

SEPARATE STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED 31 DECEMBER 2018 AND 2017

	Notes	2018	2017 (*)
(Thousands of euros)			
NET INCOME FOR THE YEAR		59,267	118,021
ITEMS THAT MAY BE RECLASSIFIED TO THE INCOME STATEMENT			
Debt instruments at fair value through other comprehensive income			
Gains / (losses) for the year		2,514	n.a.
Reclassification of (gains) / losses to profit or loss		(12,895)	n.a.
Available-for-sale financial assets			
Gains / (losses) for the year		n.a.	292,449
Reclassification of (gains) / losses to profit or loss		n.a.	(116,565)
Financial assets held to maturity instruments			
Gains / (losses) for the year		n.a.	252
Cash flows hedging			
Gains / (losses) for the year		87,464	(51,124)
Fiscal impact		(24,127)	(37,436)
		52,956	87,576
ITEMS THAT WILL NOT BE RECLASSIFIED TO THE INCOME STATEMENT			
Equity instruments at fair value through other comprehensive income			
Gains / (losses) for the year		(959)	n.a.
Changes in credit risk of financial liabilities at fair value through profit or loss			
Actuarial gains / (losses) for the year	46	(97,406)	28,899
Fiscal impact		(8,286)	(44,741)
		(104,458)	(15,842)
Other comprehensive income / (loss) for the year		(51,502)	71,734
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		7,765	189,755

(*) The balances for the year ended 31 December 2017 consider the alignment with the new presentation requirements established by IFRS 9. These balances are presented exclusively for comparative purposes and have not been restated following the adoption of IFRS 9, with reference to 1 January 2018, as allowed by IFRS 9 (note 52).

CHIEF ACCOUNTANT

THE EXECUTIVE COMMITTEE