

SEPARATE STATEMENTS OF COMPREHENSIVE INCOME FOR THE YEARS ENDED 31 DECEMBER 2019 AND 2018

(Thousands of euros)

	Notes	2019	2018 (*)
NET INCOME FOR THE YEAR		139,296	59,267
ITEMS THAT MAY BE RECLASSIFIED TO THE INCOME STATEMENT	39		
Debt instruments at fair value through other comprehensive income			
Gains / (losses) for the year		188,298	2,514
Reclassification of (gains) / losses to profit or loss		(94,578)	(12,895)
Cash flows hedging			
Gains / (losses) for the year		42,929	87,464
Fiscal impact		(44,959)	(24,127)
		91,690	52,956
ITEMS THAT WILL NOT BE RECLASSIFIED TO THE INCOME STATEMENT			
Equity instruments at fair value through other comprehensive income			
Gains / (losses) for the year	39	(19,387)	(959)
Changes in credit risk of financial liabilities at fair value through profit or loss	39	(4,019)	2,193
Actuarial gains / (losses) for the year (note 45)	45	(281,760)	(97,406)
Fiscal impact		(43,781)	(8,286)
		(348,947)	(104,458)
Other comprehensive income / (loss) for the year		(257,257)	(51,502)
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		(117,961)	7,765

(*) The balances for the year ended 31 December 2018 are presented for comparative purposes only, and the respective restatement has not been carried out following the merger by incorporation of Banco de Investimento Imobiliário S.A. into Banco Comercial Português, S.A., with reference to 1 January 2019, as note 53.

CHIEF ACCOUNTANT

THE EXECUTIVE COMMITTEE