

13. Other provisions

The amount of this account is comprised of:

	(Thousands of euros)	
	2018	2017
Provision for guarantees and other commitments (note 36)		
Charge for the year	41,462	4,449
Write-back for the year	(36)	(52)
	41,426	4,397
Other provisions for liabilities and charges (note 36)		
Charge for the year	19,142	46,094
Write-back for the year	(24)	-
	19,118	46,094
	60,544	50,491

14. Gains / (losses) arising from sales of subsidiaries and other assets

The amount of this account is comprised of:

	(Thousands of euros)	
	2018	2017
Sale of subsidiaries	1,733	7,311
Sale of other assets	29,196	14,108
	30,929	21,419

The balance Sale of other assets corresponds to the gains and losses arising from the sale and revaluation of assets held by the Bank and classified as non-current assets held for sale (note 25).

15. Earnings per share

The earnings per share are calculated as follows:

	(Thousands of euros)	
	2018	2017
Net income / (loss) for the year	59,267	118,021
Adjusted net income / (loss)	59,267	118,021
Average number of shares	15,113,989,952	13,321,460,739
Basic earnings per share (Euros)	0.004	0.009
Diluted earnings per share (Euros)	0.004	0.009

The Bank's share capital, as at 31 December 2018, amounts to Euros 4,725,000,000 and is represented by 15,113,989,952 ordinary, book-entry and nominate shares, without nominal value, which is fully paid (note 38).

As referred in note 44, pursuant the resolutions of the General Meeting of the Bank of 5 November 2018, the share capital of the Bank was reduced from Euros 5,600,738,053.72 to Euros 4,725,000,000, maintaining the number of nominative shares (15,113,989,952) book-entry shares without nominal value (note 38).

There were not identified another dilution effects of the earnings per share as at 31 December 2018 and 2017, so the diluted result is equivalent to the basic result.