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EANS-Adhoc: Flughafen Wien AG / Insider (Ad-Hoc) Information of Flughafen Wien AG: Financial Market Authority Ruling on the Consolidation of Stake Held by Flughafen Wien AG in Malta International Airport and MMLC

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Financial Figures/Balance Sheet/Accounting and Audits/FMA Ruling
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Due to the ruling made by the Financial Market Authority (FMA), against which Flughafen Wien AG (FWAG) is considering legal action, the stake held by FWAG in Malta International Airport and Malta Mediterranean Link Consortium Limited (MMLC) should have already been fully consolidated at an earlier point in time, namely back in 2006. In contrast, this shareholding was consolidated at equity in the consolidated financial statements of FWAG up until March 30, 2016. According to the FMA, this means, amongst other consequences, that the preliminary upward revaluation totalling EUR 51.8 million regarding the shares already held before the additional acquisition of shares from SNC-Lavalin Group Inc. as at the first quarter of 2016 should not have been recognised in profit or loss in the quarterly results of 2016. The FMA contends that the acquisition of additional shares in MMLC as at March 30, 2016 comprises a transaction with non-controlling shareholders which is to be recognised directly in equity and not in profit or loss. For the time being, the current assessment of any additional effects of the transaction could result in a slight improvement of revenue reported by FWAG in 2016 as well as the net profit for the period adjusted for the revaluation effect. On the basis of the adjustment, a revenue increase and improvement of the Group results (before non-controlling interests) is also to be assumed for 2015. The detailed effects on previous consolidated financial statements and the consolidated financial statements for 2016 of FWAG will be evident once the consolidated financial statements of FWAG for the 2016 financial year are presented.

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