

24 Assets and liabilities held for sale

In compliance with IFRS 5, these items include the contribution to the consolidated financial statements as at 31 December 2017 in terms of assets and liabilities of the companies Medea Spa and SiGas doo, in that they are identified as groups to be divested. On 21 December 2017, Hera Spa signed an agreement that, within the first few months of 2018, provided for the sale of the entire investment in Medea Spa. Concerning the Serbian subsidiary SiGas doo, once a number of potential buyers was identified a sales program was formally launched.

Assets and liabilities reclassified as held for sale are shown at their book value, which was valued lower than their fair value. The following table shows only the values referring to the company Medea Spa, as the values of SiGas doo are entirely non-relevant:

	31 December 17
Intangible assets	16.2
Goodwill	3.1
Inventories	0.2
Trade receivables	3.0
Other current assets	0.4
Assets held for sale	22.9
Employee leaving indemnity and other benefits	0.2
Deferred tax liabilities	1.0
Current financial liabilities	2.5
Trade payables	1.5
Other current liabilities	0.7
Liabilities associated with assets held for sale	5.9
Total	17.0

The previous values are included in the item "Asset net working capital" of the "Gas" operating segment of the report specified in section 2.02.07 "Report by operating segments"