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Lessor Tweuus = = test= =											
First start date lease(s)	1-2-2013										
Last end date lease(s)	31-1-2022										
Number of leases	20										
- of which with an end date in 2013	-										
- of which with an end date in 2014	-										
- of which with an end date in 2015	-										
- of which with an end date in 2016	-										
- of which with an end date in 2017	2										
- of which with an end date in 2018	1										
- of which with an end date in 2019	7										
- of which with an end date in 2020	1										
- of which with an end date in 2021	6										
- of which with an end date in 2022	1										
- of which with an end date in 1900	2										
Transition method Apply interest type = 2 Modified retrospective = 0; Full retrospective = 1; Individually = 2 <input type="text" value="0"/>											
Interest method Frequency: Monthly = 0; Quarterly = 1; Annually = 2 <input type="text" value="0"/> Interest in arrear = 0; in advance = 1; <input type="text" value="0"/> 30/360 = 0, other = 1; <input type="text" value="0"/>											
Language/taal Eng (1)/ Ned <input type="text" value="1"/>											
Default values Default interest rate Default is: <input type="text" value="2"/> (1) Contractual interest rate, or (2) Implicit interest rate, or (3) Incremental borrowing rate, or <i>implicit rate calculated below is used in input sheet</i> linear interest percentage, weighted with years; excl RV: <table border="1"> <thead> <tr> <th>int % 12M</th> <th>int % 24M</th> <th>int % 36M</th> <th>int % 48M</th> <th>int % 60M</th> </tr> </thead> <tbody> <tr> <td>1,57917%</td> <td>1,91458%</td> <td>2,24306%</td> <td>2,49479%</td> <td>2,74583%</td> </tr> </tbody> </table> (4) Company Return on Equity (RoE) rate applied to the Residual Value for a percentage rate of ... <input type="text" value="7,50000%"/> or (5) RoE percentage rate for full lease, based on pro-rata part of RoE criterion of ... <input type="text" value="66,66%"/> <input type="text" value="4,99950%"/>		int % 12M	int % 24M	int % 36M	int % 48M	int % 60M	1,57917%	1,91458%	2,24306%	2,49479%	2,74583%
int % 12M	int % 24M	int % 36M	int % 48M	int % 60M							
1,57917%	1,91458%	2,24306%	2,49479%	2,74583%							
Exemptions Low value assets [per asset class; mind consistency] Apply exemption for low value assets (not= 0; all = 1; selected per asset class = 2) <input type="text" value="1"/>											
Assets with remaining lenght of less than 12 months [selection case by case allowed] 0 = do not apply exemption at all 1 = apply to all leases <input type="text" value="1"/> 2 = only apply to selected leases 3 = only apply to all current leases 4 = only apply to all new leases up to introduction IFRS 16 5(=3+4) = apply to all leases up to IFRS 16 6 = only apply to all new leases after introduction IFRS 16											
Calculation basis A = apply to finance element only; B = service elements only; C = apply to both <input type="text" value="A"/>											