THIRD PARTIES IN THEIR OWN NAME BUT AT RISK TO AND FOR THE BENEFIT OF THE ENTERPRISE</b>		
.....		
.....		
.....		
<b>SUBSTANTIAL COMMITMENTS TO ACQUIRE FIXED ASSETS</b>		
.....		
.....		
.....		
<b>SUBSTANTIAL COMMITMENTS TO DISPOSE OF FIXED ASSETS</b>		
.....		
.....		
.....		
<b>FORWARD TRANSACTIONS</b>		
<b>Goods purchased (to be received)</b> .....	9213	.....
<b>Goods sold (to be delivered)</b> .....	9214	.....
<b>Currencies purchased (to be received)</b> .....	9215	.....
<b>Currencies sold (to be delivered)</b> .....	9216	.....

**COMMITMENTS RELATING TO TECHNICAL GUARANTEES IN RESPECT OF SALES OR SERVICES**

**INFORMATION CONCERNING IMPORTANT LITIGATION AND OTHER COMMITMENTS**

*Bankgarantie bij KBC ten bedrage van 88.576,50 EUR;  
 Waarborgen bij ING ten bedrage van 110.275 EUR;  
 Corporate guarantee ten bedrage van 2.000.000 EUR ten gunste van Kinopolis Financial Services.*

**BRIEF DESCRIPTION OF SUPPLEMENT RETIREMENT OR SURVIVORS PENSION PLAN IN FAVOUR OF THE PERSONNEL OR THE EXECUTIVES OF THE ENTERPRISE AND OF THE MEASURES TAKEN BY THE ENTERPRISE TO COVER THE RESULTING CHARGES**

*Voor de bedienden is een aanvulling op het wettelijk pensioen voorzien door onderschrijving van een groepsverzekeringpolis bij een Belgische verzekeringsmaatschappij. Deze polis is van het type vaste bijdrage. De jaarlijkse premies, die door de verzekeringsmaatschappij berekend worden, worden door de werkgever (werkgeversbijdrage) en werknemer (werknemersbijdrage) betaald.*

**PENSIONS FUNDED BY THE ENTERPRISE**

**Estimated amount of the commitments resulting from past services .....**

Methods of estimation

.....  
 .....  
 .....  
 .....

Codes	Period
9220	.....

**NATURE AND COMMERCIAL OBJECTIVE OF TRANSACTIONS NOT REFLECTED IN THE BALANCE SHEET**

**Provided that the risks or advantages coming from these transactions are significant and if the disclosure of the risks or advantages is necessary to appreciate the financial situation of the company; if need arises, the financial consequences of these transactions for the company have also to be mentioned**

**OTHER RIGHTS AND COMMITMENTS NOT REFLECTED IN THE BALANCE SHEET**

*Contingent consideration op 31/12/2014 twv 4.159.356 EUR op basis van :*  
 - *Het nieuwbouwproject in Utrecht zal vergund worden in overeenstemming met de wensen van de Groep;*  
 - *Er komt een concurrerend project in de buurt van het nieuwbouwproject in Utrecht;*  
 - *Het bezoekersaantal in de nieuwe bioscoop in Utrecht zal een bepaald niveau niet overschrijden;*  
 - *Drie van de vier bestaande bioscopen in Utrecht worden gedurende de afgesproken termijn verder gehuurd;*  
 - *Cinerama Rotterdam wordt gedurende de contractueel bepaalde termijn uitgebaat.*

*Contingent consideration op 31/12/2014 twv 4.159.356 EUR op basis van :*  
 - *Het nieuwbouwproject in Utrecht zal vergund worden in overeenstemming met de wensen van de Groep;*  
 - *Er komt een concurrerend project in de buurt van het nieuwbouwproject in Utrecht;*  
 - *Het bezoekersaantal in de nieuwe bioscoop in Utrecht zal een bepaald niveau niet overschrijden;*  
 - *Drie van de vier bestaande bioscopen in Utrecht worden gedurende de afgesproken termijn verder gehuurd;*  
 - *Cinerama Rotterdam wordt gedurende de contractueel bepaalde termijn uitgebaat.*

*Kinopolis Group NV verbindt er zich toe om, indien nodig, de betalingsverplichtingen te ondersteunen van de dochtervennootschappen waarbij de betalingsverplichtingen worden verzekerd door een comfortletter.*



*Als gevolg van de financiering verstrekt aan vennootschappen van de groep, gelden er een aantal voorwaarden met betrekking tot het verkopen of in waarborg geven van bepaalde activa van de Vennootschap aan een derde partij.*

## RELATIONSHIPS WITH AFFILIATED ENTERPRISES AND ENTERPRISES LINKED BY PARTICIPATING INTERESTS

	Codes	Period	Preceding period
<b>AFFILIATED ENTERPRISES</b>			
<b>Financial fixed assets</b> .....	(280/1)	255.673.260,53	231.964.132,97
Participating interests .....	(280)	255.673.260,53	231.964.132,97
Subordinated amounts receivable .....	9271	.....	.....
Other amounts receivable .....	9281	.....	.....
<b>Amounts receivable from affiliated enterprises</b> .....	9291	21.473.862,30	20.529.537,70
Over one year .....	9301	.....	.....
Within one year .....	9311	21.473.862,30	20.529.537,70
<b>Current investments</b> .....	9321	.....	.....
Shares .....	9331	.....	.....
Amounts receivable .....	9341	.....	.....
<b>Amounts payable</b> .....	9351	72.227.859,26	80.702.666,24
Over one year .....	9361	70.137.872,88	78.466.943,56
Within one year .....	9371	2.089.986,38	2.235.722,68
<b>Personal and real guarantees</b>			
Provided or irrevocably promised by the enterprise as security for debts or commitments of affiliated enterprises .....	9381	5.000.000,00	8.000.000,00
Provided or irrevocably promised by affiliated enterprises as security for debts or commitments of the enterprise .....	9391	.....	.....
<b>Other significant financial commitments</b> .....	9401	.....	.....
<b>Financial results</b>			
Income from financial fixed assets .....	9421	.....	.....
Income from current assets .....	9431	1.518.296,71	1.455.459,54
Other financial income .....	9441	.....	.....
Debt charges .....	9461	4.735.164,18	3.670.319,33
Other financial charges .....	9471	.....	.....
<b>Disposal of fixed assets</b>			
Capital gains obtained .....	9481	.....	.....
Capital losses suffered .....	9491	.....	.....
<b>ENTERPRISES LINKED BY PARTICIPATING INTERESTS</b>			
<b>Financial fixed assets</b> .....	(282/3)	.....	.....
Participating interests .....	(282)	.....	.....
Subordinated amounts receivable .....	9272	.....	.....
Other amounts receivable .....	9282	.....	.....
<b>Amounts receivable</b> .....	9292	.....	.....
Over one year .....	9302	.....	.....
Within one year .....	9312	.....	.....
<b>Amounts payable</b> .....	9352	.....	.....
Over one year .....	9362	.....	.....
Within one year .....	9372	.....	.....

Period
1.763.535,62
.....
.....
.....

**TRANSACTIONS WITH ENTERPRISES LINKED BY PARTICIPATING INTERESTS OUT OF MARKET CONDITIONS**

**Mention of these transactions if they are significant, including the amount of the transactions, the nature of the link, and all information about the transactions which should be necessary to get a better understanding of the situation of the company**

*De Raad van Bestuur stelt vast dat er geen objectieve of wettelijke criteria zijn die duidelijk omschrijven wat er wordt bedoeld met transacties buiten normale marktvoorwaarden zoals omschreven in het KB van 10 augustus 2009.*

*Om deze reden heeft de Raad van Bestuur de optie gekozen om alle transacties van enige betekenis met verbonden partijen te vermelden in deze toelichting. Deze positie is trouwens in overeenstemming de internationale praktijk die verwacht dat alle belangrijke transacties met verbonden partijen worden toegelicht in de financiële staten.*

*Hierna volgt een opsomming van alle belangrijke transacties met verbonden partijen met uitzondering van de transacties met verbonden partijen die volledig deel uitmaken van een groep zoals opgenomen in het KB van 10 augustus 2009:*

- Bestuurdersvergoedingen voor .....
- .....
- .....
- .....

**FINANCIAL RELATIONSHIPS WITH**

**DIRECTORS, MANAGERS, INDIVIDUALS OR BODIES CORPORATE WHO CONTROL THE ENTERPRISE WITHOUT BEING ASSOCIATED THEREWITH OR OTHER ENTERPRISES CONTROLLED BY THESE PERSONS**

**Amounts receivable from these persons** .....

Conditions on amounts receivable .....

**Guarantees provided in their favour** .....

Main conditions of these guarantees .....

**Other significant commitments undertaken in their favour** .....

Main conditions of the other commitments .....

**Amount of direct and indirect remunerations and pensions, included in the income statement, as long as this disclosure does not concern exclusively or mainly, the situation of a single identifiable person**

To directors and managers .....

To former directors and former managers .....

Codes	Period
9500	.....
9501	.....
9502	.....
9503	1.763.535,62
9504	.....

**AUDITORS OR PEOPLE THEY ARE LINKED TO**

**Auditor's fees** .....

**Fees for exceptional services or special missions executed in the company by the auditor**

Other attestation missions .....

Tax consultancy .....

Other missions external to the audit .....

**Fees for exceptional services or special missions executed in the company by people they are linked to**

Other attestation missions .....

Tax consultancy .....

Other missions external to the audit .....

Codes	Period
9505	167.281,00
95061	40.500,00
95062	.....
95063	.....
95081	.....
95082	48.375,00
95083	.....

**Mentions related to article 133, paragraph 6 from the Companies Code**

**INFORMATION RELATING TO CONSOLIDATED ACCOUNTS**

**INFORMATION TO DISCLOSE BY EACH ENTERPRISE THAT IS SUBJECT TO COMPANY LAW ON THE CONSOLIDATED ACCOUNTS OF ENTERPRISES**

**The enterprise has prepared and published consolidated accounts and a consolidated report**

**FINANCIAL RELATIONSHIPS OF THE GROUP LED BY THE ENTERPRISE IN BELGIUM WITH AUDITORS OR WITH PEOPLE THEY ARE LINKED TO**

	Codes	Period
<b>Mentions related to article 134, paragraphs 4 and 5 from the Companies Code</b>		
<b>Auditor's fees according to a mandate at the group level led by the company publishing the information</b> .....	9507	295.924,00
<b>Fees for exceptional services or special missions executed in these group by the auditor</b>		
Other attestation missions .....	95071	42.000,00
Tax consultancy .....	95072	.....
Other missions external to the audit .....	95073	.....
<b>Fees to people auditors are linked to according to the mandate at the group level led by the company publishing the information</b> .....	9509	122.655,00
<b>Fees for exceptional services or special missions executed in the group by people they are linked to</b>		
Other attestation missions .....	95091	9.600,00
Tax consultancy .....	95092	48.375,00
Other missions external to the audit .....	95093	.....

**Mentions related to article 133, paragraph 6 from the Companies Code**

**SOCIAL BALANCE SHEET**

Number of joint industrial committee: 100 218 ..... ..

**STATEMENT OF THE PERSONS EMPLOYED**

**EMPLOYEES FOR WHOM THE ENTREPRISE SUBMITTED A DIMONA DECLARATION OR WHO ARE RECORDED IN THE GENERAL PERSONNEL REGISTER**

**During the current period**

**Average number of employees**

Full-time .....  
 Part-time .....  
 Total in full-time equivalents .....

**Number of hours actually worked**

Full-time .....  
 Part-time .....  
 Total .....

**Personnel costs**

Full-time .....  
 Part-time .....  
 Total .....

**Advantages in addition to wages**

Codes	Total	1. Men	2. Women
1001	86,7	48,7	38,0
1002	21,5	6,3	15,2
1003	103,6	53,7	49,9
<b>Number of hours actually worked</b>			
1011	141.690	81.364	60.326
1012	28.073	8.045	20.028
1013	169.763	89.409	80.354
<b>Personnel costs</b>			
1021	7.799.274,14	4.869.786,02	2.929.488,12
1022	1.680.316,76	686.017,66	994.299,10
1023	9.479.590,90	5.555.803,68	3.923.787,22
1033	140.317,00	72.397,00	67.920,00

**During the preceding period**

Average number of employees in FTE .....  
 Number of hours actually worked .....  
 Personnel costs .....  
 Advantages in addition to wages .....

Codes	P. Total	1P. Men	2P. Women
1003	101,7	53,7	48,0
1013	162.709	87.105	75.604
1023	9.111.386,07	5.507.055,75	3.604.330,32
1033	133.592,00	71.342,00	62.250,00

**EMPLOYEES FOR WHOM THE ENTREPRISE SUBMITTED A DIMONA DECLARATION OR WHO ARE RECORDED IN THE GENERAL PERSONNEL REGISTER (continued)**

At the closing date of the period		Codes	1. Full-time	2. Part-time	3. Total full-time equivalents
<b>Number of employees</b> .....		105	86	23	104,2
<b>By nature of the employment contract</b>					
Contract for an indefinite period .....		110	84	22	101,3
Contract for a definite period .....		111	2	1	2,9
Contract for the execution of a specifically assigned work .....		112	.....	.....	.....
Replacement contract .....		113	.....	.....	.....
<b>According to gender and study level</b>					
Men .....		120	50	6	54,8
primary education .....		1200	.....	.....	.....
secondary education .....		1201	16	.....	16,0
higher non-university education .....		1202	24	4	27,2
university education .....		1203	10	2	11,6
Women .....		121	36	17	49,4
primary education .....		1210	.....	.....	.....
secondary education .....		1211	10	8	16,2
higher non-university education .....		1212	17	8	23,4
university education .....		1213	9	1	9,8
<b>By professional category</b>					
Management staff .....		130	.....	.....	.....
Employees .....		134	86	23	104,2
Workers .....		132	.....	.....	.....
Others .....		133	.....	.....	.....

**HIRED TEMPORARY STAFF AND PERSONNEL PLACED AT THE ENTERPRISE'S DISPOSAL**

During the period		Codes	1. Hired temporary staff	2. Persons placed at the enterprise's disposal
Average number of persons employed .....		150	0,4	.....
Number of hours actually worked .....		151	796	.....
Costs for the enterprise .....		152	29.407,19	.....



**LIST OF PERSONNEL MOVEMENTS DURING THE PERIOD**

**ENTRIES**

**Number of employees for whom the enterprise submitted a DIMONA declaration or who have been recorded in the general personnel register during the financial year .....**

**By nature of employment contract**

Contract for an indefinite period .....  
 Contract for a definite period .....  
 Contract for the execution of a specifically assigned work .....  
 Replacement contract .....

Codes	1. Full-time	2. Part-time	3. Total full-time equivalents
205	19	6	24,0
210	10	2	11,6
211	9	4	12,4
212	.....	.....	.....
213	.....	.....	.....

**DEPARTURES**

**Number of employees whose contract-termination date has been entered in DIMONA declaration or in the general personnel register during the financial year .....**

**By nature of employment contract**

Contract for an indefinite period .....  
 Contract for a definite period .....  
 Contract for the execution of a specifically assigned work .....  
 Replacement contract .....

**By reason of termination of contract**

Retirement .....  
 Unemployment with extra allowance from enterprise .....  
 Dismissal .....  
 Other reason .....  
 the number of persons who continue to render services to the enterprise at least half-time on a self-employed basis ..

Codes	1. Full-time	2. Part-time	3. Total full-time equivalents
305	18	5	22,2
310	10	2	11,6
311	8	3	10,6
312	.....	.....	.....
313	.....	.....	.....
340	1	.....	1,0
341	.....	.....	.....
342	1	.....	1,0
343	16	5	20,2
350	.....	.....	.....

**INFORMATION ON TRAINING PROVIDED TO EMPLOYEES DURING THE PERIOD**

	Codes	Men	Codes	Women
<b>Total of initiatives of formal professional training at the expense of the employer</b>				
Number of employees involved .....	5801	32	5811	45
Number of actual training hours .....	5802	622	5812	674
Net costs for the enterprise .....	5803	52.466,00	5813	43.401,00
of which gross costs directly linked to training .....	58031	44.220,00	58131	37.312,00
of which fees paid and payments to collective funds .....	58032	8.246,00	58132	6.089,00
of which grants and other financial advantages received (to deduct) .....	58033	.....	58133	.....
<b>Total of initiatives of less formal or informal professional training at the expense of the employer</b>				
Number of employees involved .....	5821	10	5831	9
Number of actual training hours .....	5822	10	5832	9
Net costs for the enterprise .....	5823	1.409,00	5833	1.000,00
<b>Total of initiatives of initial professional training at the expense of the employer</b>				
Number of employees involved .....	5841	2	5851	3
Number of actual training hours .....	5842	752	5852	1.140
Net costs for the enterprise .....	5843	203,00	5853	183,00

## VALUATION RULES

### SAMENVATTING VAN DE WAARDERINGSREGELS

#### I. Beginsel

De waarderingsregels worden vastgesteld overeenkomstig de bepalingen van het koninklijk besluit van 30 januari 2001 tot uitvoering van het Wetboek van vennootschappen.

Ten behoeve van het getrouwe beeld wordt in de volgende uitzonderingsgevallen afgeweken van de bij dit besluit bepaalde waarderingsregels :

Deze afwijkingen worden als volgt verantwoord :

Deze afwijkingen beïnvloeden als volgt het vermogen, de financiële positie en het resultaat vóór belasting van de onderneming

De waarderingsregels werden ten opzichte van het vorige boekjaar qua verwoording of toepassing [xxxxxxxxxx] [niet gewijzigd]; zo ja, dan heeft de wijziging betrekking op :

en heeft een [positieve] [negatieve] invloed op het resultaat van het boekjaar vóór belasting ten belope van EUR.

De resultatenrekening [xxxxxx] [wordt niet] op belangrijke wijze beïnvloed door opbrengsten en kosten die aan een vorig boekjaar moeten worden toegerekend; zo ja, dan hebben deze betrekking op :

De cijfers van het boekjaar zijn niet vergelijkbaar met die van het vorige boekjaar en wel om de volgende reden :

[Voor de vergelijkbaarheid worden de cijfers van het vorige boekjaar op de volgende punten aangepast] [Voor de vergelijking van de jaarrekeningen van beide boekjaren moet met volgende elementen rekening worden gehouden]

Bij gebrek aan objectieve beoordelingscriteria is de waardering van de voorzienbare risico's, mogelijke verliezen en ontwaardingen waarvan hierna sprake, onvermijdelijk aleatoir :

Andere inlichtingen die noodzakelijk zijn opdat de jaarrekening een getrouw beeld zou geven van het vermogen, de financiële positie en het resultaat van de onderneming :

#### II. Bijzondere regels

De oprichtingskosten :

De oprichtingskosten worden onmiddellijk ten laste genomen, behoudens volgende kosten die worden geactiveerd :

Herstructureringskosten :

Herstructureringskosten werden [geactiveerd] [niet geactiveerd] in de loop van het boekjaar; zo ja, dan wordt dit als volgt verantwoord :

Immateriële vaste activa :

Het bedrag aan immateriële vaste activa omvat voor EUR kosten van onderzoek en ontwikkeling. De afschrijvings-termijn voor deze kosten en voor de goodwill belooft [meer] [niet meer] dan 5 jaar; indien meer dan 5 jaar wordt deze termijn als verantwoord :

Materiële vaste activa :

In de loop van het boekjaar [xxxxxxx] [werden geen] materiële vaste activa geherwaardeerd; zo ja, dan wordt deze herwaardering als volgt verantwoord :

Afschrijvingen geboekt tijdens het boekjaar :

Activa	Methode	Basis	Afschrijvingspercentages	
	L (lineaire) D (degressieve) A (andere)	NG (niet-geherwaardeerde) G(geherwaardeerde)	Hoofdsom Min. - Max.	Bijkomende kosten Min. - Max.
1. Oprichtingskosten				
2. Immateriële vaste activa				
3. Industriële, administratieve of commerciële gebouwen *	L		5.00 - 20.00	0.00 - 0.00
4. Installaties, machines en uitrustingen *	L		10.00 - 10.00 10.00 - 33.00	0.00 - 0.00 0.00 - 0.00
5. Rollend materieel *	L		20.00 - 20.00	0.00 - 0.00
6. Kantoor materiaal en meubilair *	L		20.00 - 33.00	0.00 - 0.00
7. Andere materiële vaste activa *				

\* Met inbegrip van de in leasing gehouden activa; deze worden in voorkomend geval op een afzonderlijke lijn vermeld.

Overschot aan toegepaste, fiscaal aftrekbare, versnelde afschrijvingen ten opzichte van de economisch verantwoorde afschrijvingen :

- bedrag voor het boekjaar : EUR.

- gecummuleerd bedrag voor de vaste activa verworven vanaf het boekjaar dat na 31 december 1983 begint : EUR.

Financiële vaste activa :

In de loop van het boekjaar [xxxxxxx] [werden geen] deelnemingen geherwaardeerd; zo ja, dan wordt deze herwaardering als volgt verantwoord :

Voorraden :

Voorraden worden gewaardeerd tegen de aanschaffingswaarde berekend volgens de (te vermelden) methode van de gewogen gemiddelde prijzen, Fifo, Lifo, individualisering van de prijs van elk bestanddeel of tegen de lagere marktwaarde :

1. Grond- en hulpstoffen :

2. Goederen in bewerking - gereed product :

3. Handelsgoederen :

4. Onroerende goederen bestemd voor verkoop :

Producten :

- De vervaardigingsprijs van de producten waarvan de productie meer dan één jaar beslaat, [xxxxxxx] [omvat geen] financiële kosten verbonden aan de kapitalen ontleend om de productie ervan te financieren.

Bij het einde van het boekjaar bedraagt de marktwaarde van de totale voorraden ongeveer % meer dan hun boekwaarde. (deze inlichting is slechts vereist zo het verschil belangrijk is).

Bestellingen in uitvoering :

Bestellingen in uitvoering worden geherwaardeerd [tegen vervaardigingsprijs] [tegen vervaardigingsprijs, verhoogd met een gedeelte van het resultaat naar gelang van de vordering der werken].

Schulden :

De passiva [xxxxxxx] [bevatten geen] schulden op lange termijn, zonder rente of met een abnormale lage rente; zo ja, dan wordt op deze schulden [een] [geen] disconto toegepast dat wordt geactiveerd.

Vreemde valuta :

De omrekening in EUR van tegoeden, schulden en verbintenissen in vreemde valuta gebeurt op volgende grondslagen :

De resultaten uit de omrekening van de vreemde valuta zijn als volgt in de jaarrekening verwerkt :

Leasingovereenkomsten :

Wat de niet-geactiveerde gebruiksrechten uit leasingovereenkomsten betreft (artikel 102, par. 1 van het koninklijk besluit van 30 januari 2001), beliepen de vergoedingen en huurgelden die betrekking hebben op het boekjaar voor de leasing van onroerende goederen : EUR.