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Repsol, S.A. and Investeees comprising the Repsol Group	
Financial Statements Report – Year ended December 31, 2023	
INCOME STATEMENT	
Description	€ Million – 2023
Sales	58,538
Income from services rendered and other income	410
Changes in inventories of finished goods and work in progress	-252
Procurements	-42,888
Amortization and depreciation of non-current assets	-2,436
(Charges for)/Reversal of impairment	-310
Personnel expenses	-2,010
Transport and freights	-891
Supplies	-667
Gains/(Losses) on disposal and derecognition of assets	0
Other operating income/(expenses)	-4,204
OPERATING INCOME/(LOSS)	4,294
Interest income	425
Interest expenses	-279
Change in fair value of financial instruments	-132
Exchange gains/(losses)	242
(Provision for)/Reversal of impairment of financial instruments	-14
Other financial income and expense	-105
FINANCIAL RESULT	37
Net income from investments accounted for using the equity method	34
NET INCOME/(LOSS) BEFORE TAX	4,365
Income tax	-1,081
CONSOLIDATED NET INCOME / (LOSS) FOR THE PERIOD	3,284
Net income attributable to non-controlling interests	-116
TOTAL NET INCOME ATTRIBUTABLE TO THE PARENT	3,168
Basic / Diluted (€ / share)	2.46
STATEMENT OF RECOGNIZED INCOME AND EXPENSE / OTHER COMPREHENSIVE INCOME	
Description	€ Million – 2023
CONSOLIDATED NET INCOME / (LOSS) FOR THE PERIOD	3,284
Due to actuarial gains and losses	-27
Investments accounted for using the equity method	0
Equity instruments with changes through other comprehensive income	-9
Tax effect	0
OTHER COMPREHENSIVE INCOME / (LOSS) – ITEMS NOT RECLASSIFIABLE TO NET INCOME	-36
Cash flow hedges	240
Valuation gains / (losses)	400
Amounts transferred to the income statement	-60
Translation differences	-795
Valuation gains / (losses)	-697
Amounts transferred to the income statement	-98
Investments in joint ventures and associates	3
Valuation gains / (losses)	6
Amounts transferred to the income statement	-3
Tax effect	-68
OTHER COMPREHENSIVE INCOME / (LOSS) – ITEMS RECLASSIFIABLE TO NET INCOME	-620
TOTAL OTHER COMPREHENSIVE INCOME / (LOSS)	-656
TOTAL COMPREHENSIVE INCOME / (LOSS) FOR THE PERIOD	2,628
a) Attributable to the parent	2,555
b) Attributable to non-controlling interests	73

Note: Figures were transcribed from the two screenshots provided by the user. Amounts are in € million except earnings per share.