

13. Other provisions

The amount of this account is comprised of:

	(Thousands of euros)	
	2019	2018
Provision for guarantees and other commitments (note 35)		
Charge for the year	5	41,462
Write-back for the year	(4,382)	(36)
	(4,377)	41,426
Other provisions for liabilities and charges (note 35)		
Charge for the year	3,395	19,142
Write-back for the year	(12)	(24)
	3,383	19,118
	(994)	60,544

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

The amount of this account is comprised of:

	(Thousands of euros)	
	2019	2018
Sale of subsidiaries	(165)	1,733
Sale of other assets	27,366	29,196
	27,201	30,929

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.

15. Earnings per share

The earnings per share are calculated as follows:

	(Thousands of euros)	
	2019	2018
Net income / (loss) for the year	139,296	59,267
Dividends from other equity instruments	(148)	(149)
Interests of the perpetual subordinated bonds (Additional Tier 1)	(27,750)	-
Adjusted net income / (loss)	111,398	59,118
Average number of shares	15,113,989,952	15,113,989,952
Basic earnings per share (Euros)	0.007	0.004
Diluted earnings per share (Euros)	0.007	0.004

The Bank's share capital, as at 31 December 2019, amounts to Euros 4,725,000,000 and is represented by 15,113,989,952 nominative book-entry without nominal value, fully subscribed and paid up.

There were not identified another dilution effects of the earnings per share as at 31 December 2018 e 2019.