

4. Other revenue and expenses

(all amounts in Euro thousands)

	Group		Company	
	2012	2011	2012	2011
Scrap sales	1.429	585	168	242
Compensation income	312	1.934	-	480
Income from subsidies	1.863	1.659	279	88
Income from services	5.924	1.395	6.463	1.630
Rental income	2.117	2.099	1.399	1.537
Gains on disposal of property, plant and equipment (note 29)	2.838	5.959	-	78
Fair value gain from investment property (note 12)	884	-	-	-
Reversal of Staff leaving indemnities provision (note 25)	2.119	-	1.653	-
Reversal of non utilized provisions (note 29)	1.841	-	2.496	-
Refundable clay fees (note 20,28,29)	806	25.589	-	-
Other income	302	4.661	1.074	1.229
Other income total	20.435	43.881	13.532	5.284
Provisions (note 29)	-	-2.536	-	-253
Losses on disposal of property, plant and equipment (note 29)	-	-	-232	-
Fair value loss from investment property (note 12)	-264	-199	-226	-199
Staff leaving indemnities (note 25)	-	-1.126	-	-1.140
Restructuring cost (note 25)	-2.873	-11.806	-728	-7.611
Exceptional items (*)	-7.589	-	-	-
Legal expenses (note 32)	-59	-4.470	-	-
Other expenses	-880	-825	-353	-353
Other expenses total	-11.665	-20.962	-1.539	-9.556

(*) Exceptional items include: a) The expenditure of €3,574 thousand that the Group incurred from August, 2012 due to the collapse of a concrete silo roof at the Group's cement plant in the Pennsuco US, resulting in the fatality of one employee (note 32), b) the amount of €262 thousand was spent for the damages at the Group's facilities in Essex, New Jersey due to the hurricane "Sandy", and c) the exceptional charge that stood at €3,753 thousand from the final judgement of decision of the legal case between the Beni Suef governorate and the Group's subsidiary in Egypt, Beni Suef Co SAE, and concerned the retroactive payment in favor of the Beni Suef governorate of the fee of EGP 2(€0.24) per each cement ton produced for the period starting from 22 October 2002 till 31 December 2011.

5. Expenses by nature

(all amounts in Euro thousands)

	Group		Company	
	2012	2011	2012	2011
Staff costs and related expenses (note 7)	-217.498	-233.911	-42.631	-60.404
Raw materials and consumables used	-262.275	-214.334	-31.164	-20.836
Energy cost	-221.613	-191.395	-55.688	-39.110
Changes in inventory of finished goods and work in progress	9.521	-16.165	-1.673	-5.301
Distribution expenses	-122.072	-125.236	-34.226	-28.282
Third party fees	-72.474	-55.625	-19.688	-19.548
Other expenses	-57.181	-33.599	-10.463	1.405
Total expenses by nature	-943.592	-870.265	-195.533	-172.076
Included in:				
Cost of sales	-830.947	-748.654	-163.866	-139.349
Administrative expenses	-93.026	-100.504	-31.281	-32.109
Selling and marketing expenses	-19.619	-21.107	-386	-618
	-943.592	-870.265	-195.533	-172.076