

18. Available-for-sale financial assets

MEUR	31 Dec 2016	31 Dec 2015
Available-for-sale financial assets		
Other holdings	1.7	1.7
Total	1.7	1.7

SATO presents its available-for-sale financial assets categorised to quoted shares and other holdings. Unrealised valuation gains and losses from available-for-sale financial assets are recognised in other comprehensive income and in fair value reserve, after accounting for tax effects. Other holdings include shares in unlisted companies, and are valued at acquisition cost as their fair value cannot be reliably determined.