

Illustrative presentation of summarized financial statements

ANNEX I

Note X.1 GAS TRANSPORTER GROUP – Summarized amounts of a statement of financial position as at 31 December 2014 (in thousands of Monetary Units)

First Column: Amounts restated using the methodology of IAS 29

Second Column: Amounts published in Financial Statement according with IFRS

Third Column: Amounts modified using the revaluation method included in IAS 16

	31/12/14 rtd.M.U.	31/12/14 M.U.	31/12/14 rvd.M.U.
ASSETS			
Non-current assets	12.537.672	4.215.457	12.537.672
Current assets	1.961.238	1.958.963	1.958.963
Total assets	14.498.910	6.174.420	14.496.635
EQUITY AND LIABILITIES			
Equity attributable to owners of the parent	7.278.438	1.867.537	7.276.960
Non-controlling interests	23	6	23
Total equity	7.278.461	1.867.543	7.276.983
Non-current liabilities	5.968.695	3.055.123	5.967.898
Current liabilities	1.251.754	1.251.754	1.251.754
Total liabilities	7.220.449	4.306.877	7.219.652
Total equity and liabilities	14.498.910	6.174.420	14.496.635

Illustrative presentation of summarized financial statements

Note X.2 GAS TRANSPORTER GROUP – Summarized amounts of an statement of profit or loss and other comprehensive income for the year 2014 (in thousands of Monetary Units)

First Column: Amounts restated using the methodology of IAS 29

Second Column: Amounts published in Financial Statement according with IFRS

Third Column: Amounts modified using the revaluation method included in IAS 16

	31/12/14 rtd.M.U.	31/12/14 M.U.	31/12/14 rvd.M.U.
Net Operating Income (Expense)	16.740	935.404	(76.337)
Financial Income – Profit (Loss)	154.345	463.151	463.151
Financial Costs – Profit (Loss)	(435.419)	(1.228.801)	(1.228.801)
Net Income before Income Tax	(264.334)	169.754	(841.987)
Income Tax – Profit (Loss)	(112.130)	(64.766)	(64.766)
Profit (loss) for the year from continuing operations	(376.464)	104.988	(906.753)
Profit (loss) for the year from discontinued operations	0	0	0
PROFIT (LOSS) FOR THE YEAR	(376.464)	104.988	(906.753)
Other comprehensive income:			
Items that will not be reclassified to profit or loss	0	0	0
Items that may be reclassified subsequently to profit or loss	0	0	2.271.653
Other comprehensive income for the year, net of tax	0	0	2.271.653
TOTAL COMPREHENSIVE INCOME FOR THE YEAR	(376.465)	104.988	1.364.900
Profit attributable to:			
Owners of the parent	(376.447)	104.983	(906.710)
Non-controlling interests	(18)	5	(43)
	(376.465)	104.988	(906.753)
Total comprehensive income attributable to:			
Owners of the parent	(376.447)	104.983	1.364.835
Non-controlling interests	(18)	5	65
	(376.465)	104.988	1.364.900
Earnings per share (in restated AR\$):			
Basic and diluted	(0,47)	0,13	(1,12)