

Effects of the application of the consolidation standards IFRS 10 – 12 and the non-recognition of regulatory assets and regulatory liabilities on the positions in the 2012/13 financial statements:

Q. 1–4 2012/13

Adjustments to the items in the consolidated statement of operations	2012/13			
	previous	CONS	REG	adjusted
EURm				
Revenue	2,755.0	-641.1	-8.0	2,105.9
Operating expenses	95.5	-0.3	0.0	95.2
Cost of materials and services	-1,908.4	628.5	-0.4	-1,280.3
Personnel expenses	-307.1	1.7	0.0	-305.3
Other operating expenses	-177.4	6.9	0.0	-170.4
Share of results from equity accounted investees with operational nature	0.0	95.0	0.0	95.0
EBITDA	457.6	90.9	-8.4	540.0
Depreciation incl. Effects from impairment tests	-239.1	-58.8	0.0	-297.9
Results from operating activities (EBIT)	218.5	32.1	-8.4	242.2
Financial results	-38.1	-33.2	-0.1	-71.5
thereof share of results from equity accounted investees with financial nature	10.0	-39.6	0.0	-29.6
Results before income tax	180.3	-1.1	-8.5	170.7
Income tax	-22.1	2.1	2.1	-17.9
Result for the period	158.2	1.0	-6.4	152.8
thereof result attributable to EVN AG shareholders (Group net result)	114.7	1.0	-6.4	109.3
thereof result attributable to non-controlling interests	43.5	0.0	0.0	43.5

Adjustments to items in the consolidated statement of financial position	2012/13			
	previous	CONS	REG	adjusted
EURm				
Assets				
Non-current assets				
Property, plant and equipment & intangible assets	3,491.9	375.9	0.0	3,867.8
Investments in equity accounted investees and other investments	1,742.7	-103.9	0.0	1,638.8
Other non-current assets	890.5	10.8	-0.7	900.6
	6,125.1	282.7	-0.7	6,407.2
Current assets	977.0	-90.2	-10.3	876.5
Total assets	7,102.1	192.6	-11.0	7,283.7
Equity and liabilities				
Equity				
Issued capital and reserves attributable to shareholders of EVN AG	2,824.8	22.9	-10.2	2,837.5
Non-controlling interests	241.7	0.0	0.0	241.7
	3,066.5	22.9	-10.2	3,079.2
Non-current liabilities				
Non-current loans and borrowings	1,571.4	234.3	0.0	1,805.7
Deferred tax liabilities and non-current provisions	702.5	-119.6	0.0	582.9
Deferred income from network subsidies and other non-current liabilities	555.0	28.8	-0.8	583.0
	2,829.0	143.4	-0.8	2,971.5
Current liabilities				
Current loans and borrowings	390.3	4.3	0.0	394.6
Other current liabilities	816.4	22.0	0.0	838.4
	1,206.7	26.3	0.0	1,232.9
Total equity and liabilities	7,102.1	192.6	-11.0	7,283.7