

Fortum's Annual Report 2014

Fortum is an energy company highly committed to sustainability. We strive to respond to the needs of our customers by generating, selling and distributing low-carbon electricity and heat and by offering energy-sector expert services.

Restatement related to IFRS changes and the new reporting structure

As of 1 January 2014, Fortum has applied the new IFRS 10 Consolidated Financial Statements and 11 Joint Arrangements standards. The major effect of this reassessment relates to Fortum Värme, which is treated as a joint venture and thus consolidated with the equity method.

Comparative information for 2013 presented in this financial statements has been restated accordingly.

The segment information for 2013 has been restated due to the change in the organisation from 1 March 2014.

In addition, as of 2014, presented figures have been rounded and consequently the sum of individual figures may deviate from the sum presented.