

26. Financial instruments

26.1 Carrying amount

December 31st 2018	Note	IFRS 9			Total
		Measurement at amortised cost	Measurement at fair value through:		
			Profit or loss	Other comprehensive income	
Financial assets					
Trade receivables	15	1,880.4	-	-	1,880.4
Cash and cash equivalents	17	1,941.3	-	-	1,941.3
Derivative financial instruments	23	-	24.4	-	24.4
Equity investments	15	-	-	9.8	9.8
Other financial assets	15	685.2	-	-	685.2
Total		4,506.9	24.4	9.8	4,541.1
Financial liabilities					
Bank borrowings, non-bank borrowings and notes	22	3,704.0	-	-	3,704.0
Trade payables	25	1,913.7	-	-	1,913.7
Derivative financial instruments	23	-	54.3	-	54.3
Other financial liabilities	25	279.5	-	-	279.5
Total		5,897.2	54.3	-	5,951.5

The Group has implemented IFRS 9 without restating comparative data.

December 31st 2017	Note	IAS 39				Total
		Financial assets/liabilities measured at fair value through profit or loss - held for trading	Loans and receivables	Financial assets available for sale ⁽¹⁾	Financial liabilities at amortised cost	
Financial assets						
Trade receivables	15	-	2,677.0	-	-	2,677.0
Cash and cash equivalents	17	-	1,920.7	-	-	1,920.7
Derivative financial instruments	23	164.5	-	-	-	164.5
Other financial assets	15	-	429.9	9.8	-	439.7
Total		164.5	5,027.6	9.8	-	5,201.9
Financial liabilities						
Bank borrowings, non-bank borrowings and notes	22	-	-	-	4,284.3	4,284.3
Trade payables	25	-	-	-	2,201.7	2,201.7
Derivative financial instruments	23	79.4	-	-	-	79.4
Other financial liabilities	25	-	-	-	222.0	222.0
Total		79.4	-	-	6,708.0	6,787.4

	Note	December 31st 2018	December 31st 2017
Financial assets			
Finance lease receivables	15.2	15.7	19.9
Financial liabilities			
Finance lease liabilities	22.4	180.0	141.6

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26.2 Material items of income, expenses, gains and losses disclosed in the statement of comprehensive income by category of financial instrument

December 31st 2018	Note	IFRS 9			Total
		Measurement at amortised cost	Measurement at fair value through:		
			Profit or loss	Other comprehensive income	
Trade receivables:					
Interest income	9.5	2.7	-	-	2.7
Foreign exchange (gains)/losses recognised in cost of sales	9.1	23.1	-	-	23.1
Cash and cash equivalents					
Interest income	9.5	4.5			4.5
Other financial assets:					
Income from interest on deposits	9.5	27.0	-	-	27.0
Foreign exchange gains/(losses) on deposits and other cash and on non-bank borrowings recognised in finance income/costs	9.6	58.9	-	-	58.9
Derivative financial instruments (financial assets/liabilities):					
Gains/(losses) on fair value measurement of derivative financial instruments	9.6	-	(116.7)	-	(116.7)
Gains/(losses) on realisation of derivative financial instruments	9.6	-	109.5	-	109.5
Equity investments:					
Dividend income				2.1	2.1
Bank borrowings, non-bank borrowings and notes:					
Interest expense	9.6	(114.4)	-	-	(114.4)
Gains/(losses) on cash flow hedge accounting charged against revenue	8	(91.6)	-	-	(91.6)
Foreign exchange gains/(losses) on bank borrowings, non-bank borrowings, notes, and realised foreign-currency transactions in bank accounts recognised in finance income/(costs)	9.6	(132.1)	-	-	(132.1)
Gains/(losses) on measurement of cash flow hedges recognised in other comprehensive income	20	(77.8)	-	-	(77.8)
Trade and other payables:					
Foreign exchange (gains)/losses recognised in cost of sales	9.1	(89.3)	-	-	(89.3)
Total		(389.0)	(7.2)	2.1	(394.1)

(This is a translation of a document originally issued in Polish)

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December 31st 2017	IAS 39					Total
	Note	Financial assets/ liabilities at fair value through profit or loss – held for trading	Loans and receivables	Financial assets available for sale	Financial liabilities at amortised cost	
Trade receivables:						
Interest income	9.5	-	2.6	-	-	2.6
Foreign exchange (gains)/losses recognised in cost of sales	9.1	-	(24.1)	-	-	(24.1)
Other financial assets:						
Income from interest on deposits	9.5	-	14.3	-	-	14.3
Foreign exchange gains/(losses) on deposits and other cash and on non-bank borrowings and notes recognised in finance income	9.5	-	(209.9)	-	-	(209.9)
Derivative financial instruments (financial assets/liabilities):						
Gains/(losses) on fair value measurement of derivative financial instruments	9.5	196.7	-	-	-	196.7
Gains/(losses) on realisation of derivative financial instruments	9.5	117.4	-	-	-	117.4
Bank borrowings, non-bank borrowings and notes						
Interest expense	9.6	-	-	-	(133.3)	(133.3)
Gains/(losses) on cash flow hedge accounting charged against revenue	8	-	-	-	(150.5)	(150.5)
Foreign exchange gains/(losses) on bank borrowings, non-bank borrowings, notes, and realised foreign-currency transactions in bank accounts recognised in finance income	9.5	-	-	-	313.8	313.8
Gains/(losses) on measurement of cash flow hedges recognised in other comprehensive income	20	-	-	-	725.4	725.4
Trade and other payables:						
Foreign exchange (gains)/losses recognised in cost of sales	9.1	-	-	-	19.3	19.3
Total		314.1	(217.1)	-	774.7	871.7

	Note	December 31st 2018	December 31st 2017
Finance lease liabilities:			
Interest expense	9.6	(19.9)	(18.4)
Foreign exchange gains/(losses) recognised in finance income/costs		(1.3)	3.2