

LANDSNET

Condensed
Interim Financial Statement
January 1st - June 30th 2024

Landsnet hf.
Gylfaflöt 9
112 Reykjavík

Reg.no. 580804-2410

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Report of the Board of Directors and the CEO

The role of Landsnet is to administer the transmission of electricity and system operation in accordance with the provisions of Chapter III of the Electricity Act No. 65/2003.

The Interim Financial Statements are prepared in accordance with IAS 34 Interim Financial Reporting.

Profit of the period amounted to USD 21,080 thousand and total Comprehensive income amounted to USD 20,758. The Company's equity at end of June amounted to USD 515,258 thousand.

Share capital at the end of June 2024 is divided between two shareholders:

	Share
Icelandic State.....	93.22%
Orkuveita Reykjavíkur	6.78%

Operational year and outlook

Company operations have been successful, and profits for the period align with the company's plans. An increase in revenue was expected from the previous year. The tariff increases at the beginning of the year explain the increase in revenue between years.

The Supreme Court's ruling on June 5th, in case no. 2/2024, confirmed Landsvirkjun's lawsuit against Landsnet seeking to annul Tariff No. 43 (capacity charge for in-feed). The financial impact of the ruling is presently uncertain. Nevertheless, management maintains that it will not have significant financial implications, as it does not impact the company's income sources. For more detailed information, please see explanation no. 16.

Statement of the Board of Directors and the CEO

According to the best knowledge of the Board of Director's and the CEO's, the Interim Financial Statements are in accordance with the International Financial Reporting Standards as adopted by the EU and it is the Board's and CEO's opinion that the Interim Financial Statements give a true and fair view of the financial performance of the Company for the six month period ended 30 June 2024, its assets, liabilities and financial position as at 30 June 2024 and its cash flow for the period then ended.

Further, in our opinion the financial statements and the endorsement by the Board of Directors and the CEO give a fair view of the development and performance of the Company's operations and its position and describes the principal risks and uncertainties faced by the Company.

The Board of Directors and the CEO have today discussed the Interim Financial Statements of Landsnet hf. for the period 1 January to 30 June 2024 and confirmed them by means of their signatures.

Reykjavík, 22 August 2024.

The Board of Directors:

Sigrún Björk Jakobsdóttir
Birkir Jón Jónsson
Friðrik Sigurðsson
Álfheiður Eymarsdóttir
Elín Björk Jónasdóttir

CEO:

Guðmundur Ingi Ásmundsson

Independent Auditors' Review Report

To the Board of Directors and Shareholders of Landsnet hf.

We have on behalf of The Icelandic National Audit Office, reviewed the accompanying Condensed Interim Financial Statements of Landsnet hf., which comprise the endorsement by the Board of Directors and the CEO, the income statement, statement of comprehensive income, statement of financial position, statement of changes in equity and cash flow statement for the six-month period then ended, and a summary of accounting policies and other explanatory notes.

Management's responsibility for the financial statements

The Board of Directors and CEO are responsible for the preparation and fair presentation of these condensed interim financial statements in accordance with IAS 34 as adopted by the EU.

Auditor's responsibility

Our responsibility is to express an opinion on these Condensed Interim Financial Statements.

Scope of Review

We conducted our review in accordance with International Standard on Review Engagements, 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 accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted 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.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the Condensed Interim Financial Statements does not give a true and fair view of the financial position of Landsnet hf. as at June 30, 2024, and of its financial performance and its cash flows for the six-month period then ended in accordance with International Financial Reporting Standard, IAS 34, as adopted by the EU.

Reykjavík, 22 August 2024.

Deloitte ehf.

Gunnar Þorvarðarson
Certified Public Accountant

Berglind Klara Daníelsdóttir
Certified Public Accountant

Income Statement

for the period from 1 january - 30 June 2024

	Notes	1.1-30.6.2024	1.1-30.6.2023
Operating revenue			
Transmission	5	91.404	83.098
Other income		990	984
		92.394	84.082
Operating expenses			
Energy procurement costs	6	16.822	15.563
Transmission costs	7	29.230	28.256
System operation	7	2.442	2.530
Other operating expenses	7	8.955	7.838
		57.449	54.187
Operating profit		34.945	29.895
Financial income		2.876	1.074
Financial expenses		(11.131)	(12.537)
Net financial expenses	8	(8.255)	(11.463)
Share in net earnings of associated company		(28)	165
Profit before income tax		26.662	18.597
Income tax	9	(5.582)	(3.690)
Profit for the period		21.080	14.907
Earnings per share:			
Basic and diluted earnings per each USD 1 share		0,46	0,33

Notes no. 1 to 17 are an integral part of these financial statements.

Statement of Comprehensive Income

for the period from 1 January - 30 June 2024

	Notes	1.1-30.6.2024	1.1-30.6.2023
Profit of the period		21.080	14.907
Other comprehensive income:			
Translation difference due to subsidiaries and associated companies .....	(	86)	172
Site restoration provision after income tax, change .....	(	236)	199
Total other comprehensive income .....	(	322)	371
Comprehensive income for the period		20.758	15.278

Notes no. 1 to 17 are an integral part of these financial statements.

Statement of Financial Position as at 30 June 2024

	Notes	30.6.2024	31.12.2023
Assets			
Fixed assets in operation	7,10	927.784	943.210
Projects under construction	10	87.225	56.655
Intangible assets	11	15.680	19.397
Investment in subsidiary and associate		4.770	4.666
Long-term note	15	4.200	3.886
Non-current assets		1.039.659	1.027.814
Inventories		6.890	6.419
Receivable from subsidiary and associate company	15	261	351
Trade and other receivables		25.683	24.666
Cash and cash equivalents		78.560	54.324
Current assets		111.394	85.760
Total assets		1.151.053	1.113.574
Equity			
Share capital		45.549	45.549
Statutory reserve		11.387	11.387
Restricted equity		1.358	1.386
Revaluation account		205.392	210.742
Foreign currency translation		(401)	(315)
Retained earnings		251.973	238.751
Total Equity		515.258	507.500
Liabilities			
Interest bearing long-term liabilities	12	495.139	453.078
Deferred income tax liability	13	76.927	76.459
Deferred income		2.045	2.118
Provision due to site restoration		11.511	10.883
Non-current liabilities		585.622	542.538
Current maturities	12	16.693	35.735
Income tax payable		7.870	6.169
Trade and other payables		25.610	21.632
Current liabilities		50.173	63.536
Total liabilities		635.795	606.074
Total equity and liabilities		1.151.053	1.113.574

Notes no. 1 to 17 are an integral part of these financial statements.

Statement of Equity for the period from 1 January - 30 June 2024

	Share capital	Statutory reserve	Restricted equity	Translation difference	Revaluation account	Retained earnings	Total equity
Changes in equity for six months ended 30 June 2023							
Equity at 1 January 2023.....	45.549	11.387	1.546	(503)	195.582	228.720	482.281
Profit for the period.....						14.907	14.907
Changes in Site restoration obligation.....					199		199
Foreign currency translation.....				172			172
Total comprehensive income.....		0	0	172	199	14.907	15.278
Share in net earnings of associated company.....			165			(165)	0
Dividend paid to shareholders.....						(25.771)	(25.771)
Depreciation on revaluation recognised under retained earnings.....					(4.790)	4.790	0
Equity at 30 June 2023.....	45.549	11.387	1.711	(331)	190.991	222.481	471.788
Changes in equity for six months ended 30 June 2024							
Equity at 1 January 2024.....	45.549	11.387	1.386	(315)	210.742	238.751	507.500
Profit for the period.....						21.080	21.080
Changes in Site restoration obligation.....					(236)		(236)
Foreign currency translation.....				(86)			(86)
Total comprehensive income.....		0	0	(86)	(236)	21.080	20.758
Share in net earnings of associated company.....			(28)			28	0
Dividend paid to shareholders.....						(13.000)	(13.000)
Depreciation on revaluation recognised under retained earnings.....					(5.114)	5.114	0
Equity at 30 June 2024.....	45.549	11.387	1.358	(401)	205.392	251.973	515.258

Notes no. 1 to 17 are an integral part of these financial statements.

Statement of Cash Flows

for the period from 1 January - 30 June 2024

	Notes	1.1-30.6.2024	1.1-30.6.2023
Cash flow from operating activities			
Operating profit		34.945	29.895
Adjustments for:			
Loss (profit) from sales of fixed assets		7	(2)
Depreciation and amortisation	7	18.341	17.921
Working capital from operation before financial items		53.293	47.814
Operating assets, (increase) decrease .....	(	655)	3.190
Operating liabilities, increase		3.081	1.589
Net cash from operating activities before financial items		55.719	52.593
Interest income received		1.346	421
Interest expenses and foreign exchange difference paid .....	(	8.573)	(9.985)
Taxes paid .....	(	3.355)	(3.596)
Net cash from operating activities		45.137	39.433
Cash flow to investing activities			
Investment in transmission infrastructures	10	(27.153)	(20.327)
Other investments	10,11	(2.646)	(5.882)
Proceeds from sale of fixed assets		26	16
Long-term note, change		(361)	(362)
Net cash used in investing activities		(30.134)	(26.555)
Cash flow from financing activities			
New long-term liabilities		49.922	93.301
Payments of long-term liabilities .....	(	27.490)	(55.328)
Dividend paid to shareholders .....	(	13.000)	(25.771)
Net cash from financing activities		9.432	12.202
Net increase in cash and cash equivalents		24.435	25.080
Effect of exchange rate changes on cash and cash equivalents .....	(	199)	1.356
Cash and cash equivalents at 1 January		54.324	26.325
Cash and cash equivalents at the end of the period		78.560	52.761

Notes no. 1 to 17 are an integral part of these financial statements.

Notes to the Financial Statements

1. Reporting entity

Landsnet hf. is domiciled at Gylfaflöt 9 in Reykjavik, Iceland. Landsnet was established in 2004 on the basis of the Electricity Act passed by the Icelandic parliament, the Althingi, in the spring of 2003. The role of Landsnet is to administer the transmission of electricity and system operation in accordance with the provisions of Chapter III of the Electricity Act No. 65/2003, which stipulates that the Company must not engage in any activities other than necessary to perform its duties under the Act.

2. Statement of compliance

The Condensed Interim Financial Statements have been prepared in accordance with International Financial Reporting Standard, IAS 34 Interim Financial Reporting as adopted by the EU. They do not include all of the information required for full annual financial statements, and should be read in conjunction with the Financial Statements of the Company for the year ended December 31, 2023. The Company's Financial Statements for the year 2023 can be found at its website www.landsnet.is and the website of NASDAQ OMX Iceland; www.nasdaqomxnordic.com

3. Use of estimates and judgements

The preparation of the Interim Financial Statements in conformity with IFRS standards requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

4. Accounting policies

The Condensed Interim Financial Statements are prepared using the same accounting policies as for the year 2023.

The Interim Financial Statements are presented in USD, which is the Company's functional currency. Amounts are presented in USD thousand unless otherwise stated. The Interim Financial Statements have been prepared on the historical cost basis, except for the Company's transmission system is recognised at a revalued amount.

New International Financial Reporting Standards

The Company has adopted all International Financial Reporting Standards, as adopted by the EU, for the accounting period beginning 1 January 2024, changes to the standards and new interpretations. The Company has not adopted new standards which have been issued but have not yet taken effect. It is the management's opinion that adoption of new standards which are not in effect will not have significant effects on the interim financial statements.

	2024	2023
5. Transmission revenue	1.1.-30.6.	1.1.-30.6.
Transmission revenue consist of:		
Energy transmission to power-intensive consumers	46.064	37.286
Energy transmission to distribution system operators	25.371	22.851
Transmission losses and ancillary services	18.894	15.010
Service income	476	424
Input fees	599	7.527
Transmission revenue total	<u>91.404</u>	<u>83.098</u>
6. Energy procurement costs		
Energy procurement costs consist of:		
Electricity purchases due to transmission losses	10.954	9.388
Purchase of ancillary services	5.868	6.175
Energy procurement costs total	<u>16.822</u>	<u>15.563</u>

Notes, continued:

	2024	2023
	1.1.-30.6.	1.1.-30.6.
7. Depreciation and amortisation		
Depreciation and amortisation are specified as follows:		
Depreciation of fixed assets in operation, see Note 10	17.960	17.847
Amortisation and impairment losses of intangible assets, see Note 11	381	74
Depreciation and amortisation recognised in the income statement	<u>18.341</u>	<u>17.921</u>

Depreciation and amortisation are allocated as follows to operating items:

Transmission costs	17.719	17.335
System operation	175	184
Other operating expenses	447	402
Depreciation and amortisation recognised in the income statement	<u>18.341</u>	<u>17.921</u>

8. Financial income and expenses

Financial income and expenses are specified as follows:

Interest income	1.652	819
Net gain in fair value of marketable securities	441	255
Exchange rate difference	783	0
Total financial income	<u>2.876</u>	<u>1.074</u>

Interest expenses	(11.166)	(10.139)
Indexation	(1.223)	(1.809)
Exchange rate difference	0	(905)
Change in present value of the provision due to site restoration	(333)	(322)
Capitalised interest expense due to projects under construction	1.591	638
Total financial expenses	<u>(11.131)</u>	<u>(12.537)</u>

Net financial expenses

(8.255)	(11.463)
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Capitalised financial expenses were 5.0% (30.6.23: 5.2%) of capital tied in transmission structures under construction during the year. This is the Company's average finance cost.

9. Income tax

Income tax recognised in the income statement is specified as follows:

Deferred income tax for the period	(468)	(440)
Income tax recognised among comprehensive income	(59)	49
Income tax payable	(5.055)	(3.299)
Income tax recognised in the income statement	<u>(5.582)</u>	<u>(3.690)</u>
Effective tax rate	(20,9%)	(19,8%)

10. Fixed assets in operation

Fixed assets in operation specified as follows:

Cost	Transmission			Total
	Substations	lines	Other	
Balance 1.1.2023	560.940	791.680	43.434	1.396.054
Revaluation	19.088	27.111	0	46.199
Additions	2.137	5.066	3.774	10.977
Transferred from projects under construction	8.130	14.909	0	23.039
Sold	0	0	(364)	(364)
Balance 31.12.2023	<u>590.295</u>	<u>838.766</u>	<u>46.844</u>	<u>1.475.905</u>
Additions	405	200	769	1.374
Transferred from projects under construction	1.192	0	0	1.192
Sold	0	0	(79)	(79)
Balance 30.6.2024	<u>591.892</u>	<u>838.966</u>	<u>47.534</u>	<u>1.478.392</u>

Notes, continued:

10. Fixed assets in operation, cont.:	Transmission			Total
	Substations	lines	Other	
Depreciation				
Balance 1.1.2023	185.067	274.284	19.637	478.988
Revaluation	6.693	9.275	0	15.968
Depreciation	15.517	20.714	1.741	37.972
Sold	0	0	(233)	(233)
Balance 31.12.2023	207.277	304.273	21.145	532.695
Depreciation	7.511	9.595	854	17.960
Sold	0	0	(47)	(47)
Balance 30.6.2024	214.788	313.868	21.952	550.608
Carrying amount				
1.1.2023	375.873	517.396	23.797	917.066
31.12.2023	383.018	534.493	25.699	943.210
30.6.2024	377.104	525.098	25.582	927.784
Carrying amount without revaluation				
1.1.2023	282.022	365.620	23.797	671.439
31.12.2023	281.174	378.515	25.699	685.388
30.6.2024	277.487	367.909	25.582	670.978

Basis of revaluation of fixed assets in operation

In accordance with the International Accounting Standard ISA 16, the Company's lines and substations are recognised according to the revaluation method. A revaluation was last conducted on those assets in the year 2023. The company's policy on the revaluation of assets requires the revaluation of power lines and substations. The reassessment of the year is based on, on the one hand, the operating value through a cash flow analysis and, and on the other hand, the estimated reconstruction cost of the transmission system, which is assessed by independent experts. An impairment test on the underlying assets is also carried out once a year and it is done before the company's annual Financial Statement. In the first half Interim Financial Statement, the management has evaluated whether there are indications of asset impairment, and the conclusion is that there is not.

Projects under construction:

	2024	2023
Cost		
Balance 1.1.	56.655	29.655
Additions	26.549	48.213
Transferred to fixed assets in operation	(1.192)	(23.039)
Transferred from intangible assets	5.213	1.826
Balance 30.6. / 31.12.	87.225	56.655

11. Intangible assets:

Intangible assets specified as follows:

	Capitalised development cost	Software	Total
Cost			
Balance 1.1.2023	24.365	6.601	30.966
Additions	4.139	263	4.402
Transferred to projects under construction	(1.826)	0	(1.826)
Balance 31.12.2023	26.678	6.864	33.542
Additions	1.788	89	1.877
Transferred to projects under construction	(5.213)	0	(5.213)
Balance 30.6.2024	23.253	6.953	30.206

Notes, continued:

11. Intangible assets, cont.:

	Capitalised development cost	Software	Total
Amortisation and impairment losses			
Balance 1.1.2023	8.554	3.948	12.502
Amortisation and impairment losses	1.484	159	1.643
Balance 31.12.2023	10.038	4.107	14.145
Amortisation	294	87	381
Balance 30.6.2024	10.332	4.194	14.526
Carrying amount			
1.1.2023	15.811	2.653	18.464
31.12.2023	16.640	2.757	19.397
30.6.2024	12.921	2.759	15.680

12. Interest-bearing loans and borrowings

This Note provides information on the contractual terms of the Company's interest-bearing loans and borrowings, which are measured at amortised cost.

	30.6.2024	31.12.2023
Non-current liabilities		
Loan agreement and notes in USD, fixed interest	474.723	450.820
Listed indexed bond loan in NASDAQ OMX in ISK, fixed interest	35.679	36.510
	510.402	487.330
Current maturities on non-current liabilities	(16.693)	(35.735)
	493.709	451.595
Lease liabilities	1.430	1.483
Interest-bearing non-current liabilities total	495.139	453.078

Interest rates on the loans range between 2.08% - 5.73%. Weighted average interest rates of the Company are 4.55% (31.12.2023: 4.42%).

Maturities by year of interest-bearing loans and borrowings:

1.7.2024 - 30.6.2025 / 1.1.2024 - 31.12.2024	16.693	35.735
1.7.2025 - 30.6.2026 / 1.1.2025 - 31.12.2025	16.840	16.879
1.7.2026 - 30.6.2027 / 1.1.2026 - 31.12.2026	117.022	68.028
1.7.2027 - 30.6.2028 / 1.1.2027 - 31.12.2027	18.067	66.248
1.7.2028 - 30.6.2029 / 1.1.2028 - 31.12.2028	70.755	40.430
Later	271.025	260.010
	510.402	487.330

13. Deferred tax liability

The breakdown of deferred tax liability is as follows:

	2024 1.1.-30.6.	2023 1.1.-31.12.
Deferred tax liability at 1 January	76.459	69.883
Calculated income tax for the year	5.582	6.436
Deferred tax liability due to changes in site restoration obligation	(59)	263
Deferred tax liability due to revaluation of fixed assets	0	6.046
Income tax payable	(5.055)	(6.169)
Deferred tax liability at end of period	76.927	76.459

Notes, continued:

13. Deferred tax liability, cont.:	2024	2023
The breakdown of deferred tax liability was as follows at end of period:	1.1.-30.6.	1.1.-31.12.
Non-current assets in operation	77.621	76.344
Intangible assets	1.554	2.190
Other assets	766	794
Provision due to site restoration	(2.302)	(2.177)
Other obligations	(747)	(775)
Unrealized exchange rate difference	35	83
Deferred tax liability at end of period	<u>76.927</u>	<u>76.459</u>

14. Financial instruments

Liquidity risk

The following are the contractual maturities of financial liabilities, including future interest payments:

	Carrying amount	Contractual cash flow	Within 12 months	1-2 years	2-5 years	After 5 years
30 June 2024						
Non-derivative financial liabilities:						
Non-current liabilities	514.402	654.870	39.838	39.332	257.669	318.031
Trade and other payables	17.590	17.590	17.590			
	<u>531.992</u>	<u>672.460</u>	<u>57.428</u>	<u>39.332</u>	<u>257.669</u>	<u>318.031</u>
31 December 2023						
Non-derivative financial liabilities:						
Non-current liabilities	491.267	619.681	56.981	37.052	223.083	302.565
Trade and other payables	13.598	13.598	13.598	0	0	0
	<u>504.865</u>	<u>633.279</u>	<u>70.579</u>	<u>37.052</u>	<u>223.083</u>	<u>302.565</u>

Fair value

Fair value versus carrying amounts

The fair values and carrying amounts of financial assets and liabilities as reported in the balance sheet are specified as follows:

	30.6.2024		31.12.2023	
	Carrying amount	Fair value	Carrying amount	Fair value
Other non-current liabilities	(510.402)	(453.508)	(487.330)	(489.513)
	<u>(510.402)</u>	<u>(453.508)</u>	<u>(487.330)</u>	<u>(489.513)</u>

Interest rate in valuation of fair value

Where applicable, expected contractual cash flow is discounted using the interest rate on government bonds plus a 1% margin on the reporting date.

Notes, continued:

15. Related parties

Definition of related parties

The Company has a related-party relationship with its shareholders, subsidiary, associates, directors, executive officers and companies in their possession. Transactions with related parties are on the same basis as transactions with non-related parties.

The activities of the Landsnet subsidiary Elma orkuviðskipti ehf. were minor in extent during the period, and hence no consolidated financial statements have been prepared.

Transactions with related parties

	1.1.-30.6.2024	1.1.-30.6.2023
Sale of goods and services:		
Subsidiary and associate	11	10
Landsnet's other shareholders	20.827	17.448
Sale of goods and services to related parties total	20.838	17.458
Cost of goods and services:		
Subsidiary and associate	1.141	996
Landsnet's other shareholders	1.743	788
Cost of goods and services to related parties total	2.884	1.784

Balance:

Trade receivables and trade payables with related parties are as follows:

	30.6.2024		31.12.2023	
	Receivables	Payables	Receivables	Payables
Subsidiary and associate	261	0	287	0
Landsnet's other shareholders	3.008	0	3.792	0
Total	3.269	0	4.079	0

Other receivables and payables with related parties are as follows:

	30.6.2024	31.12.2023
Interest-bearing long-term note to related parties with current maturities	4.200	3.886

16. Other issues

The Supreme Court's ruling on June 5th, in case no. 2/2024, confirmed Landsvirkjun's lawsuit against Landsnet seeking to annul Tariff No. 43 (capacity charge for in-feed). Tariff No. 43 was in effect from 01.04.22-30.09.23, totalling around ISK 3.1 billion. During the same period, the company decreased the transmission fee collected from electricity users accordingly, as the company's total income is determined based on the provisions of the Electricity Act.

The court's ruling implies that if the Electricity Act is not changed, electricity users are only obligated to pay for electricity transmission. However, the judgment does not affect Landsnet's revenue cap as stipulated in Article 12 of Electricity Act no. 65/2003 and does not impact the total income that Landsnet is authorised to collect. Landsnet's system assets still serve as the basis for revenue caps.

No refund claims have been filed so far. Landsnet has contacted stakeholders and called meetings to discuss the case. The matter has not been added to the company's accounts. The financial impact cannot be assessed at this time. However, management is confident that it will be insignificant due to the company's strong position, provisions on income sources and provisions in the Electricity Act to respond to revenue drops experienced by the TSO.

At the annual general meeting March 19, 2024 the payment of dividends to shareholders in the amount of USD 13 million (ISK 1,783 million) was approved. The dividends were paid to shareholders in June 2024.

Notes, continued:

17. Financial ratios

The company's key financial ratios:

Financial performance:	1.1.-30.6.2024	1.1.-30.6.2023
EBIT	34.945	29.895
EBITDA	53.286	47.816
 Financial position:	 30.6.2024	 31.12.2023
Current ratio – current assets/current liabilities	2,22	1,35
Equity ratio – equity/total assets	44,8%	45,6%
Return on average equity	8,2%	5,2%