

4. Other income and expenses

(all amounts in Euro thousands)

	Group		Company	
	2016	2015	2016	2015
Scrap sales	901	1,136	338	489
Compensation income	301	398	-	-
Income from subsidies	198	137	198	137
Income from services	2,460	1,434	762	1,615
Rental income	2,662	1,628	1,265	1,213
Gains on disposal of PPE, intangible assets and investment property (note 29)	-	-	63	140
Income from administrative services to subsidiaries	-	-	12,217	12,098
Exceptional items	441	3,675	-	-
Various recurrent taxes - fees	895	-	-	-
Other income	1,114	1,100	627	959
Other income total	8,972	9,508	15,470	16,651
Other provisions	-4,362	-5,659	-903	219
Losses on disposal of PPE, intangible assets and investment property (note 29)	-3,337	-2,166	-11	-
Fair value loss from investment property (note 12)	-243	-300	-335	-286
Staff leaving indemnities	-3,067	-1,245	-1,416	-1,296
Restructuring cost	-6,749	-5,068	-	-3,504
Exceptional items	-1,229	-	-	-
Various recurrent taxes - fees	-1,470	-	-	-
Other expenses	-3,194	-1,636	-1,811	-1,591
Other expenses total	-23,651	-16,074	-4,476	-6,458

For the year ended 31.12.2016

The exceptional items-income represents compensation that Titan America LLC in USA received under the BP Oil Spill Claim Program for companies affected by the oil spill in the Gulf of Mexico in 2010.

The exceptional items-expenses are related to expenditures made due to a scaffold collapse during scheduled maintenance in the Group's Pennsuco cement plant, Florida USA.

The restructuring costs include voluntary retirement incentive programs in all Group operating segments.

For the year ended 31.12.2015

The exceptional items-income are comprised mainly of insurance proceeds related to the collapse of a concrete silo roof at the Group's Pennsuco cement plant, Florida USA, in 2012.

The restructuring costs include: a) provision of obsolete inventory amounting to €3,504 thousand of an abandoned plant in Greece and b) additional personal allowance amounting to €1,564 thousand from the voluntary retirement program of a Group subsidiary in Southeast Europe.

5. Expenses by nature

(all amounts in Euro thousands)

	Group		Company	
	2016	2015	2016	2015
Staff costs and related expenses (note 7)	-275,161	-260,497	-53,912	-50,510
Raw materials and consumables used	-376,242	-316,546	-52,389	-46,887
Energy cost	-228,795	-271,143	-55,750	-63,035
Changes in inventory of finished goods and work in progress	5,497	-144	-3,452	-3,290
Distribution expenses	-149,343	-144,214	-40,056	-42,207
Third party fees	-129,451	-114,262	-25,760	-23,051
Other expenses	-62,380	-68,024	-12,064	-10,638
Total expenses by nature	-1,215,875	-1,174,830	-243,383	-239,618
Included in:				
Cost of sales	-1,072,139	-1,039,425	-199,836	-202,442
Administrative expenses	-122,108	-114,169	-43,276	-37,048
Selling and marketing expenses	-21,628	-21,236	-271	-128
	-1,215,875	-1,174,830	-243,383	-239,618