

S03.05-IS-01-R537

I - Financial income and charges from equity instruments measured at fair value through OCI and from consolidated companies

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Dividends received from equity instruments measured at fair value through OCI and from consolidated companies (R48721)

= total amount of income generated by investments recorded under the entity's financial assets, when the entity is within the Solvay Group's consolidation scope.

- It covers:
 - Dividends and interim dividends related to the current fiscal year, i.e.:
 - Cash received
 - Tax credits and recoverable deductions at the source
 - Forecast dividends: Some Group companies record forecast dividends on the basis of their subsidiaries' actual or forecast gains and losses. The parent company (mother company) mentions the following under this heading:
 - Cash dividend payments receivable
 - Forecast tax credits and deductions at the source or forecast non-recoverable withholding taxes.
 - Result of local equity earnings from equity instruments measured at fair value through OCI and from consolidated companies, i.e. gains and losses of companies accounted for by the entity using the equity method.
The value of investments in the mother-company is adjusted to the current value of the shareholders' equity of the daughter-company.
- Comments
 - This heading is eliminated at Group consolidation level.
 - When withholding tax is not recoverable, the income from investments is net of taxes. When withholding tax is recoverable in part or in full, this income includes the tax credit. The withholding tax has to be recorded in the company that receives the dividend.

Write-down on consolidated companies (R53920)

These include

- equity earnings related to consolidated companies (for non-consolidated companies, the equity earnings are declared in [R53910 - Write-down of financial assets on non-consolidated companies](#)).
- the allocations to and reversals of provisions for investment securities and investments in associates, excluding reversals relating to disposals, which are included in the results of disposals.
- the allocations to and reversals of financial risk provisions, for the risks in subsidiaries (negative equity, etc ...).