



Martin Schirdewan

Co-President of the GUE/NGL in the European Parliament

Bruxelles, le 17/10/2019

Monsieur David Maria SASSOLI
Président du Parlement européen
Bur. PHS 09 B 011
Bruxelles

Objet : Rapport poste 400-période budgétaire 2019-1 (01/01/19 - 30/06/19)

Monsieur le Président,

Conformément à l'article 2.7.1 de la Réglementation régissant l'utilisation des crédits prévus au poste 400 du budget du Parlement européen, je vous prie de trouver ci-joint le rapport des auditeurs externes concernant les comptes du Groupe Confédéral de la Gauche Unitaire Européenne/Gauche Verte Nordique pour la période budgétaire 2019-1 (01/01/19 - 30/06/19).

Je vous prie de croire, Monsieur le Président, à l'assurance de ma plus haute considération.

Martin Schirdewan
Co-Président
du Groupe GUE/NGL



Building a better
working world

GUE GROUP

30 June 2019

By
Ernst & Young Réviseurs d'Entreprises scrl
represented by
Danielle Vermaelen
Partner



GUE/NGL

Gauche Unitaire Européenne/Gauche Verte Nordique
European United Left/Nordic Green Left
Groupe Parlementaire - Parliamentary Group
PARLEMENT EUROPÉEN - EUROPEAN PARLIAMENT

**ANNUAL REPORT BY THE GUE/NGL GROUP
TO THE EUROPEAN PARLIAMENT**

BUDGET ITEM 400

BUDGET PERIOD 2019/1

Contents

	<u>Page</u>
<u>Audit report</u>	
Report of the external auditors	1
Balance sheet – Assets	3
Balance sheet – Liabilities	4
Profit and Loss accounts - Statements of revenue	5
Profit and Loss accounts - Statements of expenditure	6
Notes to the accounts in budget period 2019/1	9
Execution of chapter 7, article 1	12
Financial inventory budget period 2019/1	13

Independent auditor's report to the President of the Confederal Group of the European United Left/Nordic Green Left for the period ended 30 June 2019

As required by article 2.6 of the rules on the use of appropriations from Budget item 400 of the European Parliament (hereafter 'the Rules'), we report to you as independent auditor. This report includes our opinion on the balance sheet as at 30 June 2019, the statement of revenue and expenditure for the period from 1 January to 30 June 2019 and the disclosures (all elements together the "Annual Accounts").

In accordance with our contract dated 10 September 2019, and in addition to the audit procedures foreseen by the International Standards on Auditing (ISA), we have also been engaged to report on the regularity of the Groups' financial management as follows:

- There is no material non-conformity with the dispositions laid out in the Rules or with the Group's internal rules including the internal control system;
- The overall presentation of the income and expense statement and of the balance sheet complies with the chart of account provided with the Rules;
- No departures from generally accepted accounting principles have been established;
- The principle of sound financial management has been applied.

We have been contracted as independent auditor by the President of the Confederal Group of the European United Left/Nordic Green Left on 10 September 2019. Our mandate expires at the issuance of our audit report on the period closing 30 June 2019.

Report on the audit of the Annual Accounts

Unqualified opinion on the Annual Accounts

We have audited the Annual Accounts of Confederal Group of the European United Left/Nordic Green Left (the "Group"), that consist of the balance sheet on 30 June 2019, as well as the statement of revenue and expenditure for the six month period then ended and the disclosures, which show a balance sheet total of € 1.465.202,62 and of which the statement of revenue and expenditure shows an amount carried forward to the next financial year of € 1.227.053,74.

In our opinion, the Annual Accounts give a true and fair view of the Group's net equity and financial position as at 30 June 2019, and of its results for the period then ended, prepared in accordance with the rules on the use of appropriations from Budget Item 400 of the European Parliament.

Other matter related to the regularity of the group's financial management

As part of our additional procedures described in "Our responsibilities for the audit of the Annual Accounts", we conclude the following :

- We did not identify any material non-conformity with the dispositions laid out in the Rules or with the Group's internal rules including the internal control system;
- The overall presentation of the income and expense statement and of the balance sheet complies with the chart of account provided with the Rules;
- No departures from generally accepted accounting principles have been established;
- The principle of sound financial management has been applied.

Basis for the unqualified opinion

We conducted our audit in accordance with International Standards on Auditing ("ISA"). Our responsibilities under those standards are further described in the "Our responsibilities for the audit of the Annual Accounts" section of our report.

We have complied with all ethical requirements that are relevant to our audit of the Annual Accounts as determined by the European Parliament, including those with respect to independence.

We have obtained from the officials of the Group the explanations and information necessary for the performance of our audit and we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

Without qualifying our opinion, we draw attention to the fact that the Group is not a separate legal entity but is part of the European Parliament. Our opinion does not take into consideration the European Parliament's responsibility for assessing the Group's ability to continue as a going concern and for providing, if applicable, information on matters impacting going concern in its financial statements.

Other Matters - Brexit

On 29 March 2017, the United Kingdom invoked Article 50 of the Treaty on European Union (TEU) and notified its intention to withdraw from the European Union and the European Atomic Energy Community (EURATOM). At present, negotiations on the withdrawal arrangements are ongoing.

The Group has not made any disclosure of its assessment of the impact of Brexit in Annual Accounts.

We have considered the uncertainties related to the potential effects of Brexit and the assumptions made by the Group in this respect on its operations and financial situation.

Responsibilities of the Bureau of the Group for the preparation of the Annual Accounts

Pursuant to the rules on the use of appropriations from Budget Item 400 of the European Parliament (hereafter "the Rules"), the Bureau of the Group is responsible to the European Parliament for the conformity with appropriation usage and for the preparation of the Group's Annual Accounts and for such internal control as the Bureau of the

Group determines is necessary to enable the preparation of the Annual Accounts that are free from material misstatement, whether due to fraud or error.

The Bureau of the Group is responsible for the preparation of the Annual Accounts that give a true and fair view in accordance with the rules governing the accounts as determined by Article 80 of the Financial Regulation (Regulation (EU, Euratom) No 2018/1046 of the European Parliament and of the Council of 18.07.2018 on the financial rules applicable to the general budget of the Union (Official Journal L 193, 30.07.2018, p.1)). This responsibility includes: designing, implementing and maintaining internal control which the Bureau of the Group determines necessary to enable the preparation of the Annual Accounts that are free from material misstatement, whether due to fraud or error.

As part of the preparation of the Annual Accounts, the Bureau of the Group is responsible to comply with the Rules of the European Parliament to make no losses and not to expense more than the received subsidies.

Our responsibilities for the audit of the Annual Accounts

Our objectives are to obtain reasonable assurance whether the Annual Accounts are free from material misstatement, whether due to fraud or error, and to express an opinion on these Annual Accounts based on our audit. Reasonable assurance is a high level of assurance, but not a guarantee that an audit conducted in accordance with the ISA will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Annual Accounts.

As part of an audit in accordance with ISA, we exercise professional judgment and we maintain professional skepticism throughout the audit. We also perform the following tasks:

- ▶ Identification and assessment of the risks of material misstatement of the Annual Accounts, whether due to fraud or error, the planning and execution of audit procedures to respond to these risks and obtain audit evidence which is sufficient and appropriate to provide a basis for our opinion. The risk of

- not detecting material misstatements resulting from fraud is higher than when such misstatements result from errors, since fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- ▶ Obtaining insight in the system of internal controls that is relevant for the audit and with the objective to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control;
 - ▶ Evaluating the selected and applied accounting policies, and evaluating the reasonability of the accounting estimates and related disclosures made by the Bureau of the Group as well as the underlying information given by the Bureau of the Group;
 - ▶ Conclude on the compliance of the Bureau of the Group with the rules of the European Parliament to make no losses and not to expense more than the received subsidies;
 - ▶ Evaluating the overall presentation, structure and content of the Annual Accounts, and evaluating whether the Annual Accounts reflect a true and fair view of the underlying transactions and events.

In accordance with our contract dated 30 November 2018, the audit work included, and in addition to the audit procedures foreseen by the International Standards on Auditing, specific procedures aiming at gathering sufficient and appropriate audit evidence that

- ▶ The group's internal rules have been observed;
- ▶ Expenditures have been charged to the correct item in the budget of the Group;
- ▶ Appropriations are available;
- ▶ Expenditures are in conformity with the Rules governing appropriation Item 400;

- ▶ Principles of sound financial management have been applied;
- ▶ Payment orders are supported by original documentation (or certified true copies);
- ▶ The accounts have been prepared out in accordance with the harmonized accounting plan;
- ▶ The overall considerations on the Annual Accounts in the rules adopted by the Accounting Officer of the Commission referred to in Articles 143 and 144 of the Financial Regulation¹ have been observed in the preparation and presentation of the Annual Accounts or, where appropriate, a divergence from these overall considerations is adequately explained by a note to the Annual Accounts;
- ▶ An effective and efficient internal control system for the management of operations, which includes effective segregation of the duties of authorizing officer and accounting officer or of the equivalent functions, is in place.

We communicate with the Bureau of the Group regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Brussels, 18 October 2019

Ernst & Young Réviseurs d'Entreprises scrl
Independent Auditor
represented by

Danielle Vermaelen
Partner*
* Acting on behalf of a BVBA/SPRL

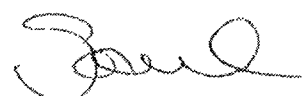
20DV0291

¹ Regulation (EU, Euratom) No 2018 /1046 of the European Parliament and of the Council of 18.07.2018 on the financial

rules applicable to the general budget of the Union (Official Journal L 193, 30.07.2018, p.1).


BALANCE SHEET Group GUE / NGL
End of accounting period 2019/I (30/06/2019)

	<i>Notes</i>	<u>2019/I</u>	<u>2018</u>
ASSETS			
FIXED ASSETS			
<i>Chapter 1 Intangible and tangible assets</i>	3		
.1 Intangible assets		0,00	0,00
.2 Tangible assets		14.685,87	13.861,55
Subtotal for Chapter 1		<u>14.685,87</u>	<u>13.861,55</u>
CURRENT ASSETS			
<i>Chapter 2 Debtors, stocks and other working assets</i>	5		
.1 Suppliers		0,00	0,00
.2 Staff		0,00	814,31
.3 VAT		1.093,10	2.363,01
.4 Stocks		0,00	0,00
.5 Various		0,00	0,00
Subtotal for Chapter 2		<u>1.093,10</u>	<u>3.177,32</u>
<i>Chapter 3 Financial assets</i>			
.1 Financial securities	4	0,00	0,00
.2 Cash and cash equivalent		1.446.363,01	1.569.764,54
Subtotal for Chapter 3		<u>1.446.363,01</u>	<u>1.569.764,54</u>
<i>Chapter 4 Deferred charges and accrued income</i>			
.1 Deferred charges		3.060,64	5.986,95
.2 Accrued income		0,00	0,00
Subtotal for Chapter 4		<u>3.060,64</u>	<u>5.986,95</u>
TOTAL ASSETS		<u>1.465.202,62</u>	<u>1.592.790,36</u>




BALANCE SHEET Group GUE / NGL
End of accounting period 2019/I (30/06/2019)

	<i>Notes</i>	<u>2019/I</u>	<u>2018</u>
<u>LIABILITIES</u>			
<i>Chapter 1 Reserves</i>			
.1 Carry forward to next financial year	1	1.227.053,74	1.110.403,34
Subtotal for Chapter 1		<u>1.227.053,74</u>	<u>1.110.403,34</u>
<i>Chapter 2 Financial debts</i>			
.1 Financial debts of a residual duration 1 year		0,00	0,00
.2 Financial debts of a residual duration /= 1 year		0,00	0,00
Subtotal for Chapter 2		<u>0,00</u>	<u>0,00</u>
<i>Chapter 3 Other debts</i>			
.1 Other debts			0,00
.2 Charges settled in N but paid in N+1		138.447,85	337.310,23
Subtotal for Chapter 3		<u>138.447,85</u>	<u>337.310,23</u>
<i>Chapter 4 Deferred income / accrued charges</i>			
.1 Deferred income		93.289,61	49.946,13
.2 Accrued charges		6.411,42	95.130,66
Subtotal for Chapter 4		<u>99.701,03</u>	<u>145.076,79</u>
TOTAL LIABILITIES		<u>1.465.202,62</u>	<u>1.592.790,36</u>



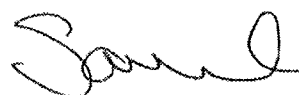
PROFIT AND LOSS ACCOUNT of the GUE/NGL Group
End of accounting period 2019/I (30/06/2019)

	<i>Notes</i>	2019/I	2018
<u>Receipts</u>			
<i>Chapter 1 Grants and other receipts from the European Parliament</i>			
.1 EP allocation		2.285.745,37	4.443.198,20
.2 Other EP resources		0,00	0,00
Subtotal for Chapter 1		2.285.745,37	4.443.198,20
<i>Chapter 2 Own resources</i>			
.1 Interest and assimilated products		0,00	0,00
.2 Profit on currency exchange	2	0,00	0,00
.3 Miscellaneous		0,00	0,00
.4 VAT reimbursements		0,00	0,00
.5 Amount carried forward from previous financial year		1.110.403,34	1.256.972,72
Subtotal for Chapter 2		1.110.403,34	1.256.972,72
 Total receipts		 3.396.148,71	 5.700.170,92
 Grand total		 3.396.148,71	 5.700.170,92




PROFIT AND LOSS ACCOUNT of the GUE/NGL Group
End of accounting period 2019/I (30/06/2019)

<u>Expenditure</u>	<i>Notes</i>	<u>2019/I</u>	<u>2018</u>
<i>Chapter 1 Staff</i>			
.1 Secretariat missions		296.241,78	795.544,20
.2 Recruitment		0,00	367,94
.3 Traineeships		10.291,51	23.222,05
.4 Salaries and related costs, fees		-3.765,14	21.237,57
.5 Staff training		22.234,11	48.438,84
.6 Staff representation costs		0,00	0,00
Subtotal for Chapter 1		325.002,26	888.810,60
<i>Chapter 2 Equipment, routine administrative costs and operating costs</i>			
.1 Equipment, operating expenditure, computer-related engineering and maintenance	3	12.514,21	9.884,17
.2 Equipment, telecommunications-related installation and maintenance expenditure, office machinery, furniture and technical installations	3	1.508,25	7.729,89
.3 Stationery and office supplies		0,00	1.123,90
.4 Postage and telecommunications		4.099,98	11.366,41
.5 Printing and photocopying costs		33.157,32	58.783,45
.6 Office rental costs		0,00	0,00
Subtotal for Chapter 2		51.279,76	88.887,82
<i>Chapter 3 Documentation, studies and research</i>			
.1 Newspapers, magazines, press agencies and books		298,60	7.196,09
.2 Studies and research		24.500,00	60.950,00
.3 Databases		0,00	0,00
Subtotal for Chapter 3		24.798,60	68.146,09



PROFIT AND LOSS ACCOUNT of the GUE/NGL Group
End of accounting period 2019/I (30/06/2019)

	<i>Notes</i>	<u>2019/I</u>	<u>2018</u>
<i>Chapter 4 Legal and accountancy fees, financial and other charges</i>			
.1	Legal costs	0,00	1.500,00
.2	Accounting costs/audits	16.122,22	17.595,52
.3	Financial charges and losses from currency exchange	2 861,49	1.244,27
.4	Translation and interpretation costs	996,00	3.904,00
.5	Other operating expenditure	13.142,22	21.500,18
Subtotal for Chapter 4		<u>31.121,93</u>	<u>45.743,97</u>
<i>Chapter 5 Cost of meetings and representation</i>			
.1	Official Group meetings	31.196,32	84.344,38
.2	Other meetings and conferences	240.140,95	471.634,81
.3	Expenditure on entertainment	15.558,66	40.752,59
.4	Guests	3.872,90	10.744,49
.5	Individual fact finding missions of members	12.529,16	112.377,10
Subtotal for Chapter 5		<u>303.297,99</u>	<u>719.853,37</u>
<i>Chapter 6 Publications and publicity</i>			
.1	Posters, leaflets and booklets	16.218,16	21.921,21
.2	Advertising inserts and audiovisual advertising	5.000,00	0,00
.3	Advertising material, gadgets, publicity by telecommunication equipments	19.727,73	27.283,51
.4	Internet sites + e-publicity	18.437,21	46.628,78
.5	Visits to institutions, information stands	5.104,71	5.742,94
Subtotal for Chapter 6		<u>64.487,81</u>	<u>101.576,44</u>



	<i>Notes</i>	<u>2019/I</u>	<u>2018</u>
<i>Chapter 7 Members of Parliament</i>			
.1	Members' political and information activities, administrative expenses and political and information activities of national delegations (details attached)	1.369.106,62	2.676.749,29
Subtotal for Chapter 7		<u>1.369.106,62</u>	<u>2.676.749,29</u>
<i>Chapter 8 Grants, subscriptions and contributions</i>			
.1	Subsidies	0,00	0,00
.2	Subscriptions	0,00	0,00
Subtotal for Chapter 8		<u>0,00</u>	<u>0,00</u>
Total expenditure		<u>2.169.094,97</u>	<u>4.589.767,58</u>
Credits repayable to European Parliament		0	0
Amount carried forward to next financial year		1.227.053,74	1.110.403,34
Grand total		<u>3.396.148,71</u>	<u>5.700.170,92</u>

NOTES TO THE ANNUAL ACCOUNTS FINANCIAL YEAR 2019-1

The accounts, hereafter, have been prepared in conformity with:

- The 400 financial rules approved by the Bureau of the European Parliament on 30 June 2003, revised by the Bureau on 22 March 2006 (PE 335.475/BUR), on 11 July 2007, on 20 September 2010, on 23 March 2011, on 26 September 2011, on 02 July 2012, on 11 March 2013, on 24 February 2014, on 14 April 2014 on 27 April 2015, on 10 December 2018, on 11 February 2019 and on 01 July 2019.
- The internal financial rules of the Group.
- The accounting principles and the harmonized accounting plan adopted by the Secretaries-General of the political groups on 15/09/2005.

Accounting principles

1. Movements on the accounts and the balances shall be entered in the accounting ledgers.
2. All accounting entries, including adjustments to the accounts, shall be based on dated and numbered supporting documents, to which they shall refer.
3. The accounting system must be such as to leave a trail for all accounting entries.

The financial statements shall be drawn up in accordance with the generally accepted accounting principles, namely:


- Going-concern basis;
- Prudence;
- Consistent accounting methods;
- Comparability of information;
- Materiality;
- No netting;
- Reality over appearance;

Pursuant to Rule 2.5.3 of the Rules on the use of appropriations from budget item 400 the accounts are held on a modified accrual system.

All expenditure relative to activities of the current or previous financial years is registered in the accounts of the current budget period, upon authorization by the authorizing officer responsible and payment by the accountant, if the actual payment is made no later than during the month following the end of the budget period.

All expenditure of a budget period paid during the month following the end of the budget period is booked on the expenditure accounts of the current budget period with counterpart a balance account (chapter III.2).

All expenditure for which actual payment is made later than the end of the month following the closure of the budget period or for risks and future charges is registered in the accounts of the next financial year.



No provisions will be made for expenditure of the current budget period not paid by the end of the month following the end of this budget period or for risks and future charges.

All revenue is registered in the income accounts upon establishment by the authorising officer.
All revenue established and not received in the course of the budget period is registered on a balance sheet account in chapter IV (deferred charges and accrued income).

CLASSIFICATION

The classification of the expenditure on the charge accounts follows the principle of classification by destination by the accounting plan annexed to the Rules on the use of appropriations from Article 400.

Note 1: Carry forward to next financial year:

1: Credits received by our group for 2019/1 budget period	€	2.285.745,37
2: Maximum amount of carry forward to 2019/2 budget period		no limitation
3: Difference between total revenue and total expenditure at the end of the 2019/1 budget period	€	1.227.053,74
4: Credits to be returned to the EP	€	0.00
5: Carry forward to 2019/2 budget period	€	1.227.053,74

Note 2: Exchange policy:

The revenue and expenditure in other currencies are converted in euro following the exchange rate of the day of the payment. The balance sheet accounts in other currencies are translated into euro at the exchange rate of the end of the budgeting period.

Note 3: Depreciations of fixed assets:

Assets with a unit value of 420 Euros or more and being intended to serve the activities of the group on a lasting basis are entered in the inventory and the Group's balance sheet. Fixed assets are to be valued at their acquisition price and depreciated on a monthly basis following the straight line method by the following annual percentages:

software	25,0	%
hardware:	25,0	%
telecommunications and audiovisual equipment:	25,0	%
technical equipment:	12,5	%
other installations and machines:	12,5	%
office furniture:	10,0	%

A recapitulative table of the assets in the balance sheet is annexed



Note 4: Valuation method for financial securities:

Non applicable

Note 5: Valuation of receivables, debts and other assets:

Receivables, debts and other assets are stated at their nominal value. Value reductions on receivables and other assets are accounted for if there is any uncertainty regarding their collectability.

Our group has concluded the substantial long standing (>1 year) financial commitments, for the renting of 5 photocopiers:

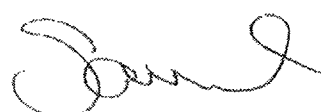
- Canon Belgium SA, renting of 5 photocopiers for € 31.884,00 a year
- Canon France SAS, renting of 3 photocopiers for € 15.483.84 a year

Note 6: Comparison of figures:

According to article 2.1.1. of the financial rules governing budget item 400 this report covers the period 2019/1 which lasts from 01/01/2019 to 30/06/2019. For practical reasons no comparative figures for the identical period of 2018 can be presented. Therefore, 12 months figures have been mentioned for 2018 (from 01/01/2018 to 31/12/2018).

Note 7: Technical support to European political parties and foundations Regulation: (EU, EURATOM) No 1141/2014

The GUE/NGL Group has not granted any technical support to political parties and foundations as defined in article 13 of the EP Bureau decision of 12 June 2017



DETAIL OF THE EXECUTION OF THE DECENTRALISED CREDITS

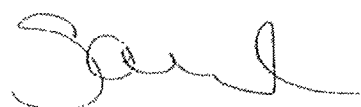
CHAPTER 7, ARTICLE 1.

Ventilation following the accounting plan annexed to the 400 financial rules.

Chapter / article	Heading	Execution budget period 2019-I	%	Execution budget period 2018	%
10	Staff	282.062,64	20,60	768.501,77	28,71
20	Secretariat - equipment and expenses	398,46	0,03	889,04	0,03
30	Documentation, studies and research	47.380,44	3,46	116.834,64	4,36
40	Legal, accounting, financial and other operating costs	500,00	0,04	4.785,40	0,18
52	Other meetings and conferences	320.294,96	23,39	752.817,73	28,12
53	Representation costs	0,00	0,00	0,00	0,00
54	Guests	10.690,74	0,78	10.093,53	0,38
61	Posters, leaflets and booklets	297.438,91	21,73	217.807,24	8,14
62	Advertising inserts and audiovisual advertising	189.625,36	13,85	258.314,92	9,65
63	Advertising material, gadgets, publicity by telecommunication equipments	111.733,54	8,16	345.915,65	12,92
64	Websites Internet Sites + e-publicity	105.276,57	7,69	139.143,09	5,20
65	Visits to institutions; information stands	3.705,00	0,27	61.646,28	2,30
	<u>TOTAL ART. 7.1.</u>	1.369.106,62	100,00	2.676.749,29	100,00



Financial inventory budget period 2019/1

A handwritten signature in black ink, appearing to be 'Saul', located at the bottom center of the page.

Financial inventory budget period 2019/1

Category and write-down rate	IT software 25%	IT hardware 25%	Telecom- munications equipment 25%	Technical equipment and supplies 12,5%	Miscellaneous machinery 12,3%	Movable property (seats, desks, 10%	Total
	(€)	(€)	(€)	(€)	(€)	(€)	(€)
Historical cost							
Opening balances (historical cost)	2.775,00	17.930,27	28.843,60	0,00	0,00	1.223,75	50.772,62
Less Items sold and entered in profit-and-loss account	0,00	0,00	0,00				0,00
Plus Acquisitions during the financial year	0,00	3.555,47	0,00			0,00	3.555,47
Plus Transfers	0,00	0,00	0,00	0,00	0,00	0,00	0,00
Result Closing balance at historical cost	2.775,00	21.485,74	28.843,60	0,00	0,00	1.223,75	54.328,09
Accumulated depreciation							
Opening balances (accumulated depreciation)	-2.775,00	-11.732,38	-22.312,49	0,00	0,00	-91,20	-36.911,07
Less Accumulated depreciation of items sold and entered in p/l account	-	-	-				0,00
Plus Depreciation charge for the financial year	0,00	-1.427,98	-1.241,97			-61,20	-2.731,15
Result Closing balance at historical cost	-2.775,00	-13.160,36	-23.554,46	0,00	0,00	-152,40	-39.642,22
Written-down							
Net book value of fixed assets on 31/12/2018	0,00	6.197,89	6.531,11	0,00	0,00	1.132,55	13.861,55
Net book value of fixed assets on 30/06/2019	0,00	8.325,38	5.289,14	0,00	0,00	1.071,35	14.685,87