

Financial Assets	Category	Accounting Value	Valuation Method
Other non-current assets	Accounts receivable	1,710,740	Amortised cost
Financial assets available for sale	Available for sale	733,685	Fair value on impact P&L
Cash and cash equivalents	Accounts receivable	29,316,069	Amortised cost
Clients	Accounts receivable	4,189,544	Amortised cost
State and other public entities	Accounts receivable	871,210	Amortised cost
Other debtors	Accounts receivable	1,592,231	Amortised cost
Advances to suppliers	Accounts receivable	68,699	Amortised cost
		<b>38,482,178</b>	

Financial Liabilities	Category	Accounting Value	Valuation Method
Loans	Amortised cost	56,611,114	Amortised cost
Financial leasing	Amortised cost	1,033,849	Amortised cost
Suppliers	Amortised cost	21,767,130	Amortised cost
State and other public entities	Amortised cost	3,886,559	Amortised cost
Other creditors	Amortised cost	5,036,296	Amortised cost
		<b>88,334,948</b>	

Only Financial Assets (such as Clients and Other Debtors) presents impairment losses, as evidenced in Note 14. On 31 December 2011 and 2010, profit or losses related with these financial assets and liabilities were as follows:

	Profit/(Loss)	
	Dec/11	Dec/10
Accounts receivable	-232,375	-24,525
Assets available for sale	-	-
Assets amortised cost	-	-
	<b>-232,375</b>	<b>-24,525</b>