

Only Financial Assets (such as Clients and Other Debtors) presents impairment losses, as Note 14. On 31st December 2013 and 2012, gains or losses related with these financial assets and liabilities were as follows:

Profit/ (Loss)	Dez-13	Dez-12
Accounts receivable	-128,071	-11,050
Assets available for sale	-	-
Assets at amortised cost	-	-
	-128,071	-11,050

The interest of financial assets and liabilities were as follows:

Interest	Dez-13	Dez-12
Accounts receivable	-	-
Assets available for sale	-	-
Liabilities at amortised cost	2,148,382	2,157,199
	2,148,382	2,157,199

29. DIVIDENDS

At the General Meeting of 6th May 2013, the company decided to pay a gross dividend of 0,055 euros per share (0,055 euros in 2012), which was paid on 5th June 2013 corresponding to a total value of 990.000 euros (990.000 euros in 2012).

30. CASH FLOWS FROM OPERATIONS

Cash flows from operations are broken down as follows:

	2013	2012
Receipts from clients	173,273,777	169,654,587
Payments to suppliers	-107,167,869	-103,241,372
Staff payments	-41,622,124	-47,620,023
Payments/receipt of income tax	43,092	-1,984,087
Other paym./receipts related with operating activities ⁽¹⁾	-7,062,335	-2,047,145
Cash flow generated by the operations	17,464,541	14,761,960

(1) includes mainly social security payments, VAT and other debtors and creditors debt.

31. CONTINGENT ASSETS AND LIABILITIES

The group has contingent liabilities regarding bank and other guarantees and other contingencies related with its business operations (as licensing, advertising fees, food hygiene and safety and employees, and the rate of success of these processes is historically high in Ibersol). No significant liabilities are expected to arise from the said contingent liabilities.