



**Interim Consolidated
Financial Statements
March 31, 2009 and 2008**

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Victhom Human Bionics

Consolidated Statements of Operations and Comprehensive Loss

Three-month periods ended on March 31
(unaudited)

	<u>2009</u>	<u>2008</u>
	\$	\$
Revenues	<u>681,912</u>	<u>574,244</u>
Expenses		
Research and development	2,862,048	2,275,928
Tax credits and grants	(349,000)	(340,844)
General and administrative	812,924	890,461
Financial	1,399,567	971,738
	<u>4,725,539</u>	<u>3,797,283</u>
Net loss and comprehensive loss	<u>4,043,627</u>	<u>3,223,039</u>
Weighted average number of common shares outstanding	<u>123,088,923</u>	<u>95,892,481</u>
Basic and diluted net loss per share	<u>0.033</u>	<u>0.034</u>

The accompanying notes are an integral part of the interim consolidated financial statements.



Victhom Human Bionics

Consolidated Statement of Contributed Surplus and Deficit

Three-month periods ended on March 31
(unaudited)

	<u>2009</u>	<u>2008</u>
	\$	\$
CONTRIBUTED SURPLUS		
Balance, beginning of period	10,058,458	9,884,497
Stock-based compensation related to stock options vested (Note 10)	32,485	44,864
Balance, end of period	<u>10,090,943</u>	<u>9,929,361</u>
DEFICIT		
Balance, as previously reported	(54,603,185)	(41,491,722)
Restatement related to the correction of an error (Note 8)	<u>-</u>	<u>3,168,926</u>
Balance, as restated	(54,603,185)	(38,322,796)
Net loss	<u>(4,043,627)</u>	<u>(3,223,039)</u>
Balance, end of period	<u>(58,646,812)</u>	<u>(41,545,835)</u>

The accompanying notes are an integral part of the interim consolidated financial statements.



Victhom Human Bionics
Consolidated Statements of Cash Flows

Three-month periods ended on March 31
(unaudited)

	2009	2008
	\$	\$
OPERATING ACTIVITIES		
Net loss	(4,043,627)	(3,223,039)
Non-cash items:		
Stock-based compensation (Note 10)	32,485	44,864
Interest on convertible debentures	697,566	644,684
Exchange rate variation on convertible debentures (Note 8)	717,542	454,721
Amortization of property, plant and equipment	250,589	147,756
Amortization of intangible assets	17,792	18,150
Changes in working capital items	1,086,505	36,295
Cash flows from operating activities	<u>(1,241,148)</u>	<u>(1,876,569)</u>
INVESTING ACTIVITIES		
Short-term investments	1,250,000	-
Property, plant and equipment	(4,508)	(47,420)
Intangible assets	(99,295)	(57,058)
Cash flows from investing activities	<u>1,146,197</u>	<u>(104,478)</u>
FINANCING ACTIVITIES		
Demand loan	(765,000)	-
Cash flows from financing activities	<u>(765,000)</u>	<u>-</u>
Net decrease in cash and cash equivalents	(859,951)	(1,981,047)
Cash and cash equivalents, beginning of period	1,118,179	12,442,377
Cash and cash equivalents, end of period	<u>258,228</u>	<u>10,461,330</u>
Interest paid during the periods	5,062	399
Cash and cash equivalents are detailed as follows:		
Cash in National Bank of Canada	258,228	465,269
Banker's acceptance, interest of 3.53% annually, matured April 14, 2008	-	1,996,922
Money market securities, interest of 3.98% annually, matured April 1, 2008	-	7,999,139
	<u>258,228</u>	<u>10,461,330</u>

The accompanying notes are an integral part of the interim consolidated financial statements.


Victhom Human Bionics

Consolidated Balance Sheets

As of March 31, 2009 and December 31, 2008

	(unaudited) 2009	2008
	\$	\$
ASSETS		
Current assets		
Cash and cash equivalents	258,228	1,118,179
Short-term investments (Note 5)	1,755,278	3,001,033
Accounts receivable (Note 6)	1,683,206	2,347,209
Prepaid expenses	386,595	428,850
	<u>4,083,307</u>	<u>6,895,271</u>
Property, plant and equipment	1,709,210	1,955,291
Intangible assets	8,525,960	8,444,457
	<u>14,318,477</u>	<u>17,295,019</u>
LIABILITIES		
Current liabilities		
Demand loan (Note 7)	-	765,000
Accounts payable and accrued liabilities	2,507,498	2,110,708
Deferred revenues	4,100	16,398
Instalments on liability component of convertible debentures (Note 8)	321,195	-
	<u>2,832,793</u>	<u>2,892,106</u>
Liability component of convertible debentures (Note 8)	17,507,373	16,413,460
	<u>20,340,166</u>	<u>19,305,566</u>
SHAREHOLDERS' EQUITY (Deficiency)		
Equity component of convertible debentures (Note 8)	1,551,780	1,551,780
Capital stock (Note 9)	40,982,400	40,982,400
Contributed surplus	10,090,943	10,058,458
Deficit	(58,646,812)	(54,603,185)
	<u>(6,021,689)</u>	<u>(2,010,547)</u>
	<u>14,318,477</u>	<u>17,295,019</u>

The accompanying notes are an integral part of the interim consolidated financial statements.

On behalf of the Board,

 /s/ Daniel Johnson
 Chairman

 /s/ Nitin Kaushal
 Director



Notes to Consolidated Financial Statements

as of March 31, 2009 and December 31, 2008
(unaudited)

1 - GOVERNING STATUTES AND NATURE OF OPERATIONS

The Company, incorporated under the Canada Business Corporations Act, is a medical device company that specializes in the development and commercialization of bionic devices aimed at improving the quality of life of individuals suffering from certain physical dysfunctions. The Company has two divisions. Victhom's Neurobionix division develops implantable closed-loop system ("CLS") devices for the measurement (sensing) and the stimulation of peripheral nerves for the restoration of physiological functions, involving neurosensor implants and neurostimulators. Victhom's Biotronix division develops biomechatronic product candidates to support or replace peripheral limbs in what is known as the orthotics and prosthetics or "O&P" market.

2 - GOING CONCERN

In past years, the Company has incurred operating losses and had a working capital deficiency. Furthermore, the Company expects to incur additional expenditures to complete the development and marketing of its products. Its ability to generate future revenues and cash flows from its operating activities depends on several factors, including its ability to secure additional financing and have its products accepted by the regulatory agencies and the market. The Company will require additional financing to fund its continuing operations and development, and conduct clinical trials. Accordingly, there is significant doubt about the Company's ability to continue as a going concern.

These financial statements have been prepared in accordance with Canadian GAAP using the going-concern assumption, which assumes that the Company will be able to realize assets and discharge liabilities in the normal course of operations. The Company believes that following the transaction described in Note 15, which is subject to Company's debenture holders and shareholders approval, it will have sufficient liquidity to fund its continuing operations. Therefore, these financial statements do not reflect the adjustment that might be necessary to the carrying-amount of reported assets, liabilities, revenues and expenses, and the balance sheet classification used if the Company were unable to continue operation in accordance with the going-concern assumption.

3 - FINANCIAL STATEMENT PRESENTATION

The unaudited interim consolidated financial statements have been prepared by the Company in accordance with Canadian generally accepted accounting principles. The financial information was prepared in accordance with the same accounting policies and methods as the Audited Annual Consolidated Financial Statements for the year ended on December 31, 2008, except for changes described in Note 4. The unaudited interim consolidated financial statements do not include all the information required in complete consolidated financial statements. The unaudited interim consolidated financial statements should be read in conjunction with the Audited Annual Consolidated Financial Statements and notes thereto in the Company's MD&A as of December 31, 2008. The results of operations for the interim periods presented do not necessarily reflect results for the full year.

4 - ACCOUNTING POLICIES

Adoption of new accounting policies

Effective:

On January 1, 2009, in accordance with the applicable transitional provisions, the Company adopted the Section 3064, "Goodwill and Intangible Assets", replacing Section 3062, "Goodwill and Other Intangible Assets" and Section 3450, "Research and Development Costs". This new section and various changes to other sections have been issued in February 2008 by the Canadian Institute of Chartered Accountants. The adoption of this new accounting standard had no impact on the Company's consolidated financial statements.



Victhom Human Bionics

Notes to Consolidated Financial Statements

as of March 31, 2009 and December 31, 2008
(unaudited)

5 - SHORT-TERM INVESTMENTS

	<u>2009</u>	<u>2008</u>
	\$	\$
Commercial paper, bearing interest of 1.58% annually, maturing in June 2009	<u>1,755,278</u>	<u>3,001,033</u>

6 - ACCOUNTS RECEIVABLE

	<u>2009</u>	<u>2008</u>
	\$	\$
Investment tax credits receivable	1,616,878	2,301,982
Sales taxes receivable	66,328	45,227
	<u>1,683,206</u>	<u>2,347,209</u>

7 - CREDIT FACILITIES

During the third quarter of 2008, the Company obtained credit facilities totaling \$1,615,000 with a Canadian bank. The credit facilities were composed of: i) a demand loan for \$765,000, secured by 2007 investment tax credits receivable and ii) a demand loan for \$850,000, secured by 2008 investment tax credits receivable. The credit facilities were secured by a first call of \$1,665,000 on the universality of the Company's property with the exception of intellectual properties, bearing interest at prime rate plus 1.5% (4.0%), maturing with the receipt of the related investment tax credits receivable. In January 2009, the demand loan of \$765,000 was reimbursed with the receipt of the 2007 investment tax credits receivable.

Pursuant to the terms and conditions of the credit facilities, the Company was subject to certain debt covenants with regards to maintaining financial ratios. As of December 31, 2008, all debt covenants were respected. In February 2009, the credit facilities and the related guarantee were canceled following management's request.



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Notes to Consolidated Financial Statements

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8 - CONVERTIBLE DEBENTURES

The following table illustrates variations in the periods:

	Liability component	Equity component
	\$	\$
Balance as of December 31, 2007 ^(a)	11,721,505	1,551,780
Imputed interest	644,684	-
Exchange rate loss	454,721	-
Balance as of March 31, 2008	<u>12,820,910</u>	<u>1,551,780</u>
Imputed interest	2,064,629	-
Payment of interest	(1,306,194)	-
Exchange rate loss	2,834,115	-
Balance as of December 31, 2008	<u>16,413,460</u>	<u>1,551,780</u>
Imputed interest	697,566	-
Exchange rate loss	717,542	-
	<u>17,828,568</u>	<u>1,551,780</u>
Instalments due within one year	<u>321,195</u>	-
Balance as of March 31, 2009	<u>17,507,373</u>	<u>1,551,780</u>

(a) Debentures issued having a par value of \$18,354,000, unsecured, bearing interest at the rate of 7% (effective rate of 17.12%), maturing on March 22, 2010. The liability and the equity components initially represented \$15,084,379. The remaining amount of \$3,269,621 is the fair value of the warrants granted, recorded as contributed surplus. As part of this financing, the Company paid \$1,590,411 in financing costs which are recorded as reduction of the liability component. The debentures are convertible into common shares of the Company at the option of the holders, in whole or in part at any time and from time to time. The conversion price in effect on any conversion date shall be equal to \$1.35.

All repayments of the principal amount shall be made in U.S. dollars at a fixed exchange rate of CAN\$ 1.2104 for each US\$ 1.00, representing US\$ 15,163,582. As of March 31, 2009, the principal amount of the convertible debentures converted into Canadian dollars represented \$19,125,826.

Correction of an error in prior financial statements

During the third quarter of 2008, the Company discovered an accounting discrepancy in its previously reported consolidated financial statements for fiscal years 2005 to 2007. The convertible debentures have a par value of CAN\$ 18,354,000, the biannual interests are payable in Canadian dollars, but all repayments of the principal amount shall be in U.S. dollars at a fixed exchange rate of CAN\$ 1.2104 for each US\$ 1.00. Therefore, the monetary liability in foreign currency should have been converted, since the beginning, at the closing exchange rate of the periods. This restatement had no cash impact. The comparative figures have been restated to reflect the exchange rate variation of the period.

For the first three months of 2009, the US/CAN exchange rate variation generated a non-cash loss of \$717,542 on the liability component of the convertible debentures. As of March 31, 2009, the cumulative exchange rate loss on the liability component of the convertible debentures was \$837,452.



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Notes to Consolidated Financial Statements

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(unaudited)

9 - CAPITAL STOCK

Authorized

Unlimited number of common shares without par value, voting and participating.

Issued and fully paid

The following table indicates changes in the Company's capital stock over the periods:

	Number of shares	Amount \$
Balance as of December 31, 2007	95,892,481	39,676,206
Balance as of March 31, 2008	<u>95,892,481</u>	<u>39,676,206</u>
Shares issued related to interest due on convertible debentures	<u>27,196,442</u>	<u>1,306,194</u>
Balance as of December 31, 2008	<u>123,088,923</u>	<u>40,982,400</u>
Balance as of March 31, 2009	<u>123,088,923</u>	<u>40,982,400</u>

Warrants

As part of its financing operations, the Company issued warrants to investors entitling them with the right to purchase shares at a predetermined price. Each warrant issued can be used to purchase one common share of the Company.

At the time of issue, the fair value of the warrants issued, as part of the financing, is recognized as a decrease in capital stock upon issuance of shares or is recognized as a decrease of the debt. The consideration is recognized as contributed surplus in the balance sheet.

No warrants were issued during the three-month period ended on March 31, 2009 and the year ended on December 31, 2008.

As of March 31, 2009, the following warrants were outstanding:

Range of exercise prices	Number of outstanding warrants	Weighted average remaining contractual life (in years)	Weighted average exercise price \$
\$0.45 to \$0.61	18,895,253	0.96	0.45
<u>\$1.48 to \$1.60</u>	<u>7,069,689</u>	<u>1.00</u>	<u>1.60</u>
<u>\$0.45 to \$1.60</u>	<u>25,964,942</u>	<u>0.97</u>	<u>0.76</u>



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Notes to Consolidated Financial Statements

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10 - STOCK-BASED COMPENSATION

The Company has established a stock option plan whereby the Board of Directors may grant stock options to directors, executive officers, key employees and consultants providing services to the Company. The Board of Directors determines, at its discretion, the vesting terms, if applicable, the expiry date and the number of options to be granted. The exercise price of stock options is the market value of the Company's common shares at the market close on the trading day immediately preceding the date they are granted.

In 2009, the fair value of the stock options granted is estimated at the grant date using the Black-Scholes option pricing model, based on the following weighted average assumptions: expected volatility of 60% (same in 2008), risk-free interest rate of 1.71% (3.85% in 2008), no expected dividends and expected life of 4 years (6 years in 2008). The weighted average fair value of the stock options granted during 2009 is \$0.01 (\$0.10 in 2008).

The Company's stock option plan at the end of the periods as well as the changes during the periods are summarized in the table below:

	Number	Weighted average exercise price \$
Outstanding, as of December 31, 2007	6,308,000	0.51
Granted	100,000	0.17
Forfeited	(1,272,917)	0.39
Outstanding, as of March 31, 2008	<u>5,135,083</u>	<u>0.54</u>
Granted	1,965,000	0.12
Forfeited	(227,083)	0.88
Outstanding, as of December 31, 2008	<u>6,873,000</u>	<u>0.40</u>
Granted	500,000	0.03
Canceled	(500,000)	0.12
Outstanding, as of March 31, 2009	<u>6,873,000</u>	<u>0.40</u>
Exercisable, as of March 31, 2009	(3,230,854 at \$0.73 in 2008)	<u>0.51</u>

For the first three months of 2009, the Company recorded \$32,485 (\$44,864 in 2008) as stock-based compensation.



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Notes to Consolidated Financial Statements

as of March 31, 2009 and December 31, 2008
(unaudited)

10 - STOCK-BASED COMPENSATION (Continued)

As of March 31, 2009, the following stock options were outstanding:

Range of exercise prices	Number of outstanding options	Weighted average remaining contractual life (in years)	Weighted average exercise price \$
\$0.03 to \$0.04	565,000	9.92	0.03
\$0.08 to \$0.12	1,400,000	9.18	0.12
\$0.13 to \$0.20	2,175,000	8.60	0.16
\$0.32 to \$0.47	1,000,000	8.08	0.32
\$0.48 to \$0.72	568,000	4.47	0.55
\$0.73 to \$1.09	80,000	6.04	0.94
\$1.10 to \$1.65	1,085,000	5.54	1.38
<u>\$0.03 to \$1.65</u>	<u>6,873,000</u>	<u>7.90</u>	<u>0.40</u>

As of March 31, 2009, the following stock options were exercisable:

Range of exercise prices	Number of exercisable options	Weighted average exercise price \$
\$0.03 to \$0.04	153,229	0.03
\$0.08 to \$0.12	773,438	0.12
\$0.13 to \$0.20	1,305,729	0.16
\$0.32 to \$0.47	775,000	0.32
\$0.48 to \$0.72	552,375	0.55
\$0.73 to \$1.09	78,437	0.94
\$1.10 to \$1.65	1,085,000	1.38
<u>\$0.03 to \$1.65</u>	<u>4,723,208</u>	<u>0.51</u>



Notes to Consolidated Financial Statements

as of March 31, 2009 and December 31, 2008
(unaudited)

11 - INFORMATION INCLUDED IN THE CONSOLIDATED STATEMENT OF OPERATIONS

	2009	2008
	\$	\$
Research and development expenses (1)	2,755,310	2,165,518
Amortization of property, plant and equipment	250,589	147,756
Amortization of intangible assets	17,792	18,150
Stock-based compensation	32,485	44,864
Financial expenses		
Interest income on held-for-trading assets	(15,918)	(112,161)
Interest on demand loan and convertible debentures	699,540	645,063
Exchange gain on operations	(6,670)	(19,532)
Exchange loss on the liability component of the convertible debentures	717,542	454,721
Other financial expenses	5,073	3,647
	1,399,567	971,738

(1) Research and development expenses are presented net of stock-based compensation, amortization of property, plant and equipment, and amortization of intangible assets.

12 - FINANCIAL INSTRUMENTS

Risk Management Policies

The Company, through its financial assets and liabilities, is exposed to various risks. The following analysis provides a measurement of risks as of the balance sheet dates. The Company's financial assets and liabilities are its accounts receivable, its accounts payable and convertible debentures.

Fair Value

As of March 31, 2009 and December 31, 2008, the fair value of cash, accounts receivable and accounts payable and accrued liabilities approximates their carrying-amount given that they mature shortly. The fair value of the convertible debentures approximates the carrying-amount.

Credit Risk

The Company's recovery risk is linked to our partner located in Iceland. Management believes the recovery risk to be low due to the nature of our partner's business activities.

Financial assets that potentially subject the Company to credit risk consist of cash and cash equivalents, short-term investments and accounts receivable. As of March 31, 2009, the Company has cash and cash equivalents for an amount of \$258,228 (\$2,462,191 in 2008) with a reputable financial institution and \$0 (\$7,999,139 in 2008) in money market securities. Management assesses the Company's credit risk to be low.

Liquidity Risk

Liquidity risk is the risk that the Company is not able to meet its financial obligations as they fall due or can do so only at excessive cost. The Company's growth is financed on an annual basis through a combination of cash flows from borrowings under the existing credit facilities and the issuance of equity. One of Management's primary goals is to maintain an optimal level of liquidity through the active management of assets and liabilities as well as cash flows.



Notes to Consolidated Financial Statements

as of March 31, 2009 and December 31, 2008
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12 - FINANCIAL INSTRUMENTS (Continued)

The convertible debentures will mature in March 2010 and the Company must pay interest every six months. Management assesses the Company's liquidity risk to be low, since its financial obligations may be met through the issuance of capital stock or other financial transactions (see Note 15).

Exchange Risk

The Company is exposed to currency risk due to its revenues and expenditures denominated in U.S. dollars. The Company has no currency hedging protection, the revenues in U.S. dollars being used to pay for purchases made in the said currency. Management assesses the Company's currency risk to be low.

As of March 31, 2009, the Company has assets and liabilities in foreign currency including cash and cash equivalents in the amount of US\$ 174,429 (US\$ 268,139 in 2008), accounts receivable in the amount of US\$ 1,237 (US\$ 7,238 in 2008), and accounts payable in the amount of US\$ 434,562 (US\$ 113,601 in 2008).

The Company is exposed to a currency risk on the repayment of the principal amount of the convertible debentures which shall be made at a fixed exchange rate of CAN\$ 1.2104 for each US\$ 1.00 (see Note 8). An exchange rate variation of 5% will generate a gain or (loss) of \$758,180.

13 - CAPITAL STRUCTURE FINANCIAL POLICY

The Company's objectives when managing capital are to: 1) safeguard the Company's ability to pursue the development of its medical device products; 2) invest cash to earn the highest possible amount of interest income, and 3) maintain a flexible capital structure which optimizes the cost of capital at acceptable risk.

In the management of capital, the Company includes shareholders' equity, long-term debt, convertible debentures, tax credits receivable, and cash and cash equivalents. The Company manages the capital structure by reviewing on a weekly basis its use of cash and its short-term commitments related to its financial obligations.

In order to maximize ongoing development efforts, the Company does not declare dividends.

The Company's investment policy is to invest its cash in high-grade investment securities with varying terms to maturity, selected with regards to the expected timing of expenditures from continuing operations.

The Company does not have externally imposed capital requirements.

14 - SEGMENTED INFORMATION

The Company has two reportable operating segments, as defined in Note 1, which have been determined based on the fact that: 1) business decisions and internal performance analysis are made separately for each division; 2) specific devices are developed by separate teams for different markets; and 3) the Biotronix segment represents almost all of the Company's revenues.

For the first three months of 2009, the Company generated revenues from non-refundable advance royalties for an amount of \$669,614 (\$541,873 in 2008), from support activities for an amount of \$12,298 (\$12,664 in 2008), and from other sources for an amount of \$0 (\$19,707 in 2008). Revenues are mostly derived from a European medical device company located in Iceland.

Almost all of our property, plant and equipment is located in Canada.



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Notes to Consolidated Financial Statements

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14 - SEGMENTED INFORMATION (Continued)

The results of operations for the periods are presented in the table below:

	<u>2009</u>	<u>2008</u>
	\$	\$
BIOTRONIX DIVISION		
Revenues	<u>681,912</u>	<u>574,244</u>
Expenses		
Research and development	531,461	481,581
Tax credits and grants	<u>(91,511)</u>	<u>(100,392)</u>
	<u>439,950</u>	<u>381,189</u>
NEUROBIONIX DIVISION		
Revenues	<u>-</u>	<u>-</u>
Expenses		
Research and development	2,330,587	1,794,347
Tax credits and grants	<u>(257,489)</u>	<u>(240,452)</u>
	<u>2,073,098</u>	<u>1,553,895</u>

15 - SUBSEQUENT EVENTS

On April 30, 2009, the Company announced the execution of a partnership agreement to establish, on April 29, 2009, a joint venture with Otto Bock HealthCare GmbH ("Otto Bock") to develop and commercialize products currently being developed by Victhom's Neurobionix division.

As part of this transaction, Victhom will transfer all of the assets of its Neurobionix division to a newly created vehicle (the "JV") concurrent with an equity investment by Otto Bock of CAN\$ 30 million in the JV. The initial investment by Otto Bock will amount to CAN\$ 12.5 million and will result in the JV being owned, upon closing of this transaction, 55.6% by Otto Bock and 44.4% by Victhom. The partnership agreement also provides for additional equity contributions by Otto Bock of CAN\$ 17.5 million over the next 2 ½ years that will be mainly used to fund the development of the Neurostep[®] System but also the development of products in other indications.

The value of the investment by Victhom representing all assets of the Neurobionix division to be transferred to the JV has been established at CAN\$ 10 million. This investment will generate a gain of approximately CAN\$ 1.4 million. Victhom estimates that the carrying-amount of these assets will be CAN\$ 8.6 million, mainly composed of intangible assets and properties.

As a concurrent condition to the transaction with Otto Bock, Victhom will implement, by way of plan of arrangement under the Canada Business Corporations Act, the conversion of its 7% convertible debentures in the capital amount of CAN\$ 18.4 million maturing in March 2010 into a newly created class of preferred shares, on the basis of 12.5 preferred shares (pre-consolidation) per dollar of capital converted, and the consolidation of its common shares on a 10 for 1 basis. The transfer of the assets of the Neurobionix division will also be implemented by way of the plan of arrangement.

Victhom expects to hold separate debenture holders and shareholders meetings on June 16, 2009 to obtain certain required approvals for the above-mentioned plan of arrangement as well as the creation of the JV. Further details on the plan of arrangement and the transaction with Otto Bock will be provided in an information management circular expected to be distributed to its shareholders and debenture holders in the week of May 18, 2009. In addition to debenture holders and shareholders approvals, implementation of the JV transaction and the plan of arrangement is subject to approval by the Court under the Canada Business Corporations Act and receipt of all necessary regulatory and stock exchange approvals.

16 - COMPARATIVE FIGURES

Some comparative figures have been reclassified to conform with the presentation adopted in the current period.