

Registre de Commerce et des Sociétés

Numéro RCS : B193399

Référence de dépôt : L180043294

Déposé et enregistré le 20/03/2018

NKOYKXP20180207T17015501_001

RCSL Nr. : B193399

Matricule : 2014 2470 978

eCDF entry date : 19/03/2018

BALANCE SHEET (S.P.F.)**Financial year from** ⁰¹ 01/01/2016 **to** ⁰² 31/12/2016 (in ⁰³ EUR)

Inversiones Eneida S.à r.l., SPF

11/13, boulevard de la Foire

L-1528 LUXEMBOURG

ASSETS

	Reference(s)	Current year	Previous year
A. Subscribed capital unpaid, of which there has been called	1101 _____	101 _____	102 _____
B. Formation expenses	1107 _____	107 _____	108 _____
C. Fixed assets	1109 _____	109 _____	110 _____
I. Intangible fixed assets	1111 _____	111 _____	112 _____
II. Tangible fixed assets	1125 _____	125 _____	126 _____
III. Financial fixed assets	1135 _____	135 _____	136 _____
D. Current assets	1151 _____	151 <u>109.327.495,61</u>	152 <u>180.991.271,00</u>
I. Debtors	1163 _____	163 <u>7.660.828,79</u>	164 <u>2.584,34</u>
II. Transferable securities	1189 _____	189 <u>84.226.839,31</u>	190 <u>180.709.039,33</u>
III. Cash at bank, cash in postal cheque accounts, cheques and cash in hand	1197 _____	197 <u>17.439.827,51</u>	198 <u>279.647,33</u>
E. Prepayments	1199 _____	199 _____	200 _____
F. Loss for the financial year	1207 _____	207 _____	208 <u>88.654.890,31</u>
TOTAL (ASSETS)		201 <u>109.327.495,61</u>	202 <u>269.646.161,31</u>

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Matricule : 2014 2470 978

LIABILITIES

	Reference(s)	Current year	Previous year
A. Capital and reserves			
	1301 _____	301 <u>-26.926.032,69</u>	302 <u>33.449.982,89</u>
I. Subscribed capital	1303 _____	303 <u>30.012.500,00</u>	304 <u>30.012.500,00</u>
II. Share premium account	1305 _____	305 _____	306 _____
III. Revaluation reserve	1307 _____	307 <u>31.716.357,62</u>	308 <u>3.437.482,89</u>
IV. Reserves	1309 _____	309 _____	310 _____
1. Legal reserve	1311 _____	311 _____	312 _____
2. Reserve for own shares	1313 _____	313 _____	314 _____
3. Reserves provided for by the articles of association	1315 _____	315 _____	316 _____
4. Other reserves	1317 _____	317 _____	318 _____
V. Profit or loss brought forward	1319 _____	319 <u>-88.654.890,31</u>	320 _____
B. Provisions for liabilities and charges			
	1331 _____	331 _____	332 _____
C. Non subordinated debts			
	1339 _____	339 <u>96.916.658,75</u>	340 <u>234.688.070,24</u>
1. Debenture loans	1341 _____	341 _____	342 _____
2. Other creditors	1397 _____	397 <u>96.916.658,75</u>	398 <u>234.688.070,24</u>
D. Deferred income			
	1403 _____	403 _____	404 <u>1.508.108,18</u>
E. Profit for the financial year			
	1411 _____	411 <u>39.336.869,55</u>	412 _____
TOTAL (LIABILITIES)		405 <u>109.327.495,61</u>	406 <u>269.646.161,31</u>

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Numéro RCS : B193399

Référence de dépôt : L180043294

Déposé le 20/03/2018

NKOYKXP20180208T19351401_001

RCSL Nr. : B193399

Matricule : 2014 2470 978

eCDF entry date : 19/03/2018

PROFIT AND LOSS ACCOUNT (S.P.F.)

Financial year from ⁰¹ 01/01/2016 to ⁰² 31/12/2016 (in ⁰³ EUR)

Inversiones Eneida S.à r.l., SPF

11/13, boulevard de la Foire

L-1528 LUXEMBOURG

A. CHARGES

	Reference(s)	Current year	Previous year
1. Value adjustments of assets	1645 _____	645 _____	646 _____ 82.955.513,80
2. Interest payable and similar charges	1627 _____	627 _____ 15.581.213,19	628 _____ 32.767.939,84
3. Other charges	1647 _____	647 _____ 417.568,19	648 _____ 631.789,47
4. Result for the financial year	1639 _____	639 _____ 39.336.869,55	640 _____ 0,00
TOTAL CHARGES		641 _____ 55.335.650,93	642 _____ 116.355.243,11

B. INCOME

	Reference(s)	Current year	Previous year
1. Income from fixed assets	1741 _____	741 _____	742 _____
2. Income from current assets	1743 _____	743 _____ 55.335.650,93	744 _____ 27.854.567,84
3. Extraordinary income	1733 _____	733 _____	734 _____
4. Result for the financial year	1735 _____	735 _____ 0,00	736 _____ 88.500.675,27
TOTAL INCOME		737 _____ 55.335.650,93	738 _____ 116.355.243,11

The notes in the annex form an integral part of the annual accounts

Inversiones Eneida S.à r.l., SPF

Annual accounts for the year ended as at 31/12/2016

(expressed in EUR)

NOTE 1 – GENERAL INFORMATION

Inversiones Eneida S.à r.l., SPF (hereinafter the « company ») was incorporated on December 17th, 2014, under the laws of Luxembourg as société à responsabilité limitée for an unlimited period

The registered office is established in Luxembourg-City.

The company has for exclusive object the acquisition, the holding, the management and the realization of financial assets, such as the financial instruments in the sense of the law of August 5th, 2005 concerning the contracts of financial guarantee, and the cash and the assets of whatsoever form, held in an account, with the exception of any commercial activity.

The company may hold a participating interest in a company at the sole condition that it will not interfere in its management.

The company will take any measures to protect its rights and will carry out any operation which it may deem useful to the accomplishment and development of its purposes, remaining however within the limits established by the Law of May 11th, 2007 concerning the creation of a "société de gestion de patrimoine familial" ("SPF").

The financial year starts on January 1st and ends on December 31st of each year.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

2.1 General principle

The annual accounts have been prepared under the historical cost convention in accordance with Luxembourg legal and regulatory requirements except for the transferable securities which are evaluated at the fair market value.

2.2 Summary of significant accounting policies

Foreign currency translation

The annual accounts of the company are expressed in EUR. Transactions in foreign currencies other than EUR are converted into EUR at the exchange rate at the time of the transaction. The conversion at the balance sheet date follows these rules:

- shares in affiliated companies, participating interests and securities held as fixed assets expressed in currencies other than EUR are translated into EUR at the exchange rate effective at the time of the transaction. At the balance sheet date, these assets remain translated at historic exchange rates;
- cash bank is translated at the exchange rate effective at the balance sheet date. Exchange losses and gains are recorded in the profit and loss account of the year;

Inversiones Eneida S.à r.l., SPF

Annual accounts for the year ended as at 31/12/2016

(expressed in EUR)

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- other assets and liabilities are translated separately respectively at the lower or at the higher of the value converted at the historic exchange rate or the value determined on the basis of the exchange rate effective at the balance sheet date. The unrealised exchange losses are recorded in the profit and loss account. The realised gains are recorded in the profit and loss account at the moment of their realisation ;
- the income and charges expressed in currencies other than EUR are converted into EUR at the exchange rate effective at the time of the transaction.

Debtors

Debtors are valued at their nominal value. A value adjustment is made when their reimbursement is partly or completely in doubt. These value adjustments are not continued if the reasons for which the value adjustments were made have ceased to apply.

Transferable securities

Transferable securities are valued at the fair market value. The fair value of these financial instruments corresponds to:

- the latest available quote on the valuation day for the transferable securities listed on a stock exchange or traded on another regulated market;
- a realisation value determined by using the following valuation techniques (to be disclosed) based on assumptions made by the Management and market conditions existing at the balance sheet date.

Creditors

Creditors are recorded in the balance sheet at their nominal value or, if the need arise, at their residual value.

Prepayments and deferred income

This liability item includes income received during the financial year but relating to a subsequent financial year.

Inversiones Eneida S.à r.l., SPF

**Annual accounts for the year ended as at 31/12/2016
(expressed in EUR)**

NOTE 3 – EXPLANATIONS TO THE BALANCE SHEET AND PROFIT AND LOSS ACCOUNT

ASSETS/ ITEM D.I. – Debtors

As at 31/12/2016, the other debtors are exclusively composed of unsettled sales of securities

LIABILITIES/ ITEM A.I. – Subscribed capital

As at 31/12/2016, the company has issued and subscribed capital of EUR 30,12,500.00 divided into 300,125 shares with a per value of EUR 100.00.

LIABILITIES/ ITEM A.IV.1. – Legal reserve

Luxembourg companies are required to allocate to a legal reserve a minimum of 5% of the annual net income, until this reserve equals 10% of the subscribed share capital. This reserve may not be distributed.

LIABILITIES/ ITEM C.2. – Other creditors

As at 31/12/2016, the other creditors are mainly composed of shareholder's advance.

NOTE 4 – ADDITIONAL INFORMATION

Tax

As a "société de gestion de patrimoine familial", the company is subject to a subscription tax of 0,25%.

Staff

During the financial year, the company did not employ any employee.

Advances and loans granted to the members of the administrative, managerial and supervisory bodies

During the financial year, the company did not grant advances and loans to the members of those bodies.