Proximus NV van publiek recht / SA de droit public
Statutory report of the joint auditors to the shareholders’ meeting on the annual accounts for the year ended 31 December 2016
The original text of this report is in Dutch/French
Statutory report of the joint auditors to the shareholders' meeting of Proximus NV van publiek recht / SA de droit public on the annual accounts for the year ended 31 December 2016

As required by law and the company's articles of association, and more specifically by articles 143 and 144 of the Companies Code, applicable to Proximus NV van publiek recht / SA de droit public under article 37 of the law of 21 March 1991 reforming certain economic public corporations, we report to you in the context of our appointment as the company's joint auditors. This report includes our report on the annual accounts together with our report on other legal and regulatory requirements. These annual accounts comprise the balance sheet as at 31 December 2016 and the income statement for the year then ended, as well as the summary of accounting policies and other disclosures.

Report on the annual accounts – Unqualified opinion

We have audited the annual accounts of Proximus NV van publiek recht / SA de droit public ("the company"), prepared in accordance with the financial reporting framework applicable in Belgium, which show total assets of 16,490,382 (000) EUR and a profit for the year of 478,651 (000) EUR.

Board of directors’ responsibility for the preparation of the annual accounts

The board of directors is responsible for the preparation and fair presentation of annual accounts in accordance with the financial reporting framework applicable in Belgium, and for such internal control as the board of directors determines is necessary to enable the preparation of annual accounts that are free from material misstatement, whether due to fraud or error.

Joint auditors’ responsibility

Our responsibility is to express an opinion on these annual accounts based on our audit. We conducted our audit in accordance with International Standards on Auditing (ISA) as adopted in Belgium. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the annual accounts are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the annual accounts. The procedures selected depend on the joint auditors’ judgment, including the assessment of the risks of material misstatement of the annual accounts, whether due to fraud or error. In making those risk assessments, the joint auditors consider internal control relevant to the company's preparation and fair presentation of annual accounts in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the board of directors, as well as evaluating the overall presentation of the annual accounts. We have obtained from the company's officials and the board of directors the explanations and information necessary for performing our audit.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Deloitte Bedrijfsrevisoren / Reviseurs d'Entreprises
Burgerlijke vennootschap onder de vorm van een cooperatieve vennootschap met beperkte aansprakelijkheid / Société civile sous forme d'une société coopérative à responsabilité limitée
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Regentschapstraat 2
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Belgium
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Member of Deloitte Touche Tohmatsu Limited
Unqualified opinion

In our opinion, the annual accounts of Proximus NV van publiek recht / SA de droit public give a true and fair view of the company’s net equity and financial position as of 31 December 2016 and of its results for the year then ended, in accordance with the financial reporting framework applicable in Belgium.

Report on other legal and regulatory requirements

The board of directors is responsible for the preparation and the content of the directors’ report on the annual accounts, as well as for maintaining the company’s accounting records in compliance with the legal and regulatory requirements applicable in Belgium and for the company’s compliance with the Companies Code and the company’s articles of association.

As part of our mandate and in accordance with the Belgian standard which is complementary to the International Standards on Auditing as applicable in Belgium, our responsibility is to verify, in all material respects, compliance with certain legal and regulatory requirements. On this basis, we make the following additional statements, which do not modify the scope of our opinion on the annual accounts:

- The directors’ report, prepared in accordance with articles 95 and 96 of the Companies Code and to be filed in accordance with article 100 of the Companies Code, includes, both in form and in substance, the information required by law, is consistent with the annual accounts and is free from any material inconsistencies with the information that we became aware of during the performance of our mandate.

- The social balance sheet, to be filed in accordance with article 100 of the Companies Code, includes, both in form and in substance, the information required by law and is free from any material inconsistencies with the information available in our audit file.

- Without prejudice to certain formal aspects of minor importance, the accounting records are maintained in accordance with the legal and regulatory requirements applicable in Belgium.

- The appropriation of results proposed to the general meeting is in accordance with the relevant requirements of the law and the company’s articles of association.

- There are no transactions undertaken or decisions taken in violation of the company’s articles of association or the Companies Code that we have to report to you.

- In accordance with article 523 of the Companies Code, we are required to report on the following transaction which has taken place between 1 January 2016 and 31 December 2016:

  The decision of the board of directors of 25 February 2016 on the short term incentive granted to the CEO for the 2015 performance, represented a conflict of interest for the CEO, Mrs. D. Leroy. The board of directors determined the financial consequences for the company at a total amount of 238,800 EUR.

  In the director’s report, the board of directors has, in accordance with the requirements of article 523 of the Companies Code, reported on the above transaction, which triggered a conflict of interest for the aforementioned board member. We refer to the attached director’s report for the respective extract of the minutes of the board of directors. The director involved did not participate in the discussion or the decision of the above mentioned item.
During the period, the company paid an interim dividend on which the statutory auditors, member of the joint auditors, have issued the report attached to the present report, as required by law.

Brussels, 24 February 2017

The joint auditors

DELOITTE Bedrijfsrevisoren / Reviseurs d'Entreprises
BV o.v.v.e. CUBA / SC s.f.d. SCRL
Represented by Michel Denayer

CDP Petit & Co
Represented by Damien Petit

The Belgian Court of Audit
Represented by

Pierre Rion
Counselor

Jan Debuquoy
Counselor
Proximus SA under public law

Report on the review of the statement of assets and liabilities for the period ended 30 September 2016 of the company Proximus SA under public law in the context of the distribution of an interim dividend

The original text of this report is in Dutch and French
Proximus SA under public law

Report on the review of the statement of assets and liabilities for the period ended 30 September 2016 of the company Proximus SA under public law in the context of the distribution of an interim dividend

In accordance with article 618 of the Companies Code and in accordance with article 45 of association of Proximus SA under public law (the “company”), the board of directors proposes the distribution of an interim dividend, based on the results of the period. In accordance with article 618 of the Companies Code and in the context of our appointment as statutory auditor, we hereby report to the board of directors on the statement of assets and liabilities for the period ended 30 September 2016.

We have conducted our review of the company’s enclosed statement of assets and liabilities for the period ended 30 September 2016, prepared in accordance with the financial reporting framework applicable in Belgium, which show total assets of 16,309,410 (000) EUR.

Board of directors’ responsibility for the preparation of the statement of assets and liabilities

The board of directors is responsible for the preparation of the statement of assets and liabilities for the period ended 30 September 2016 in accordance with the financial-reporting framework applicable in Belgium, in accordance with article 92, § 1, first section, of the Companies Code, as well as for compliance with the conditions set by article 618, second section, of the Companies Code.

Statutory auditor’s responsibility

Our responsibility is to express a conclusion on the statement of assets and liabilities, based on the review conducted by us.

We conducted our review in accordance with ISRE 2410, “Review of interim financial information performed by the independent auditor of the entity.” A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and administrative matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit performed in accordance with International Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit.

Accordingly, we do not express an audit opinion on this statement of assets and liabilities.
Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the enclosed statement of assets and liabilities of Proximus SA under public law for the period ended 30 September 2016 showing total assets of 16.509.410 (000) EUR and a loss for the period then ended of 193.827 (000) EUR, has not been prepared, in all material respects, in accordance with the financial reporting framework applicable in Belgium.

Restrictions on the use and distribution of our report

This report is solely intended for use by the board of directors and the shareholders of the company in accordance with article 618 of the Companies Code and may therefore not be used for any other purpose.

Diegem, 27 October 2016

The statutory auditor

DELOITTE Bedrijfsrevisoren / Reviseurs d'Entreprises
BV o.v.v. CVBA / SC s.f.d. SCRL
Represented by Michel Denayer

CDP Petit & C°
BVBA
Represented by Damien Petit

Enclosure: Statement of assets and liabilities for the period ended 30 September 2016 and accounting principles of the company
Proximus Board
October 20, 2016

Statement of assets and liabilities
as per September 30, 2016 of
Proximus S.A. under public law
(in EUR)

Before audit
Subject to audit committee advice of 27/10/2015
## BALANCE SHEET

### ASSETS

<table>
<thead>
<tr>
<th>Codes</th>
<th>Period</th>
<th>Previous period</th>
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<tbody>
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**FIXED ASSETS**

- Formation expenses ................................................. 5.1 20
- Intangible fixed assets ........................................... 5.2 21 3.334.397.181,46
- Tangible fixed assets ........................................... 5.3 22/27 2.561.955.605,33
  - Land and buildings ........................................... 22 137.838.880,57
  - Plant, machinery and equipment ............................... 23 2.372.211.337,86
  - Furniture and vehicles ....................................... 24 22.603.357,25
  - Leasing and other similar rights ............................ 25
- Other tangible fixed assets ...................................... 26 28.442.029,64
- Assets under construction and advance payments ........... 27

**Financial fixed assets**

- Affiliated enterprises ........................................... 5.6.1 28 9.296.186.002,52
  - Participating interests ....................................... 280/1 9.286.780.446,26
  - Amounts receivable ........................................... 281
- Other enterprises linked by participating interests ....... 5.6.4 282/3 5.162.942,05
  - Participating interests ....................................... 282 5.162.942,96
  - Amounts receivable ........................................... 283
- Other financial assets ........................................... 284/8 2.272.613,31
  - Shares ................................................................... 284 172.500,00
  - Amounts receivable and cash guarantees .................... 285/8 2.100.113,31

**CURRENT ASSETS**

- Amounts receivable after more than one year ............... 29 28.166,50
- Trade debtors ....................................................... 290
- Other amounts receivable ......................................... 291 28.166,50
- Stocks and contracts in progress ............................... 3 179.363.238,75
  - Stocks ................................................................... 30/36 97.242.748,58
    - Raw materials and consumables .............................. 30/31 36.550.270,96
    - Work in progress ............................................ 32
    - Finished goods ................................................ 33
    - Goods purchased for resale .................................. 34 58.706.477,50
    - Immovable property intended for sale .................... 35
    - Advance payments ............................................. 36
  - Contracts in progress .......................................... 37 22.120.490,17
- Amounts receivable within one year ......................... 40/41 558.002.240,16
  - Trade debtors ....................................................... 40 584.705.834,74
  - Other amounts receivable ................................... 41 73.286.405,41
- Current investments ........................................... 5.5.1/5.6
  - Own shares ......................................................... 50/53 453.638.705,98
  - Other Investments and deposits ........................... 51/53 37.141.023,80
- Cash at bank and in hand ........................................ 54/58 25.116.348,65
- Deferred charges and accrued income ....................... 490/1 81.582.216,52

**TOTAL ASSETS** ........................................... 20/58 18.509.409.675,86

1/2
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<td>50/3</td>
<td>10.509.406.675,86</td>
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</tr>
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</table>

**TOTAL LIABILITIES**
VALUATION RULES

The valuation rules comply with the terms of Chapter II of the R.D. of Jan 30, 2001.


BALANCE SHEET

FORMATION EXPENSES

The loan issue expenses are charged entirely to the year during which they are issued. Important formation expenses are capitalised and depreciated over a period of 5 years. The acquisitions of the year are depreciated pro rata temporis. Reorganisation costs are expensed.

INTANGIBLE ASSETS

The intangible assets are valued at the acquisition cost; this is the purchase price, production cost or the assigned value. General expenses are not incorporated.

For depreciations the straight line method is used. The acquisitions of the year are depreciated pro rata temporis.

Intangible assets with an unlimited useful life are not depreciated. These assets shall only be written down in case of a permanent impairment or diminution in value.

Intangible assets with a limited useful life are depreciated at a fixed rate using the following plan, established on the basis of economic criteria:
- Goodwill: 5 to 15 years
- Software: 5 years
- Network licenses: over the license period
- Rights to use, football and broadcasting rights: over the contract period
- Customer bases and trademarks: 3 to 10 years

The goodwill generated by the merger of beginning of 2010 is depreciated over 15 years. This depreciation period is justified by the long life character of the expected profitability of all the merged companies.

TANGIBLE ASSETS

Tangible assets are valued at their acquisition cost; this is the purchase price, production cost or the assigned value. General expenses are not incorporated.

Tangible assets with an unlimited useful life are not depreciated. These assets shall only be written down in case of a permanent impairment or diminution in value.

Tangible assets with a limited useful life are depreciated using the straight line method. The determination of the depreciable amount takes into account a residual value if it can be determined with sufficient precision, if it is significant and if its realization is sufficiently certain.
They are depreciated at a fixed rate using the following plan, established on the basis of economic criteria:

<table>
<thead>
<tr>
<th>Land and buildings</th>
<th>Useful life (years)</th>
</tr>
</thead>
<tbody>
<tr>
<td>- Land</td>
<td>indefinite</td>
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<tr>
<td>- Buildings and building equipment</td>
<td>22 - 33</td>
</tr>
<tr>
<td>- Facilities in buildings</td>
<td>3 - 10</td>
</tr>
<tr>
<td>- Leasgood improvements</td>
<td>3 - 10</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Technical and network equipment</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>- Cables and ducts</td>
<td>15 - 20</td>
</tr>
<tr>
<td>- Switches</td>
<td>8 - 10</td>
</tr>
<tr>
<td>- Transmission equipment</td>
<td>6 - 8</td>
</tr>
<tr>
<td>- Radio Access Network</td>
<td>6 - 7</td>
</tr>
<tr>
<td>- Mobile sites and site facility equipment</td>
<td>5 - 10</td>
</tr>
<tr>
<td>- Equipment installed at client premises</td>
<td>2 - 8</td>
</tr>
<tr>
<td>- Data and other network equipment</td>
<td>2 - 15</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Furniture and vehicles</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>- Furniture and office equipment</td>
<td>3 - 10</td>
</tr>
<tr>
<td>- Vehicles</td>
<td>3 - 10</td>
</tr>
</tbody>
</table>

Fixed assets held under leasing or other similar rights are depreciated according to the life period of the real property as mentioned in the contract.

Assets under construction and advance payments are depreciated over the life period of the assets to which they relate.

Fixed assets that are put out of order are valued at net book value or at their expected realisation value if lower. They are no longer depreciated.

The acquisitions of the year are depreciated pro rata temporis.

**FINANCIAL ASSETS**

Participating interests and shares are valued at their acquisition cost, which is the purchase price or the assigned value. Only the important ancillary costs are capitalised.

A write down is recorded if a durable permanent impairment or reduction in value of these assets is observed, based on the financial situation, the profitability or the prospects of the company in which the participating interests or shares are held, taking into account the CBN/CNC advice n° 126-8.

Receivables are booked at their nominal value. A write down is recorded when, at the due date, the payment is partially or entirely uncertain.

**AMOUNTS RECEIVABLE AFTER MORE THAN ONE YEAR**

Amounts receivables are booked at nominal value. Amounts receivable expressed in foreign currencies are converted to EUR at the rate in force on the date of booking of the outgoing invoice and are translated at the year-end rate.

A write down is recorded on the nominal value when at the due date, the payment is partially or entirely uncertain.

**STOCKS AND CONTRACTS IN PROGRESS**

Inventories of consumables and goods for resale are booked at their acquisition cost.
At the time of the annual inventory, the Weighted Average Price method is used to assess the various subdivisions in this caption.

A write down is applied when the sales or market value is lower than the acquisition cost or to take into consideration the risks inherent to the nature of the products.

Contracts in progress and work in process are valued at production cost or at market price (if this is lower than the production cost).

The projects of the ICT activity (contracts in progress) are taken into result in function of their realisation percentage.

**AMOUNTS RECEIVABLE WITHIN ONE YEAR**

These amounts appear on the balance sheet at nominal value.

A write down is recorded on the nominal value when at the due date, the payment is partially or entirely uncertain.

Amounts receivable expressed in foreign currencies are converted into EUR at the rate in force on the date of entry of the outgoing invoice. At balance date they are translated at closing rate.

**CURRENT INVESTMENTS**

Current investments are valued at nominal value when they concern funds held in financial institutions and at acquisition cost, acquisition price without ancillary costs, in the other case.

A write-down is recorded on the nominal value or on the acquisition cost when the sales value on the closing date of the balance sheet is less than the previously booked value.

For the determination of the sales value of own shares the market value is taken into account on the one hand and the execution price of emitted share options for which these shares are held on the other hand.

Current investments in foreign currencies are translated into EUR at the rate in force on the closing date of the balance sheet.

**CASH AT BANK AND IN HAND**

Cash at bank and in hand is valued at nominal value. A write-down is recorded on the nominal value when the realisation value on the closing date of the balance sheet is less than the previously booked value. Cash at bank and in hand in foreign currencies is translated into EUR at the rate in force on the closing date of the balance sheet.

**PROVISIONS AND DEFERRED TAXES**

On the closing date of the balance sheet, an inventory is made of all foreseeable liabilities and contingent losses arising during the current year or during prior years. Provisions are established based on a reliable estimate of the risk on the moment of the establishment of the annual accounts.

In the framework of post employment benefits, a provision is made for as well the current as for the future beneficiaries of these benefits. For the current beneficiaries this provision is determined as the present value of the obligation for the accorded benefits. For future beneficiaries, this provision is constituted gradually in function of the number of years in service in order that, at the pension date, the provision reaches also the present value of the obligation for the accorded benefits.

The provision for damages concerning vehicles is constituted by the company as “own insurer” and is valued through an individualisation of all damages that occurred before 2014 and for which the costs will reasonably be bared by the company in future years.

Deferred taxes are booked in compliance with article 76 of the R.D. of January 30, 2001.
AMOUNTS PAYABLE WITHIN ONE YEAR AND AFTER MORE THAN ONE YEAR

Amounts payables appear on the balance sheet at nominal value.

Amounts payable in foreign currencies are converted into EUR as follows:
- loans in foreign currencies at the rate in force at the time the loan is concluded;
- trade debts at the exchange rate on the date of entry of the incoming invoice.

Trade debts and financial debts, not covered against exchange risks, expressed in foreign currencies are translated at closing rate.

TRANSLATION DIFFERENCES

Exchange gains and losses resulting from the translation are taken in the income statement.

INCOME STATEMENT

The items in the income statement are valued at nominal value. Own construction is booked at production cost excluding indirect costs.

TURNOVER

Revenue is registered in the period to which they refer, regardless of their payment. The turnover takes commercial and volume discounts into account.

Specific revenue streams and related recognition criteria are as follows:
- revenue from fixed line, mobile and carrier traffic is recognized on usage.
- revenue from connection fees and installation fees is recognized in income at the time of connection or installation.
- revenue from sales of communication equipment is recognized upon delivery to the third party distributors or upon delivery by the own Proximus shops to the end-customer.
- revenue relating to the monthly rent, the monthly subscription fee and access fees in the framework of fixed and mobile telephony, internet and digital television are recognized in the period in which the services are provided.
- prepaid revenue such as revenue from pre-paid fixed and mobile phone cards is deferred and recognized based on usage of the cards.
- maintenance fees are recognized as revenue over the maintenance period on a pro-rata basis.
- revenue from the ICT activity linked to projects is recognized in the result in function of the realization percentage.

RIGHT AND COMMITMENTS NOT ACCRUED IN THE BALANCE SHEET

The rights and commitments not accrued in the balance sheet are mentioned in the notes, per category, at the nominal value of the commitment in the contract, or failing that, at their estimated value.

NOTE:

Since the law and the implementation decree of December 18, 2015 the balance sheet needs to present the provisions in the context of environmental liabilities separately from the provisions for other liabilities and charges. In the statement of assets and liabilities as per September 30, 2016 this separate presentation has not been applied. The provision for environmental liabilities amounts to 2.6 MEUR per September 30, 2016, and is presented in the statement of assets and liabilities as per September 30, 2016 under the provisions for other liabilities and charges.