

The amounts relating to defined benefit pension plans and other post retirement and termination benefits (defined benefit plans) recognized in the statement of comprehensive income in the account other expenses are as follows:

(all amounts in Euro thousands)

	Group		Company	
	2017	2016	2017	2016
Current service cost	2,490	1,860	763	994
Interest cost	909	964	238	249
Provision of past service cost for the following year due to the voluntary resignation plans	1,565	2,460	806	-
Return on plan assets	-399	-431	-	-
	<b>4,565</b>	<b>4,853</b>	<b>1,807</b>	<b>1,243</b>
Additional post retirement and termination benefits paid out, not provided for	347	445	228	422
Post retirement and termination benefits paid out, not provided for due to the voluntary resignation plans	9,453	5,051	2,440	-
	<b>14,365</b>	<b>10,349</b>	<b>4,475</b>	<b>1,665</b>
Amounts recognized in profit before interest, taxes, depreciation, amortization and impairment	13,855	9,816	4,237	1,416
Amounts recognized in finance cost (note 6)	510	533	238	249
<b>Amounts recognized in the income statement</b>	<b>14,365</b>	<b>10,349</b>	<b>4,475</b>	<b>1,665</b>
Actuarial losses recognized in other comprehensive income	112	1,475	589	-2,067
<b>Amount charged to statement of total comprehensive income</b>	<b>14,477</b>	<b>11,824</b>	<b>5,064</b>	<b>3,732</b>
<b>Present value of the liability at the end of the period</b>	<b>46,502</b>	<b>49,297</b>	<b>15,410</b>	<b>15,870</b>
Minus fair value of US plans assets	-14,062	-15,336	-	-
	<b>32,440</b>	<b>33,961</b>	<b>15,410</b>	<b>15,870</b>

Liabilities' movement recognized in the statement of financial position:

	Group		Company	
	2017	2016	2017	2016
<b>Opening balance</b>	<b>33,961</b>	<b>31,018</b>	<b>15,870</b>	<b>13,087</b>
Total expense	14,365	10,349	4,475	1,665

	Group		Company	
	2017	2016	2017	2016
Re-measurement losses recognized immediately in other comprehensive (losses)/income	112	1,475	589	2,067
Other	-719	59	-838	-
Exchange differences	-390	-1	-	-
Benefits paid during the year	-14,889	-8,939	-4,686	-949
<b>Ending balance</b>	<b>32,440</b>	<b>33,961</b>	<b>15,410</b>	<b>15,870</b>

Changes in the fair value of US plan assets:

	Group	
	2017	2016
Fair value of plan assets at the beginning of the period	15,336	15,410
Expected return	1,460	664
Company contributions	274	423
Administrative expenses	-207	-245
Benefits paid	-936	-1,411
Exchange difference	-1,865	495
<b>Fair value of plan assets at the end of the period</b>	<b>14,062</b>	<b>15,336</b>