

Unaudited Restamax pro forma income statement and balance sheet information

PRO FORMA INCOME STATEMENT 1 January - 31 December 2013	Restamax	Rengas-ravintolat	Pro forma adjust- ments	Restamax Pro forma
	(IFRS) (unaudited)	(IFRS) (unaudited)		(IFRS) (unaudited)
(TEUR)				
Turnover	65,033.2	21,928.2		86,961.5
Other operating income	1,674.5	311.8		1,986.4
Materials and services	-26,176.4	-7,673.4		-33,849.8
Staff expenses	-10,395.5	-4,827.9		-15,223.4
Other business expenses	-20,989.9	-5,209.4	-372.4	-26,571.7
EBITDA	9,146.0	4,529.5	-372.4	13,303.1
Depreciations, amortizations and impairment	-5,094.6	-433.9	-470.7	-5,999.2
Operating profit	4,051.4	4,095.6	-843.1	7,303.9
Share of associated company profits	-19.4	-		-19.4
Net financial income and expenses	-451.2	-24.3	-46.9	-522.3
Profit before taxes	3,580.8	4,071.3	-890.0	6,762.2
Net income taxes	-672.6	-981.3	186.1	-1,467.8
Profit for the financial period	2,908.2	3,090.0	-703.8	5,294.4
Attributable to:				
Parent company shareholders	2,564.6	3,090.0	-703.8	4,950.8
Minority shareholders	343.5	-		343.5
Total	2,908.2	3,090.0	-703.8	5,294.4
PRO FORMA STATEMENT OF COMPREHENSIVE INCOME				
Profit for the financial period	2,908.2	3,090.0	-703.8	5,294.4
Other comprehensive income (after taxes):				
Financial assets available for sale	-3.0	14.6	-14.6	-3.0
Total comprehensive income of the financial period	2,905.1	3,104.6	-718.4	5,291.4
Attributable to:				
Parent company shareholders	2,561.6	3,104.6	-718.4	4,947.8
Minority shareholders	343.5			343.5
Total	2,905.1	3,104.6	-718.4	5,291.4

PRO FORMA BALANCE SHEET 31 DECEMBER 2013	Restamax	Rengas- ravintolat	Pro forma adjust- ments	Restamax Pro forma
	(IFRS) (unaudited)	(IFRS) (unaudited)		(IFRS) (unaudited)
(TEUR)				
NON-CURRENT ASSETS				
Intangible assets.....	9,337.8	3,063.8	15,489.6	27,891.1
Property, plant and equipment.....	18,062.5	1,334.4		19,397.9
Financial assets available for sale.....	321.3	271.2		592.5
Interest-bearing loan assets.....	227.8	1,291.2		1,519.0
Non-interest bearing receivables.....	390.0	-		390.0
Deferred tax assets.....	805.4	16.3	-478.4	343.3
Non-current assets total.....	29,145.7	5,976.9	15,011.1	50,133.8
CURRENT ASSETS				
Inventories.....	1,284.7	440.1		1,724.8
Deferred tax assets.....	116.3	137.2		253.5
Trade and other non-interest-bearing receivables.....	4,183.3	2,005.9		6,189.2
Financial assets valued at fair value through profit and loss.....	11,006.2	-	-9,000.0	2,006.2
Cash and cash equivalents.....	3,034.2	2,127.0	0.0	5,161.2
Current assets total.....	19,624.6	4,710.3	-9,000.0	15,334.9
Assets in total.....	48,770.2	10,687.2	6,011.1	65,468.7
EQUITY				
Share capital.....	150.0	10.2	-10.2	150.0
Invested unrestricted equity fund.....	24,352.3	1,210.4	8,253.0	33,815.7
Fair value fund.....	-13.3	14.6	-14.6	-13.3
Retained earnings.....	3,556.6	2,528.7	-2,826.6	3,258.7
Equity attributable to parent company shareholders.....	28,045.6	3,763.9	5,401.8	37,211.4
Equity attributable to minority shareholders.....	250.8	-	-	250.8
Equity total.....	28,296.4	3,763.9	5,401.8	37,462.2
NON-CURRENT LIABILITIES				
Deferred tax liabilities.....	329.5	-		329.5
Financial liabilities.....	5,795.4	2,650.7		8,446.1
Trade payables and other liabilities.....	1,297.3	36.1		1,333.4
Non-current liabilities total.....	7,422.2	2,389.7		10,109.0
CURRENT LIABILITIES				
Financial liabilities.....	3,617.9	1,106.9		4,724.8
Trade payables and other liabilities.....	9,433.8	3,129.6	609.3	13,172.6
Current liabilities total.....	13,051.7	4,236.5	609.3	17,897.5
Liabilities total.....	20,473.9	6,923.3	609.3	28,006.5
Equity and liabilities in total.....	48,770.2	10,687.2	6,011.1	65,468.7