

# **Cocio Chokolademælk A/S**

Øresundsvej 15

6715 Esbjerg N

CVR No. 35712011

## **Annual Report 2021**

The Annual Report was presented and approved at the Annual General Meeting of the Company on 23 May 2022

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Peter Stenholt Randrup  
Chairman

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## Management's Statement

Today, Management has considered and approved the Annual Report of Cocio Chokolademælk A/S for the financial year 1 January 2021 - 31 December 2021.

The Annual Report is presented in accordance with the Danish Financial Statements Act.

In our opinion, the Financial Statements give a true and fair view of the assets, liabilities and financial position of the Company at 31 December 2021 and of the results of the Company's operations for the financial year 1 January 2021 - 31 December 2021.

In our opinion, the Management's Review includes a true and fair account of the matters addressed in the review.

Aarhus, 23 May 2022

### Executive Board

Christian Wilhelm Fischer

### Board of Directors

Hanne Søndergaard  
Chairman

Peter Gjørtz-Carlsen

Afshin Amirahmadi

Jørgen Staarup Christensen

Søren Helsinghof-Olsen

## Independent auditor's report

### To the shareholders of Cocio Chokolademælk A/S

#### Opinion

We have audited the financial statements of Cocio Chokolademælk A/S for the financial year 1 January 2021 - 31 December 2021, which comprise income statement, balance sheet, statement of changes in equity and notes, including accounting policies. The financial statements are prepared in accordance with the Danish Financial Statements Act.

In our opinion, the financial statements give a true and fair view of the Company at 31 December 2021 and of the results of the Company's operations for the financial year 1 January 2021 - 31 December 2021 in accordance with the Danish Financial Statements Act.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) and additional requirements applicable in Denmark. Our responsibilities under those standards and requirements are further described in the "Auditor's responsibilities for the audit of the financial statements" section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Independence

We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (IESBA Code) and additional ethical requirements applicable in Denmark, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code.

#### Management's responsibilities for the financial statements

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with the Danish Financial Statements Act and for such internal control as Management considers necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting in preparing the financial statements unless Management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs and additional requirements applicable in Denmark will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit conducted in accordance with ISAs and additional requirements applicable in Denmark, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- \* Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- \* Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

## Independent auditor's report

- \* Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- \* Conclude on the appropriateness of Management's use of the going concern basis of accounting in preparing the financial statements and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- \* Evaluate the overall presentation, structure and contents of the financial statements, including the note disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### Statement on the Management's review

Management is responsible for the Management's review.

Our opinion on the financial statements does not cover the Management's review, and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the Management's review and, in doing so, consider whether the Management's review is materially inconsistent with the financial statements or our knowledge obtained during the audit, or otherwise appears to be materially misstated.

Moreover, it is our responsibility to consider whether the Management's review provides the information required under the Danish Financial Statements Act.

Based on the work we have performed, we conclude that the Management's review is in accordance with the financial statements and has been prepared in accordance with the requirements of the Danish Financial Statement Act. We did not identify any material misstatement of the Management's review.

Aarhus, 23 May 2022

### EY Godkendt Revisionspartnerselskab

CVR-no. 30700228

Henrik Kronborg Iversen  
State Authorised Public Accountant  
mne24687

Jan Krarup Mortensen  
State Authorised Public Accountant  
mne40030

## Cocio Chokolademælk A/S

### Company details

<b>Company</b>	Cocio Chokolademælk A/S Øresundsvej 15 6715 Esbjerg N
CVR No.	35712011
<b>Board of Directors</b>	Hanne Søndergaard, Chairman Peter Gjørtz-Carlsen Afshin Amirahmadi Jørgen Staarup Christensen Søren Helsinghof-Olsen
<b>Executive Board</b>	Christian Wilhelm Fischer
<b>Auditors</b>	EY Godkendt Revisionspartnerselskab Værkmestergade 25 8100 Aarhus C CVR-no.: 30700228

## Management's Review

### **The Company's principal activities**

Cocio Chokolademælk A/S is one of Scandinavia's largest producers of sterilized long-lasting dairy products. At the heart of the company are Cocio products and third party chocolate milk and milk-based coffee production.

### **Development in activities and the financial situation**

The Company's Income Statement of the financial year 1 January 2021 - 31 December 2021 shows a result of DKK 26.496 and the Balance Sheet at 31 December 2021 a balance sheet total of DKK 151.924 and an equity of DKK 83.476. The profit before tax is in line with the expectations for the year.

### **Post financial year events**

After the end of the financial year, no events have occurred which may change the financial position of the entity substantially.

### **Expectations for the future**

The company expects a profit before tax in the range of 25 and 40 mDKK for the coming year. The impact of COVID-19 is not expected to become material.

## Key Figures and Financial Ratios

The development in the Company's key figures and financial ratios can be described as follows:

*Numbers appear in kDKK*

	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>	<b>2017</b>
Gross profit	80.242	76.785	70.267	77.595	117.479
Operating profit	34.047	29.476	26.440	30.685	50.769
Net financials	58	-136	-280	1.295	1.192
Profit for the year	25.839	23.623	19.539	23.530	41.820
Investments in tangible assets	7.390	7.201	10.991	12.625	6.637
Total Assets	151.924	122.809	155.634	143.220	335.940
Total Equity	83.476	81.980	103.357	83.818	260.288
Average number of full-time employees	53	52	52	52	58
Return on Investment (%)	24,79	21,36	17,51	12,80	15,90
Solvency ratio (%)	54,95	66,75	66,41	58,50	77,50
Return on equity (ROE) (%)	31,23	25,49	20,88	13,67	17,47

Financial ratios are calculated in accordance with the Danish Finance Society's guidelines.

Return on investment (%):  
 $((\text{Operating profit} + \text{Financial income}) \times 100) / (\text{Avg. assets})$

Solvency ratio (%):  
 $(\text{Total equity} \times 100) / (\text{Total Liabilities})$

Return on equity (%):  
 $(\text{Profit/loss for the year} \times 100) / (\text{Avg. equity})$



## Accounting Policies

### Reporting Class

The Annual Report of Cocio Chokolademælk A/S for 2021 has been presented in accordance with the provisions of the Danish Financial Statements Act applying to medium-sized enterprises of reporting class C.

The Company has decided not to include a cash flow statement due to Danish Financial Statements Act §86 (4).

The accounting policies used in the preparation of the financial statements are consistent with those of last year.

### Reporting currency

The Annual Report is presented in thousand Danish kroner.

### Translation policies

Transactions in foreign currencies are translated into DKK at the exchange rate prevailing at the date of transaction. Monetary assets and liabilities in foreign currencies are translated into DKK based on the exchange rates prevailing at the balance sheet day. Realised and unrealised foreign exchange gains and losses are included in the Income Statement under Financial Income and Financial Costs.

## Income Statement

### Basis of recognition and measurement

The financial statements have been prepared under the historical cost principle.

Income is recognised in the Income Statement as it is earned, including value adjustments of financial assets and liabilities that are measured at fair value or amortised cost. Moreover, all expenses incurred to achieve the earnings for the year are recognised in the Income Statement, including depreciation, amortisation, impairment losses and provisions as well as reversals due to changed accounting estimates of amounts that have previously been recognised in the Income Statement.

Assets are recognised in the Balance Sheet when it is probable that future economic benefits attributable to the asset will accrue to the Company, and the value of the asset can be measured reliably.

Liabilities are recognised in the Balance Sheet when it is probable that future economic benefits attributable to the asset will flow out of the Company, and the value of the liability can be measured reliably.

At initial recognition, assets and liabilities are measured at cost. Subsequently, assets and liabilities are measured as described for each item below.

Certain financial assets and liabilities are measured at amortised cost, which involves the recognition of a constant effective interest rate over the term. Amortised cost is calculated as original cost less repayments and with the addition/deduction of the accumulated amortisation of the difference between the cost and the nominal amount. This way, exchange losses and gains are allocated over the term.

In connection with recognition and measurement, consideration is given to predictable losses and risks occurring prior to the presentation of the Annual Report, i.e. losses and risks which prove or disprove matters which exist at the balance sheet date.

### Revenue

Revenue is recognised in the income statement if the goods have been delivered and the risk has passed to the buyer before year-end and if the revenue can be reliably calculated and expected to be received. Revenue is recognised exclusive of VAT duties and net of sales discounts.

## Accounting Policies

### Other external costs

Other external costs include costs for distribution, sales, advertising, administration, premises, loss of debtors, operating lease costs etc.

### Staff costs

Staff costs comprise wages, salaries and other pay-related costs, such as sickness benefits for enterprise employees less wage/salary reimbursement, pensions and social security costs.

### Depreciation and impairment of tangible assets

Depreciation and impairment of tangible assets has been performed based on a continuing assessment of the useful life of the asset in the company.

Profit or loss resulting from the sale of tangible assets is determined as the difference between the selling price less selling costs and the carrying amount at the date of sale, and is recognised in the Income Statement under other operating income or expenses.

### Financial income and Financial costs

Financial income and financial costs are recognised in the Income Statement based on the amounts that concern the financial year. Financial income and financial costs include interest income and interest costs, finance charges in respect of finance leases, realised and unrealised capital gains and losses regarding securities, accounts payable and transactions in foreign currencies, repayment on mortgage loans, and surcharges and allowances under the tax prepayment scheme.

### Tax on net profit/Loss for the year

Tax on net profit/loss for the year comprises current tax on expected taxable income of the year and the year's adjustment of deferred tax less the part of the tax of the year that relates to changes in equity. Current and deferred tax regarding changes in equity is recognised directly in equity.

The Company and the Danish associates are taxed jointly. The Danish income tax is distributed between profit- and loss-making Danish enterprises in relation to their taxable income (full distribution).

## Balance Sheet

### Tangible assets

Tangible assets are measured at cost on initial recognition and subsequently at cost less accumulated depreciation and impairment losses.

The depreciable amount is calculated taking into consideration the residual value of the asset at the end of its useful life, reduced by impairment losses, if any. The depreciation period and the residual value are determined at the date of acquisition. If the residual value exceeds the carrying amount of the asset, depreciation is discontinued.

In case of changes in depreciation period or residual value, the effect of a change in depreciation period is recognised prospectively in accounting estimates.

Cost includes the purchase price and expenses directly related to the acquisition until the time when the asset is ready for use. The cost of self-constructed assets includes costs for materials, components, subcontractors, direct payroll costs and indirect production costs.

The cost of composite asset is disaggregated into components, which are separately depreciated if the useful lives of the individual components differ.

## Accounting Policies

Depreciation is calculated using the straight-line method over the following estimated useful lives of the individual assets and their residual values:

Buildings:	15-30 years
Building installations:	2-10 years
Production Plant and machinery:	3-7 years
Fixtures, fittings, tools and equipment	3-7 years

Land is not depreciated.

The carrying amounts of property plant and equipment are tested annually to determine whether there is any indication of impairment other than what is expressed by amortisation and depreciation. If so, the assets are tested for impairment to determine whether the recoverable amounts are lower than the carrying amounts and the relevant assets are written down to such lower recoverable amounts. An impairment test is carried out annually of ongoing development projects, whether or not there is any indication of impairment.

The recoverable amount of an asset is determined as the higher of the net sales price and the value in use. Where the recoverable amount of the individual assets cannot be determined, the assets are grouped together into the smallest group of assets that can be estimated to determine an aggregate reliable recoverable amount for those units.

### Inventories

Inventories are measured at cost on the basis of the FIFO principle. Where the net realisable value is lower than cost, the inventories are written down to this lower value.

The net realisable value of inventories is calculated as the selling price less costs of completion and costs incurred to make the sale. The value is determined taking into account the negotiability of inventories, obsolescence and expected development in sales price.

### Receivables

Receivables are measured at amortised cost which usually corresponds to the nominal value. The value is reduced by write-downs for expected bad debts.

Impairment of accounts receivables past due is established on individual assessment of receivables.

### Prepayments

Prepayments recognized in assets comprises prepaid costs regarding subsequent financial years.

### Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand as well as short-term securities with a term of less than three months which can be converted directly into cash at bank and in hand and involve only an insignificant risk of value changes.

### Equity

Equity comprises the working capital and a number of equity items that may be statutory or stipulated in the articles of association.

### Dividends

Proposed dividends for the year are recognised as a separate item under equity. Proposed dividends are recognised as a liability when approved by the Annual General Meeting.

### Current tax receivables/liabilities

Current tax liabilities and current tax receivables are recognised in the Balance Sheet as calculated tax on the expected taxable income for the year, adjusted for tax on taxable income for previous years as well as for tax prepaid.

## Accounting Policies

### Deferred tax

Deferred tax and the associated adjustments for the year are determined according to the balance-sheet liability method as the tax base of all temporary differences between carrying amounts and the tax bases of assets and liabilities.

Deferred tax assets, including the tax base of tax losses allowed for carryforward, are recognised at the value at which they are expected to be used, either by elimination in tax on future earnings or by set-off against deferred tax liabilities in enterprises within the same legal entity and jurisdiction.

Deferred tax is measured on the basis of the tax rules and tax rates that will be effective under the legislation applicable at the balance sheet date when the deferred tax is expected to be recognized as current tax.

### Liabilities

Mortgage debt is measured at amortised cost, corresponding to the outstanding balance in case of cash loans. In case of bond loans, amortised cost corresponds to the outstanding balance determined as the underlying cash value of the loans at the time of borrowing adjusted for amortisation of capital losses on the loans over the repayment period.

Other liabilities are measured at amortised cost.

Cocio Chokolademælk A/S

**Income Statement**

	Note	2021 kDKK	2020 kDKK
<b>Gross profit</b>		<b>80.242</b>	<b>76.785</b>
Staff costs	1	-36.627	-34.764
Depreciation and impairment losses		-9.568	-12.545
<b>Operating profit</b>		<b>34.047</b>	<b>29.476</b>
Financial income from group companies		324	267
Financial costs	2	-266	-403
<b>Profit from ordinary activities before tax</b>		<b>34.105</b>	<b>29.340</b>
Tax	3	-7.609	-5.717
<b>Profit for the year</b>		<b>26.496</b>	<b>23.623</b>
<b>Proposed distribution of results</b>	4		
Proposed dividend recognised in equity		25.000	25.000
Retained earnings		1.496	-1.377
<b>Distribution of profit</b>		<b>26.496</b>	<b>23.623</b>

Cocio Chokolademælk A/S

Balance Sheet as of 31 December

	Note	2021 kDKK	2020 kDKK
<b>Assets</b>			
Land and buildings	5	23.027	23.666
Plant and machinery	6	16.483	24.920
Fixtures, fittings, tools and equipment	7	1.177	0
Property, plant and equipment in progress	8	5.708	0
<b>Property, plant and equipment</b>		<b>46.395</b>	<b>48.586</b>
<b>Non-current assets</b>		<b>46.395</b>	<b>48.586</b>
Raw materials and consumables		28.655	21.359
Finished goods		14.584	14.150
<b>Inventories</b>		<b>43.239</b>	<b>35.509</b>
Trade receivables		2.176	4.715
Receivables from group companies		57.196	24.265
Other short-term receivables		2.918	1.046
Prepayments		0	880
<b>Receivables</b>		<b>62.290</b>	<b>30.906</b>
<b>Cash and cash equivalents</b>		<b>0</b>	<b>7.808</b>
<b>Current assets</b>		<b>105.529</b>	<b>74.223</b>
<b>Assets</b>		<b>151.924</b>	<b>122.809</b>

## Balance Sheet as of 31 December

	Note	2021 kDKK	2020 kDKK
<b>Liabilities and equity</b>			
Contributed capital		1.000	1.000
Retained earnings		57.476	55.980
Proposed dividend recognised in equity		25.000	25.000
<b>Equity</b>		<b>83.476</b>	<b>81.980</b>
Deferred tax		376	657
<b>Provisions</b>		<b>376</b>	<b>657</b>
Mortgage debt	9	9.067	10.343
<b>Long-term liabilities</b>		<b>9.067</b>	<b>10.343</b>
Short-term part of long-term liabilities	9	1.462	1.448
Trade payables		44.631	21.425
Payables to group companies		4.007	0
Tax payables		7.884	5.974
Other payables		1.021	982
<b>Short-term liabilities</b>		<b>59.005</b>	<b>29.829</b>
<b>Total Liabilities other than provisions</b>		<b>68.072</b>	<b>40.172</b>
<b>Liabilities and equity</b>		<b>151.924</b>	<b>122.809</b>
Contingent liabilities	10		
Collaterals and assets pledged as security	11		
Related parties	12		

## Statement of changes in Equity

kDKK

	Contributed capital	Retained earnings	Proposed dividend recognised in equity	Total
Equity 1 January 2021	1.000	55.980	25.000	81.980
Dividend paid	0	0	-25.000	-25.000
Profit (loss)	0	1.496	25.000	26.496
<b>Equity 31 December 2021</b>	<b>1.000</b>	<b>57.476</b>	<b>25.000</b>	<b>83.476</b>

The company share capital consists of the following:

1 share at DKK 333.333

1 share at DKK 166.667

1 share at DKK 500.000

The share capital has remained unchanged for the last 5 years.



## Notes

	2021	2020
	kDKK	kDKK
<b>1. Staff Costs</b>		
Wages and salaries	34.028	31.073
Pensions	2.481	2.623
Other social security	118	1.068
	<b>36.627</b>	<b>34.764</b>
Average number of employees	53	52

The disclosure of remuneration to Management is omitted due to the Danish Financial Statements Act § 98b.

	2021	2020
	kDKK	kDKK
<b>2. Financial costs</b>		
Financial costs regarding group companies	114	0
Other financial costs	152	403
	<b>266</b>	<b>403</b>
<b>3. Tax</b>		
Current income tax	7.884	5.974
Change in deferred tax	-281	584
Adjustment for current income tax of previous years	6	2.701
Adjustment for deferred tax of previous years	0	-3.542
	<b>7.609</b>	<b>5.717</b>
<b>4. Proposed distribution of profit</b>		
Proposed dividend	25.000	25.000
Retained earnings	1.496	-1.377
	<b>26.496</b>	<b>23.623</b>
<b>5. Land and buildings</b>		
Cost at the beginning of the year	53.112	53.087
Transfers	7.376	0
Addition during the year	0	25
<b>Cost at the end of the year</b>	<b>60.488</b>	<b>53.112</b>
Depreciation at the beginning of the year	-29.446	-27.391
Transfers	-5.711	0
Depreciation for the year	-2.304	-2.055
<b>Depreciation at the end of the year</b>	<b>-37.461</b>	<b>-29.446</b>
<b>Carrying amount at the end of the year</b>	<b>23.027</b>	<b>23.666</b>

## Notes

	2021 kDKK	2020 kDKK	
<b>6. Plant and machinery</b>			
Cost at the beginning of the year	202.876	195.700	
Transfers	-36.420	0	
Addition during the year	962	7.176	
<b>Cost at the end of the year</b>	<b>167.418</b>	<b>202.876</b>	
Depreciation at the beginning of the year	-177.956	-168.136	
Transfers	33.440	0	
Depreciation for the year	-6.419	-9.820	
<b>Depreciation at the end of the year</b>	<b>-150.935</b>	<b>-177.956</b>	
<b>Carrying amount at the end of the year</b>	<b>16.483</b>	<b>24.920</b>	
<b>7. Fixtures, fittings, tools and equipment</b>			
Transfers	7.190	0	
<b>Cost at the end of the year</b>	<b>7.190</b>	<b>0</b>	
Transfers	-5.166	0	
Depreciation for the year	-847	0	
<b>Impairment losses and amortisation at the end of the year</b>	<b>-6.013</b>	<b>0</b>	
<b>Carrying amount at the end of the year</b>	<b>1.177</b>	<b>0</b>	
<b>8. Property, plant and equipment in progress</b>			
Addition during the year	6.428	0	
Transfers	-720	0	
<b>Cost at the end of the year</b>	<b>5.708</b>	<b>0</b>	
<b>Carrying amount at the end of the year</b>	<b>5.708</b>	<b>0</b>	
<b>9. Long-term liabilities</b>			
	Due after 1 year kDKK	Due within 1 year kDKK	Due after 5 years kDKK
Debt to credit institutions	9.067	1.462	3.249
	<b>9.067</b>	<b>1.462</b>	<b>3.249</b>
<b>10. Contingent liabilities</b>			

The company has joint and several tax liability, with other Danish group companies for company taxes. This also includes withholding taxes on dividends, interest and royalties within the group. The total known net tax liability of the jointly taxed companies is shown in the management company's annual accounts of, Arla Foods Holding A/S CVR no 27466052. Any subsequent corrections to co-taxation income and withholding tax etc. could result in the company's liability being higher or lower.

Operational rent- and lease contracts amounts to DKK 4 million, compared to DKK 2 million in 2020.

## Notes

### 11. Collaterals and securities

The company provided security in property for mortgage debt based on the Danish Mortgage Act with a nominal value of 10.529 kDKK, compared to 11.791 kDKK last year.

### 12. Related parties

The company is a wholly owned subsidiary of the Arla Foods Group, where ownership is shared between Arla Foods amba and Arla Foods Distribution A/S with 50 % each, and is included in the consolidated financial statements of Arla Foods amba. The consolidated financial statements can be obtained at the following address: Arla Foods amba, Sønderhøj 14, 8260 Viby, Denmark.

Related party transactions:

<b>Parent company</b>	<b>2021</b>	<b>2020</b>
	<b>kDKK</b>	<b>kDKK</b>
Sale of goods and services	161.002	220.063
Purchase of goods and services	173.689	171.726
Intercompany interest	-121	0
Payables to parent company	2.260	4.997
Dividends paid	25.000	45.000
 <b>Other group companies</b>		
Sale of goods and services	191.846	121.819
Purchase of goods and services	172.114	103.748
Intercompany interest	320	267
Payables to group companies	1.747	0
Receivables from group companies	57.197	30.705