

# “ DO YOU HAVE A PLAN FOR 2020?”

IN RELATÓRIO E CONTAS 2015

LIPOR does!  
The Strategic Plan 2015-2020  
is already in motion and will increasingly value waste.  
And your help is essential for its success.  
We are counting on you!



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# STRATEGIC PLAN IS VALIDATED IN 2020

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PEL 2015-2020 | 25<sup>th</sup> January, 2020

## MESSAGE FROM THE BOARD OF DIRECTORS

# HOME COMPOSTING A COMMON PRACTICE IN THE MUNICIPALITIES SERVED BY LIPOR

Home composting is already a common practice in the municipalities of Espinho, Gondomar, Maia, Matosinhos, Porto, Póvoa de Varzim, Valongo and Vila do Conde.

This was possible thanks to LIPOR, which provided over 19,000 composters for free, helping inhabitants to increasingly recover organic waste (food and garden waste) in their homes.

LIPOR DOES



Home  
composting

## MESSAGE FROM THE BOARD OF DIRECTORS



LIPOR's Board of Directors defined as an important strategic orientation for 2015, which was announced to the entire Organisation, the solid implementation of the LIPOR Strategic Plan (PEL), in its reviewed version of 2014/2015, not only internally and regarding Investments, Processes, Operations, Logistics and Communication, but also and mainly in our important interface with our associated Municipalities.

At the same time and within the scope of the typical dynamic of a start-up phase of PERSU 2020, the Strategic Plan for Municipal Waste, we've reinforced the focus of the entire Organisation on the Objectives and Targets we will have to fulfil in 2020, as well as in the intermediate stages of 2016 and 2018, which are already quite close in time.

Besides the strategic definition above mentioned, it is also important to mention that the Board of Directors considered it important to follow up the Management's initiatives that aimed at the continuous improvement of the Organisation, the promotion of initiatives by the different cross-departmental Work Groups, such as the RDI Core, the Zero Carbon Group (which monitors climate change and its impact on the Organisation), the Prevention Group, the Strategic Plan Group and the Change Agents Group, which focuses on protecting Employees, in particular within the scope of their interpersonal relationship and their relationship with the Organisation.

Also important, particularly regarding the sharing of experiences with similar organisations and knowledge of Good Practices, is our incentive to Employee participation in national and international meetings held by Organisms we are associated with, like ISWA - International Solid Waste Association, CEWEP - Confederation of European Waste-to-Energy Plants, ACR+ - Association of Cities & Regions for Recycling and for Sustainable Resource, BCSD Portugal, APESB - Portuguese Association for Sanitary and Environmental Engineering, GRACE, AVALER, among others. The return we get from this participation is particularly reflected in our development and in the quality and rigour of the LIPOR Project.

As we analyse the year 2015, we can briefly state that:

- our organic recovery operation has grown significantly, and the sales of organic improvers

- have also remained at an interesting level;
- the multimaterial recycling operation has stayed at the same level as in recent years, being an area where we aim at a 2 digit percentage growth, as it is easily understandable;
- we've improved the performance of the Energy Recovery Plant, and benefited from the resulting economic advantages;
- we've maintained very low levels (less than 1%) of use of technical confinement, in accordance with national and community guidelines for good waste management;
- the International Area has been increasing its activity, so that we hope to obtain in the next years a financial return that matches the numerous contacts and initiatives we have been promoting in this area;
- our intervention in terms of RDI has grown, so that we expect this area to have a greater impact on LIPOR's Balance Sheet in the next financial years;
- LIPOR Academy offers numerous training initiatives that highly benefit the Organisation, the associated City Councils and even many public and private customers that come to us for training.

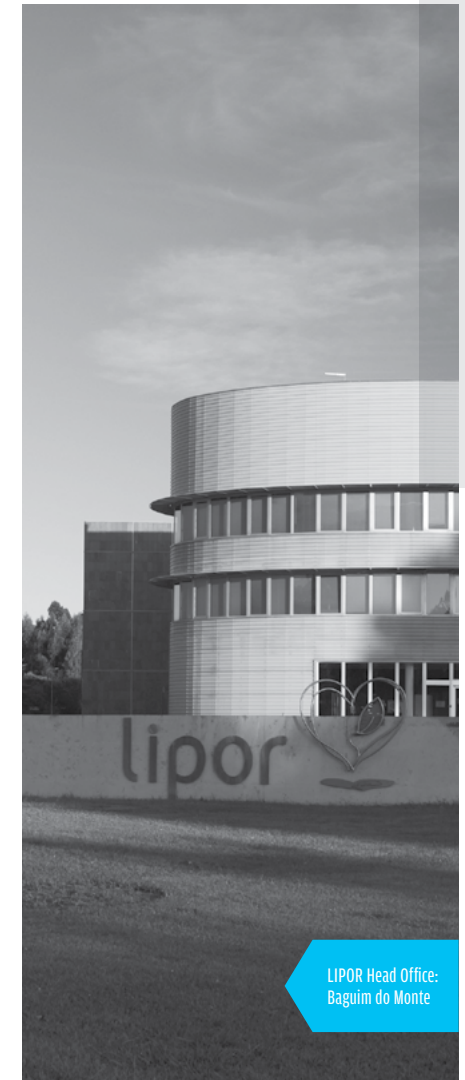
The year 2015 was also marked by the productive work around the Smart Waste Portugal dossier, the future Waste Cluster, which will have an important future impact on our entire Strategy. This dossier is chaired by LIPOR, already involving about 65 public and private entities, and is currently conducting the largest and most consistent Study on the Waste Sector ever performed in Portugal.

“  
**Finally, we would like to acknowledge and thank all stakeholders, whose constant collaboration with us has made it possible for 2015 to be one more year of growth and invigoration for LIPOR.**

We are therefore very grateful to our associated Municipalities, Customers, Suppliers, Central and Regional Administration and Governmental Bodies we cooperate with, the Associations we are part of, and, most of all, to our Employees, who every day share with us the problems and successes of our Organisation.

Baguim do Monte, 4th April 2016  
 the board of directors:

**Aires Pereira** (President)  
**José Manuel Ribeiro**  
**Filipe Araújo**  
**António Domingos Tiago**  
**Joana Felício**  
**José Fernando Moreira**  
**Lurdes Alves**  
**Quirino de Jesus**



PEL 2015-2020 | 23<sup>th</sup> February, 2020

# LIPOR REINFORCES DOOR-TO-DOOR SELECTIVE COLLECTION IN ITS 8 MUNICIPALITIES

Presently, about 25% of the population within LIPOR's system is covered by a door-to-door selective collection system.

This is a winning bet, having the recyclable waste collection rates surpassed our best expectations.

LIPOR DOES

**LIPOR'S  
ACTIVITY**



Door-to-door  
selective  
collection

## KEY PERFORMANCE INDICATORS

RESULTS	2012	2013	2014	2015	Δ% 15/14
<b>Turnover</b>	34,554,156.67	35,141,117.18	33,415,650.80	36,551,751.76	9.39%
<b>Net Income</b>	2,415,220.42	1,255,184.16	6,056,562.28	2,449,505.77	-59.56%
<b>Operational "Cash Flow"</b>	5,023,724.61	5,594,990.04	6,379,143.41	8,604,979.09	34.89%
<b>BALANCE SHEET</b>					
<b>Total Net Assets</b>	234,991,895.44	232,149,110.03	224,840,470.08	211,782,807.61	-5.81%
<b>Total Fixed Assets</b>	211,342,293.29	206,527,175.09	201,699,384.30	182,962,459.07	-9.29%
<b>Equity Funds</b>	37,847,753.26	39,102,937.42	45,159,499.70	47,609,005.47	5.42%
<b>HUMAN RESOURCES</b>					
<b>Number of Employees</b>	217	213	206	194	-5.83%
<b>Absenteeism Rate</b>	4.96%	3.95%	7.48%	7.39%	-0.09 p.p.
<b>Number of Training Hours</b>	7,645	4,196	5,063	5,307	4.81%

## In 2015, LIPOR registered an amount of **WASTE RECEIVED** at Landfill close to 0%, on par with the best European references.

In 2015, LIPOR received in its several waste recovery and treatment infrastructures a total of 496,756 tons of waste, which represents a slight decrease in comparison with the previous year.

LIPOR has been promoting an integrated waste recovery, treatment and confinement strategy, based on the national strategic guidelines, as well as the European Union's guidelines for this sector.

The results achieved show that LIPOR is still at

the forefront regarding fulfilment of the Landfill Directive, with Landfill disposal levels very close to 0% in 2015, on par with the best European references.

Aiming at the further promotion of a sustainable waste management and the fulfilment of the targets defined in PERSU 2020, LIPOR has been working together with the associated Municipalities in order to make the community it is part of become a sustainable society, which strives to prevent waste production and uses waste as

a resource. By doing so, it seeks to contribute to a better country, both at an environmental and economic level.

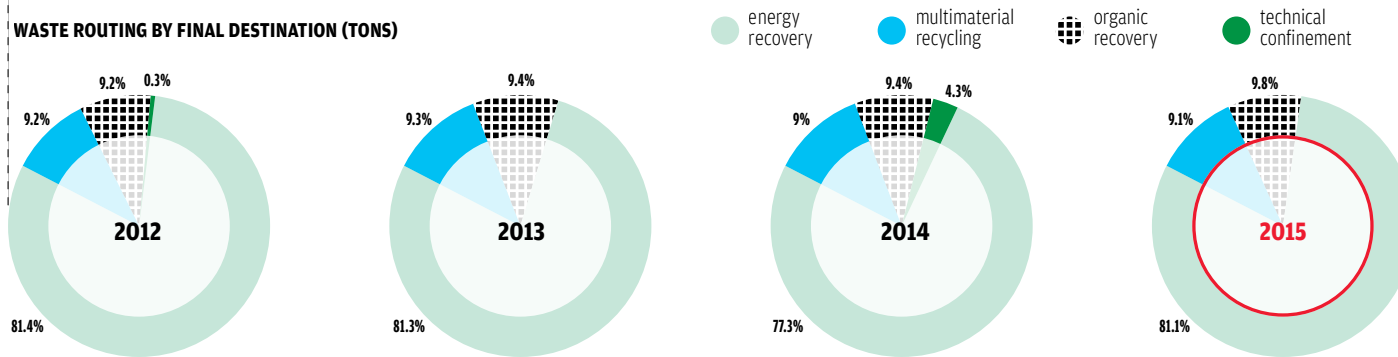
The Organisation invests and will continue investing on alternative solutions, always trying to innovate its processes, products, services and business models, as well as to reach new markets and establish new strategic partnerships, in order to overcome the challenges that the next years will bring and to meet the needs of its Stakeholders.

### WASTE ROUTING BY FINAL DESTINATION (TONS)

	2012	2013	2014	2015	Δ% 15/14	% WEIGHT
<b>FINAL DESTINATION</b>						
Multimaterial Recycling	44,098	44,163	44,754	45,296	1.21%	9.12%
Organic Recovery	44,062	44,306	47,169	48,649	3.14%	9.79%
Energy Recovery	391,623	384,873	385,972	402,786	4.36%	81.08%
Technical Confinement	1,254	33	21,497	24	-99.89%	0.005%
<b>TOTAL</b>	<b>481,038</b>	<b>473,376</b>	<b>499,392</b>	<b>496,756</b>	<b>-0.53%</b>	<b>100.00%</b>



WASTE ROUTING BY FINAL DESTINATION (TONS)



CVE: Gas Treatment



Energy Recovery Plant and Landfill

# LIPOR and the 8 associated Municipalities register an increase in **MULTIMATERIAL RECYCLING**, with a 2.8% growth in the amount of materials sent for recycling.

## Waste Received



Having embraced the challenge of a sustainable and sustained management of the municipal waste produced in Greater Porto and considering waste to be a resource, LIPOR bases its strategy on a set of circular practices, with the purpose of creating value within the production cycle by reintroducing “waste” as a “resource” in the value chain.

In this context, LIPOR’s Strategic Plan (2015-2020) is based on four themes: changing processes in order to eliminate waste in production, reducing waste at its source, product reuse as a way to save resources and promotion of communication and awareness.

When it isn’t possible to minimise waste production, reuse and recycling are prioritised. Multimaterial Recovery of waste is essential for

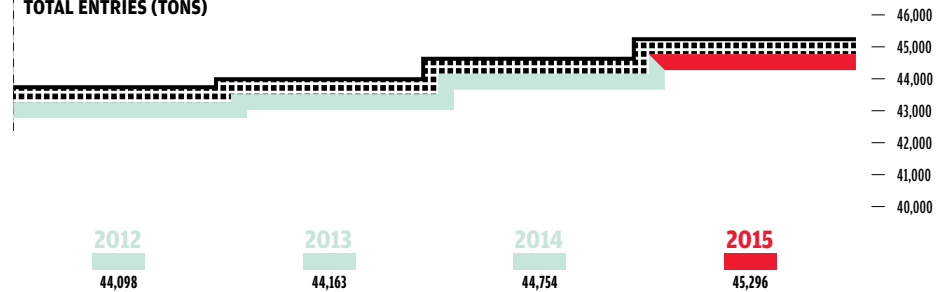
the preservation of the environment, through material recovery/reuse instead of its incineration or disposal in Landfill.

The Citizens within LIPOR’s geographical area of intervention have at their disposal several infrastructures, equipments and services for selective waste disposal, namely Drop-off Sites, Eco-containers, Selective Door-to-door Collection and special collection circuit projects, such as Ecofone. Currently, LIPOR’s system presents a ratio of 1 Eco-container for 263 inhabitants (only considering eco-containers placed on public roads) and 19 operational Drop-off Sites.

The Sorting Plant and its support infrastructures, with a nominal capacity of 50,000 tons/year, receive all the materials sorted by the Citizens, which are there sorted in a more rigorous way and prepared for the recycling industry.

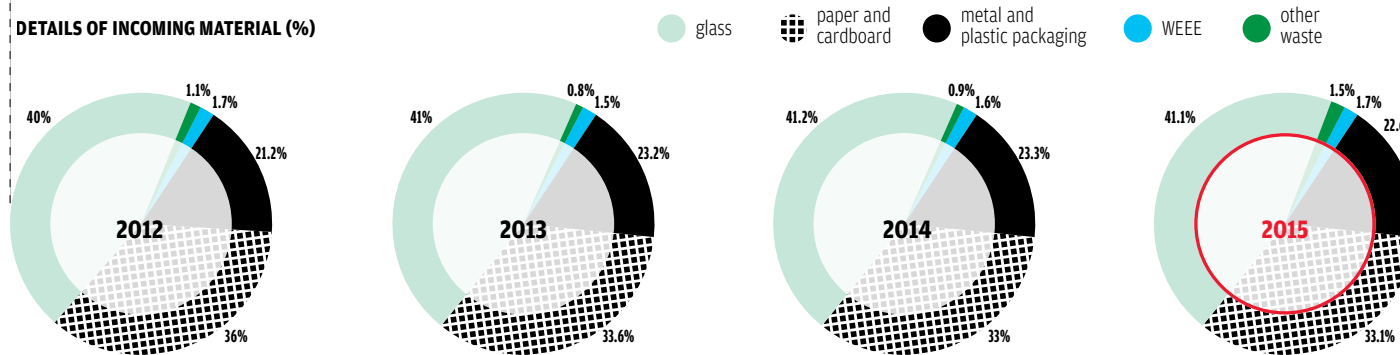
Thanks to the help of the eight associated Municipalities, recycling grew again in 2015. We’ve received 45,296 tons of waste for recycling, 1.2% more than in the previous year. These values are the result of a strong investment and effort made by LIPOR and the Municipalities, year after year,

MULTIMATERIAL RECYCLING TOTAL ENTRIES (TONS)



with the purpose of maximising and increasing the amount of materials sent for recycling. We must then mention and also thank all Citizens for sorting their waste and giving it the most appropriate final destination.

**DETAILS OF INCOMING MATERIAL (%)**



Regarding waste composition, there was an increase in "Paper/Cardboard" materials, as opposed to the decrease registered in "Plastic and Metal Packages", much due to the implementation

of a new taxation regime for plastic bags, in the context of an environmental taxation reform, defined by Order no. 286-B/2014 of 31 December. The targets defined by PERSU 2020 for the

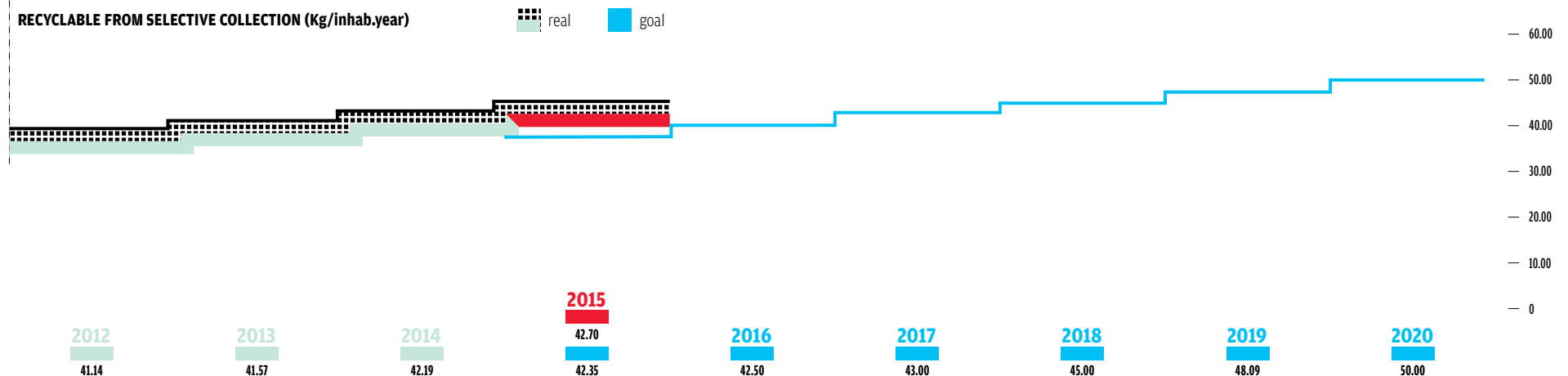
LIPOR system are ambitious and require an increased effort to manage to forward for recycling materials which are still sent for energy recovery. In order to fulfil this goal, we will implement

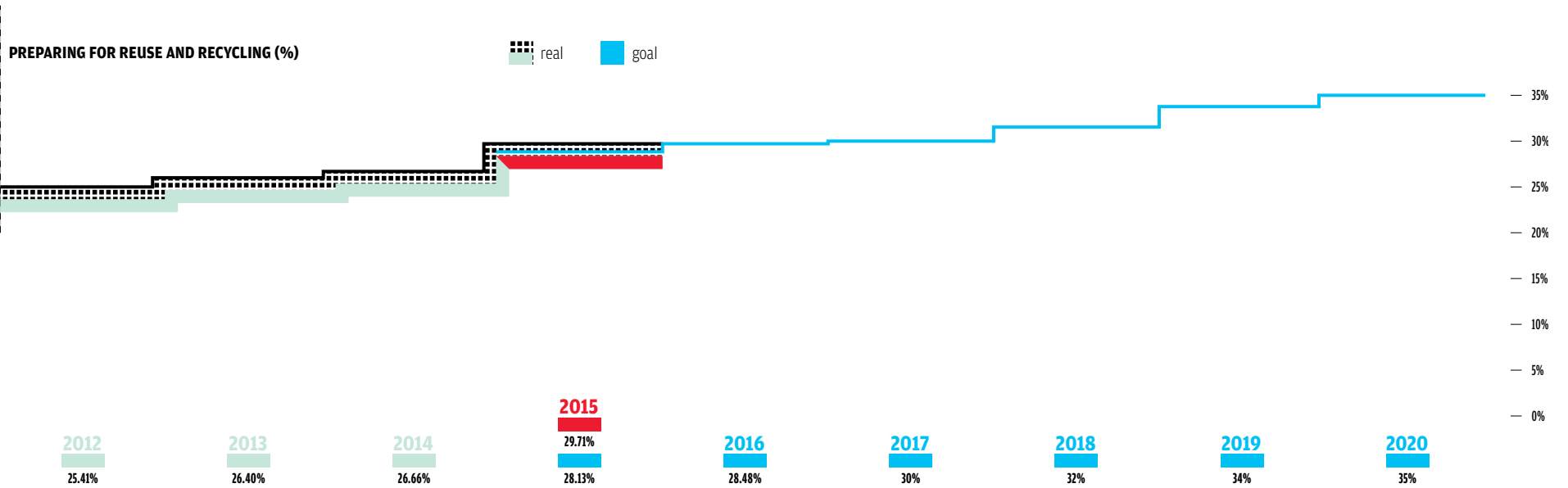
measures regarding selective collection, both for households and small trade and services activities (public and private).

One of the main targets to ensure recycling growth is to achieve an amount of recovery from selective collection of 50 kg/inhab.year in 2020. The current value (2015) at LIPOR is 42.70 kg/inhab.year.

Based on the average physical characterisation of the unsorted waste produced, there is still a significant potential for reuse and recovery of about 71% (information gathered in the last characterisation campaign in 2014). The 2020 target regarding Preparation for Reuse and Recycling is of 35%. By the end of 2015, LIPOR registered 29.71%.

**RECYCLABLE FROM SELECTIVE COLLECTION (Kg/inhab.year)**





## Production of the Sorting Plant and Support Infrastructures

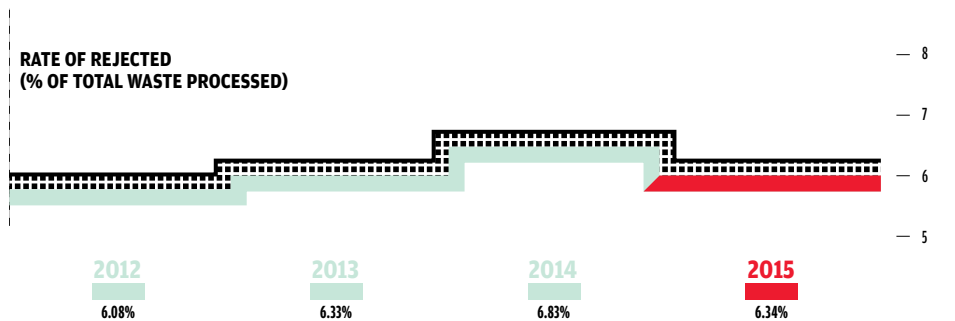


Expecting growth in the amount per capita and an increase of materials that are daily received by our Units, in January 2014, LIPOR restructured the current Sorting Plant. This intervention made the

whole process more efficient and productive, in a context of strong investment in multimaterial recycling growth. It also made possible a significant improvement of working conditions, ergonomics and thermal comfort.

The whole sorting process of the “yellow” flow (Plastic and Metal Packaging) is currently centralised in the Sorting Plant, whose production capacity has practically doubled from about 1.6 t/h (before the restructuring) to about 3 t/h (after the restructuring and throughout 2015).

In comparison with 2014, there was a 0.5% decrease in rejected waste from the material treatment process, as shown in the following chart:



This decrease in the rejection rate is connected to the Sorting Plant Remodelling project, which has allowed an optimisation of the sorting process, an increase in productivity rates, thus increasing the quality level of the final product and consequently decreasing the rejection rate.

Throughout 2015, 443 non-compliant loads were identified (presence of contaminating material), which represents 1.5% of all discharges. In comparison with 2014, 23 fewer noncompliances and 386 more discharges were registered.

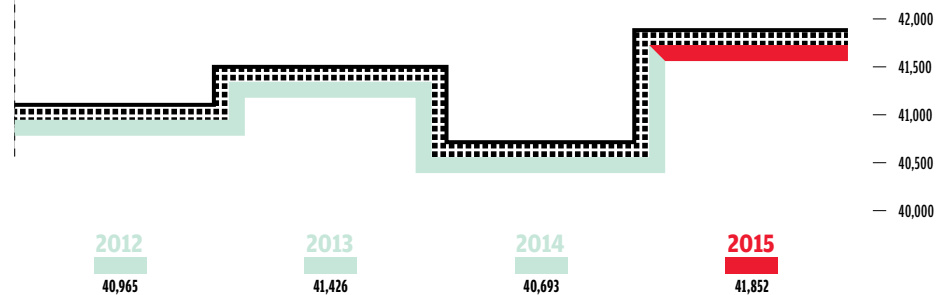
The good quality of materials sorted by the Citizens has also contributed to this result.

## Materials Sales

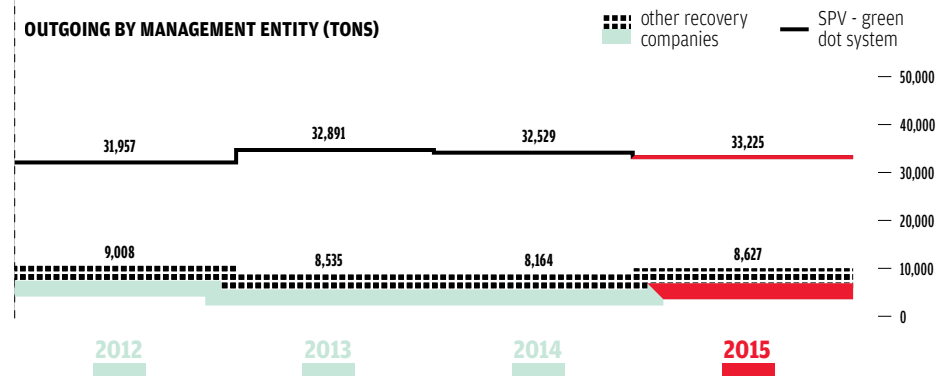


After the operation in the Sorting Plant and support infrastructures, waste is forwarded to the recycling industries by several managing bodies. In 2015, a total of 41,852 tons of material were sent for recycling, which represents a 2.8% increase in comparison with the previous year.

### OUTGOING MATERIAL FOR RECYCLING (TONS)



### OUTGOING BY MANAGEMENT ENTITY (TONS)



It should be noted that "Glass" is still the most relevant of all materials sent for recycling, totalling 44%. In comparison with 2014, this material grew 1%, and the materials "Plastic and Metal Packages" and "Paper/Cardboard" have also grown 5% and 3% respectively.

As we analyse material output by managing body, we notice that packaging waste forwarded to the Recycling Industry by Sociedade Ponto Verde has increased 2.1%, in comparison with the previous year, and still has significant relevance, as it represented about 79.4% by the end of 2015.

Regarding the remaining flows, LIPOR has forwarded to Other Recovery Companies 8,627 tons of material, which correspond to 20.6% of all waste sent for recycling. It should also be mentioned that this group of materials has grown 5.7% in comparison with the previous year.

In order to accomplish the recycling targets defined in PERSU 2020, it is essential to invest more in Door-to-door Selective Collection, thus separating from the unsorted waste the several materials that can be prepared for recycling and fulfilling LIPOR's strategy based on the Waste Management Hierarchy. In this way, we preserve the environment and save natural resources.

## LIPOR significantly reinforces its **ORGANIC RECOVERY** operation in 2015.



Organic Recovery of waste through composting is a very important recovery process within solid waste management policies and a main guiding principle stated in PERSU 2020. To promote the recovery of all waste fractions, including the organic fraction, is one of LIPOR's primary goals.

Biodegradable waste represents almost half of the waste we produce at our homes. Composting is, thus, an obvious solution that gives waste a useful destination, while significantly reducing the amount of waste disposed of in landfills.

In the LIPOR System, Organic Recovery is performed at a Plant that is capable of recovering about 60,000 t/year through composting, in association with several special selective collection circuits amongst Large Producers (Supermarkets, Markets, Agricultural Cooperatives, Distribution Centres, etc.), Restaurants and Similar Establishments (Restaurants, Hotels, Pubs and Canteens), and Drop-off Sites available in LIPOR's eight Municipalities.

The final result of this process is a 100% natural soil improver of high quality, sold under the name "Nutrimais" as powder or in granular form, being thus adapted to the market's reality and demands. This product can be used in horticulture, floriculture, gardening, fruit cultivation and even subsistence farming. The use of this organic soil improver brings great benefits and contributes to soil protection and sustainable use.

In addition, LIPOR has been implementing several projects that aim at raising awareness amongst Citizens and entities of the associated Municipalities of waste recovery through home composting, of organic farming and of food waste, such as: "Horta da Formiga" (Home Composting Centre), "Horta à Porta" (Kitchen Garden at your Door), "Horta na Escola" (Kitchen Garden at School), "Jardim ao Natural" (Garden in Natural Style), "Dose Certa" (Right Serving), among others.

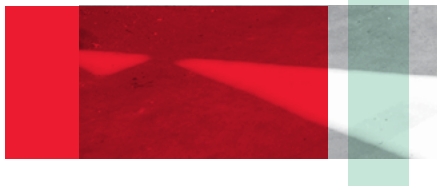
## Reception of Biodegradable Municipal Waste - BMW



Throughout 2015, LIPOR received a total of 48,649 tons of biowaste, which represents a growth of 3%, in comparison with the previous year.

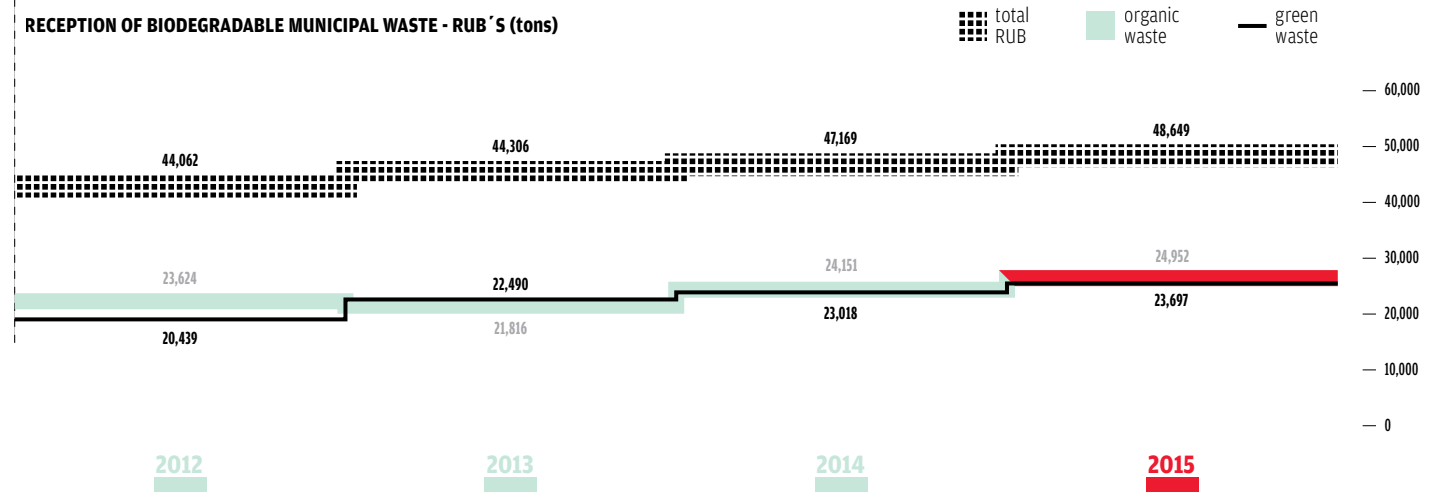
In 2015, LIPOR achieved its best result ever regarding reception of biodegradable waste. It received 24,952 tons of organic waste and 23,697 tons of green waste, both having grown about 3%, when compared to the year before.

## Organic Waste

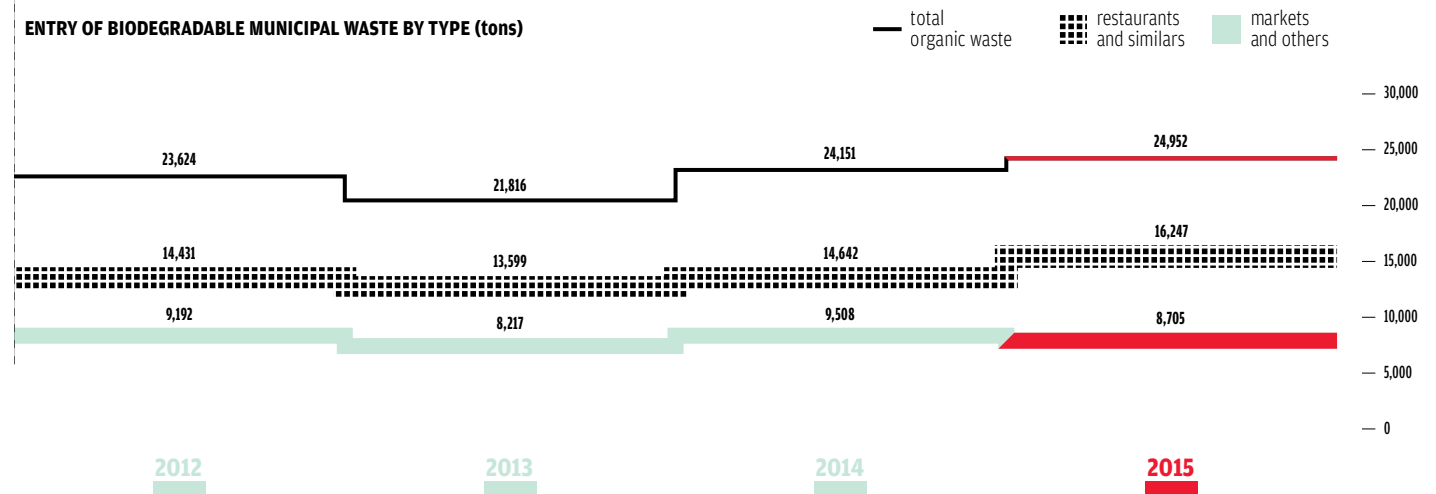


Organic waste comes largely from Large Producers (Markets, Agro-food Producers and Distributors, Hypermarkets and Supermarkets, etc.), but mainly from collection in Restaurants and Similar Establishments.

RECEPTION OF BIODEGRADABLE MUNICIPAL WASTE - RUB 'S (tons)



ENTRY OF BIODEGRADABLE MUNICIPAL WASTE BY TYPE (tons)



The improvement of the national economic context and consequent recovery of public and private consumption levels, and the growth in tourism in Greater Porto were the main factors responsible for the growth registered in the reception of organic waste. These circumstances led to an increase in the number of meals served and in the production of waste by restaurants, thus confirming the growth tendency registered in waste from restaurants (11% more than in 2014). This type of waste still represents the biggest portion of the total amount of organic waste collected (65%).

On the other hand, this growth is also due to the “Operação Restauração 5 Estrelas” (Operation 5 Stars Catering) project, which is destined for HORECA establishments (Hotels, Restaurants and Coffee shops). This project’s purpose is to promote selective collection and disposal of kitchen waste produced by this type of establishments. In 2015, it included 17 circuits and about 1,862 establishments.

It should be mentioned that waste collected from Large Producers has registered a decrease of 8.4% in comparison with the previous year. This is justified by an adjustment in production in order to prevent wastage as much as possible, which resulted in a lower production of organic waste. By the end of 2015, this circuit had 51 participants.

## Green Waste



As far as green waste is concerned, it is collected mainly through the Drop-off Sites installed in the eight associated Municipalities. The sorting and recovery of this waste also allows us to recover other materials, which are later sent for recycling. Together with the City Councils, LIPOR has been implementing several projects with the purpose of ensuring the quality of the materials received, namely regarding the treatment of green waste from parks, gardens and cemeteries.

In 2015, we’ve processed a total of 51.2 tons of Candle Cups, 8.6 tons of Plastic and Metal Packaging, 1.9 tons of Paper/Cardboard, 95.4 tons of Packaging Plastic and about 1 ton of Glass.

Considering the nature of the targets established in PERSU 2020, in order to reach the defined results, we deem it essential to invest in the selective collection instead of unsorted collection, as already mentioned before.

The purpose of separating this fraction at its source is to ensure the maximum use of resources and get quality waste that will produce a high quality soil improver through composting, which is only possible through selective collection. In order to do this, producers must adopt good practices of biodegradable waste sorting; otherwise the quality of the materials received may be compromised.

Bearing this in mind, LIPOR’s strategy will continue to include and further extend the collection circuits for the putrescible fraction destined for domestic and non-domestic producers, in this case in particular, for HORECA establishments through the “Operação Restauração 5 Estrelas” project. It will also foster the selective collection of green waste, whether through the promotion of collective disposal in Drop-off Sites, green waste reception parks or specific containers, or through specific door-to-door collection circuits.

## Plant Operating Indicators



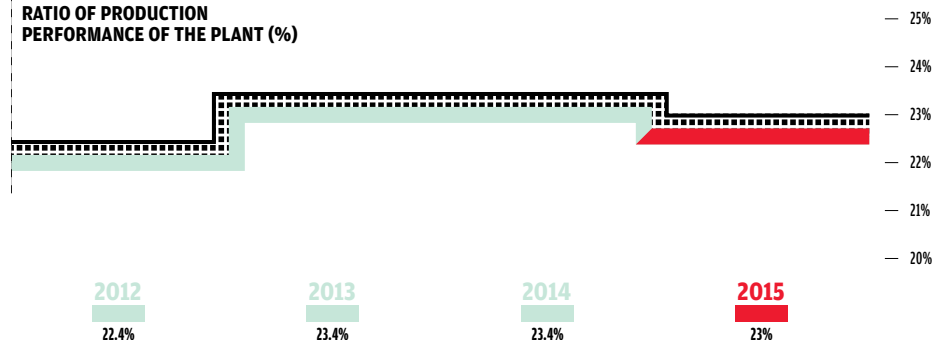
## Composting Plant Production

During this year, the Composting Plant recovered 47,015 tons of biowaste, 4.8% more than in 2014, representing 78% of its nominal capacity.

It is worth highlighting the excellent quality of the material received, as in more than 8,000 annual discharges no noncompliance was detected, which is essential to ensure the production of a natural compost with high nutrient and organic matter content.

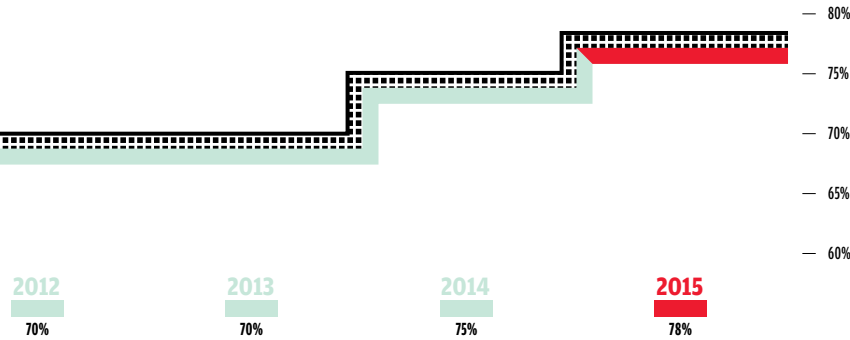
In 2015, the Plant maintained a good productivity level, which stabilised at 23%, value already achieved in the previous year. 10,799 tons of organic compost were produced, with a growth of 2.7% in comparison with the previous year.

RATIO OF PRODUCTION PERFORMANCE OF THE PLANT (%)





**CAPACITY UTILIZATION RATIO OF THE PLANT (%)**



Composting Process: Refining



Compost: Nutrimais

## Organic Compost Sales

In comparison with the year before, there was an 11% decrease in the amount of organic soil

improver sold. 7,240 tons of product were dispatched, both as powder and in granular form, as shown in the following table:

unit: tons

### COMPOST SHIPPED

YEAR	COMPOST APPROVED FOR COMMERCIALIZATION	IN BAG	GRANEL	TOTAL	Δ%
2012	9,386	4,792	1,004	5,797	-27.2%
2013	9,801	5,971	1,377	7,348	26.8%
2014	10,513	5,749	2,388	8,137	10.7%
<b>2015</b>	<b>10,799</b>	<b>5,510</b>	<b>1,730</b>	<b>7,240</b>	<b>-11.0%</b>

Both forms registered a decrease in sales, in comparison with 2014, but the Powder product had the biggest decrease of about 16%. In 2015, compost sales went back to the usual

values as in previous years, considering that 2014 was an atypical year, as the Nutrimais Campaign was prepared bearing in mind the existence of a lot of stock.

# The **ENERGY RECOVERY** of the unsorted waste fraction allowed to recover and send for recycling 5,646 tons of iron scrap.

The Energy Recovery of the unsorted fraction consists in recovering calorific energy through a controlled thermal treatment process and transforming it into electrical energy.

This process occurs in the Energy Recovery Plant, located in Maia, which receives and stores waste that can't be recovered through multimaterial and organic recycling processes, collected through the several circuits within the Municipalities that constitute LIPOR. Waste is subjected to an incineration process, which results in the production of electrical energy, supplied to the National Electrical Grid.

The Plant has two treatment lines that operate continuously and is energetically self-sufficient. In 2015, it consumed 14% of the total energy produced in its operation, and the remaining 86% were injected into the National Electrical Grid.

## Waste Received



The Incineration Plant received 81% of all waste received by LIPOR, in 2015. 402,786 tons of Municipal Waste (MW) were forwarded to this Unit, which represents an increase of 4.4%, in comparison with the previous year.

Throughout 2015, the Plant continued to receive waste from Mechanical Treatment plants from other systems, which amounted to 15,079 tons. The promotion of synergies and infrastructure sharing is one of the guidelines stated in PERSU 2020 which contributes to the fulfilment of national targets.

Throughout the year, 61,613 discharges were

made at the Plant, of which 214 were considered non-compliant, i.e., 0.3% of all discharges made. In comparison with 2014, there was a 19.5% increase in discharges made and a 40.2% decrease in noncompliances.

## Electrical Energy Production through Waste Incineration



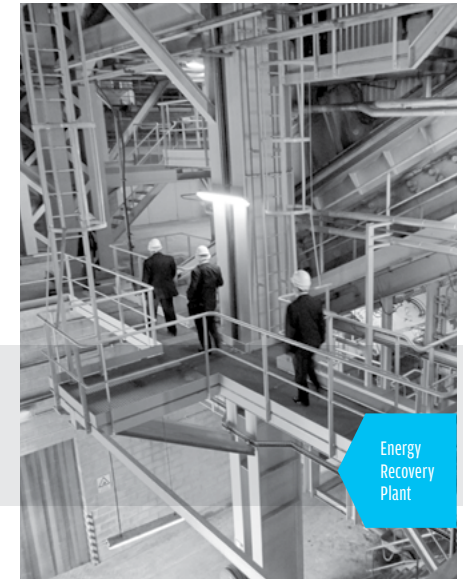
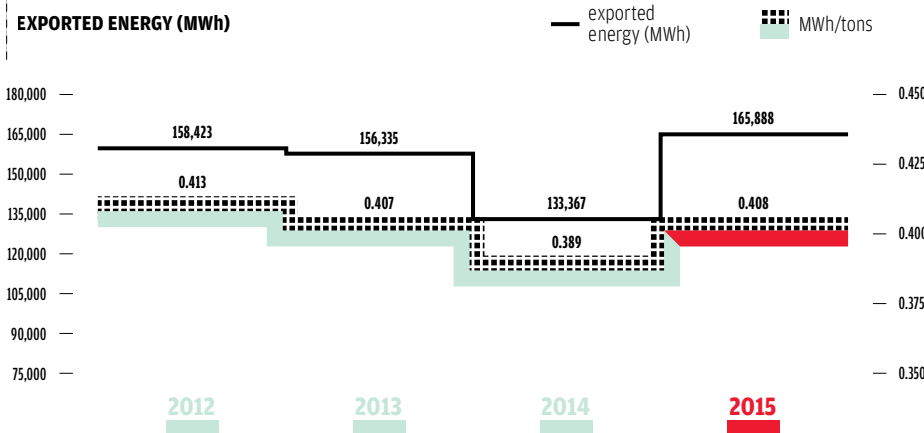
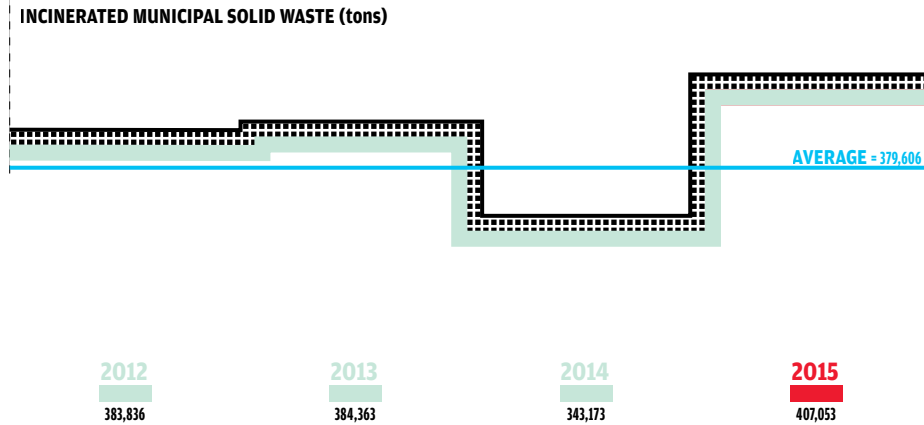
Throughout the year, 407,053 tons of waste were incinerated, which represents a positive value of 94% of the plant's nominal capacity. In comparison with 2014, there was an increase of approximately 19% in the amount of incinerated waste.

It should be mentioned that, in 2014, the Plant was subjected to one of its major interventions, which implied its complete shutdown in October and November. This preventive maintenance was already planned and was due to the unit having reached 100,000 operating hours.

During this period, waste was stored in an area of the Landfill which had been prepared for temporary storage, so that in 2015 it could be recovered and gradually transferred to the Energy Recovery Plant for incineration. As part of this operation, in this year, 22,330 tons of waste were transferred from the Landfill to the Plant for incineration, remaining only 12,666 tons in temporary storage, which will be incinerated in 2016.

This initiative aimed at ensuring and promoting the maximum recovery of this waste, instead of disposing of it in the Landfill. This waste recovery operation also had the purpose of helping the production unit maintain high operation and efficiency rates.

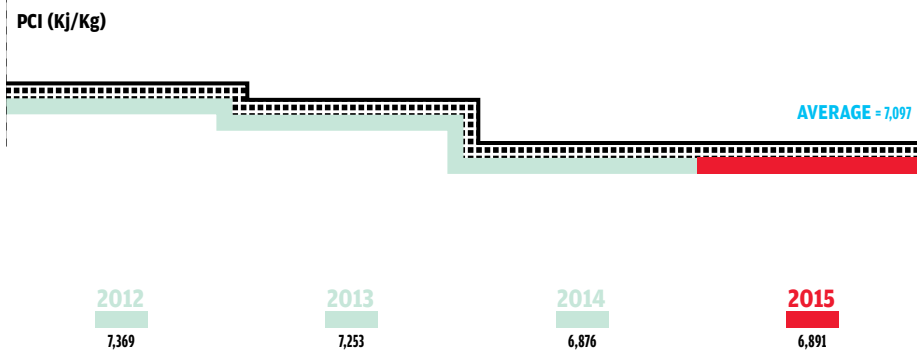
A total of 165,888 MWh of energy were exported to the National Electrical Grid, which represents an increase of 24.4%, in comparison with 2014. On average, 1,115 tons of waste were incinerated every day, which corresponds to an output of 408 KWh/t of incinerated waste.



Energy Recovery Plant

In 2015, the average NCV was of 6,891 kJ/kg, a value close to the value registered in 2014 (6,876 kJ/kg) and one of the lowest values ever registered in this operation. This index represents the calorific potential of annual average incinerated waste.

Besides waste characteristics and a possible reduction in quality, we believe that this low value may also greatly result from the new weighing system (installed in 2014), introduced to determine the effective amounts of waste for incineration, which provides more reliable figures (this being one of the parameters that mostly influence the indirect calculation of the NCV), thus slightly distorting the comparative analysis to previous years.



### By-products of Incineration



The waste combustion process also generates slag and ferrous metals, which are recovered separately. Ferrous materials are forwarded for recycling by Sociedade Ponto Verde.

Regarding slag, its components favour its use as granular material, replacing soil or natural aggregates obtained by the extraction industry, and it

also has a relevant potential, namely for roads and construction works.

Ashes produced at the Plant were treated in the inertisation unit and later transported to the Plant's auxiliary landfill.

The following table lists the amounts produced

	2012	2013	2014	2015	Δ% 15/14
<b>BY-PRODUCT (tons)</b>					
<b>ASHES</b>	29,686	30,402	27,735	32,427	16.92%
<b>SLAGS</b>	73,620	74,812	67,465	79,447	17.76%
<b>SCRAPS</b>	5,667	5,535	4,750	5,646	18.86%



and their variation:

It should be noted that the amounts of all of these by-products have increased in comparison to the amounts registered in previous years, mostly due to the increase in the amount of incinerated waste.

### Energy Recovery of Biogas from Closed Landfills



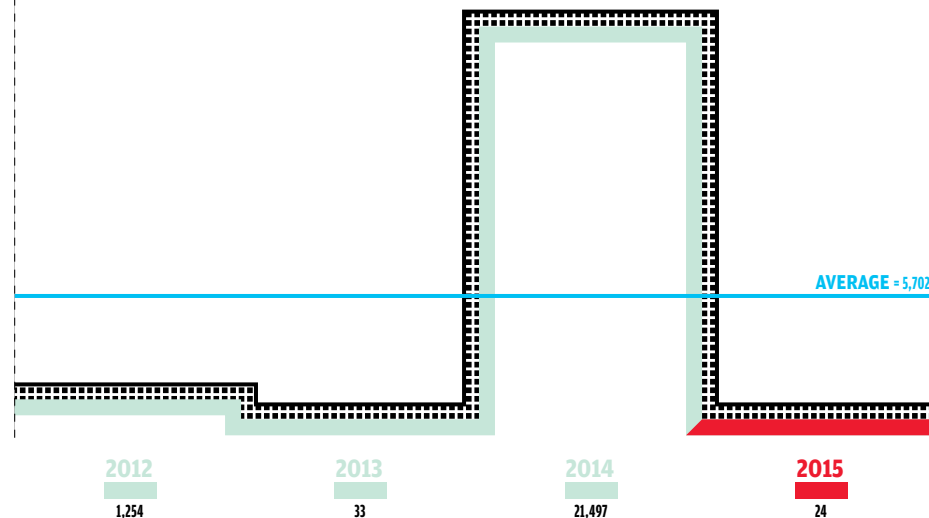
The Biogas generated in two of the five closed Landfills within LIPOR's area of influence is burned to produce electrical energy which, like the energy produced in the Incineration Plant, is also supplied to the National Electrical Grid. In 2015, 1,309 MWh of electrical energy were exported.

## The year 2015 registered the lowest amount ever of MW sent to **TECHNICAL CONFINEMENT**.

As a complement to LIPOR's integrated MW management system, the Landfill of Maia, next to the Energy Recovery Plant, is a fundamental unit, as it closes the waste treatment cycle; however, it is the last waste treatment option, being only used as a final destination for waste that cannot be recovered and for the by-products that result from the incineration process itself.

**It should be highlighted that, in 2015, 24 tons of MW were forwarded to Technical Confinement, an amount similar to the one obtained in 2013, but still the lowest amount ever, which represents only 0.005% of the total amount of waste of the LIPOR System.**

LANDFILL DISPOSAL OF MSW (tons)



PERSU defines 10% as the maximum value of disposal of BMW in landfill for 2020.

Here it is important to mention the operation of temporary waste storage in the landfill during the two programmed technical shutdowns of the

Plant for preventive maintenance that took place in 2014, which allowed this waste to be sent to the Plant for incineration in 2015.

The results achieved show that disposal of waste in Landfill is reduced to the minimum necessary.

LIPOR is still at the forefront regarding fulfilment of the Landfill Directive, with Landfill disposal levels on par with the best European references, as mentioned before in this report.

In April 2015, the recognition of this strategy was attested through the awards received. LIPOR won an award at the "Prémios de Qualidade dos Serviços de Águas e Resíduos 2014" (Quality Awards for Water and Waste Services), in the "Minimisation of Waste Disposal in Landfill" category.



This award intends to distinguish an entity among all entities that provide waste management services, which has highly minimised waste disposal in Landfill. In this ceremony, LIPOR was also one of the Managing Entities that received a seal of "Quality of the Municipal Waste Management Service".

## The ENVIRONMENTAL EDUCATION AND AWARENESS actions reached 89,857 citizens in 2015.

One of the binding targets established in PERSU 2020 refers to the recovery from selective collection (kg per capita/year), which fundamentally depends on the provision of training, awareness and information to the populations, in order to ensure and promote the further adoption of good environmental practices, particularly the reduction, reuse and sorting of waste.

Being an Organisation that dedicates itself to the protection of the environment, one of our main responsibilities is to raise awareness and share knowledge with the Communities we serve and our Partners. LIPOR will only be able to fulfil its mission to promote proper waste recovery and treatment if all parties participate, thus ensuring the Organisation's sustainability and success.

Within the scope of the Education and Awareness area, LIPOR promotes several activities amongst the Community, which are defined in an Environmental Education and Intervention Programme (PEIA). This programme is based on 3 areas of intervention: “LIPOR Educa” (LIPOR Educates), “LIPOR Informa” (LIPOR Informs) and “LIPOR Interage” (LIPOR Interacts).

### LIPOR Educa



“LIPOR Educa” constitutes LIPOR’s educational offer, reinforced with the development of the “Projeto LIPOR Geração +” (PLG+ - LIPOR Generation + Project) amongst Associations, Educational, Social and Higher Education Institutions, in order to motivate Citizens to a more corporate behaviour towards the environment.

In 2015, PLG+ registered a major progress in the achievement of its goal. It managed to certify 11 Institutions with the “Coração Verde” (Green Heart) reward, thus surpassing its goal of 9 institutions for this year. These certificates acknow-

ledge the Institutions’ commitment and progress regarding the optimisation of their processes, in favour of a more sustainable environmental development with effective results.

These Institutions receive a Handbook of Good Practices that will help them maintain these good practices and continue the work done with greater autonomy, while still being followed up by LIPOR’s technical team.

In 2015, this project registered the following results: 886 activities, involving 22,482 participants. In comparison with 2014, there was a growth of 46% in the number of actions and of 132% in the number of participants. By the end of the present year, this project had 172 participant Institutions.

Within the scope of this project, it is worth highlighting that the certified Institutions registered a 67% growth in multimaterial recycling, which represents an increase of about 135,000 kg/year, and a 26% decrease in the production of unsorted waste, i.e., almost 21,000 kg/year. It should also be mentioned that 58% of all participant Institutions make compost and 55% have an active kitchen garden.

## LIPOR Informa



The “LIPOR Informa” area provides training programmes for several activity sectors, which are destined for a specific target audience. The initiatives developed within this area are based in a strategy for the promotion of good environmental practices, focusing specially on the development of competencies around the theme of municipal waste, through environmental education.

Throughout 2015, we’ve developed 322 training actions within this area, in which 5,709 Citizens participated. In comparison with the previous year, there were 2 fewer actions; however, the number of participants grew 78% (+ 2,498 Citizens).

Within this area, we highlight: “Academia LIPOR” (LIPOR Academy) and “A nossa atitude conta” (Our attitude counts).



Professional qualification and the acquisition of knowledge are today a challenge imposed by society, in which training plays a fundamental role. Given its know-how and the vast experience ga-

thered over more than 30 years, LIPOR obtained Certification as a Training Entity by CEFA – Foundation for Studies and Municipal Training. In May 2015, LIPOR inaugurated the “Academia LIPOR” space. This project encompasses different knowledge areas and includes courses and training actions specially devised to meet the market’s needs, thus promoting a deeper insight on the sector.

With its Academy, LIPOR intends to further pursue its process of continuous improvement, promoting qualification amongst Citizens, the information society, innovation and, most of all, its role as a social cohesion and development hub that fosters the enrichment and involvement of the entire Community.

Throughout 2015, 24 courses were held, with a total of 340 training hours and the participation of 915 trainees. The results registered growth in comparison with the previous year.

**The “A nossa Atitude Conta”** project arose from the need to reinforce environmental education and awareness initiatives destined for Citizens, by involving municipal, religious, health and wellness institutions.

In order to promote the effective participation of all participants, 1,602 domestic ecobags for waste sorting were distributed, which were once again a great tool for the success of this project.

In general, the participants were receptive and cooperative throughout the entire process. The project also has a positive impact on Communities, who call for family participation and citizenship,

thus enthusiastically promoting the challenge set by LIPOR.

In 2015, 106 actions were developed, with the participation of 1,622 people. By the end of the year, this initiative had registered about 7,557 kg of waste collected and sent for recycling. The active participation of the Community was also reflected in the amounts per capita achieved. Each participant should contribute with at least 2 kg of waste in the course of the initiative. The adherence was very positive, having this value been surpassed, reaching 4.7 kg/person.

## LIPOR Interage



The PEIA area “LIPOR Interage” provides a much diversified range of activities with the purpose of raising awareness of the environmental issue. In 2015, the activities developed within the scope of this area of intervention involved 52,382 participants, with a total of 793 actions. Among the several activities this area comprises, we highlight “Parque Aventura” (Adventure Park) and “Visitas de Estudo” (Group Visits).

After the sealing, rehabilitation and environmental landscape recovery of a former landfill, LIPOR created in its facilities in Baguim do Monte a recreational space for leisure and training, which can be used by the population of Greater Porto – the “Adventure Park”.



This open air space offers different infrastructures: Car park, Picnic area, Playground, Extreme Park, lookout, walking and cycling routes, thematic spaces, food stand and green areas, among others.

With this project, the Organisation aims at reinforcing the LIPOR Brand and its good integration into the surrounding Society and, at the same time, raising awareness amongst the population of the importance of physical activity, a healthy diet and respect for the environment.

Admission to the Adventure Park is free; however there is a “symbolic” cost, which is the mandatory delivery of recycling materials: “Paper/Cardboard”, “Plastic and Metal” or “Glass”. In this way, the project raises awareness amongst the population of the need to sort the waste they produce, thus contributing to an increase in the amount of materials sent for recycling. With this action, LIPOR received in 2015 4,081 kg of “Paper/Cardboard”, 1,998 kg of “Plastic and Metal” and 1,360 kg of “Glass”.

Since its opening to the public in 2010, the Park was already visited by 169,426 people. In 2015, this space received 41,785 visitors, in a total of 262 activities. These numbers reflect increases of 15% and 17% respectively, in comparison with 2014.



Among all activities developed within this area of intervention, we also highlight "Group Visits" to LIPOR's facilities by Groups, Schools, Associations, Institutions and Companies.

In 2015, 528 visits took place, involving 10,537 visitors, which represents a 24% growth both in the number of visits and visitors, in comparison with 2014. Visits are also free of charge, and admission requires the delivery of recycling materials too.

These visits are important and a valuable means of communication, as there is direct contact with visitors, allowing us to get feedback and suggestions.

## Horta da Formiga

Within the scope of Environmental Education and Awareness promoted by LIPOR, we should mention "Horta da Formiga" (Home Composting

Centre). Its purpose is to raise awareness of good agricultural and environmental practices.

The Home Composting Centre is not only a sustainable space, but also a project that provides Citizens the concepts and tools to easily adopt good environmental practices, thus promoting their quality of life and making a difference for a more sustainable region.

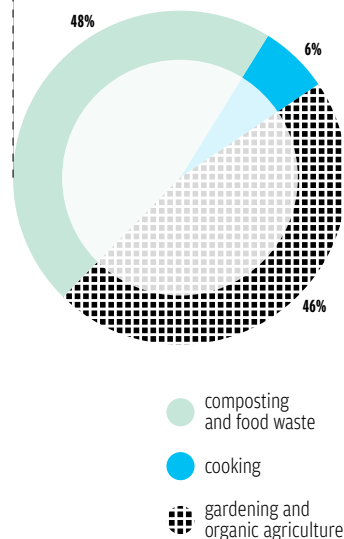


It provides different services regarding composting, organic farming, sustainable gardening and biodiversity, and food waste, most of which are free of charge.

In 2015, 183 courses were held, with a total of 670 training hours and the participation of 2,772 Citizens.

In comparison with 2014, the number of courses, training hours and trainees grew about 15%.

NUMBER OF COURSES PROMOTED BY CATEGORY (%)



## "Terra à Terra" project



The "Terra à Terra" project aims to promote the reduction of organic waste, fostering Home and Community Composting in houses with garden, apartment buildings, schools and institutions

within LIPOR's area of intervention, by providing training, implementation follow-up and monitoring. This project is developed by LIPOR in cooperation with its associated Municipalities and involves no cost for the participants.

By the end of 2015, 9,330 composters had been handed over (including vermicomposters, built or bought composters). The implementation of these composters is estimated to divert 3,469 t/year of organic waste from Energy Recovery or Technical Confinement. Until December 2015, 15,533 people had received training on Home Composting and Food Waste.



The "Terra à Terra" project was publicly acknowledged, in January 2015, as an "Initiative of High Potential for Innovation and Entrepreneurship - ES+", by the project "Mapa de Inovação e Empreendedorismo Social" (Map of Innovation and Social Entrepreneurship). This is a research project that involves the mapping of innovative initiatives and actions for the creation of knowledge, using a methodology based on the proximity to local communities, and focusing on the competitiveness factors of the identified innovative business models, in order to disseminate success cases and good environmental practices.

LIPOR received this acknowledgement for the effort made by the Organisation and its associated Municipalities to develop a policy based on economic, social and environmental sustainability, innovation and quality criteria.



## “Dose Certa” project

DESPERDÍCIO ALIMENTAR DOSE CERTA

Food waste is a global problem. In LIPOR’s eight associated Municipalities, food waste represents about 23% of unsorted waste. A good part of this waste consists of food waste resulting from meal preparation or leftovers, food storage, bad stock management or end of expiration dates.

The “Dose Certa” project (Right Serving) is integrated in LIPOR’s prevention policy, which aims to reduce waste production at its source by changing mentalities.

This project promotes the reduction of food waste production and the fight against food waste, by raising awareness and encouraging the population to change their eating habits and behaviour (in partnership with the Portuguese Association of Nutritionists), focusing on associated economic, environmental and health issues.

Until 2015, 29 catering establishments had joined the project. Since the project began, 9,112 people have already been made aware of the need to better treat food. By reducing food waste, establishments reduce their costs and contribute to the preservation of natural resources, also providing customers a differentiating and sustainable option.

Food waste has substantial impacts on society at a social, economic and environmental level. In Portugal, it is estimated that about 1 million tons of food are wasted every year. In this context, LIPOR pays close attention to the number and

type of initiatives developed within this scope and their expression, and also aggregates and coordinates initiatives.

## “Horta à Porta” project

AGRICULTURA BIOLÓGICA HORTA À PORTA

The project “Horta à Porta” – Biological Kitchen Gardens of Porto’s Region is one of our most recognised projects at a national level and is known for encouraging good agricultural, environmental and social practices.

Throughout this year, we sought to extend the project. This initiative consists of creating dynamic and useful green spaces, promoting biodiversity, the contact with nature, quality of life, subsistence and social responsibility.

Throughout its 12 years of existence, the “Horta à Porta” project has been developing partnerships with the purpose of creating kitchen gardens and providing plots to people interested in practising composting and organic farming.

In 2015, 7 new kitchen gardens were created, with a total of 40,234 square metres. The project currently includes 46 biological kitchen gardens, 1,466 plots and more than 10 hectares of cultivated area using organic farming methods. Several partnerships were established with various Institutions (City Councils, Parish Councils, Companies, among others), which provided the land for the kitchen gardens.

## “Jardim ao Natural” project

JARDINAGEM SUSTENTÁVEL E BIODIVERSIDADE JARDIM AO NATURAL

The “Jardim ao Natural” project aims to increase the area of organic farming within the eight associated Municipalities and raise awareness amongst the population of a sustainable maintenance of green spaces, without the use of pesticides and toxic fertilisers.

This project is destined for Citizens and Institutions that voluntarily commit themselves to have a Garden in Natural Style. In 2015, 1,534 Citizens and Institutions signed this commitment and more than 194 hectares were recognised as a “Garden in Natural Style” area.

The maintenance of a garden in natural style not only promotes biodiversity, soil fertility and life, and the health of the kitchen garden or garden, but also makes the area become more natural, reduces maintenance, water consumption and greenhouse gas (GHG) emissions.

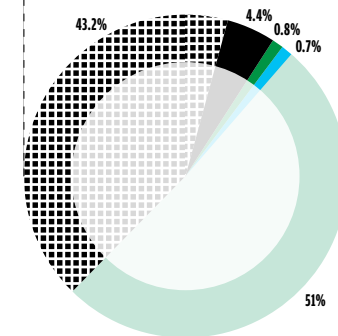
In 2015, a new green space was created at LIPOR: the Sustainable Garden. Its purpose is to promote biodiversity, having areas destined for the growth of volunteer plants and a hotel for insects (tree roots), where nature is invited to stay. It was created using biodegradable, recyclable and reusable materials, thus promoting soil fertility and warmth, favouring plants that grow here and minimising maintenance costs.

## Population Reached



In 2015, with all Environmental Education and Awareness activities, LIPOR has reached a total of 89,857 Citizens overall, including students, teachers, assistants, employees, parents and the population in general.

DISTRIBUTION OF POPULATION IN ACTIVITIES (%)



- population in general
- parents
- AUXILIARY
- teachers
- students

# LIPOR continues to focus on **HUMAN RESOURCE MANAGEMENT**, so that all employees feel involved and understand their contribution to the Organisation.

Human Resource Management is a strategic factor for the modernisation and constant adaptation of Organisations to the demands and challenges of a changing society.

An Organisation that aims to be a reference in its sector must be aware that its success and evolution depend on the people that are part of it, as they are its main differentiating factor – “It’s the people who keep the Organisation Alive”.

The Organisation’s knowledge, commitment, motivation and experience are very important and valuable resources. LIPOR communicates its commitments rigorously and with transparency and invests in continuous training and the development of the competencies of its Employees, so that they feel involved and understand their contribution to the success of the Organisation, creating conditions that allow them to achieve their personal and professional goals.

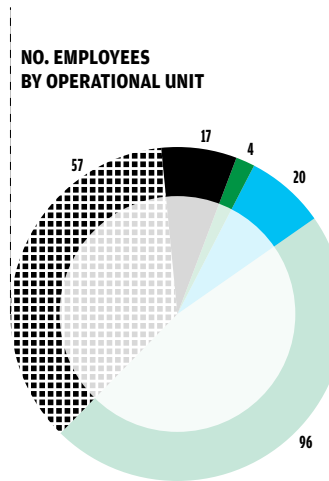
In this way, LIPOR reinforces its ability to face the challenges of present times, be more efficient and continue to grow and innovate.

In addition, several initiatives are developed in order to foster communication and promote the Employees’ quality of life and well-being.

## No. of Employees



By the end of 2015, LIPOR’s team comprised 194 employees, distributed by the several operational and support areas, as depicted in the following chart:



- structure (structure + operations)
- environmental education
- energy recovery and technical confinement
- organic valorisation
- multimaterial recycling

## Training Hours

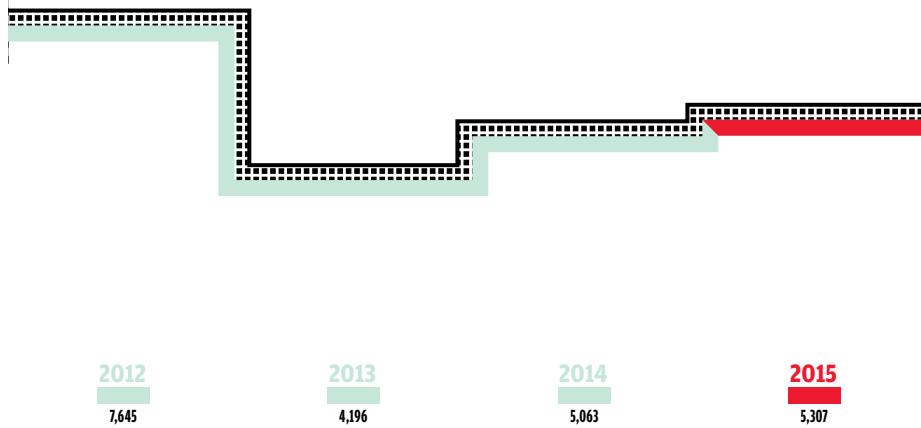


Throughout 2015, LIPOR provided a total of 5,307 training hours to its Employees, which represents an investment of 0.21% of its Turnover. It is important to highlight that internal know-how ensured 63% of all training hours.

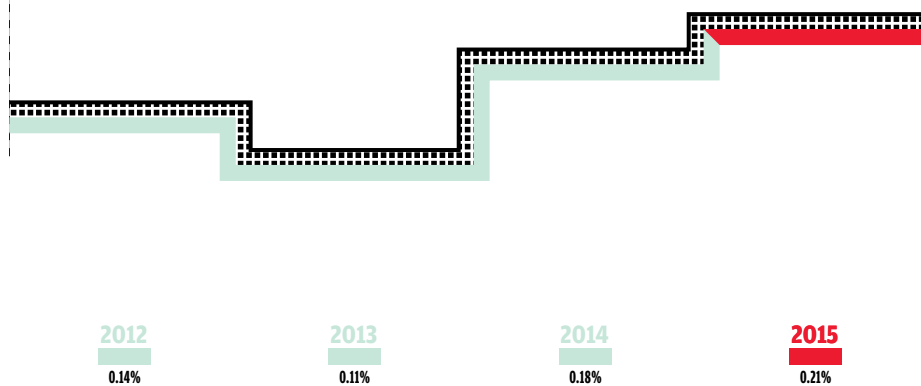
This result demonstrates that the Organisation has been promoting internal training, in accordance with a previously prepared Annual Training Plan, which integrates the identified training needs. In comparison with the previous year, the number of training hours provided grew about 5%.

With this initiative, LIPOR continues to invest on continuous training and the development of its Employees, while optimising costs and resources.

**NR. OF TRAINING HOURS**

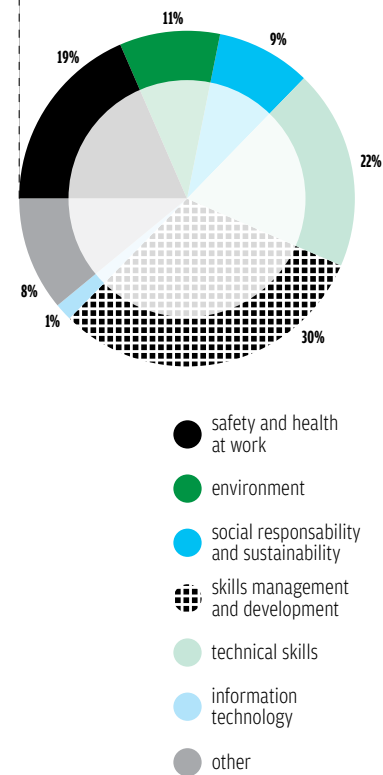


**TRAINING HOURS COSTS \ TURNOVER (%)**

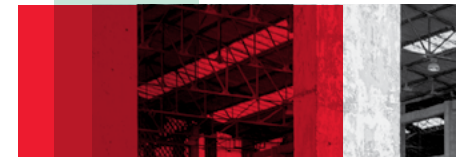


The following chart shows the distribution of training hours according to themes, in 2015:

**DISTRIBUTION OF TRAINING HOURS BY THEMES (%)**

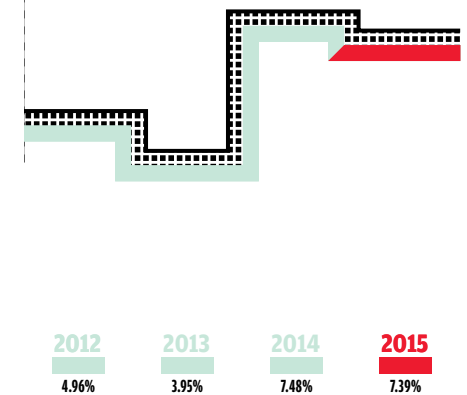


**Absenteeism Rate**



By the end of 2015, the Absenteeism Rate was of about 7.4%, registering a slight decrease of about 0.1 p.p., in comparison with the previous year.

**ABSENTEEISM RATE (%)**



PEL 2015-2020 | 13<sup>th</sup> April, 2020

# SELECTIVE COLLECTION OF RECYCLABLE WASTE REACHES 50 KG/INHAB.YEAR

50 kg of recyclable waste, such as paper and cardboard, glass and plastic/metal/Tetra Pack packages, are currently collected per inhabitant, per year.

The goal established for this year in LIPOR's Strategic Plan was achieved, based on the increase of (residential and non-residential) door-to-door selective collection.

LIPOR DOES

## SUSTAINABILITY AND INNOVATION



↑  
Sorting Plant:  
material boxes

**LIPOR**  
has always followed  
a path of change,  
sustainability  
and excellence  
in all its activities.

**However, we now live in a society that must consume moderately, for the sake of the planet's sustainability, in order to minimise the use of resources, wastage and waste production.**

**In this context, as a sustainable Organisation, LIPOR has, in its daily management, been reinforcing its commitment towards the City Councils and fostering progress and its essential future growth, in order to fulfil the Objectives and Targets of PERSU 2020, the Strategic Plan for Municipal Solid Waste.**

The relevant change of approach that consists of turning waste into a resource was a turning point; in this context, LIPOR's approach to the Circular Economy theme represents our commitment to what we deem to be a responsible corporate action that will allow us to strengthen our Sustainability Strategy.

In a circular economy, all materials are reusable and may originate a new product. It is a continuous circle, which greatly benefits the environment and appeals to Innovation. It creates business and employment opportunities, improves the quality of life, and brings competitive, social and financial advantages. Waste is, therefore, a priority for European and national policies and has everything to be the future.

In 2015, LIPOR was recognised for its strategy regarding Circular Economy.



Having submitted "LIPOR's Vision towards Circular Economy" to The 2015 Circular Economy Awards of the Forum of Young Global Leaders, in cooperation with Accenture, LIPOR received a Highly Commended Seal for its Circular Economy strategy.

Being aware of this new sustainability paradigm and the exceptional perspectives it gives rise to, which should be regarded as leverage and motivation for a growth with solid foundations and a future, LIPOR seeks to create added value by maximising the efficiency of processes, products and resources.

Given our current reality, LIPOR's policy is based on Sustainability, which is achieved through a process of continuous improvement and Innovation that implies the preservation of natural resources, the protection of the environment and the rationalisation of costs.



Having established Innovation as a priority and a strategic goal, LIPOR invests and will continue to invest in its promotion in all areas of the Organisation. In October 2015, LIPOR has renewed its certification according to the NP 4457:2007 standard, granted by the Portuguese Association for Certification APCER, regarding Research, Development and Innovation for sustainable Waste Management solutions.

It is the first entity within the Portuguese waste sector to receive this external recognition, which reinforces LIPOR's commitment and effort to continue to innovate. Several factors contributed to this success: thinking in a more creative way, approaching situations from different perspectives, finding new effective solutions, redesigning processes, promoting new projects and business opportunities which will reinforce the Organisation's profits and optimise its costs.

In order to promote the sustainability of the National Economy, by ensuring a proper sorting and recovery of waste produced, our sector is starting a new phase of inter-Entity cooperation.



Having been officially launched in February 2015, Smart Waste – Waste Cluster Portugal is an initiative promoted by LIPOR, together with several founding members, such as: the Portuguese Environment Agency (APA), Sociedade Ponto Verde and the Association of Portuguese Companies for the Environmental Sector (AEPESA).

This proposal launched by LIPOR is ambitious, but necessary. It represents a positive contribution to the country and will attest the importance of waste management for the development of a circular economy, through the dissemination of good practices, the creation of jobs, wealth and knowledge in Portugal.

The purpose of the Smart Waste Portugal project is the recovery of waste as an economic and social resource, throughout the entire value chain, through a collaborative strategy that promotes Innovation, Research and Development and the implementation of solutions. This strategy is consolidated through a national platform.

The project aims to be identified and recognised as a strategic instrument for the revitalisation of the Portuguese Economy.



In November 2015, yearther innovative project was launched, the “Mercado Inteligente” (Smart Market), at the Municipal Market of Vila do Conde, developed in partnership with LIPOR and Sociedade Ponto Verde. It constitutes an innovative pilot project and a new approach in waste management.

This Smart Waste Management resorts to an Eco-container with efficient technology and a user identification system (access card and personal registration code). This type of equipment allows the monitoring of waste disposal and user adherence to proper waste sorting, thus promoting good practices and avoiding the wastage of waste that can be recovered.

This solution was made available to Large Waste Producers - commercial establishments - which were identified as the producers with greater potential for proper waste sorting.

In this context, it is important to mention that the implementation of waste tariff systems based on the economic instrument (PAYT) provides knowledge about each waste producer, each house, which allows us to take concrete action, thus changing behaviours, promoting good practices, implementing Tariff Regulations based on actual waste production and ensuring equity.

LIPOR has also been following up several projects that promote Innovation in all areas of the Organisation. In this context, we briefly highlight some of those projects:



The ECOSHOP service, promoted by LIPOR and under development since the beginning of 2014, reached 1,079 card users by the end of 2015.

ECOSHOP is a loyalty card which promotes a commitment to good environmental practices and acknowledges Citizen participation in the Multi-material Recycling process. This project offers benefits to Citizens and Companies that voluntarily bring their waste to the two participating Drop-off Sites: Ecocentro da Formiga (more relevant) and Ecocentro da Cal.

The number of deliveries made at the Ecocentro da Formiga by ECOSHOP Customers grew about 4.4%, in comparison with 2014. The materials that are placed in Eco-containers - Paper, Plastics and Glass - grew 3.5%, 7.6% and 11.8% respectively. These results confirm that Citizens are increasingly valuing the waste they produce every day and regarding waste as a resource.

This project’s strategy envisages the further implementation of this methodology in other disposal systems.



During the Beach Soccer World Cup 2015, LIPOR’s Event Waste Management project, which was implemented by the City Council of Espinho, in cooperation with LIPOR, allowed the forwarding for organic recovery and recycling of 77% of a total of 3.2 tons of waste produced in the event.

The excellent results obtained show that the goal of promoting the event’s sustainability, through the implementation of good waste sorting practices and awareness raising amongst the public for their adoption, was fulfilled.

In order to achieve, in 2020, the targets defined by PERSU 2020, one of the challenges for the coming years will be to focus our efforts on the promotion of selective waste collection, with the clear purpose of ensuring a better quality of the downstream raw material, so that it can be reintroduced in new production processes.

## LIPOR | Biodiversidade 2013-2020

Biodiversity is the extraordinary variety of living forms in our planet Earth. It is the foundation of our economy and well-being and we depend on it for food, materials, drinking water, pure air and medicines. It protects us from extreme weather conditions, like floods, and contributes to the fight against climate change.

The Biodiversity strategy is an integral part of the Europe 2020 Strategy, particularly of the emblematic initiative "A resource-efficient Europe", and of the National Strategy for Nature Conservation and Biodiversity. Its main goal is to reverse the loss of Biodiversity and ecosystem destruction in the European Union until 2020.

In this context, LIPOR strives not to cause significant impacts on the surrounding environment with its activities, regarding Biodiversity as a strategic foundation that guides the Organisation and makes it more systematic and proactive, also reinforcing it through R&D.

Through this programme, LIPOR also intends to assess the impact of its activities on Biodiversity and to develop minimisation strategies and/or actions to compensate those impacts.

Throughout the past years, LIPOR always sought to protect and recover Biodiversity through the implementation of several projects, namely, the sealing and landscape recovery of closed landfills and the "Terra à Terra" and "Horta à Porta" projects.



In accordance with our strategic objectives and also aiming to contribute to the fulfilment of the objectives of climate policies defined for the European Union, Portugal and Porto, LIPOR commits itself to continue reducing its GHG emissions, as compared to 2006: 16% in 2016 and 20% in 2020.

There is a tendency towards the increase of the average temperature, which may achieve a catastrophic dimension if no proper measures regarding air pollution are implemented, namely for the reduction of gas emissions.

Bearing in mind that waste management is not only a source of, but also a mitigation instrument for greenhouse gas (GHG) emissions, LIPOR acknowledges the importance of this theme to the sector and, particularly, its activity.

The emissions associated with waste management can be significantly reduced through the prevention of waste production, multimaterial and organic recovery, energy recovery and the implementation of operating procedures that allow

a better control of emissions.

The adoption of the "LIPOR 3M – Less waste, Less carbon, More climate" strategy represents our commitment to action. LIPOR assumes its responsibilities as a GHG producer and managing entity and as promoter of knowledge, action and social mobilisation. The success of this project depends largely on the involvement of the Community we are part of and of our Partners.

**In short, the foundation of LIPOR's strategy is its Commitment to a Green Growth, thus seeking to define policies, objectives and targets that will promote a development model which will foster economic growth, while using fewer natural resources and ensuring the quality of life of the Municipalities and Citizens.**



PEL 2015-2020 | 12<sup>th</sup> May, 2020

# PREPARATION FOR REUSE AND RECYCLING

The LIPOR system achieved the goal established for 2020 (35%) regarding the Preparation for Reuse and Recycling of the recoverable waste potential within the total amount of waste produced. This thanks to the commitment of all of LIPOR's associated Municipalities.

LIPOR DOES



**ECONOMIC AND  
FINANCIAL ANALYSIS**

Sorting Plant



Once again, LIPOR registered a positive net income of 2,449,506 euros, thus reinforcing its economic position. This result demonstrates that the Organisation still strives to maintain a Sustainable Business.

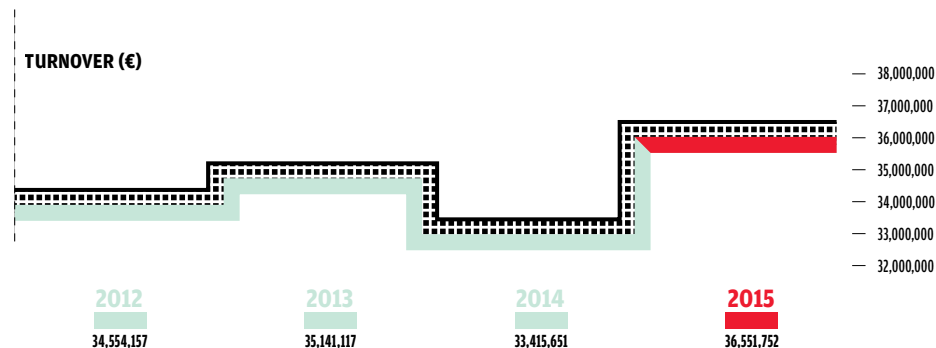
LIPOR aims to improve its daily management in all processes and areas, by stimulating innovation and promoting new methodologies.

Continuous Improvement is a fundamental pillar of LIPOR's culture and working method, based on a philosophy of pursuit of productivity and quality, creating sustainable value for the Organisation and its Stakeholders and simultaneously developing the competencies of its Employees.

## Turnover



In 2015, Turnover registered a recovery, amounting to 36,551,752 euros, which represents a significant increase of 9.4%, in comparison with the value achieved in 2014.



	2012	2013	2014	2015	Δ % 15/14
<b>ITENS</b>					
Energy	13,525,452.31	13,320,178.60	11,528,067.70	14,442,959.37	25.3%
Recyclable	5,931,979.58	6,351,212.37	5,934,816.46	6,211,485.92	4.7%
Composts	491,202.22	644,997.35	669,412.71	559,437.42	-16.4%
Others	405,810.51	391,881.20	348,924.71	380,084.93	8.9%
<b>PRODUCT SALES</b>	<b>20,354,444.62</b>	<b>20,708,269.52</b>	<b>18,481,221.58</b>	<b>21,593,967.64</b>	<b>16.8%</b>
<b>PROVISION OF SERVICES</b>	<b>14,199,712.05</b>	<b>14,432,847.66</b>	<b>14,934,429.22</b>	<b>14,957,784.12</b>	<b>0.2%</b>
<b>TOTAL TURNOVER</b>	<b>34,554,156.67</b>	<b>35,141,117.18</b>	<b>33,415,650.80</b>	<b>36,551,751.76</b>	<b>9.4%</b>

currency: euro

This growth in Turnover greatly results from the 25.3% increase in revenues from energy sales, a consequence of the increase in the amount of waste received by the Energy Recovery Plant. It should be mentioned that, in 2014, the Plant was subjected to one of its major interventions, which implied its complete shutdown for two months. Within the scope of this operation, in 2015, the waste that had been temporarily stored was transferred from the Landfill to the Plant for incineration.

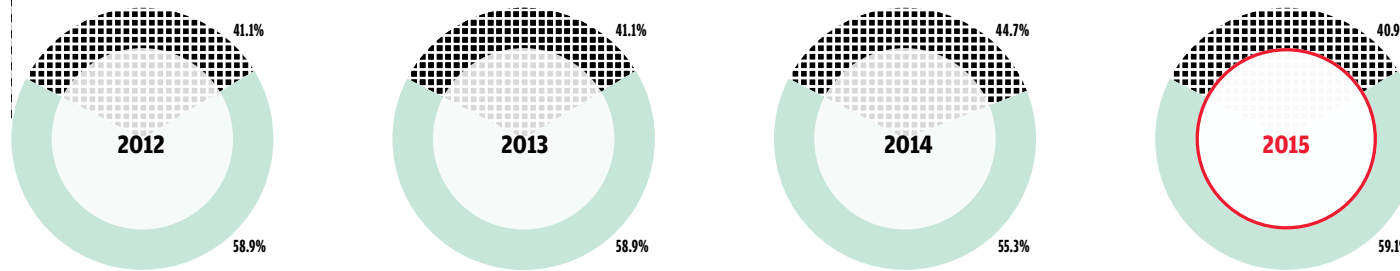
Recyclable waste sales also grew about 5%, in comparison with 2014. Both the increase in reception of recyclable waste and the outflow of the entire stock of "Plastic and Metal Packaging", which had been accumulated during the construction works that took place in the Sorting Plant in 2014, contributed to this growth.

In 2015, compost sales decreased 16.4%, in comparison with the previous year, due to a decrease in the amounts sold. However, it should be mentioned that, in 2015, compost sales went back to the usual level of activity, having 2014 been an atypical year due to the large amount of material in stock.

In this financial year, product sales recovered, thus resuming the trend of past years. LIPOR has striven to seek new revenue sources, in order to minimise the relevance of fees charged to the associated Municipalities for waste treatment and disposal.

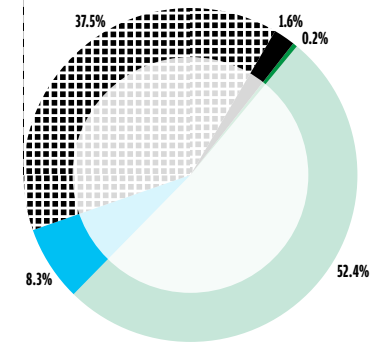
Sales are still more relevant than the Provision of Services, representing 59% and about 41% of the total Turnover, respectively.

COMPOSITION OF TURNOVER (%)



In comparison with the year before, the performance of the remaining items that constitute the Operating Costs shows that the Organisation still seeks to optimise and rationalise costs.

EXPLORATION COSTS (%)



Operating Costs



By the end of 2015, Operating Costs amounted to 46 million euros, which stands for a significant increase of 42% in comparison with 2014.

In general, Operating Costs were mainly affected by the large increase in the Depreciation and Provisions item of about 288%, in comparison with the previous year (see note 8.2.7. of the Appendix to the Balance Sheet and Profit and Loss Account).

ITEMS	2012	2013	2014	2015	Δ% 15/14
Cost of consumable Supplies	151,067.23	87,184.65	61,240.60	69,768.05	13.9%
External services and Supplies	25,463,405.25	25,394,254.85	23,048,015.45	24,138,109.96	4.7%
Subcontracts	22,176,116.03	22,152,200.95	20,025,383.51	20,986,300.66	4.8%
Supplies and Services	3,287,289.22	3,242,053.90	3,022,631.94	3,151,809.30	4.3%
Granted transfers and subsidies and Social Benefits				20,032.37	100.0%
Personnel Costs	3,690,690.79	4,168,607.54	3,845,705.60	3,822,666.04	-0.6%
Other Operating Costs	921,604.32	655,349.84	957,268.76	757,219.61	-20.9%
Depreciation and provisions	6,972,512.32	9,684,716.63	4,445,574.73	17,238,666.40	287.8%
<b>TOTAL EXPLORATION COSTS</b>	<b>37,199,279.91</b>	<b>39,990,113.51</b>	<b>32,357,805.14</b>	<b>46,046,462.43</b>	<b>42.3%</b>

currency: euro

- cost of consumable supplies
- external services and supplies
- other operating costs
- personnel costs
- depreciation and provisions

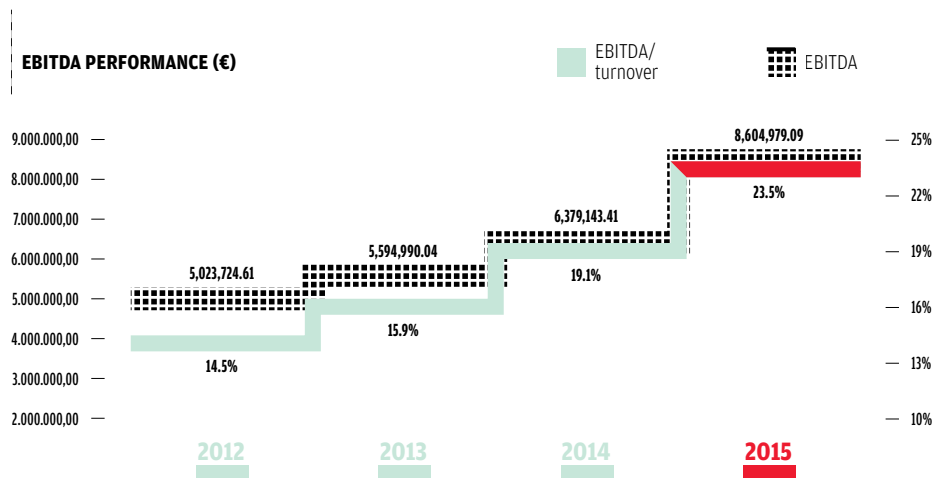
Regarding External Services and Supplies and Depreciation and Provisions, it is important to mention that these are still the most relevant items in terms of total costs, representing 52% and about 38% respectively.

### Operating Cash Flow



LIPOR's consolidated EBITDA reached 8.6 million euros in 2015, which corresponds to a solid margin on Turnover of 23.5%. In comparison with 2014, there was a significant growth of approximately 35%. It should be highlighted that this was the best result ever achieved in the history of the Organisation regarding this indicator.

This increase was mainly due to the combination of two factors: the growth in Turnover (9.4%) and the reduction of costs associated with this indicator, which have successively been decreasing since 2011.



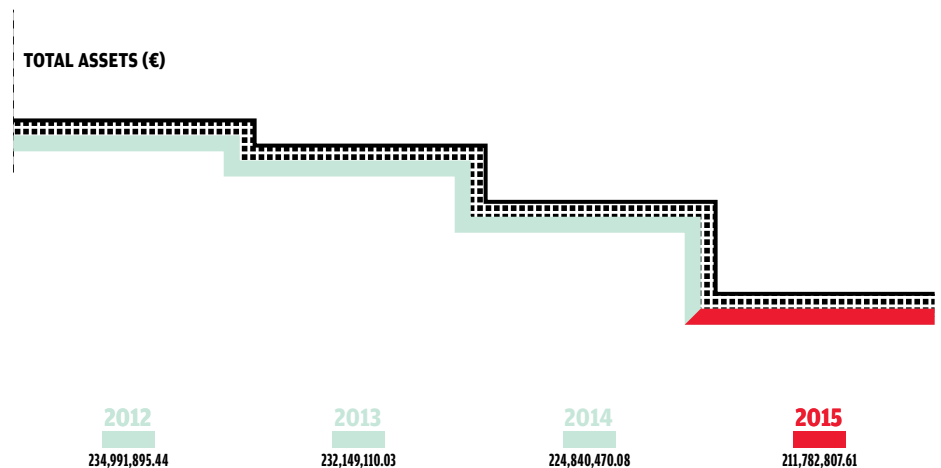
### Balance Sheet



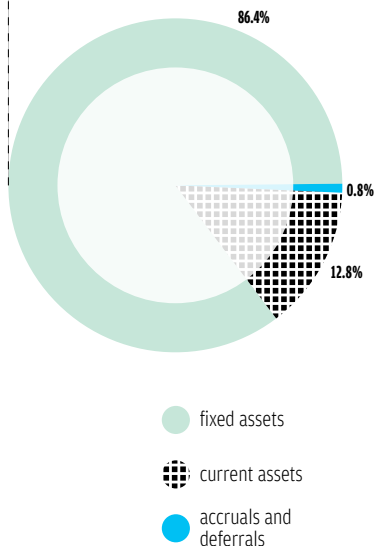
As far as the analysis of the balance sheet is concerned, it is worth highlighting the significant decrease of 5.8% in Total Net Assets, in comparison with the previous year. This decrease is mainly due to the 9.3% decrease in Fixed Assets. It is important to mention that this item corres-

ponds to 86.4% of the Total Assets, showing that it is necessary to invest strongly in Fixed assets, so that LIPOR can continue to develop its activity with a good operational performance.

The decrease in Fixed Assets mainly derives from the beginning of the amortisation of the Energy Recovery Plant, with the renewal of the operation contract in January 2015, and the transfer of ownership of LIPOR's vehicles that were in the service of its associated Municipalities.



**ASSETS STRUCTURE (%)**

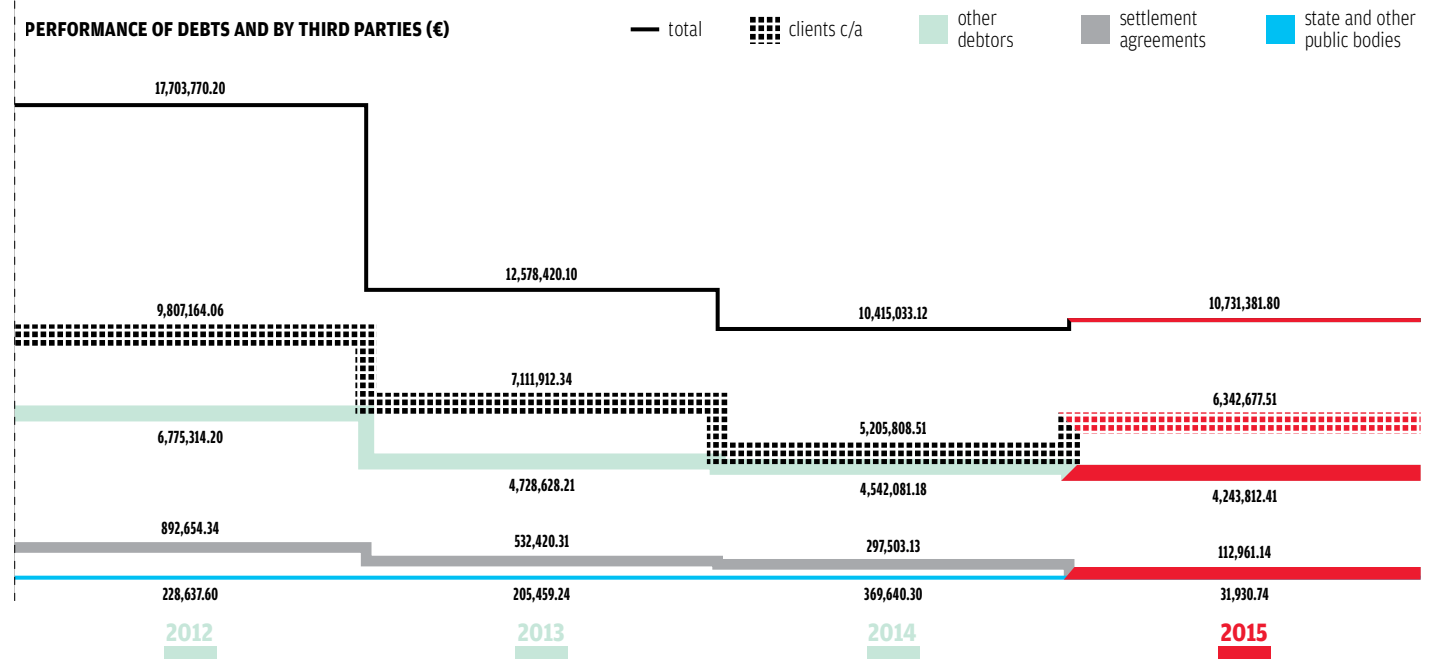


Although there was a 3% growth in the total amount of Debts from Third Parties, we should acknowledge in particular the effort made by our associated Municipalities to continue to settle

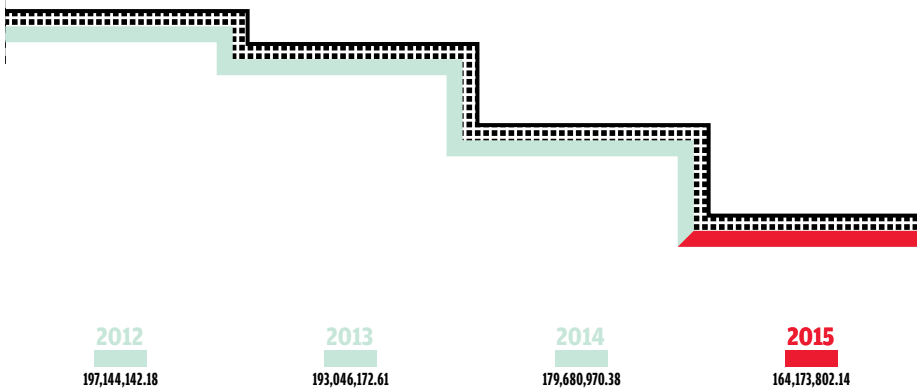
their debts, which has greatly contributed to the fulfilment of our obligations towards the European Investment Bank. These results were evident throughout the

financial year of 2015, registering a reduction of debt of 13.5% in comparison with 2014, having Customers maintained their significant role, representing about 60% of the total of Debts from Third Parties.

**PERFORMANCE OF DEBTS AND BY THIRD PARTIES (€)**

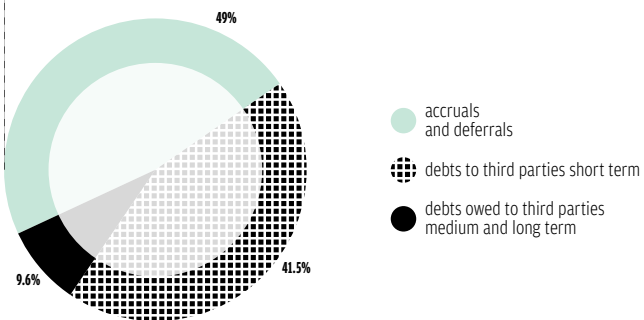


**TOTAL LIABILITIES (€)**



LIPOR finished the year of 2015 with a remarkable decrease in Total Liabilities of about 9%, in comparison with 2014, amounting to 164,173,802 euros by the end of this financial year. The following chart shows its composition:

**LIABILITIES STRUCTURE (%)**



This positive evolution of LIPOR's debt as compared to 2014 derives from a reduction of about 12% in Medium and Long-Term Loans due to the fulfilment of the amortisation plans for loans from the EIB (European Investment Bank).



LIPOR Academy



Adventure Park at Baguim do Monte

PEL 2015-2020 | 14<sup>th</sup> June, 2020

# IN 2020, THE "PAY AS YOU THROW" (PAYT) SYSTEM REACHES ALL OF LIPOR'S MUNICIPALITIES

After the quite successful beginning of the implementation of the "PAY AS YOU THROW" pilot project (developed by LIPOR and Maiambiente) by the Municipality of Maia in 2013, by 2020, this project is already established in all of LIPOR's municipalities.

This door-to-door selective waste collection has allowed an increase of over 50% in recycling rates.

LIPOR DOES

**PROPOSED  
APPLICATION  
OF RESULTS**



PAYT Project:  
Intelligent  
Ecocontainer



In order to fulfil the conditions established in paragraph 2.7.3 of POCAL (Official Accounting Plan for Local Government), it is proposed that the positive Net Income of 2,449,505.77 euros be applied as follows:

**Reinforcement of Legal Reserve amounting to 122,475.29 euros;**

**Reinforcement of Assets amounting to 2,327,030.48 euros.**



PEL 2015-2020 | 27<sup>th</sup> August, 2020

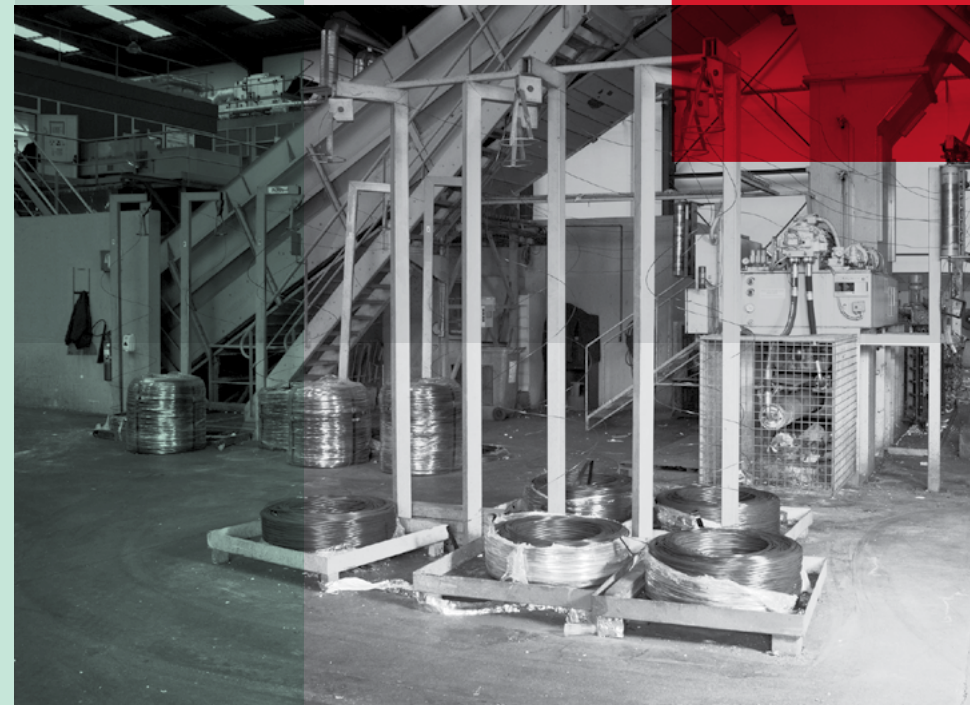
# LIPOR'S PUBLIC PROCUREMENT IS ENVIRONMENTALLY FRIENDLY

In 2020, more than 50% of LIPOR's public procurement took into consideration sustainability criteria.

Over the years, this practice has been assuming increasing importance within the organisation, wherefore today all purchases of paper, printed materials, awareness materials, computers, monitors, copiers and printers, hygiene and cleaning material, office equipment, among others, take into consideration the environment and the products' effects on the environment throughout their life cycle.

LIPOR DOES

## FINANCIAL STATEMENTS



Sorting Plant:  
Baling



## PROPOSED APPLICATION OF RESULTS

ACCOUNT CODE POCAL	FINANCIAL YEAR			
	2015		2014	
<b>COSTS AND LOSSES</b>				
61	Cost of consumable supplies:			
	Goods			
	Material		69,768.05	61,240.60
62	External services and supplies		24,138,109.96	23,048,015.45
	Personnel costs:			
641 + 642	Remunerations	2,963,427.99		2,968,628.69
643 a 648	Social charges	859,238.05		877,076.91
			3,822,666.04	3,845,705.60
63	Transfers and current subsidies and social benefits		20,032.37	0.00
66	Depreciation and amortization	17,238,297.40		4,443,437.34
67	Provisions of the year	369.00	17,238,666.40	2,137.39
				4,445,574.73
65	Other operating costs		757,219.61	957,268.76
	(A) .....		46,046,462.43	32,357,805.14
68	Financial costs and losses		3,691,092.80	4,725,799.04
	(C) .....		49,737,555.23	37,083,604.18
69	Extraordinary costs and losses		492,565.57	155,163.03
	(E) .....		50,230,120.80	37,238,767.21
<b>88</b>	<b>NET INCOME</b>		<b>2,449,505.77</b>	<b>6,056,562.28</b>

ACCOUNT CODE POCAL		FINANCIAL YEAR			
		2015		2014	
<b>INCOME AND GAINS</b>					
	Sales and provision of services:				
7111	Sales of goods				
7112 a 7118	Sales of products	21,593,967.64		18,481,221.58	
712	Provision of services	14,957,784.12	36,551,751.76	14,934,429.22	33,415,650.80
72	Taxes and fees		591,579.98		652,944.42
(a)	Production variation		-5,910.70		-3,975.71
75	Entidade In house works		0.00		0.00
73	Supplementary income		275,354.08		226,754.31
74	Transfers and subsidies obtained		6,197,768.71		6,250,319.42
76	Other operating income and gains				
	(B) .....		43,610,543.83		40,541,693.24
78	Financial income		123,872.95		1,208,318.63
	(D) .....		43,734,416.78		41,750,011.87
79	Extraordinary income and gains		8,945,209.79		1,545,317.62
	(F) .....		52,679,626.57		43,295,329.49

(a) Algebraic difference between final and initial stocks of 'intermediate and finished products,' by-products, waste and scrap "and" work in progress', also taking into consideration the movement recorded in "Regularization of stocks'

	FINANCIAL YEAR	
	2015	2014
<b>SUMMARY:</b>		
Operating results: (B) - (A)	-2,435,918.60	8,183,888.10
Financial results: (D - B) - (C - A)	-3,567,219.85	-3,517,480.41
Current results: (D) - (C)	-6,003,138.45	4,666,407.69
Net income: (F) - (E)	2,449,505.77	6,056,562.28

# BALANCE SHEET

ACCOUNT CODE POCAL	ASSETS	FINANCIAL YEAR			
			2015		2014
	FIXED ASSETS:	AB	AP	AL	AL
	<b>INTANGIBLE FIXED ASSETS</b>				
431	Set-up expenses	8,014.62	8,014.62	0.00	0.00
433	Patents, Royalties and other rights	13,154.66	10,273.20	2,881.46	585.23
434	Inspections	319,115.82	319,115.82	0.00	0.00
435	Environmental awareness	8,846,141.24	8,625,070.22	221,071.02	201,910.31
436	Studies and projects	4,353,687.94	4,341,023.38	12,664.56	13,694.52
437	Software	1,417,186.45	1,322,733.78	94,452.67	149,270.38
443	Fixed assets in progress	0.00		0.00	0.00
		<b>14,957,300.73</b>	<b>14,626,231.02</b>	<b>331,069.71</b>	<b>365,460.44</b>
	<b>TANGIBLE FIXED ASSETS</b>				
421	Land and natural resources	23,791,731.92		23,791,731.92	23,791,731.92
422	Buildings and other constructions	62,893,984.72	18,367,656.63	44,526,328.09	32,590,045.33
423	Basic equipment	179,203,784.84	69,573,904.87	109,629,879.97	138,157,773.04
424	Transport equipment	1,532,742.97	1,307,478.08	225,264.89	729,919.25
425	Tools and utensils	175,378.02	162,034.31	13,343.71	18,014.54
426	Administrative equipment	3,666,742.63	3,348,883.29	317,859.34	357,350.98
427	Returnable containers	0.00	0.00	0.00	864.40
428+429	Other tangible fixed assets	2,566,897.75	2,168,218.18	398,679.57	434,497.64
442	Fixed assets in progress	272,760.43		272,760.43	267,545.43
		<b>274,104,023.28</b>	<b>94,928,175.36</b>	<b>179,175,847.92</b>	<b>196,347,742.53</b>
	<b>FINANCIAL INVESTMENTS</b>				
412	Bonds and equities	0.00	0.00	0.00	256,715.63
415	Other financial applications	11,953,611.97	8,498,070.53	3,455,541.44	4,729,465.70
		<b>11,953,611.97</b>	<b>8,498,070.53</b>	<b>3,455,541.44</b>	<b>4,986,181.33</b>

ACCOUNT CODE POCAL	ASSETS	FINANCIAL YEAR			
		2015		2014	
		AB	AP	AL	AL
	<b>CURRENT ASSETS</b>				
	<b>INVENTORIES</b>				
36	Raw materials, subsidiary and consumables			0.00	0.00
33	Finished products and semifinished products	36,724.85	0.00	36,724.85	42,635.55
32	Goods	45,030.00		45,030.00	
37	Advances on purchases				
		<b>81,754.85</b>	<b>0.00</b>	<b>81,754.85</b>	<b>42,635.55</b>
	<b>DEBTS AND THIRD PARTIES - MEDIUM/LONG TERM</b>				
2687	Municipalities - Agreements Regularization	112,961.14		112,961.14	297,503.13
	<b>DEBTS OWED BY THIRD PARTIES - SHORT TERM</b>				
211	Clients, c/c	6,342,677.51		6,342,677.51	5,205,808.51
212	Taxpayers, c/c				
213	Users, c/c				
218	Clients, taxpayers and users of doubtful debts	45,782.00	45,782.00	0.00	0.00
251	Debtors for budget execution				
2219	Advances to suppliers				
2619	Advances to suppliers of fixed assets				
24	State and other public bodies	31,930.74		31,930.74	369,640.30
264	Local government				
262+263+267+268	Other debtors	4,243,812.41		4,243,812.41	4,542,081.18
		<b>10,777,163.80</b>	<b>45,782.00</b>	<b>10,731,381.80</b>	<b>10,415,033.12</b>
	<b>DEPOSITS IN FINANCIAL INSTITUTIONS AND CASH</b>				
12 + 18	Deposits in financial institutions	16,342,977.26		16,342,977.26	10,841,050.46
11	Cash	9,640.20		9,640.20	8,465.03
		<b>16,352,617.46</b>	<b>0.00</b>	<b>16,352,617.46</b>	<b>10,849,515.49</b>
	<b>ACCRUED AND DEFERRALS</b>				
271	Income Accruals	26,607.99		26,607.99	217,153.95
272	Deferred Costs	1,627,986.44		1,627,986.44	1,616,747.67
		<b>1,654,594.43</b>	<b>0.00</b>	<b>1,654,594.43</b>	<b>1,833,901.62</b>
	<b>TOTAL DEPRECIATION AND AMORTIZATION</b>		<b>109,554,406.38</b>		
	<b>TOTAL PROVISIONS</b>		<b>8,543,852.53</b>		
	<b>TOTAL ASSETS</b>	<b>329,881,066.52</b>	<b>118,098,258.91</b>	<b>211,782,807.61</b>	<b>224,840,470.08</b>

ACCOUNT CODE POCAL	EQUITY AND LIABILITIES	FINANCIAL YEAR	
		2015	2014
	<b>EQUITY</b>		
51	<b>ASSETS</b>	33,800,513.43	27,174,831.60
55	<b>ADJUSTMENTS IN EQUITY INVESTMENTS IN COMPANIES</b>		
56	<b>REVALUATION RESERVES</b>	2,344,133.47	2,344,133.47
	<b>RESERVES</b>		
571	Legal reserves	654,497.14	351,669.03
572	Statutory reserves		
573	Contractual Reserves		
574	Free Reserves		
575	Subsidies	6,785,352.40	6,785,352.40
576	Donations		
577	Reserves arising from asset transfers		
578	Special Reserves	1,575,003.26	1,575,003.26
59	<b>RETAINED EARNINGS</b>	0.00	871,947.66
88	<b>NET INCOME</b>	2,449,505.77	6,056,562.28
	<b>TOTAL EQUITY</b>	<b>47,609,005.47</b>	<b>45,159,499.70</b>

ACCOUNT CODE POCAL	EQUITY AND LIABILITIES	FINANCIAL YEAR	
		2015	2014
<b>LIABILITIES</b>			
292	<b>PROVISIONS FOR RISKS AND CHARGES</b>	4,707,224.21	4,707,224.21
	<b>DEBTS TO THIRD PARTIES MEDIUM AND LONG TERM</b>		
2312	Debts to credit institutions	63,352,689.60	72,252,689.60
2686	Other Creditors Medium and Long Term		
		<b>68,059,913.81</b>	<b>76,959,913.81</b>
<b>DEBTS TO THIRD PARTIES - SHORT TERM</b>			
2311	Short-term loans	8,900,000.00	5,400,000.00
269	Advances on account of sales	129,432.27	141,343.32
221	Suppliers, c/a	6,235,724.75	4,889,155.02
228	Suppliers - Invoices in progress and conference	24,878.16	
252	Creditors for budget execution		
219	Advances from customers, taxpayers and users		
217	Clients and users with surety	35,832.09	35,832.09
2611+2612	Suppliers of fixed assets, c/a	157,429.32	381,487.61
24	State and other public bodies	94,886.19	211,022.84
264	Local government		
262+263+267+268	Other creditors	153,958.93	2,545,376.18
		<b>15,732,141.71</b>	<b>13,604,217.06</b>
<b>ACCRUALS AND DEFERRALS</b>			
273	Accrued costs	4,116,365.80	4,905,312.26
274	Deferred income	76,265,380.82	84,211,527.25
		<b>80,381,746.62</b>	<b>89,116,839.51</b>
	<b>TOTAL LIABILITIES</b>	<b>164,173,802.14</b>	<b>179,680,970.38</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>211,782,807.61</b>	<b>224,840,470.08</b>

## Summary of cash flows



year: 2015 unit: euros

CASH RECEIPTS		
<b>BALANCE OF PREVIOUS FINANCIAL YEAR</b>		<b>10,849,515.49</b>
Budget execution	10,654,179.93	
Treasury operations	195,335.56	
<b>BUDGET REVENUES</b>		<b>49,903,635.64</b>
Currents	41,758,724.96	
Capital	8,144,910.68	
<b>TREASURY OPERATIONS</b>		<b>743,234.94</b>
<b>TOTAL</b>		<b>61,496,386.07</b>
CASH PAYMENTS		
<b>BUDGET EXPENDITURE</b>		<b>44,389,342.67</b>
Currents	38,124,167.23	
Capital	6,265,175.44	
<b>TREASURY OPERATIONS</b>		<b>754,425.94</b>
<b>BALANCE FOR THE FOLLOWING FINANCIAL YEAR</b>		<b>16,352,617.46</b>
Budget Execution	16,168,472.90	
Treasury Operations	184,144.56	
<b>TOTAL</b>		<b>61,496,386.07</b>

## Guarantees, sureties and receipt accounts



year: 2015 unit: euros

CASH RECEIPTS		
<b>BALANCE OF PREVIOUS FINANCIAL YEAR</b>		<b>15,551,168.10</b>
Provided guarantees and sureties	5,543,916.81	
Receipts for collection	10,007,251.29	
<b>GUARANTEES AND SURETIES PROVIDED</b>		<b>5,085,991.97</b>
<b>RECEIPTS SETTLED</b>		<b>48,988,295.54</b>
<b>TOTAL</b>		<b>69,625,455.61</b>
CASH PAYMENTS		
<b>OPERATED GUARANTEES AND SURETIES</b>		<b>0.00</b>
<b>RETURNED GUARANTEES AND SURETIES</b>		<b>5,536,664.66</b>
<b>RECEIPTS COLLECTED</b>		<b>47,933,132.68</b>
<b>RECEIPTS ANNULLED</b>		<b>316,429.00</b>
<b>BALANCE FOR NEXT FINANCIAL YEAR</b>		<b>15,839,229.27</b>
Guarantees and sureties	5,093,244.12	
Receipts for collection	10,745,985.15	
<b>TOTAL</b>		<b>69,625,455.61</b>

## Cash flows



year: 2015 units: euros

CASH RECEIPTS					
<b>BALANCE OF PREVIOUS FINANCIAL YEAR</b>		<b>10,849,515.49</b>			
Budget Execution		10,654,179.93			
Treasury operations		195,335.56			
<b>BUDGET REVENUES</b>		<b>49,903,635.64</b>			
<b>02</b>	<b>INDIRECT TAXES</b>	<b>709,056.22</b>			
0202	Other	709,056.22			
020206	Specific Indirect taxes - Local Authorities	709,056.22			
0202069999	Others	709,056.22			
<b>04</b>	<b>FEES, FINES AND OTHER PENALTIES</b>	<b>10,735.67</b>			
0402	Fines and penalties	10,735.67			
040201	Interest on late payments	10,735.67			
<b>05</b>	<b>PROPERTY INCOMES</b>	<b>159,622.19</b>			
0502	Interest-Financial corporations	159,622.19			
050201	Banks and other financial institutions	159,622.19			
<b>06</b>	<b>CURRENT TRANSFERS</b>	<b>4,689.96</b>			
0603	Central administration	4,689.96			
060301	Central Government	4,689.96			
06030103	Municipal Fund Base	4,689.96			
0603010301	Institute of Employment and Professional Training	1,867.18			
0603010399	Others	2,822.78			
<b>07</b>	<b>SALE OF CURRENT GOODS AND SERVICES</b>	<b>39,971,769.84</b>			
0701	Sale of goods	23,528,778.49			
070110	Waste, residues and rejects	338,777.35			
07011001	Energy recovery plant	338,777.35			
0701100101	Ferrous scrap	338,777.35			
070111	Finished products and intermediates	23,190,001.14			
07011101	Energy recovery plant	16,123,185.53			
			0701110101	Energy	16,122,125.66
			0701110199	Others	1,059.87
			07011102	Multimaterial Recycling	6,352,773.84
			0701110201	Sorting Plant	5,250,324.52
			070111020101	Paper/cardboard	1,028,922.25
			070111020102	Mix paper	690,235.05
			070111020103	Pead	582,257.96
			070111020104	Pet	985,561.29
			070111020106	T-pack	411,290.50
			070111020107	Aluminium	35,844.58
			070111020108	Steel	273,134.67
			070111020112	Plastic film	780,101.77
			070111020113	Mixed plastics	431,133.16
			070111020199	Other Sorting Plant	31,843.29
			0701110202	Sorting Platform	979,474.30
			070111020203	Plastic	66,889.21
			070111020205	Light scrap	72,119.27
			070111020206	Glass	754,411.89
			070111020208	EPS - styrofoam	21,779.29
			070111020299	Other platform	64,274.64
			0701110203	WEEE Platform	122,975.02
			070111020301	Cooling equipment	28,646.20
			070111020302	White line	9,657.00
			070111020303	Small electrical appliances and computing	39,603.17
			070111020304	Televisions and monitors	41,864.15
			070111020305	Fluorescent lamps	3,204.50
			07011103	Composting	552,376.40
			0701110301	Organic compost	552,376.40
			07011104	Landfills	158,144.56
			070111040101	Electricity - Ermesinde biogas landfill	130,506.32



070111040102	Electricity - Matosinhos biogas landfill	27,638.24
07011105	Products "Horta Formiga"	3,520.81
0701110501	Various products	3,520.81
0702	Services	16,442,991.35
0702090201	Deposition in the Energy Recovery Plant	14,881,064.27
070209020101	From municipalities	14,840,878.68
070209020102	From the private sector	40,185.59
0702090202	Sanitary landfill	1,504,059.82
070209020201	From municipalities	1,504,059.82
070209020202	From the private sector	0.00
0702090203	Composting plant	47,275.64
070209020302	From the private sector	47,275.64
07020999	Others	10,591.62
0702099901	Courses "Horta da Formiga"	8,609.95
0702099902	Holiday camps	1,981.67
<b>08</b>	<b>OTHER CURRENT REVENUE</b>	<b>902,851.08</b>
0801	Others	902,851.08
080199	Others	902,851.08
08019903	Vat refunds	399,348.48
08019999	Several	503,502.60
0801999901	Allowances insurance	30,539.99
0801999902	Specifications/tender procedures	3,961.50
0801999999	Others	469,001.11
<b>09</b>	<b>SALE OF CAPITAL ASSETS</b>	<b>9,604.00</b>
090406	Public administration - Local administration - Continent	9,604.00
09040601	Transportation equipment	6,786.25
09040602	Machinery and equipment	2,817.75
<b>10</b>	<b>CAPITAL TRANSFERS</b>	<b>6,846,555.93</b>
1001	Corporations and quasi non-financial corporations	8,661.15
100102	Private	8,661.15
10010201	Green Dot System	8,661.15
1005	Local government	6,837,894.78
100501	Continent	6,837,894.78
10050101	Municipalities	6,837,894.78
<b>11</b>	<b>FINANCIAL ASSETS</b>	<b>1,273,924.26</b>
1109	Participation units	1,273,924.26
110902	Financial corporations	1,273,924.26
11090201	Passive Management Fund - Special closed-end investment fund	1,273,924.26

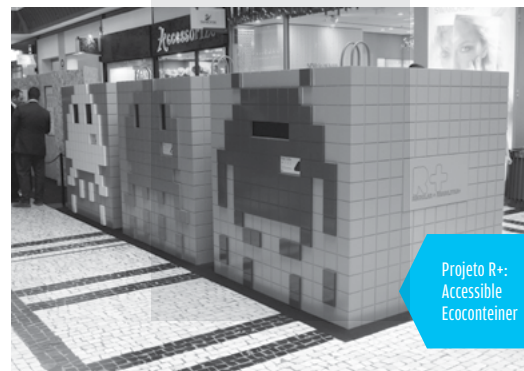
<b>13</b>	<b>OTHER CAPITAL REVENUE</b>	<b>14,826.49</b>
1301	Others	14,826.49
130101	Compensation	14,826.49
<b>TOTAL OF CURRENT REVENUES</b>		<b>41,758,724.96</b>
<b>TOTAL CAPITAL REVENUES</b>		<b>8,144,910.68</b>
<b>TREASURY OPERATIONS</b>		<b>743,234.94</b>
<b>TOTAL</b>		<b>61,496,386.07</b>

year: 2015 units: euros

<b>CASH PAYMENTS</b>		
<b>BUDGET EXPENDITURE</b>		<b>44,389,342.67</b>
<b>01</b>	<b>PERSONNEL EXPENDITURE</b>	<b>3,747,820.34</b>
0101	Certain and permanent remunerations	2,811,555.02
010102	Corporate boadies	41,224.08
010104	Personnel - legal framework for individual work contract	1,888,440.88
01010401	Personnel service	1,888,440.88
010108	Personnel waiting retirement	6,200.57
010111	Representation	34,450.44
010112	Supplements and awards	307,362.20
01011201	Unsanitary allowance	307,362.20
010113	Meal allowance	198,644.67
010114	Holiday and christmas allowance	335,232.18
01011401	Holiday allowance	170,295.67
01011402	Christmas allowance	164,936.51
0102	Occasional and variables allowances	109,085.25
010202	Overtime	4,837.40
010204	Daily subsistence allowance	18,072.06
010205	Allowance for faults	2,042.20
010211	Shift allowance	5,407.83
010212	Compensation for ceasing of functions	77,326.20
010214	Other allowances in cash or species	1,399.56
0103	Social security	827,180.07

010301	Health charges	100,900.41	020215	Training	80,612.63
010302	Other health charges	40,077.16	020216	Seminars and exhibitions and similar	65,853.28
01030201	Contributions of ADSE	40,077.16	020217	Advertising	58,392.36
010303	Family allowance for children and youth	13,496.80	020218	Security and surveillance	191,397.96
010304	Other family benefits	7,484.56	020219	Technical assistance	125,958.08
010305	Contributions to social security	602,340.53	020220	Other specialized labours	772,093.85
0103050201	General pension fund	341,308.76	020222	Health services	13,496.69
0103050202	General scheme	261,031.77	020225	Other services	25,580,717.98
010306	Accidents and occupational diseases	1,998.15	02022502	Exploration of the landfill annex - to energy recovery plant	1,039,066.53
010309	Insurance	60,882.46	02022503	Exploration of the energy recovery plant	21,395,415.65
01030901	Insurance for working accidents and occupational diseases	52,944.82	02022504	Exploration of the composting plant	2,764,099.66
01030903	Life insurance	7,937.64	02022505	Exploration biogas - Ermesinde landfill	54,488.89
<b>02</b>	<b>PURCHASE OF CURRENT GOODS AND SERVICES</b>	<b>29,140,258.61</b>	02022506	Exploration biogas - Matosinhos landfill	7,995.00
0201	Acquisition of goods	504,129.50	02022508	Transport and treatment of leachate	66,499.86
020101	Raw materials and subsidiaries	90,174.46	02022509	External social responsibility	102,836.46
020102	Fuels and lubricants	141,357.90	02022510	Internal communication and social responsibility	26,474.68
02010201	Gasoline	5,327.78	02022599	Other	123,841.25
02010202	Diesel	122,260.96	<b>03</b>	<b>INTEREST AND OTHER CHARGES</b>	<b>3,563,927.91</b>
02010299	Other	13,769.16	0301	Interest on public debt	3,357,444.35
020104	Cleaning and hygiene	18,719.49	030103	Financial corporations	3,357,444.35
020105	Meals-food catering	36,142.48	03010302	Loans to Medium and long term	3,357,444.35
020107	Clothing and personal items	41,767.09	0301030201	EIB - EUROPEAN INVESTMENT BANK	3,357,444.35
020108	Office equipment	30,405.78	0305	Other interest	47,660.59
020114	Other stuff - parts	94,570.14	030501	INTEREST ON LATE PAYMENTS	47,660.59
020115	Awards prizes and gifts	9,800.45	0306	Other financial charges	158,822.97
020117	Tools and utensils	38,611.12	030601	Other financial charges	158,822.97
020118	Books and technical documentation	2,580.59	03060101	BANK GUARANTEES	157,960.54
0202	Purchase of services	28,636,129.11	03060199	OTHER	862.43
020201	Costs of facilities	279,595.38	<b>04</b>	<b>CURRENT TRANSFERS</b>	<b>20,401.28</b>
02020101	Electricity	266,609.39	0408	Families	20,401.28
02020102	Water	12,985.99	040802	Others	20,401.28
020202	Cleaning and hygiene	95,444.88	<b>06</b>	<b>OTHER CURRENT EXPENDITURE</b>	<b>1,651,759.09</b>
020203	Conservation of goods	287,242.94	0602	Severa	1,651,759.09
020209	Communications	55,771.38	060201	Taxes and fees	625,298.31
020210	Transport	66,785.14	060203	Others	1,026,460.78
020211	Representation of services	17,580.25	06020305	Others	1,026,460.78
020212	Insurance	74,929.44	0602030501	Rents and rentals	150,681.64
020213	Travel and stays	106,080.55	0602030502	Electricity LIPOR II	80,394.21
020214	Studies, advice, projects and consultancy	764,176.32	0602030599	Others	795,384.93

<b>07</b>	<b>PURCHASING INVESTMENTS PRODUCTS</b>	<b>865,175.44</b>
0701	Investments	865,175.44
070104	Constructions	350,954.53
07010401	Bridges, streets and complementary works	31,757.20
07010411	Infrastructure for solid waste treatment	309,893.17
07010413	Other	9,304.16
070106	Transportation equipment	52,210.92
07010602	Other	52,210.92
070107	Computer equipment	35,299.26
070108	Computer software	36,311.69
070109	Administrative equipment	59,760.69
070110	Basic equipment	132,985.30
07011001	Equipment waste collection	78,926.03
07011002	Other	54,059.27
0701100201	Waste collection equipment	54,059.27
070111	Tools and equipment	5,580.70
070113	Intangible fixed investment	4,384.58
070115	Other investments	187,687.77
<b>10</b>	<b>FINANCIAL LIABILITIES</b>	<b>5,400,000.00</b>
1006	Loans to medium and long term	5,400,000.00
100603	Financial Corporations - Banks and other Institutions	5,400,000.00
10060301	European Investment Bank - EIB	5,400,000.00
1006030102	Loan 20117	5,360,000.00
100603010201	Amortization of capital	5,360,000.00
1006030103	Loan 21845	30,000.00
100603010301	Amortization of capital	30,000.00
1006030104	Loan 23440	10,000.00
100603010401	Amortization of capital	10,000.00
<b>TOTAL CURRENT EXPENDITURE</b>		<b>38,124,167.23</b>
<b>TOTAL CAPITAL EXPENDITURE</b>		<b>6,265,175.44</b>
<b>TREASURY OPERATIONS</b>		<b>754,425.94</b>
<b>BALANCE FOR THE FOLLOWING FINANCIAL YEAR</b>		<b>16,352,617.46</b>
<b>BUDGET EXECUTION</b>		<b>16,168,472.90</b>
<b>TREASURY OPERATIONS</b>		<b>184,144.56</b>
<b>TOTAL</b>		<b>61,496,386.07</b>



PEL 2015-2020 | 02<sup>nd</sup> October, 2020

# ORGANIC AND GREEN WASTE IS BEING INCREASINGLY VALUED AND RECOVERED

Between 2015 and 2020, LIPOR has been developing several awareness campaigns amongst domestic producers, in order to encourage the selective collection of high quality organic and green waste, with the purpose of selectively sorting the organic fraction from domestic waste and recovering this waste through the production of Compost. These actions have already yielded good results, thanks to the good practices of biodegradable waste sorting adopted by producers.

LIPOR DOES

## APPENDIX TO THE BALANCE SHEET AND PROFIT AND LOSS ACCOUNT



Green Waste  
Reception

## (8) APPENDIX TO THE FINANCIAL STATEMENTS

### 8.1 Characterization of Entity:



#### 8.1.1 Identification

**(name, tax identification number, address, financial arrangements and other elements of identification)**

LIPOR - Intermunicipal Service of Waste Management of Greater Porto – gathering together eight Municipalities: Espinho, Gondomar, Maia, Matosinhos, Porto, Póvoa de Varzim, Valongo and Vila do Conde.

LIPOR is a collective person of public law, that in light of its statutes (Article 2., No. 1) has as immediate object the recycling, recovery, treatment and final use of solid waste delivered by Municipalities members, as well as the management, maintenance

and development of infrastructure necessary for this purpose.

LIPOR has its registered office in Morena Street n. No. 805-955, Baguim do Monte, Gondomar and national tax number, 501.394.192.

#### 8.1.2 Legislation

**(constitution, organization and operation, if applicable)**

LIPOR is established as an Association of Municipalities. In recent years several legal regulations focused on the connection of Municipalities in order to maximize synergies and promote economies of scale, within the area which has been transferred to them by law. Associations of Municipalities are nowadays one of the typical cases of so-called public associations - one of the ways to apply the principles of the elimination of bureaucracy in public administration and to offer services to the people, as proclaimed in Article 267, 1, of the Basic Law, according to the revision of 1982.

In fact, there are certain public interests that should be satisfied by the collective person, in this case the Municipalities, but decides not to proceed through its direct administration, handing over its management to yearther collective public person. Especially when that new person is a kind of collective public associations, gathering efforts and material and human resources of several members to better carry out such specific and common purposes.

Currently, LIPOR, as an Association of Municipalities, is governed by Law No. 75/2013, dated September 12th, which establishes the legal framework for local government, approves the status of Inter-municipal Entities, defines the legal system for the transfer of powers from the State to Local Authorities and Inter-municipal Entities and approves the legal system of Municipal Associations.

The Legislator sets forth, in Article 63(1) of Law No. 75/2013, dated September 12th, that “Public associations of local authorities may be established for the joint pursuit of the respective responsibilities...” and local authority associations shall include metropolitan areas, inter-municipal communities and associations of municipalities

and boroughs for specific purposes.

Under Law no. 75/2013, Associations of Municipalities shall again be governed by the rules applicable to legal persons under public law and shall be subject to the “State’s legal system for financial and property administration”.

LIPOR is bound to the accounting system applicable to municipalities (POCAL – Official Accounting Plan for Local Government, approved by Decree-Law no. 54-A/99, dated February 22nd).

Being a public organisation, and according to Law and to its By-Laws, LIPOR is subject to local political cycles (local elections).

Therefore, the Associated Municipalities are members of the Association of Municipalities, and are personally represented by members of the respective City Council. Their competences as representatives of the members of the Association of Municipalities are in dissociable from their position as members of the respective City Council, and these competences shall be maintained, suspended or terminated, as their term of office is maintained, suspended or terminated.



### 8.1.3 Effective Organizational Structure

**(Organization chart and, where applicable, details of advisory and monitoring bodies)**

#### The Association shall have the following organs: Intermunicipal Assembly and Board of Directors.

The Intermunicipal Assembly is the deliberative organ of LIPOR and is composed by the President and two Councilors from each of the associated Municipalities with a total of twenty-four elements. Among its main attributions, we underline the approval of the Budget, Business Plans and Activity Report, Balance Sheet and Accounts of the Association. The Intermunicipal Assembly normally meets twice a year.

The Board of Directors is the executive body, composed by five effective directors and three alternates, representing the associated Municipalities and elected by the Intermunicipal among its members. The Board has regular weekly meetings at the Headquarters of LIPOR. Although existing only five effective elements, eight elements

regularly participate in meetings and decisions of the organization, what implies that the Board of Directors consists of eight directors.

As regards the independence of the board members (Intermunicipal Assembly and Board of Directors) this is guaranteed, since it is dependent on a process of scrutiny in local elections. In fact these positions are highly political. The elected mayors are automatically assigned to the Intermunicipal Assembly of LIPOR. In the case there exist other elements, they are designated by the city, between the councilors elected.

The Intermunicipal Assembly on the recommendation of the Board of Directors appoints the Chief Executive Officer, who is in charge of the professional executive management of the association, counting with the assistance of the responsible of the different units, which are part of the management of the organization. The duties of the Chief Executive Officer are provided by Dr. Fernando António Ferreira Leite.

Regarding the selection of the Chief Executive Officer, this was based on his experience in the waste sector and its suitability for the job. Its renewal in this position by successive Boards of Directors have been based on the results, demonstrating his skills for the job.

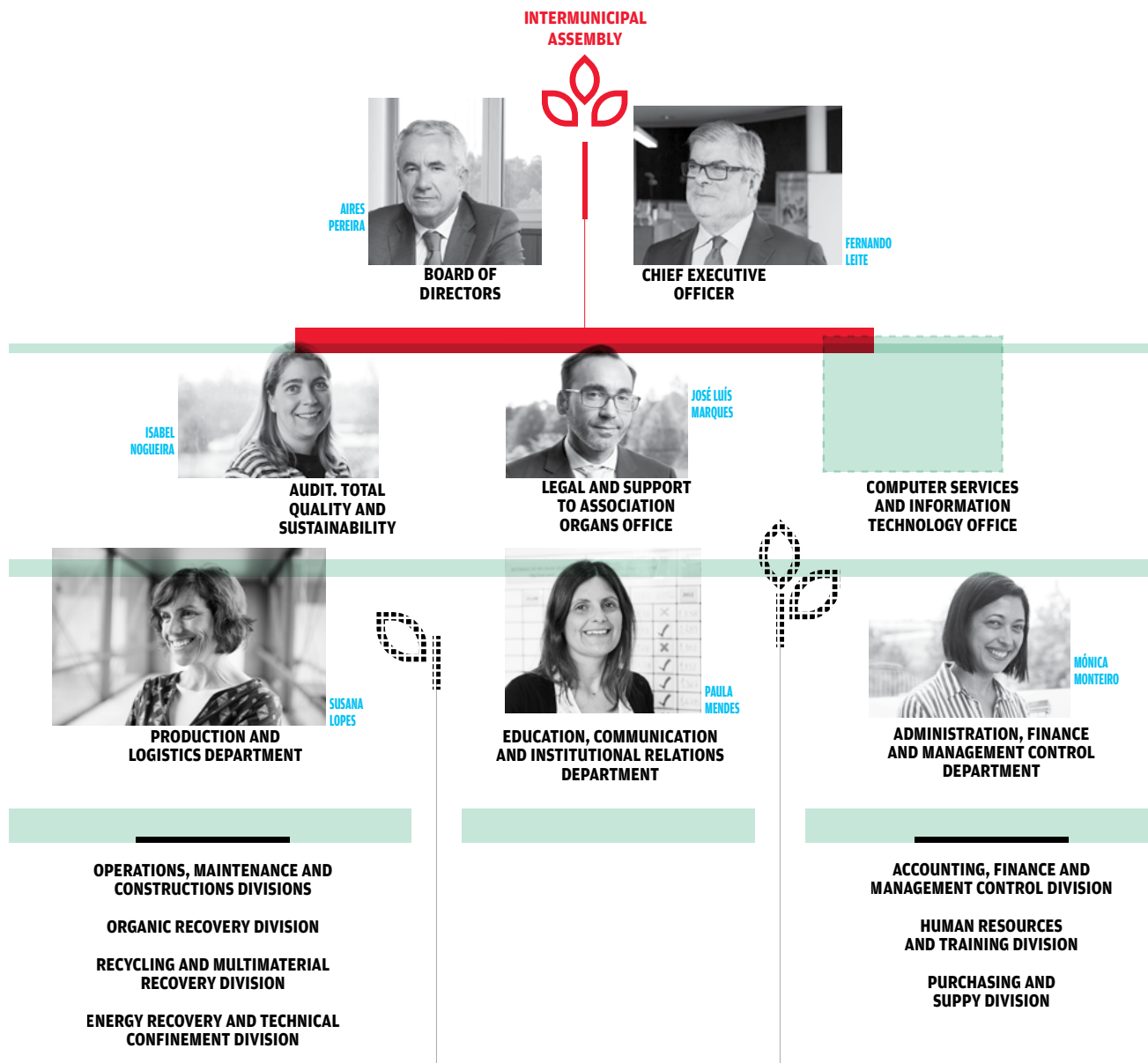
The Decree no. 18/2009, which entered into force on 1st of October, adapted the Integrated Management and Performance Assessment in Public Administration (SIADAP), approved by Law 66-B/2007, from 28th of December to the Local Government.

Due to the publication and entry into force of this law, the Intermunicipal Assembly, within its powers and through the nomination of the Board of Directors, adopted in a regular meeting held on January 20th, 2010, the Rules of Procedure which embody a new macrostructure organization of the Association.

These Rules as well as the corresponding org-yeargram, were published in the second series of the Portuguese Republic Official Gazette of January 27th, 2010, with the new macrostructure put into operation in February 2010.

Therefore, in the daily management of the organization, in addition to the Chief Executive Officer, the Administration has the monitoring of a set of responsible with advice functions of the several units, increasing the ability of governance.

The new organization chart corresponding to the approved Macrostructure by the bodies of LIPOR, currently in effect, is as follows:



## 8.1.4 Summary Description of Activities:

The immediate object of the Association is the recovery and treatment of solid waste delivered by the associated Municipalities and other entities which the Association will admit, as well as the management, maintenance and development of the necessary infrastructure for this purpose.

The Association may have its immediate object expanded and pursue any purpose comprised in the duties of the Municipalities members, except those which by their nature or by law must be exercised directly by them.

## 8.1.5 Human Resources:

The Executive Body of the Association - Board of directors - is composed as follows:

**Aires Henrique do Couto Pereira**  
(Chairman of the Board of Directors)

**EFFECTIVES MEMBERS:**

- José Manuel Pereira Ribeiro
- Filipe Manuel Ventura C. de Almeida Araújo
- António Domingos da Silva Tiago
- Joana Mafalda Felício Ferreira

**AND AS ALTERNATE MEMBERS:**

- José Fernando da Silva Moreira
- Maria de Lurdes Castro Alves
- Quirino Manuel Mesquita de Jesus

### 8.1.6 Accounting Information Scheme

The development and constant innovation of the Organization requires an agile, versatile and above all reliable feedback circuit. This way, and being included in a development project of the information system, has been made a thorough analysis of the existing applications, the improvements to implement and the new application needs, being this project currently developed by an external provider.

The management application consists of several interconnected modules and developed based on the most recent programming tools of Oracle (Developer6i), supported also by an Oracle database.

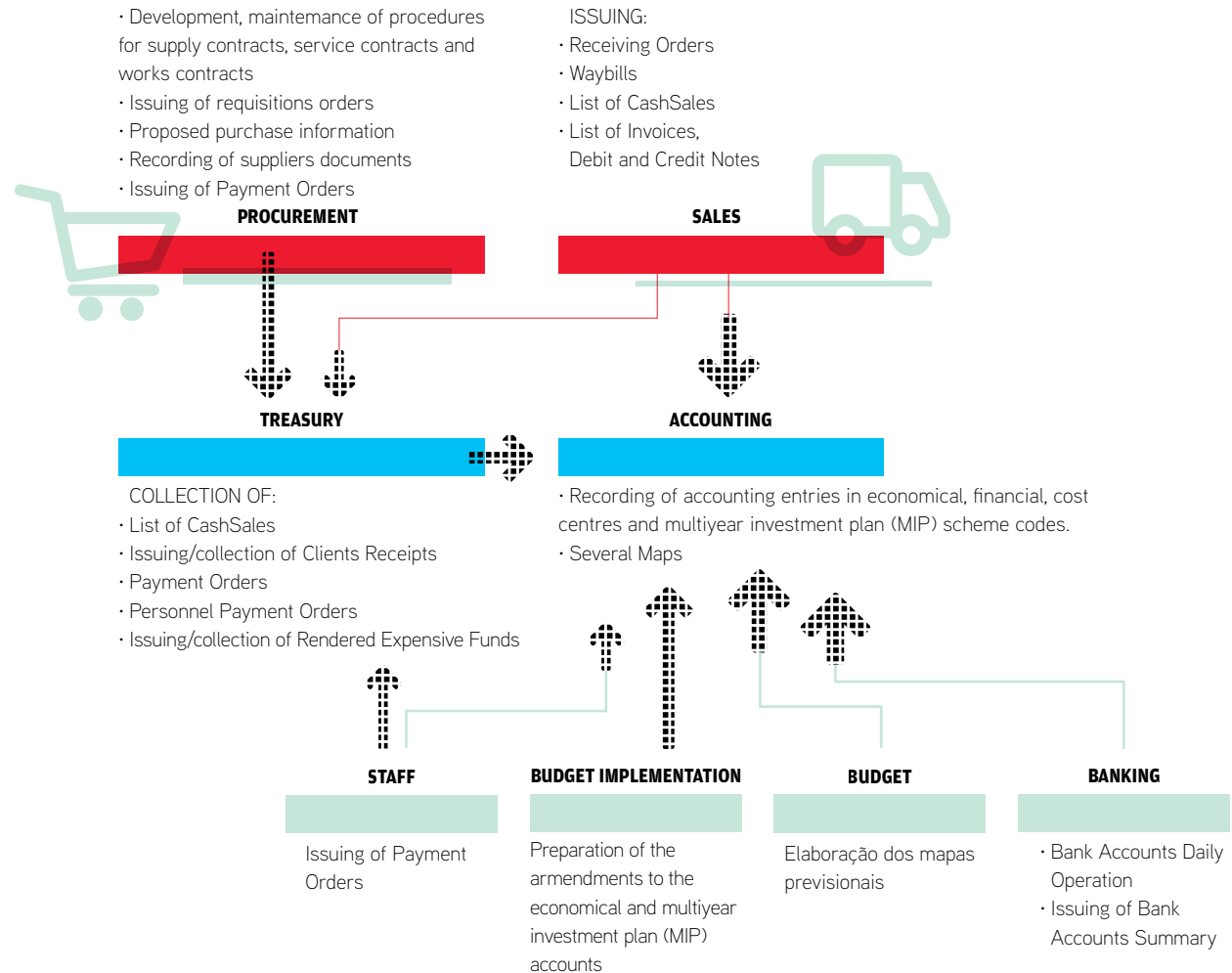
In support of the installed applications are available analysis tools, specifically, business intelligence Cognos (IBM) and Discoverer (Oracle).

The following table illustrates the already implemented modules and their interconnection.

### 8.1.7 Other relevant information

LIPOR's information system is fully operational, running under a philosophy of continuous improvement, so that we can adapt ourselves to new needs and improve the already existing information.

These procedures aim at an increasing and quicker provision of the information needed for decision-making.





## 8.2 Notes to the Balance Sheet and profit and loss account



### 8.2.3 Accounting Policies in Balance Sheet and Profit and Loss Account

The principal accounting policies used in the financial statements preparation were as follows:

#### Fixed assets

##### INTANGIBLE FIXED ASSETS

Intangible assets, mainly consisting of expenditures in environmental awareness campaigns and studies and projects expenses not affected to other tangible assets are recorded at cost and are amortized using the straight-line method on a monthly basis in three years.

##### TANGIBLE FIXED ASSETSCORPÓREAS

Tangible assets acquired until December 31st, 1991 are stated at cost of acquisition, revalued in accordance with the provisions contained in Decree-Law No. 399-G/84 of June 2nd, 118-B/86 of 27th of May, 111/88, April 2nd, 49/91 of January 25th and 264/92 dated November 24th.

The assets acquired after that date are recorded at cost of acquisition.

Depreciation is calculated by the straight line method, on a duodecimal basis on acquisition cost on a monthly basis according to the maximum rates set out in Regulatory Decree 2/90, for assets acquired until December 31st, 1999 and Decree 671/2000 of 17th of April for assets acquired after that date according to the following ranges:

	YEARS
Buildings and other constructions	20 - 80
Basic equipment	03 - 14
Transport equipment	04 - 10
Tools and equipment	04 - 08
Office equipment	03 - 08
Other tangible fixed assets	03 - 10

#### Stocks

For the valuation of raw materials, subsidiaries and other consumables was considered the purchase price. The valuation of finished products was based on the selling price.

#### Provisions for doubtful debts

According to the POCAL, is established a provision of 100% for doubtful accounts for receivables from non-public entities not covered by guarantees, insurance or surety, older than 12 months.

#### Accrual

LIPOR records its income and expenditure in the financial statements in accordance with the principle of accrual, whereby the revenues and expenses are recognized as they are generated, regardless of when they are received or paid. The differences between the amounts received and paid the corresponding income and expenses are recorded under accruals and deferrals.

#### Subsidies to finance tangible fixed assets

Non-repayable fund subsidies granted to LIPOR for specific financing of certain tangible fixed assets are stated as deferred income under the item "Accruals and deferrals", and recognized in the financial statements in proportion to the estimated useful lives for subsidized tangible assets.

#### Transfers Obtained

The annual financial contributions obtained from the Municipalities associated to LIPOR, granted by way of generic reimbursement to investment, as part of its duties and obligations with LIPOR and according to Article 6 no. 1 point d) of the statutes, are in the Profit and Loss Account heading "Transfers and subsidies obtained" and fully recognized as income for the year.

### 8.2.4 Exchange rates used for the conversion of transactions, recorded in the accounts included in the Balance Sheet and Profit and Loss Account originally expressed in foreign currency, into Portuguese currency

The transactions originally denominated in foreign currencies are translated into Euros using the exchange rate at the date of receipt of invoice.

### 8.2.6 Note to the accounts 43 'Intangible Fixed Assets'

Intangible assets are considered all the values corresponding to the costs resulting from actions taken for environmental awareness as well as to the costs of studies and projects not affected to other tangible assets.

These amounts are amortized over three years on a straight-line basis.

## 8.2.7 Transactions taking place under the items pertaining to Fixed Assets and under the attendant Amortizations and Provisions, according to the following tables:

### FIXED ASSETS

ITEMS	INITIAL BALANCE	REVALUATION / ADJUSTMENT	ADDITIONS	DISPOSALS	TRANSFERS AND DEDUCTIONS	FINAL BALANCE
<b>PUBLIC DOMAIN ASSETS</b>						
<b>INTANGIBLE FIXED ASSETS</b>						
Set-up Expenses	8,014.62					8,014.62
Patents, Royalties and Other Rights	9,476.29		3,678.37			13,154.66
Inspections	319,115.82					319,115.82
Environmental awareness	8,705,048.37		141,092.87			8,846,141.24
Additional studies	4,353,687.94					4,353,687.94
Software	1,385,164.76		32,021.69			1,417,186.45
Fixed assets in progress	0.00					0.00
<b>TOTAL OF INTANGIBLE FIXED ASSETS</b>	<b>14,780,507.80</b>	<b>0.00</b>	<b>176,792.93</b>	<b>0.00</b>	<b>0.00</b>	<b>14,957,300.73</b>
<b>TANGIBLE FIXED ASSETS</b>						
Land and Other Resources	23,791,731.92					23,791,731.92
Buildings and other construction	47,741,502.41		37,526.65		15,114,955.66	62,893,984.72
Basic Equipment	194,730,541.62		149,763.09		-15,676,519.87	179,203,784.84
Transport Equipment	7,933,495.17		51,276.33		-6,452,028.53	1,532,742.97
Tools and equipment	179,489.57		5,863.97		-9,975.52	175,378.02
Office equipment	3,610,059.93		84,577.27		-27,894.57	3,666,742.63
Containers	864.40				-864.40	0.00
Other tangible fixed assets	2,805,824.89		32,979.73		-271,906.87	2,566,897.75
Fixed assets in progress	267,545.43		13,135.00		-7,920.00	272,760.43
<b>TOTAL OF TANGIBLE FIXED ASSETS</b>	<b>281,061,055.34</b>	<b>0.00</b>	<b>375,122.04</b>	<b>0.00</b>	<b>-7,332,154.10</b>	<b>274,104,023.28</b>
<b>FINANCIAL INVESTMENTS</b>						
Bonds and equities	1,026,862.50				-1,026,862.50	0.00
Other Financial Applications	12,200,673.73			1,273,924.26	1,026,862.50	11,953,611.97
<b>TOTAL OF FINANCIAL INVESTMENTS</b>	<b>13,227,536.23</b>	<b>0.00</b>	<b>0.00</b>	<b>1,273,924.26</b>	<b>0.00</b>	<b>11,953,611.97</b>
<b>TOTAL ASSETS</b>	<b>309,069,099.37</b>	<b>0.00</b>	<b>551,914.97</b>	<b>1,273,924.26</b>	<b>-7,332,154.10</b>	<b>301,014,935.98</b>

year: 2015 units: euros

Assets registered a reduction of about 7 million euros, as a result of the transfer of ownership of LIPOR's vehicles that were in the service of the associated Municipalities.

There was also a transfer of values between the Buildings and other construction and Basic equipment items, due to a reclassification of the Energy Recovery Plant's assets.

## DEPRECIATION OF FIXED ASSETS

ITEMS	INITIAL BALANCE	REINFOR-CEMENT	REGULARIZA-TION	FINAL BALANCE
<b>PUBLIC DOMAIN ASSETS</b>				
<b>INTANGIBLE FIXED ASSETS</b>				
Set-up Expenses	8,014.62			8,014.62
Patents, Royalties and Other Rights	8,891.06	1,382.14		10,273.20
Inspections	319,115.82			319,115.82
Environmental awareness	8,503,138.06	122,278.36	-346.20	8,625,070.22
Additional studies	4,339,993.42	1,029.96		4,341,023.38
Software	1,235,894.38	86,839.40		1,322,733.78
Fixed assets in progress	0.00			0.00
<b>TOTAL OF INTANGIBLE FIXED ASSETS</b>	<b>14,415,047.36</b>	<b>211,529.86</b>	<b>-346.20</b>	<b>14,626,231.02</b>
<b>TANGIBLE FIXED ASSETS</b>				
Land and Other Resources				
Buildings and Other Construction	15,151,457.08	3,216,414.12	-214.57	18,367,656.63
Basic Equipment	56,572,768.58	13,533,932.70	-532,796.41	69,573,904.87
Transport Equipment	7,203,575.92	83,718.11	-5,979,815.95	1,307,478.08
Tools and Equipment	161,475.03	9,952.08	-9,392.80	162,034.31
Office Equipment	3,252,708.95	121,521.44	-25,347.10	3,348,883.29
Containers	0.00			0.00
Other Tangible fixed assets	2,371,327.25	69,357.39	-272,466.46	2,168,218.18
Fixed assets in progress				
<b>TOTAL OF TANGIBLE FIXED ASSETS</b>	<b>84,713,312.81</b>	<b>17,034,895.84</b>	<b>-6,820,033.29</b>	<b>94,928,175.36</b>
<b>FINANCIAL INVESTMENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL OF AMORTIZATION</b>	<b>99,128,360.17</b>	<b>17,246,425.70</b>	<b>-6,820,379.49</b>	<b>109,554,406.38</b>

year: 2015 units: euros

The Transport equipment item registered a reduction of 6 million euros as a result of the previously mentioned transfer of ownership.

Other adjustments were also made due to the scrapping of obsolete equipment.

## 8.2.9 Costs incurred in the year and on loans to finance fixed assets during construction, which have been capitalized in this period

The total expenditure including interest expenses are related to bank loans to finance fixed assets and was €3,357,444.35 being €1,436,551.04 referring to the construction of the Energy Recovery Plant and €1,920,893.31 related the construction of the Composting Plant.

## 8.2.17 Other treasury applications

The balance sheet caption "Other treasury applications" includes an amount of €13,051,357.11 over time, according to the following table:

		year: 2015 units: euros	
TYPE	ENTITY	AMOUNT	BALANCE
Term Deposits	CGD	3	3.250.000,00
Term Deposits	BIC	2	1.750.000,00
Term Deposits	TOTTA	3	3.000.000,00
Term Deposits	GOLDEN ASSETS	1	47.482,11
Term Deposits	BPI	1	1.250.000,00
Term Deposits	MONTEPIO	1	500.000,00
Term Deposits	CAIXA CREDITO AGRICOLA	1	3.875,00
Term Deposits	MILLENIUM BCP	3	3.250.000,00
<b>TOTAL</b>		<b>15</b>	<b>13.051.357,11</b>

## 8.2.22 Overall value of doubtful debts included in each of the items of receivables in the balance

On December 31st, 2015 there were debts classified as doubtful, in full respect to clients in the amount of €45,782, which are fully provisioned as being in dispute or in default for more than a year.

## 8.2.26 Disaggregated description of responsibilities, by guarantees and deposits paid

GUARANTEES AND DEPOSITS ACCOUNT NAME AND NUMBER	CASH BALANCE FROM PREVIOUS		YEAR MOVEMENT		CASH BALANCE FOR NEXT YEAR	
	DEBTOR	CREDITOR	DEBTOR	CREDITOR	DEBTOR	CREDITOR
<b>FROM THIRD-PARTY</b>						
Suppliers	785,438.11		47,955.88	33,388.00	800,005.99	
Fixed assets suppliers	5,958,811.67		5,038,036.09	5,503,276.66	5,493,571.10	
Credores diversos						
Clients						
<b>TOTAL FROM THIRD-PARTY</b>	<b>6,744,249.78</b>		<b>5,085,991.97</b>	<b>5,536,664.66</b>	<b>6,293,577.09</b>	
<b>TO THIRD-PARTY</b>						
Relating to land		1,311,526.88	562,884.23	562,884.23		1,311,526.88
Relating to EDP		10,200.00				10,200.00
VAT		1,649,013.43	360,755.61			1,288,257.82
Financial Institute for Regional Development IP		1,511,591.00				1,511,591.00
Directorate-General for Taxation		7,168,397.78				7,168,397.78
Relating to CCDRn		106,850.00				106,850.00
<b>TOTAL TO THIRD-PARTY</b>		<b>11,757,579.09</b>	<b>923,639.84</b>	<b>562,884.23</b>		<b>11,396,823.48</b>
<b>RECEIPTS FOR COLLETION</b>	<b>10,000,770.37</b>		<b>48,670,249.88</b>	<b>47,926,833.27</b>	<b>10,744,186.98</b>	
<b>TOTALS</b>	<b>16,745,020.15</b>	<b>11,757,579.09</b>	<b>54,679,881.69</b>	<b>54,026,382.16</b>	<b>17,037,764.07</b>	<b>11,396,823.48</b>

year: 2015 units: euros

The increase in the provision for doubtful debts, in the amount of €322.69, stems from the existence of new customers in arrears for over a year, on 31/12/2015. On the other hand, the reduction of provision for doubtful debts results from the insolvency and the time-barring of debts of some customers for whom LIPOR had already made provisions in previous years.

## 8.2.27 Detail of provisions at the end of the year

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	INITIAL BALANCE	INCREASE	DECREASE	FINAL BALANCE
19	Provisions for Cash Investments				
291	Provisions for doubtful Debts	51,865.53	322.69	6,406.22	45,782.00
292	Provisions for Risks/Charges	4,707,224.21			4,707,224.21
39	Provisions for Write-Down of Stocks				
49	Provisions for Financial investments	8,241,354.90	256,715.63		8,498,070.53

year: 2015 units: euros

The provision regarding investment through Golden Assets, amounting to 256,715.63 euros, was also reinforced, as a result of the reduction of these securities' market value. Still regarding this investment, in March 2016, LIPOR took legal action against Golden Assets in order to recover the sums invested, and also exposed the situation to the CMVM (Portuguese Securities Market Commission), on the basis of abusive use by Golden Assets of the portfolio management mandate assigned to it.

## 8.2.28 Movements occurred in the accounts of class 5 – Equity

The movements recorded in class 5 in fiscal year 2015 were as follows:

### MOVEMENTS OCCURRED IN THE ACCOUNTS OF CLASS 5 - EQUITY

ITEMS	INITIAL BALANCE	INCREASE	DECREASE	FINAL BALANCE
Assets	27,174,831.60	6,625,681.83		33,800,513.43
Revaluation Reserves	2,344,133.47			2,344,133.47
Legal Reserves	351,669.03	302,828.11		654,497.14
Subsidies	6,785,352.40			6,785,352.40
Special Reserves	1,575,003.26			1,575,003.26
Retained Earnings	871,947.66	6,056,562.28	6,928,509.94	0.00
Net Income	6,056,562.28	2,449,505.77	6,056,562.28	2,449,505.77
<b>TOTALS</b>	<b>45,159,499.70</b>	<b>15,434,577.99</b>	<b>12,985,072.22</b>	<b>47,609,005.47</b>

year: 2015 units: euros

The movement of 6,928,509.94 euros results from the proposed application of the results of 2014, with a reinforcement of assets of 6,625,681.83 euros and the constitution of legal reserves amounting to 302,828.11 euros, according to paragraph 2.7.3.3 of POCAL.

## 8.2.29 Statement of the cost of consumable supplies

MOVEMENTS	GOODS	CONSUMABLE MATERIALS
Initial Inventories		0.00
Purchases		69,768.05
Stock Adjustments		0.00
Final Inventories		45,030.00
<b>COSTS IN THE YEAR</b>		<b>24,738.05</b>

year: 2015 units: euros

## 8.2.30 Statement of Variation in Production

MOVEMENTS	FINISHED GOODS AND INTERMEDIATE	BY-PRODUCTS, WASTE AND SCRAP	WORK IN PROGRESS
Final Inventories	36,724.85		
Stock Adjustments			
Initial Inventories	42,635.55		
<b>INCREASE/DECREASE IN EXERCISE</b>	<b>-5,910.70</b>		

year: 2015 units: euros

## 8.2.31 Statement of Financial Results

Clearance of Financial Results of the year results from the following movements:

ACCOUNT NUMBER		FINANCIAL YEAR	
		2015	2014
<b>COSTS AND LOSSES</b>			
681	Interest Payable	3,262,201.44	3,820,585.58
682	Losses in Groups and Associated Companies		
683	Fixed Assets Investment Amortizations		
684	Provisions for Financial Investments	256,715.63	723,359.37
685	Exchange Losses		
686	Cash Discounts	13,376.80	15,782.51
687	Loss from the Sale of Financial Investments		
688	Other Financial Cost	158,798.93	166,071.58
	<b>FINANCIAL RESULTS</b>	<b>(3,567,219.85)</b>	<b>(3,517,480.41)</b>
	<b>TOTALS</b>	<b>123,872.95</b>	<b>1,208,318.63</b>
<b>INCOME AND GAINS</b>			
781	Interest received	123,872.95	1,208,318.61
782	Gains in group and associated		
783	Income from real estate		
784	Dividends		
785	Exchange Gains		
786	Cash Discounts		0.02
787	Gains from the sale of Financial		
788	Other Financial Income		
	<b>TOTALS</b>	<b>123,872.95</b>	<b>1,208,318.63</b>

units: euros

Item "681 - Interest Payable" refers to interest paid on borrowings from the European Investment Bank.

The reduction of about €600,000 in the amount of interests paid, compared to the year 2014, is re-

lated to the reduction in the outstanding capital of the loan granted by the European Investment Bank.

Item "688 - Other Financial Costs" essentially includes the costs of bank guarantees and bank

fees. On the other hand, item "781 - Interest received" includes interest obtained in investments made by LIPOR and arising from the Special Closed-end Investment Fund.

The provision of €256,715.63 is explained in paragraph 8.2.27 of this document.

## 8.2.32 Statement of Extraordinary Results

Clearance of the account "Extraordinary Results" from the following movements:

ACCOUNT NUMBER		FINANCIAL YEAR	
		2015	2014
<b>COSTS AND LOSSES</b>			
691	Capital Transfers		
692	Doubtful debts	6,406.22	
693	Losses in Inventories	1,807.46	980.34
694	Losses in Fixed Assets	483,237.70	1,440.60
695	Fines and Penalties	414.24	657.36
696	Depreciation Rates and Provisions		
697	Prior Years Adjustments	0.39	146,506.02
698	Other Extraordinary Costs and Losses	699.56	5,578.71
699	Conversion PTE/EUR		
	<b>EXTRAORDINARY RESULTS</b>	<b>8,452,644.22</b>	<b>1,390,154.59</b>
	<b>TOTALS</b>	<b>8,945,209.79</b>	<b>1,545,317.62</b>
<b>INCOME AND GAINS</b>			
791	Tax Refunds		
792	Recovery of Debts		
793	Gains in Stock		
794	Gains in Fixed Assets	7,904.00	249.99
795	Profits from Contract Penalties	31,977.19	41,115.07
796	Reductions in Depreciation Rates and Provision		
797	Prior Years Adjustments	867,832.81	6,341.74
798	Other Incomes and Gains	8,037,495.79	1,497,610.82
799	Conversion PTE/EUR		
	<b>TOTALS</b>	<b>8,945,209.79</b>	<b>1,545,317.62</b>

units: euros

Item “694 - Losses in fixed assets” refers to the transfer of ownership of vehicles owned by LIPOR and transferred to the associated Municipalities.

Item “795 - Profits from contract penalties” refers to the charging of interest on arrears to the associated Municipalities, due to delay in payment of invoices. Regarding item “797 - Prior years adjustments”, it mostly includes prior year adjustments regarding the Energy Recovery Plant’s operation contract, more specifically, price revisions settling, pit waste stock settling and settlements resulting from the renewal of the operation contract, which started in January 2015.

On the other hand, the “798 - Other incomes and gains” item comprises the acknowledgement of the amortisation imputable to the financial year of 2015 of the sums received from the Cohesion Fund, as investment subsidies (Note 8.2.33.4). In comparison with 2014, this item increased about 6.5 million euros, as a result of the beginning of the amortisation of the Energy Recovery Plant, with the renewal of the operation contract in January 2015.

## 8.2.33 Other relevant information

### 8.2.33.1 Receivables from Associated Municipalities

At the end of fiscal year 2015, the receivables

from the associated Municipalities, classified in the balance sheet under “clients”, concerning services associated with the treatment of municipal solid waste, and under the item “Other debtors” in relation to financial contributions, were as follows:

MUNICIPALITY	31.12.2015	31.12.2014
<b>TREATMENT OF MUNICIPAL SOLID WASTE</b>		
C.M. Porto	397,068.09	377,655.71
C.M. Maia	0.00	122,318.28
C.M. Vila do Conde	118,122.45	117,070.56
C.M. Gondomar	634,517.19	652,231.40
C.M. Valongo	93,757.96	94,742.57
C.M. Póvoa de Varzim	97,388.51	187,969.65
C.M. Espinho	267,962.06	334,699.28
C.M. Matosinhos	501,329.68	786,142.91
	<b>2,110,145.94</b>	<b>2,672,830.36</b>

MUNICIPALITY	31.12.2015	31.12.2014
<b>REIMBURSEMENT TO INVESTMENTS</b>		
C.M. Porto	160,239.80	152,519.65
C.M. Maia *	3,171,280.88	3,220,933.60
C.M. Vila do Conde	47,592.44	46,613.39
C.M. Gondomar	252,263.60	251,674.27
C.M. Valongo	37,842.92	38,339.06
C.M. Póvoa de Varzim	39,308.19	73,588.63
C.M. Espinho	106,514.25	131,272.95
C.M. Matosinhos	199,864.23	302,180.07
	<b>4,014,906.31</b>	<b>4,217,121.62</b>

\* value in litigation units: euros



Currently there are also one settlement agreement were signed with the municipality of Espinho, finding in debt the figures below, which are registered in the account “Other debtors”:

MUNICIPALITY	31.12.2015	31.12.2014
<b>SETTLEMENT AGREEMENTS</b>		
C.M. Vila do Conde		0.00
C.M. Espinho	297,503.03	532,455.63
	<b>297,503.03</b>	<b>532,455.63</b>

### 8.2.33.2 General Government and Other Public Entities

At the end of 2015, the balance of the account “State and other public bodies” were as follows:

	31.12.2015	31.12.2014
<b>DEBIT BALANCES</b>		
Value Added Tax	27,631.48	257,951.32
ADSE	4,299.26	
	<b>31,930.74</b>	<b>257,951.32</b>
<b>CREDIT BALANCES</b>		
Income Taxes Withheld - individuals	26,573.00	28,313.70
Contributions to Social Security	29,537.82	31,034.90
Waste Disposal Tax	0.00	0.00
Other Taxation	38,775.37	39,985.26
	<b>94,886.19</b>	<b>99,333.86</b>

units: euros

### 8.2.33.3 Amounts Owed to Credit Institutions

On December 31st, 2015, the loans obtained were as follows:

	units: euros		
	SHORT TERM	MEDIUM LONG TERM	TOTAL
Loan from EIB - European Investment Bank	8,900,000.00	63,352,689.60	72,252,689.60

In this item is identified the loan obtained from the European Investment Bank regarding partial financing of the construction of the Energy Recovery Plant LIPOR II, amounting to €85,294,440.41. The repayment of this loan will be made in 10 consecutive and increasing annuities, and it has already made capital repayments in the amount of €60,720,057.40.

In 2003 the European Investment Bank granted a new loan of € 53 million to fund the study, design, implementation, reception and operation of the facilities of the solid waste management in the Porto Metropolitan Area. The repayment of this loan will be made in 11 consecutive annual installments, having been made until now capital repayments in the amount of €5,321,693.41.

On December 31st, 2015, the summary of the repayment plan scheduled for the two funds mentioned above is as follows:

YEAR	AMOUNT
2016	8,900,000.00
2017	10,250,000.00
2018	9,200,000.00
2019	9,250,000.00
2020 and following years	34,652,689.60
	<b>72,252,689.60</b>

units: euros

### 8.2.33.4 Accruals and Deferrals

At the end of the fiscal year 2015 the balance of these items were as follows:

	31.12.2015	31.12.2014
<b>ACCRUED INCOME</b>		
Interest receivable	26,607.99	62,357.23
Other accrued income	0.00	154,796.72
<b>DEFERRED COSTS</b>		
Stocks	12,031.69	12,564.02
Diesel Stock	41,374.20	30,870.00
Pluriannual costs	15,988.00	33,061.58
Purchases	94,837.25	90,797.67
Other Deferred Costs	1,463,755.30	1,449,454.40
	<b>1,654,594.43</b>	<b>1,833,901.62</b>
<b>ACCRUED COSTS</b>		
Accrued remunerations	408,092.70	417,332.64
Interest Payable	1,841,709.71	1,984,697.43
Other accrued costs	1,866,563.39	2,503,282.19
<b>DEFERRED INCOME</b>		
Account to be settled	73.80	73.80
Corporate Income Tax (IRC) to be settled	74,601.56	74,601.56
Nutrimais - Customer Consignment	45,030.00	0.00
Subsidies for Investments	76,145,675.46	84,136,851.89
Contributions	0.00	0.00
	<b>80,381,746.62</b>	<b>89,116,839.51</b>

units: euros



Farming and Home Composting Training



### 8.2.33.5 External Services and Supplies

On December 31st 2015 the balance of this item was as follows:

		2015	2014
ITEMS			
621	Subcontracts	20,986,300.66	20,025,383.51
62236	Specialised Labour	1,194,078.47	1,151,325.27
62232	Maintenance and Repairs	449,375.83	412,214.38
62229	Fees	48,365.86	46,300.00
62233	Advertising and Promotion	55,252.40	47,275.14
62235	Security	157,492.28	133,697.60
62211	Electricity	212,508.03	277,552.03
62219	Rents and Rentals	144,500.98	145,055.20
62217	Office Stationaries	26,168.47	34,902.04
62222	Communications	48,216.80	63,405.55
62223	Insurance	66,953.11	70,418.73
62212	Fuel	110,043.07	128,149.47
62227	Business Trips	93,104.88	73,403.34
62221	Promotional Expenses	17,476.65	10,023.91
62234	Cleaning, Hygiene and Confort	94,016.99	87,772.73
62213	Water	12,509.85	9,327.57
62215	Tools	25,701.69	14,729.61
62214	Other Fluids	12,391.83	14,429.30
62218	Samples	12,052.36	5,700.35
62216	Books and Technical Documentation	2,120.28	2,408.87
62231	Legal Expenses	1,582.41	7,687.13
62225	Transport of Goods	11,287.38	25,676.23
62226	Transport of Employees	4,820.35	3,554.35
62298/9	Other Supplies and Services	351,789.33	257,623.14
		<b>24,138,109.96</b>	<b>23,048,015.45</b>

units: euros



## 8.3 Notes on the budget process and its implementation



### 8.3.1 Amendments to the Budget - revenue 2015

N. modification: 0  
N. of revision: 1  
units: euros

ECONOMIC CLASSIFICATION		REVENUE				
		BUDGET AMENDMENTS				
CODE (1)	DESCRIPTION (2)	INITIAL FORECASTS (3)	REGISTRATION / REINFORCEMENT (4)	REDUCTIONS / CANCELLATIONS (5)	RECTIFIED FORECASTS (6) = (3) + (4) - (5)	OBS (7)
	<b>CURRENT REVENUE</b>					
<b>02</b>	<b>INDIRECT TAXES</b>	<b>484,208.00</b>	<b>0.00</b>	<b>0.00</b>	<b>484,208.00</b>	
0202	Other	484,208.00	0.00	0.00	484,208.00	
020206	Specific indirect taxes local authorities	484,208.00	0.00	0.00	484,208.00	
0202069999	Other	484,208.00	0.00	0.00	484,208.00	
<b>05</b>	<b>PROPERTY INCOMES</b>	<b>1,126,916.97</b>	<b>0.00</b>	<b>0.00</b>	<b>1,126,916.97</b>	
0502	Interest - financial corporations	1,126,916.97	0.00	0.00	1,126,916.97	
050201	Banks and other financial institutions	1,126,916.97	0.00	0.00	1,126,916.97	
<b>07</b>	<b>SALE OF CURRENT GOODS AND SERVICES</b>	<b>39,943,366.97</b>	<b>0.00</b>	<b>0.00</b>	<b>39,943,366.97</b>	
0701	Sale of goods	24,566,519.00	0.00	0.00	24,566,519.00	
070110	Waste and residues and rejects	426,504.78	0.00	0.00	426,504.78	
07011001	Energy recovery plant	426,504.78	0.00	0.00	426,504.78	
0701100101	Ferrous scrap	426,504.78	0.00	0.00	426,504.78	
070111	Finished products and intermediates	24,140,014.22	0.00	0.00	24,140,014.22	
07011101	Energy recovery plant	16,937,100.00	0.00	0.00	16,937,100.00	
0701110101	Energy	16,937,100.00	0.00	0.00	16,937,100.00	
07011102	Multimaterial recycling	6,512,801.31	0.00	0.00	6,512,801.31	
0701110201	Sorting plant	5,233,396.59	0.00	0.00	5,233,396.59	
070111020101	Paper/cardboard	1,402,767.49	0.00	0.00	1,402,767.49	
070111020102	Mixed paper	577,843.62	0.00	0.00	577,843.62	

ECONOMIC CLASSIFICATION		REVENUE				
CODE (1)	DESCRIPTION (2)	BUDGET AMENDMENTS			RECTIFIED FORECASTS (6) = (3) + (4) - (5)	OBS (7)
		INITIAL FORECASTS (3)	REGISTRATION / REINFORCEMENT (4)	REDUCTIONS / CANCELLATIONS (5)		
070111020103	PEAD	529,796.58	0.00	0.00	529,796.58	
070111020104	PET	927,144.02	0.00	0.00	927,144.02	
070111020106	T-pack	311,917.74	0.00	0.00	311,917.74	
070111020107	Aluminium	26,395.41	0.00	0.00	26,395.41	
070111020108	Steel	241,652.69	0.00	0.00	241,652.69	
070111020112	Plastic Film	764,127.60	0.00	0.00	764,127.60	
070111020113	Mixed plastics	414,168.16	0.00	0.00	414,168.16	
070111020199	Others	37,583.28	0.00	0.00	37,583.28	
0701110202	Sorting Platform	1,180,949.72	0.00	0.00	1,180,949.72	
070111020203	Plastics	70,135.73	0.00	0.00	70,135.73	
070111020205	Light Scrap	71,813.91	0.00	0.00	71,813.91	
070111020206	Glass	1,006,778.93	0.00	0.00	1,006,778.93	
070111020207	Wood Packaging	672.89	0.00	0.00	672.89	
070111020208	Eps - Styrofoam	23,301.85	0.00	0.00	23,301.85	
070111020299	Others	8,246.41	0.00	0.00	8,246.41	
0701110203	WEEE Platform	98,455.00	0.00	0.00	98,455.00	
070111020301	Cooling Equipment	19,285.00	0.00	0.00	19,285.00	
070111020302	White Line	7,105.00	0.00	0.00	7,105.00	
070111020303	Small Eletrical Appliances and Computing	30,450.00	0.00	0.00	30,450.00	
070111020304	Televisions and Monitors	39,585.00	0.00	0.00	39,585.00	
070111020305	Fluorescent Lamps	2,030.00	0.00	0.00	2,030.00	
07011103	Composting	549,135.23	0.00	0.00	549,135.23	
0701110301	Organic Compost	549,135.23	0.00	0.00	549,135.23	
07011104	Landfills	139,101.93	0.00	0.00	139,101.93	
0701110401	Electricity - Biogas	139,101.93	0.00	0.00	139,101.93	
070111040101	Electricity - Ermesinde Biogas Landfill	139,101.93	0.00	0.00	139,101.93	
07011105	Products "Horta Formiga"	1,875.75	0.00	0.00	1,875.75	
0701110501	Various Products	1,875.75	0.00	0.00	1,875.75	
0702	Services	15,376,847.97	0.00	0.00	15,376,847.97	
070209	Specific Services of Local Authorities	15,376,847.97	0.00	0.00	15,376,847.97	

ECONOMIC CLASSIFICATION		REVENUE				
CODE (1)	DESCRIPTION (2)	INITIAL FORECASTS (3)	BUDGET AMENDMENTS		RECTIFIED FORECASTS (6) = (3) + (4) - (5)	OBS (7)
			REGISTRATION / REINFORCEMENT (4)	REDUCTIONS / CANCELLATIONS (5)		
07020902	Solid Waste	15,363,932.97	0.00	0.00	15,363,932.97	
0702090201	Deposition in the Energy Recovery Plant	15,119,962.96	0.00	0.00	15,119,962.96	
070209020101	From Municipalities	14,983,799.60	0.00	0.00	14,983,799.60	
070209020102	From the Private Sector	136,163.36	0.00	0.00	136,163.36	
0702090202	Sanitary Landfill	243,970.01	0.00	0.00	243,970.01	
070209020201	From Municipalities	243,970.01	0.00	0.00	243,970.01	
07020999	Others	12,915.00	0.00	0.00	12,915.00	
0702099901	Courses "Horta da Formiga"	9,840.00	0.00	0.00	9,840.00	
0702099902	Holiday Camps	3,075.00	0.00	0.00	3,075.00	
<b>08</b>	<b>OTHER CURRENT REVENUE</b>	<b>2,180,370.73</b>	<b>0.00</b>	<b>0.00</b>	<b>2,180,370.73</b>	
0801	Others	2,180,370.73	0.00	0.00	2,180,370.73	
080199	Others	2,180,370.73	0.00	0.00	2,180,370.73	
08019903	VAT Refunds	1,205,293.76	0.00	0.00	1,205,293.76	
08019999	Several	975,076.97	0.00	0.00	975,076.97	
0801999902	Specifications/tender procedures	1,845.00	0.00	0.00	1,845.00	
0801999999	Others	973,231.97	0.00	0.00	973,231.97	
	<b>TOTAL OF CURRENT REVENUES</b>	<b>43,734,862.67</b>	<b>0.00</b>	<b>0.00</b>	<b>43,734,862.67</b>	
	<b>CAPITAL REVENUES</b>					
<b>10</b>	<b>CAPITAL TRANSFERS</b>	<b>6,374,924.38</b>	<b>0</b>	<b>0</b>	<b>6,374,924.38</b>	
1005	Local Government	6,374,924.38	0	0	6,374,924.38	
100501	Continent	6,374,924.38	0	0	6,374,924.38	
10050101	From Municipalities	6,374,924.38	0	0	6,374,924.38	
<b>16</b>	<b>BALANCE OF PREVIOUS FINANCIAL YEAR</b>	<b>0</b>	<b>10,654,179.33</b>	<b>0</b>	<b>10,654,179.33</b>	
1601	Budget Balance	0	10,654,179.33	0	10,654,179.33	
160101	In Possession of Service	0	10,654,179.33	0	10,654,179.33	
	<b>TOTAL CAPITAL REVENUES</b>	<b>6,374,924.38</b>	<b>10,654,179.33</b>	<b>0</b>	<b>17,029,103.71</b>	
	<b>TOTAL REVENUE</b>	<b>50,109,787.05</b>	<b>10,654,179.33</b>	<b>0</b>	<b>60,763,966.38</b>	

(3) Initial forecasts - amounts corresponding to the initial budget.

(6) Forecasts rectified - final figures on the estimated revenue to be collected. Includes balance of previous year.

### 8.3.2 Amendments to the budget - expenditure 2015

N. modification: 11  
N.of revision: 2  
units: euros

ECONOMIC CLASSIFICATION		EXPENDITURE					OBS (8)
CODE (1)	DESCRIPTION (2)	BUDGET AMENDMENTS			RECTIFIED ALLOCATIONS (7) = (3) + (4) - (5) + (6)		
		INITIAL LOCATIONS (3)	REGISTRATION / EINFORCEMENT (4)	REDUCTIONS / CANCELLATIONS (5)		REPLACEMENTS REDUCED TO PAYMENTS (6)	
<b>01</b>	<b>CURRENT EXPENDITURE</b>	<b>4,141,752.50</b>	<b>218,193.51</b>	<b>9,000.00</b>		<b>4,350,946.01</b>	
	<b>PERSONNEL EXPENDITURE</b>						
0101	Certain and permanent remunerations	3,196,907.80	5,080.00	9,000.00		3,192,987.80	
010102	Corporate boards	41,224.08	0.00	0.00		41,224.08	
010104	Personnel legal framework for individual work contract	2,153,477.84	0.00	9,000.00		2,144,477.84	
01010401	Personal service	1,987,867.91	0.00	0.00		1,987,867.91	
01010404	Personnel recruitment for new working positions	165,609.93	0.00	9,000.00		156,609.93	
010108	Waiting staff retirement	7,716.92	0.00	0.00		7,716.92	
010111	Representation	34,374.63	80.00	0.00		34,454.63	
010112	Supplements and awards	381,319.07	0.00	0.00		381,319.07	
01011201	Insanity allowance	381,319.07	0.00	0.00		381,319.07	
010113	Meal allowance	234,756.06	0.00	0.00		234,756.06	
010114	Holiday and christmas allowance	344,039.20	5,000.00	0.00		349,039.20	
01011401	Holiday allowance	169,663.07	5,000.00	0.00		174,663.07	
01011402	Christmas allowance	174,376.13	0.00	0.00		174,376.13	
0102	Occasional and variable allowances	75,223.31	152,400.00	0.00		227,623.31	
010202	Overtime	43,853.27	0.00	0.00		43,853.27	
010204	Daily subsistence allow ance	27,900.00	0.00	0.00		27,900.00	
010205	Allowance for faults	2,070.48	0.00	0.00		2,070.48	
010211	Shift allowance	0.00	6,000.00	0.00		6,000.00	
010212	Compensation for ceasing of functions	0.00	146,400.00	0.00		146,400.00	
010214	Other allowances in cash or species	1,399.56	0.00	0.00		1,399.56	

ECONOMIC CLASSIFICATION		EXPENDITURE					OBS (8)
CODE (1)	DESCRIPTION (2)	BUDGET AMENDMENTS			RECTIFIED ALLOCATIONS (7) = (3) + (4) - (5) + (6)		
		INITIAL LOCATIONS (3)	REGISTRATION / EINFORCEMENT (4)	REDUCTIONS / CANCELLATIONS (5)		REPLACEMENTS REDUCED TO PAYMENTS (6)	
0103	Social Security	869,621.39	60,713.51	0.00		930,334.90	
010301	Health charges	78,937.01	36,000.00	0.00		114,937.01	
010302	Other health charges	51,142.68	0.00	0.00		51,142.68	
01030201	Contributions of ADSE	51,142.68	0.00	0.00		51,142.68	
010303	Family allowance for children and youth	9,942.24	6,000.00	0.00		15,942.24	
010304	Other family benefits	8,161.61	2,000.00	0.00		10,161.61	
010305	Contributions to Social Security	668,668.75	2,000.00	0.00		670,668.75	
01030502	Social security - general scheme	668,668.75	2,000.00	0.00		670,668.75	
0103050201	General pension fund	366,339.36	2,000.00	0.00		368,339.36	
0103050202	General scheme	302,329.39	0.00	0.00		302,329.39	
010306	Accidents and occupational diseases	1,843.10	2,200.00	0.00		4,043.10	
010309	Insurance	50,926.00	12,513.51	0.00		63,439.51	
01030901	Insurance for Working Accidents and Occupational Diseases	45,168.28	10,000.00	0.00		55,168.28	
01030903	Life insurance	5,757.72	2,513.51	0.00		8,271.23	
<b>02</b>	<b>PURCHASE OF CURRENT GOODS AND SERVICES</b>	<b>32,949,443.79</b>	<b>9,701,128.49</b>	<b>2,245,132.70</b>		<b>40,405,439.58</b>	
0201	Acquisition of goods	1,004,905.62	112,751.61	131,780.00		985,877.23	
020101	Raw Materials and subsidiaries	162,191.34	0.00	0.00		162,191.34	
020102	Fuels and lubricants	324,532.94	65,751.61	131,780.00		258,504.55	
02010201	Gasoline	15,129.00	5,000.00	0.00		20,129.00	
02010202	Diesel	279,380.32	60,751.61	131,780.00		208,351.93	
02010299	Other	30,023.62	0.00	0.00		30,023.62	
020104	Cleaning and hygiene	24,243.28	0.00	0.00		24,243.28	
020105	Meals - food catering	56,371.17	0.00	0.00		56,371.17	
020107	Clothing and personal items	51,765.02	32,000.00	0.00		83,765.02	
020108	Office equipment	55,326.27	0.00	0.00		55,326.27	
020114	Other stuff - parts	272,079.81	0.00	0.00		272,079.81	
020115	Award Prizes and gifts	18,711.59	0.00	0.00		18,711.59	
020117	Tools and utensils	34,976.62	15,000.00	0.00		49,976.62	
020118	Books and technical documentation	4,707.58	0.00	0.00		4,707.58	
0202	Purchase of services	31,944,538.17	9,588,376.88	2,113,352.70		39,419,562.35	

ECONOMIC CLASSIFICATION		EXPENDITURE					
CODE (1)	DESCRIPTION (2)	BUDGET AMENDMENTS				RECTIFIED ALLOCATIONS (7) = (3) + (4) - (5) + (6)	OBS (8)
		INITIAL LOCATIONS (3)	REGISTRATION / EINFORCEMENT (4)	REDUCTIONS / CANCELLATIONS (5)	REPLACEMENTS REDUCED TO PAYMENTS (6)		
020201	Costs of facilities	335,424.51	0.00	0.00		335,424.51	
02020101	Electricity	320,796.41	0.00	0.00		320,796.41	
02020102	Water	14,628.10	0.00	0.00		14,628.10	
020202	Cleaning and hygiene	102,841.16	27,000.00	0.00		129,841.16	
020203	Conservation of Goods	772,274.72	0.00	291,747.98		480,526.74	
020209	Communications	142,621.52	0.00	0.00		142,621.52	
020210	Transport	107,870.43	0.00	0.00		107,870.43	
020211	Representation of services	62,204.80	0.00	204.72		62,000.08	
020212	Insurance	65,551.15	13,400.00	0.00		78,951.15	
020213	Travel and stays	126,552.38	2,000.00	0.00		128,552.38	
020214	Studies, advice, projects consultancy	1,148,458.04	0.00	0.00		1,148,458.04	
020215	Training	202,734.75	0.00	0.00		202,734.75	
020216	Seminars, exhibitions and similar	150,727.16	0.00	0.00		150,727.16	
020217	Advertising	190,468.07	0.00	0.00		190,468.07	
020218	Security and surveillance	203,372.64	16,797.55	0.00		220,170.19	
020219	Technical assistance	182,534.70	0.00	0.00		182,534.70	
020220	Other specialized labours	1,217,495.58	0.00	0.00		1,217,495.58	
020222	Health services	33,000.00	0.00	0.00		33,000.00	
020225	Other services	26,900,406.56	9,529,179.33	1,821,400.00		34,608,185.89	
02022502	Exploration of the Landfill Annex to Energy Recovery Plant	1,350,027.54	604,179.33	761,400.00		1,192,806.87	
02022503	Exploration of the Energy Recovery Plant	22,015,557.16	7,150,000.00	0.00		29,165,557.16	
02022504	Exploration Compositing Plant	2,911,269.56	1,150,000.00	1,060,000.00		3,001,269.56	
02022505	Ermesinde Biogas Landfill Exploration	63,638.90	0.00	0.00		63,638.90	
02022506	Matosinhos Biogas Landfill Exploration	56,859.42	0.00	0.00		56,859.42	
02022508	Transport and treatment of leachate	99,327.65	0.00	0.00		99,327.65	
02022509	External social responsibility	117,705.00	10,000.00	0.00		127,705.00	
02022510	Internal communication and social responsibility	107,879.00	0.00	0.00		107,879.00	
02022511	Deposition Ashes	0.00	615,000.00	0.00		615,000.00	
02022599	Others	178,142.33	0.00	0.00		178,142.33	

ECONOMIC CLASSIFICATION		EXPENDITURE					
CODE (1)	DESCRIPTION (2)	BUDGET AMENDMENTS				RECTIFIED ALLOCATIONS (7) = (3) + (4) - (5) + (6)	OBS (8)
		INITIAL LOCATIONS (3)	REGISTRATION / EINFORCEMENT (4)	REDUCTIONS / CANCELLATIONS (5)	REPLACEMENTS REDUCED TO PAYMENTS (6)		
<b>03</b>	<b>INTEREST AND OTHER CHARGES</b>	<b>3,576,472.64</b>	<b>0.00</b>	<b>0.00</b>		<b>3,576,472.64</b>	
0301	Interest on public debt	3,357,444.35	0.00	0.00		3,357,444.35	
030103	Financial corporations	3,357,444.35	0.00	0.00		3,357,444.35	
03010302	Loans to medium and long term	3,357,444.35	0.00	0.00		3,357,444.35	
0301030201	EIB - European Investment Bank	3,357,444.35	0.00	0.00		3,357,444.35	
0305	Other interest	48,190.81	0.00	0.00		48,190.81	
030501	Interest on late payments	48,190.81	0.00	0.00		48,190.81	
0306	Other financial charges	170,837.48	0.00	0.00		170,837.48	
030601	Other financial charges	170,837.48	0.00	0.00		170,837.48	
03060101	Bank guarantees	166,411.29	0.00	0.00		166,411.29	
03060199	Other	4,426.19	0.00	0.00		4,426.19	
<b>04</b>	<b>CURRENT TRANSFERS</b>	<b>14,001.12</b>	<b>7,100.00</b>	<b>0.00</b>		<b>21,101.12</b>	
0408	Families	14,001.12	7,100.00	0.00		21,101.12	
040802	Other	14,001.12	7,100.00	0.00		21,101.12	
<b>06</b>	<b>OTHER CURRENT EXPENDITURE</b>	<b>985,422.02</b>	<b>1,151,890.03</b>	<b>270,000.00</b>		<b>1,867,312.05</b>	
0602	Several	985,422.02	1,151,890.03	270,000.00		1,867,312.05	
060201	Taxes and fees	113,722.00	570,000.00	0.00		683,722.00	
060203	Others	871,700.02	581,890.03	270,000.00		1,183,590.05	
06020305	Others	871,700.02	581,890.03	270,000.00		1,183,590.05	
0602030501	Rents and rentals	222,970.78	204.72	0.00		223,175.50	
0602030502	Electricity LIPOR II	0.00	81,685.31	0.00		81,685.31	
0602030599	Others	648,729.24	500,000.00	270,000.00		878,729.24	
	<b>TOTAL CURRENT EXPENDITURE</b>	<b>41,667,092.07</b>	<b>11,078,312.03</b>	<b>2,524,132.70</b>	<b>0.00</b>	<b>50,221,271.40</b>	
	<b>CAPITAL EXPENDITURE</b>						
<b>07</b>	<b>PURCHASE OF INVESTMENT PRODUCTS</b>	<b>3,029,945.12</b>	<b>2,663,420.00</b>	<b>563,420.00</b>		<b>5,129,945.12</b>	
0701	Investments	3,029,945.12	2,663,420.00	563,420.00		5,129,945.12	
070101	Land	578,004.67	0.00	43,000.00		535,004.67	
070104	Constructions	1,465,326.14	66,420.00	66,420.00		1,465,326.14	



ECONOMIC CLASSIFICATION		EXPENDITURE					OBS (8)
CODE (1)	DESCRIPTION (2)	BUDGET AMENDMENTS			RECTIFIED ALLOCATIONS (7) = (3) + (4) - (5) + (6)		
		INITIAL LOCATIONS (3)	REGISTRATION / REINFORCEMENT (4)	REDUCTIONS / CANCELLATIONS (5)		REPLACEMENTS REDUCED TO PAYMENTS (6)	
07010401	Bridges, streets and complementary works	409,360.00	0.00	66,420.00		342,940.00	
07010411	Infrastructure for solid waste treatment	973,094.89	66,420.00	0.00		1,039,514.89	
07010413	Other	82,871.25	0.00	0.00		82,871.25	
070106	Vehicles	17,000.00	1,041,000.00	170,000.00		888,000.00	
07010601	Waste collection	2,000.00	1,000,000.00	170,000.00		832,000.00	
07010602	Other	15,000.00	41,000.00	0.00		56,000.00	
070107	Computer equipment	188,490.13	0.00	10,000.00		178,490.13	
070108	Computer software	76,906.00	0.00	0.00		76,906.00	
070109	Administrative equipment	77,723.36	0.00	0.00		77,723.36	
070110	Basic equipment	298,464.80	444,000.00	0.00		742,464.80	
07011001	Waste collection equipment	64,652.50	444,000.00	0.00		508,652.50	
07011002	Other	233,812.30	0.00	0.00		233,812.30	
0701100201	Waste treatment equipment	233,812.30	0.00	0.00		233,812.30	
070111	Tools and equipment	14,587.57	0.00	0.00		14,587.57	
070113	Intangible investments	615.00	4,000.00	0.00		4,615.00	
070115	Other investments	312,827.45	1,108,000.00	274,000.00		1,146,827.45	
<b>10</b>	<b>FINANCIAL LIABILITIES</b>	<b>5,400,000.00</b>	<b>0.00</b>	<b>0.00</b>		<b>5,400,000.00</b>	
1006	Loans to medium and long term	5,400,000.00	0.00	0.00		5,400,000.00	
100603	Financial Corporations -Banks and other institutions	5,400,000.00	0.00	0.00		5,400,000.00	
10060301	European investment bank - EIB	5,400,000.00	0.00	0.00		5,400,000.00	
1006030102	20117 loan	5,360,000.00	0.00	0.00		5,360,000.00	
100603010201	Amortization of capital	5,360,000.00	0.00	0.00		5,360,000.00	
1006030103	21845 loan	30,000.00	0.00	0.00		30,000.00	
100603010301	Amortization of capital	30,000.00	0.00	0.00		30,000.00	
1006030104	23440 loan	10,000.00	0.00	0.00		10,000.00	
100603010401	Amortization of capital	10,000.00	0.00	0.00		10,000.00	
	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>8,429,945.12</b>	<b>2,663,420.00</b>	<b>563,420.00</b>	<b>0.00</b>	<b>10,529,945.12</b>	
	<b>TOTAL EXPENDITURE</b>	<b>50,097,037.19</b>	<b>13,741,732.03</b>	<b>3,087,552.70</b>	<b>0.00</b>	<b>60,751,216.52</b>	

(3) Initial forecasts - amounts corresponding to the initial budget.

(7) Rectified allocations - amounts corresponding to the final figures of expenditure in the budget.

## Amendments to the Multiyear Investment Plan

PURPOSE	ECONOMIC CLASSIF. CODE	NR. OF PROJECT/ACTION	RESP.	DATES		EXPENDITURE									MODIFICATION (+/-) (F) = (D) - (C)
				BEG.	END	TOTAL		2015		FINANC. NOT SPECIFIED (E)	NEXT YEARS				
						CURRENT ALLOCATION (A) = (C) + (E)	CORRECTED ALLOCATION (B) = (D) + (E)	DEFINED FINANCING	CORRECTED ALLOCATION (D)		2016	2017	2018	OTHER	
Construction of the new Intermunicipal Landfill	07010411	008/00	LIPOR	2000	2037	66,420.00	66,420.00	66,420.00	66,420.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition of land for the Intermunicipal landfill and its access roads	070101	009/00	LIPOR	2003	2016	578,004.67	535,004.67	535,004.67	535,004.67	0.00	0.00	0.00	0.00	0.00	-43,000.00
Rehabilitation of the old factory spaces (Building Maintenance)	07010411 *	013/00	LIPOR	2003	2016	92,372.43	95,372.43	95,372.43	95,372.43	0.00	0.00	0.00	0.00	0.00	3,000.00
Design/implementation of projects aimed at environmental education	070115	065/00	LIPOR	2000	2020	114,858.48	614,858.48	614,858.48	614,858.48	0.00	0.00	0.00	0.00	0.00	500,000.00
Design of the node and the access road to the new Ermesinde Composting Plant	07010401	070/00	LIPOR	2004	2016	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Several measures of environmental improvement, and asset valorization in the area surrounding of the Ermesinde landfill	070115	001/01	LIPOR	2001	2020	74,412.54	71,412.54	71,412.54	71,412.54	0.00	0.00	0.00	0.00	0.00	-3,000.00
Construction of 3rd line LIPOR II	0701100201	030/01	LIPOR	2003	2020	0.00	0.00	0.00	0.00	0.00	0.00	66,050,000.00	0.00	0.00	0.00
Energy use of Matosinhos landfill	07010411	032/01	LIPOR	2006	2020	29,495.51	29,495.51	29,495.51	29,495.51	0.00	0.00	0.00	0.00	0.00	0.00
Several measures of environmental improvement, and asset valorization in the area surrounding of the Energy Recovery Plant	070115	033/01	LIPOR	2004	2016	1,230.00	1,230.00	1,230.00	1,230.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition of various equipment administrative	070109	038/01	LIPOR	2001	2016	72,803.36	72,803.36	72,803.36	72,803.36	0.00	0.00	0.00	0.00	0.00	0.00
Design, implementation and monitoring of an integrated information system	070108	040/01	LIPOR	2001	2016	64,606.00	64,606.00	64,606.00	64,606.00	0.00	0.00	0.00	0.00	0.00	0.00

N. modification: 10  
N. of revision: 2  
unit: euros

						EXPENDITURE									
						2015					NEXT YEARS				
						TOTAL		DEFINED FINANCING		FINANC. NOT SPECIFIED					
PURPOSE	ECONOMIC CLASSIF. CODE	NR. OF PROJECT/ACTION	RESP.	DATES		CURRENT ALLOCATION (A) = (C) + (E)	CORRECTED ALLOCATION (B) = (D) + (E)	CURRENT ALLOCATION (C)	CORRECTED ALLOCATION (D)	(E)	2016	2017	2018	OTHER	MODIFICATION (+/-) (F) = (D) - (C)
				BEG.	END										
Expansion and maintenance of selective removal door-to-door	07011001	011/02	LIPOR	2002	2015	1,000.00	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Monitoring of the New Intermunicipal Landfill	070115	017/02	LIPOR	2005	2020	0.00	0.00	0.00	0.00	0.00	0.00	175,000.00	0.00	0.00	0.00
Acquisition of several hardware	070107	007/03	LIPOR	2003	2016	139,290.13	139,290.13	139,290.13	139,290.13	0.00	0.00	0.00	0.00	0.00	0.00
Several measures of environmental improvement, and asset valorization in the area surrounding the Sorting Plant	07010401	003/04	LIPOR	2004	2017	329,640.00	329,640.00	329,640.00	329,640.00	0.00	0.00	0.00	0.00	0.00	0.00
Several measures of environmental improvement, and asset valorization in Vila do Conde Landfill surrounding area	07010401	004/04	LIPOR	2004	2016	12,300.00	12,300.00	12,300.00	12,300.00	0.00	0.00	0.00	0.00	0.00	0.00
Several measures of environmental improvement and asset valorisation in Póvoa de Varzim landfill surrounding area	07010401	005/04	LIPOR	2004	2016	12,300.00	12,300.00	12,300.00	12,300.00	0.00	0.00	0.00	0.00	0.00	0.00
Several measures of environmental improvement and asset valorisation in Póvoa de Varzim landfill surrounding area	070115*	006/04	LIPOR	2004	2017	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00
Several measures of supervision and monitoring of the Energy Recovery Plant	020214 *	008/04	LIPOR	2004	2020	212,500.00	239,418.75	239,418.75	239,418.75	0.00	222,000.00	222,000.00	222,000.00	1,603,248.58	26,918.75
Operation Rental of equipment and vehicles	020210	009/04	LIPOR	2013	2020	32,900.00	35,720.00	35,720.00	35,720.00	0.00	38,500.00	38,500.00	38,500.00	262,500.00	2,820.00
Projects of home composting and organic farming	070115	002/06	LIPOR	2006	2016	13,284.00	13,284.00	13,284.00	13,284.00	0.00	0.00	0.00	0.00	0.00	0.00
Remodeling and Automation of the current Sorting Plant	07010411*	003/06	LIPOR	2006	2016	191,422.93	211,090.17	211,090.17	211,090.17	0.00	0.00	0.00	0.00	0.00	19,667.24
Provision of Security and Surveillance services of LIPOR I facilities	020218	007/06	LIPOR	2006	2020	174,000.00	219,904.78	219,904.78	219,904.78	0.00	180,000.00	180,000.00	180,000.00	660,000.00	45,904.78



																EXPENDITURE									
																2015		NEXT YEARS							
																TOTAL		DEFINED FINANCING		FINANC. NOT SPECIFIED					
																CURRENT ALLOCATION (A) = (C) + (E)	CORRECTED ALLOCATION (B) = (D) + (E)	CURRENT ALLOCATION (C)	CORRECTED ALLOCATION (D)	(E)	2016	2017	2018	OTHER	MODIFICATION (+/-) (F) = (D) - (C)
PURPOSE	ECONOMIC CLASSIF. CODE	NR. OF PROJ-ECT/ACTION	RESP.	DATES																					
				BEG.	END																				
Expansion and maintenance of the selective removal door-to-door organic waste in trade and services	07010601	011/08	LIPOR	2008	2016	1,000.00	331,000.00	331,000.00	331,000.00	0.00	0.00	0.00	0.00	0.00	330,000.00										
Expansion and optimization of selective removal of green waste	07010601	012/08	LIPOR	2008	2016	1,000.00	501,000.00	501,000.00	501,000.00	0.00	0.00	0.00	0.00	0.00	500,000.00										
Buildings and equipment energy efficiency	070115*	016/08	LIPOR	2008	2016	1,060.50	11,060.50	11,060.50	11,060.50	0.00	0.00	0.00	0.00	0.00	10,000.00										
Rehabilitation and Maintenance of the drop of sites network	07010411	003/09	LIPOR	2009	2020	12,300.00	12,300.00	12,300.00	12,300.00	0.00	0.00	0.00	0.00	0.00	0.00										
Specific Flow Management	02022599*	011/09	LIPOR	2009	2018	2,300.00	2,300.00	2,300.00	2,300.00	0.00	1,500.00	1,500.00	1,500.00	1,500.00	0.00										
Adaptation of the Plant to the new European Directive	07010411	013/09	LIPOR	2009	2016	62,077.12	62,077.12	62,077.12	62,077.12	0.00	0.00	0.00	0.00	0.00	0.00										
Conversion of LIPOR'S sorting Platform	07010411*	001/11	LIPOR	2011	2017	0.00	0.00	0.00	0.00	0.00	0.00	500,000.00	0.00	0.00	0.00										
Several Transport Equipment Acquisition	07010602	001/12	LIPOR	2012	2016	15,000.00	56,000.00	56,000.00	56,000.00	0.00	0.00	0.00	0.00	0.00	41,000.00										
Tools Acquisition	070111	002/12	LIPOR	2012	2016	14,587.57	14,587.57	14,587.57	14,587.57	0.00	0.00	0.00	0.00	0.00	0.00										
Several Basic Equipment Acquisition	0701100201*	003/12	LIPOR	2012	2016	282,101.37	262,434.13	262,434.13	262,434.13	0.00	0.00	0.00	0.00	0.00	-19,667.24										
Loans to medium and long term EIB - European Investment Bank	100603010201*	004/12	LIPOR	1996	2024	5,400,000.00	5,400,000.00	5,400,000.00	5,400,000.00	0.00	8,900,000.00	10,250,000.00	9,200,000.00	43,902,689.62	0.00										
Technical assistance	020219	005/12	LIPOR	2012	2020	139,998.00	139,998.00	139,998.00	139,998.00	0.00	150,000.00	150,000.00	150,000.00	156,000.00	0.00										
Financial Charges	0301030201*	006/12	LIPOR	2012	2020	3,398,484.09	3,398,484.09	3,398,484.09	3,398,484.09	0.00	3,098,559.85	2,671,710.35	2,180,074.35	4,974,870.52	0.00										
Providing for Additional Meal	020105*	007/12	LIPOR	2012	2020	21,200.00	24,294.53	24,294.53	24,294.53	0.00	25,000.00	35,000.00	45,000.00	172,800.00	3,094.53										
Electricity Supply	02020101*	008/12	LIPOR	2012	2020	213,150.00	213,150.00	213,150.00	213,150.00	0.00	220,200.00	225,250.00	250,300.00	955,450.00	0.00										
Provision of Training Services	020215	009/12	LIPOR	2012	2018	30,000.00	30,000.00	30,000.00	30,000.00	0.00	30,000.00	30,000.00	12,000.00	0.00	0.00										
Providing Specialized Works	020220	011/12	LIPOR	2012	2020	509,967.78	509,967.78	509,967.78	509,967.78	0.00	592,000.00	592,000.00	592,000.00	2,218,200.00	0.00										
Provision of Health Services	020222*	012/12	LIPOR	2012	2020	28,200.00	28,200.00	28,200.00	28,200.00	0.00	35,000.00	35,000.00	35,000.00	70,200.00	0.00										

						EXPENDITURE										
						2015				NEXT YEARS						
						TOTAL		DEFINED FINANCING		FINANC. NOT SPECIFIED						
DATES																
PURPOSE	ECONOMIC CLASSIF. CODE	NR. OF PROJECT/ACTION	RESP.	BEG.	END	CURRENT ALLOCATION (A) = (C) + (E)	CORRECTED ALLOCATION (B) = (D) + (E)	CURRENT ALLOCATION (C)	CORRECTED ALLOCATION (D)	(E)	2016	2017	2018	OTHERS	MODIFICATION (+/-) (F) = (D) - (C)	
Rents and rentals	0602030501 *	013/12	LIPOR	2012	2020	25,742.87	76,742.87	76,742.87	76,742.87	0.00	84,000.00	84,000.00	33,000.00	288,000.00	51,000.00	
Studies, advice, projects consultancy	020214	015/12	LIPOR	2012	2020	363,712.62	363,712.62	363,712.62	363,712.62	0.00	376,000.00	376,000.00	376,000.00	870,000.00	0.00	
Transport and treatment of leachate	02022508	016/12	LIPOR	2012	2020	32,000.00	57,000.00	57,000.00	57,000.00	0.00	35,000.00	35,000.00	35,000.00	543,000.00	25,000.00	
External Social Responsibility	02022509 *	017/12	LIPOR	2012	2020	11,000.00	21,000.00	21,000.00	21,000.00	0.00	18,000.00	25,000.00	35,000.00	72,000.00	10,000.00	
Provision of Cleaning and Hygiene Services	020202	018/12	LIPOR	2012	2020	79,000.00	127,841.16	127,841.16	127,841.16	0.00	90,000.00	90,000.00	90,000.00	630,000.00	48,841.16	
Provision of Telecommunications Services	020209 *	019/12	LIPOR	2012	2020	73,292.92	84,299.92	84,299.92	84,299.92	0.00	88,060.00	88,060.00	88,060.00	331,020.00	11,007.00	
Suply of Raw Materials and subsidiaries	020101	020/12	LIPOR	2012	2020	66,740.00	66,740.00	66,740.00	66,740.00	0.00	100,000.00	100,000.00	100,000.00	690,000.00	0.00	
Provision of Maintenance / Conservation Services	020203 *	021/12	LIPOR	2012	2020	150,832.64	150,832.64	150,832.64	150,832.64	0.00	212,000.00	212,000.00	212,000.00	1,010,400.00	0.00	
Insurance	020212 *	022/12	LIPOR	2012	2020	107,732.50	126,358.77	126,358.77	126,358.77	0.00	107,732.50	107,732.50	107,732.50	0.00	18,626.27	
Supply of fuel and other fluids	02010202 *	001/13	LIPOR	2013	2020	223,800.24	223,800.24	223,800.24	223,800.24	0.00	223,800.24	223,800.24	223,800.24	628,599.28	0.00	
Intervention and expansion of the landfill Annex II to LIPOR	07010411	002/13	LIPOR	2013	2020	598,622.26	598,622.26	598,622.26	598,622.26	0.00	0.00	0.00	0.00	0.00	0.00	
Deposition Ashes	02022511	001/15	LIPOR	2015	2020	0.00	615,000.00	615,000.00	615,000.00	0.00	1,230,000.00	1,230,000.00	615,000.00	0.00	615,000.00	
<b>TOTALS</b>						<b>39,904,193.19</b>	<b>52,133,479.34</b>	<b>51,518,479.34</b>	<b>51,518,479.34</b>	<b>615,000.00</b>	<b>39,865,306.55</b>	<b>108,125,866.01</b>	<b>38,220,624.31</b>	<b>213,097,631.75</b>	<b>12,229,286.15</b>	

(A), (C) e (E) Project/action allocation before amendment.

\*Action includes several sub-actions with different economic codes.

### 8.3.3 Administrative Procurement - statement of contracts 2015

units: thousands of euros

ENTITY (1)	OBJECT (2)	CONTRACT			APPROVAL OF THE COURT OF AUDITORS		PAYMENTS IN MANAGEMENT					ACCUMULATED PAYMENTS				OBS (17)
		DATE (3)	AMOUNT (4)	AWORD PROCEDURES (5)	Nº REGIS- TER (6)	DATE (7)	DATE 1ST PAYMENT (8)	REGULAR WORK (9)	PRICIES REVISION (10)	ADDI- TIONAL WORKS (11)	TOTAL (12) = (9) + (10) + (11)	REGULAR WORK (13)	PRICIES REVISION (14)	ADDI- TIONAL WORKS (15)	TOTAL (16) = (13) + (14) + (15)	
<b>AQUISIÇÃO DE BENS</b>																
Petróleos de Portu- gal- Petrogal, S.A.	Contrato de fornecimento de lubrificantes	05/08/2013	16	Ajuste direto			19/06/2014	2	0	0	2	9	0	0	9	
Listopsis Norte - Tecnologias de Informação S.A.	Fornecimento de cópias e impressão para fotocopiadora da LIPOR e respetiva assistência técnica	30/03/2014	15	Ajuste direto geral			11/11/2014	7	0	0	7	9	0	0	9	
Ovo Solutions - Soluções Ambientais, S.A.	Fornecimento de equipamento para deposição e recolha seletiva de resíduos orgânicos no âmbito do alargamento do projeto operação restauração 5 estrelas	06/06/2014	43	Ajuste direto geral			25/09/2014	12	0	0	12	53	0	0	53	
Fidelidade - Companhia de Seguros, S.A.	Aquisição de apólices de seguros	15/12/2014	208	Concurso público com publicidade internacional			10/03/2015	115	0	0	115	115	0	0	115	
ATD Sistemas Micro Control	Fornecimento de um sistema de medição de caudal para o processo de embalagens plásticas e metálicas	09/01/2015	19	Ajuste direto geral			19/02/2015	19	0	0	19	19	0	0	19	
Repsol Portuguesa S.A.	Fornecimento de gasóleo pelo período de 1 (um) year	19/02/2015	128	Ajuste direto a mais de uma entidade			07/04/2015	85	0	0	85	85	0	0	85	
Plasticolors - trans- formação matérias plásticas, Lda.	Fornecimento de sacos de plástico para os serviços de recolha seletiva de resíduos	23/02/2015	47	Concurso público			21/04/2015	57	0	0	57	57	0	0	57	

CONTRACT					APPROVAL OF THE COURT OF AUDITORS			PAYMENTS IN MANAGEMENT				ACCUMULATED PAYMENTS				
ENTITY (1)	OBJECT (2)	DATE (3)	AMOUNT (4)	AWORD PROCEDURES (5)	Nº REGIS-TER (6)	DATE (7)	DATE 1ST PAYMENT (8)	REGULAR WORK (9)	PRICIES REVISION (10)	ADDI-TIONAL WORKS (11)	TOTAL (12) = (9) + (10) + (11)	REGULAR WORK (13)	PRICIES REVISION (14)	ADDI-TIONAL WORKS (15)	TOTAL (16) = (13) + (14) + (15)	OBS (17)
Otto Service Provider Unipessoal, Lda	Fornecimento de 540 compostores no âmbito do projeto da lipor de compostagem caseira	28/05/2015	18	Ajuste direto geral			07/29/2015	22	0	0	22	22	0	0	22	
<b>CESSÃO DE POSIÇÃO CONTRATUAL</b>																
Creditex - aluguer de equipamentos, S.A.	Prestação de serviços de cópia, impressão e digitalização	06/06/2013	72	Ajuste Direto Geral			08/20/2013	29	0	0	29	76	0	0	76	
<b>EMPREGADA DE OBRAS PÚBLICAS</b>																
Somague, Mesquita, Hidurbe, ACE	Concepção, construção, fornecimento e exploração da central de compostagem interligado com os processos de exploração e revisão de preços:2392;3356	04/06/2002	0	Anos anteriores	76/05	21/03/2005	15/02/2005	0	-3	0	-3	0	0	0	0	
PA Residel- otimização energética de resíduos, S.A.	Concepção, construção, fornecimento, montagem e exploração do sistema de valorização energética do biogás do Aterro de Ermesinde da LIPOR	20/08/2007	5.526	Concurso público com publicidade internacional	1108/07	12/11/2007	18/02/2008	54	0	0	54	2.675	0	0	2.675	
Nogueira Fernandes Lda	Construção de ponte pedonal sobre o Rio Tinto para ligação ao parque aventura	01/06/2015	10	Ajuste Direto			26/08/2015	10	0	0	10	10	0	0	10	
Jose Luis Teixeira Ribeiro-Const. Terraplanagem unipessoal, Lda	Ajuste direto para os trabalhos de construção dos novos caminhos de acesso à LIPOR	14/08/2015	25	Ajuste direto geral			03/11/2015	25	0	0	25	25	0	0	25	
<b>FORNECIMENTOS</b>																
Fidelidade - companhia de seguros, S.A.	Fornecimento de apólices de seguros	01/01/2013	197	Concurso público com publicidade internacional			08/03/2013	2	0	0	2	197	0	0	197	
Maria de Fátima Nunes Fonseca & Filhos, Lda	Fornecimento de material elétrico diverso. Ano de 2014	24/07/2013	12	Ajuste direto			07/03/2014	0	0	0	0	12	0	0	12	



CONTRACT					APPROVAL OF THE COURT OF AUDITORS		PAYMENTS IN MANAGEMENT				ACCUMULATED PAYMENTS				OBS (17)
ENTITY (1)	OBJECT (2)	DATE (3)	AMOUNT (4)	AWORD PROCEDURES (5)	Nº REGIS-TER (6)	DATE (7)	DATE 1ST PAYMENT (8)	REGULAR WORK (9)	PRICIES REVISION (10)	ADDI-TIONAL WORKS (11)	TOTAL (12) = (9) + (10) + (11)	REGULAR WORK (13)	PRICIES REVISION (14)	ADDI-TIONAL WORKS (15)	
Bompiso-Comércio de Pneus, Lda	Fornecimento de: pneus para veículos ligeiros; pneus para veículos pesados; pneus para empilhadores; pneus para empilhadores telescópicos; pneus para pá-carregadoras; pneus para trator, cisterna e atrelado; tacos para reparação de furos; válvulas para pneus; o-rings para jantes; ponteiras para as mangueiras de ar; securitas para as câmara-de-ar; liquido anti-furo para o pneu; câmara-de-ar para pneus de veículos ligeiros, pesados; cintas para câmara-de-ar.CPV: 34351100-3	24/07/2013	20	Ajuste direto			07/03/2014	5	0	0	5	23	0	0	23
Manitou Portugal, S.A.	Fornecimentos de peças para a manitou 1, 2, 3, 4, msi 40 e fabel fcd45 - inicio a 22-01-2014 terminar a 20-01-2015	30/07/2013	10	Ajuste direto			16/04/2014	2	0	0	2	8	0	0	8
Repsol Portuguesa, S.A.	Fornecimento de combustíveis rodoviários a granel - gasóleo	29/08/2013	159	Ajuste direto a mais de uma entidade			02/05/2014	37	0	0	37	138	0	0	138
EDP Comercial-comercialização de energia, S.A.	Fornecimento de energia elétrica em regime de baixa tensão	30/08/2013	0	Ajuste direto a mais de uma entidade			08/01/2014	0	0	0	0	0	0	0	0
EDP Comercial - comercialização de energia, S.A.	Fornecimento de energia elétrica em regime de média tensão	30/09/2013	155	Ajuste direto a mais de uma entidade			11/02/2014	56	0	0	56	188	0	0	188
A Super 2000 máquinas automáticas de bebidas S.A.	Ajuste direto para o fornecimento de bebidas quentes e frias para a Lipor até ao final de 2014	30/06/2014	11	Ajuste direto geral			28/07/2014	2	0	0	2	13	0	0	13
Sobeber unipessoal Lda.	Fornecimento de garrações de água e copos de plástico e empréstimo a título gratuito de 16 máquinas de água para a Lipor por um período de 1 year, eventualmente renovável por iguais períodos até ao limite de 2 years (início a 01/08/2014)	22/07/2014	24	Ajuste direto geral			25/09/2014	9	0	0	9	11	0	0	11
Repsol Portuguesa S.A.	Utilização dos cartões Repsol Solred para abastecimento de viaturas da Lipor (5 cartões)	04/07/2014	2	Ajuste direto			12/09/2014	1	0	0	1	2	0	0	2

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Cimertex Soc Máquinas e Equipamentos SARL	Fornecimento de plataforma elevatória	10/09/2014	18	Ajuste direto geral			21/01/2015	22	0	0	22	22	0	0	22	
Bi4all-consultores de Gestão, Lda	Fornecimento de licenças da aplicação cognos	05/11/2014	31	Ajuste direto geral			04/02/2015	38	0	0	38	38	0	0	38	
Galp Power, S.A.	Fornecimento de energia eléctrica em regime de baixa tensão	05/11/2014	8	Ajuste direto a mais de uma entidade			19/02/2015	2	0	0	2	2	0	0	2	
Tintas\ - Arco Iris - Frederico & Amorim, Lda	Fornecimento de material diversos,tais como tintas, vernizes, diluentes entre outros, para equipamentos, máquinas, edifícios, infraestruturas, hortas biológicas e parques (antigos aterros) da Lipor	02/01/2015	7	Ajuste direto geral			09/03/2015	8	0	0	8	8	0	0	8	
Maria de Fátima Nunes Fonseca & Filhos, Lda	Fornecimento de material eléctrico diverso	02/01/2015	12	Ajuste direto geral			09/03/2015	3	0	0	3	3	0	0	3	
Rolamentos Ponte da Pedra, Lda	Fornecimento de material diversos para máquinas, equipamentos, infraestruturas e edifícios. Estimativa para 2015. Início 02-01-2015 termina em 31-12-2015	02/01/2015	10	Ajuste direto geral			21/04/2015	4	0	0	4	4	0	0	4	
Manitou Portugal S.A.	Fornecimentos de peças para a manitou 1, 2, 3, 4, msi 40 e fahel fcd45 inicio em 23-01-2015 e terminos em 31-12-2015	05/01/2015	10	Ajuste direto geral			23/03/2015	9	0	0	9	9	0	0	9	
Ajusteficiente - Lda	Fornecimento de material e equipamento ortopédico no âmbito da 9ª fase da campanha "operação tampinhas".	02/01/2015	32	Ajuste direto geral			23/03/2015	34	0	0	34	34	0	0	34	
Oliveira, Monteiro & Soares, S.A.	Fornecimneto de material de construção diverso para reparações efetuadas nas instalações, edifícios, infraestruturas, hortas biológicas e parques (antigos aterros).	02/01/2015	7	Ajuste direto geral			23/03/2015	4	0	0	4	4	0	0	4	
Orbcom Equipamen-tos e Serviços de Informática Lda	Fornecimento de equipamentos, licenças e alojamento para a realização de cópias de segurança da Lipor	23/01/2015	17	Ajuste direto geral			07/04/2015	21	0	0	21	21	0	0	21	

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Bompiso - Comércio de Pneus, S.A.	Fornecimento, montagem e reparação de pneus de veículos e máquinas da frota da Lipor	02/03/2015	30	Ajuste direto geral			29/04/2015	14	0	0	14	14	0	0	14	
Galp Power S.A.	Aquisição de eletricidade em média tensão	23/01/2015	173	Ajuste direto a mais de uma entidade			07/04/2015	127	0	0	127	127	0	0	127	
A Super 2000 Maquinas Automatizadas De Bebidas S.A.	Fornecimento de bebidas quentes e frias para a Lipor	04/03/2015	18	Ajuste direto geral			07/04/2015	18	0	0	18	18	0	0	18	
Caetyear Auto S.A.	Fornecimento de viatura ligeira para uso da administração	11/03/2015	39	Ajuste direto geral			20/05/2015	47	0	0	47	47	0	0	47	
Farprotec Comércio De Uniformes e Equipamentos de Protecção Individual Lda	Farprotec Ida - fornecimento de luvas contrato extraviado pelo fornecedor só veio em 4 setembro 2015	15/05/2015	30	Ad a mais de uma entidade, plataforma eletrónica			29/07/2015	8	0	0	8	8	0	0	8	
Ginfoplan - Sistemas e Tecnologias de Informação, Lda	Fornecimento de um portal e uma aplicação móvel para o projeto "observatório de resíduos"	13/05/2015	19	Ajuste direto geral			16/06/2015	23	0	0	23	23	0	0	23	
Tnl-Sociedade de Equipamentos Ecol. e Sistemas Ambientais, Lda	Fornecimento de contentorização enterrada para resíduos, para o município de Vila do Conde, no âmbito do projeto-piloto da Lipor "equipamentos inteligentes"	07/08/2015	34	Ajuste direto geral			13/08/2015	42	0	0	42	42	0	0	42	
It3 Lda	Ajuste direto para o fornecimento de identificadores de utilizador Lusobin, tag's RFID e manutenção pelo período de 1 (um) year, no âmbito do projeto-piloto da Lipor "equipamentos inteligentes de deposição de resíduos".	31/08/2015	16	Ajuste direto geral			28/09/2015	20	0	0	20	20	0	0	20	
Ibermetais - Indústria de Trefilagem, S.A.	Fornecimento de arame para o centro de triagem da Lipor	07/09/2015	12	Ajuste direto a mais de uma entidade			20/11/2015	15	0	0	15	15	0	0	15	
Ovo Solutions - Soluções Ambientais, S.A.	Fornecimento de 2000 compostores no âmbito do projeto de compostagem caseira	05/10/2015	59	Concurso público			10/12/2015	19	0	0	19	19	0	0	19	

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<b>PRESTAÇÃO DE SERVIÇOS</b>																
José Moreira	Renda terreno Lipor I	15/05/1986	44	Ajuste direto			31/01/2005	4	0	0	4	40	0	0	40	
Citrup - centro de resíduos, Lda	Exploração do aterro sanitario anexo à Lipor ii. Memorando de entendimento no âmbito do processo de prorrogação do prazo do contrato	24/08/1998	13,780	Concurso público	303/2000	05/07/2000	20/01/2005	979	60	0	1.039	14.562	3.510	0	18.072	
Dalkia S.C.A.	Exploração central de incineração - exploração da Lipor	01/07/2000	178,049	Concurso público com publicidade internacional		14/08/1995	20/01/2005	6.670	149	0	6.819	207.415	5.460	0	212.875	
Espaço Municipal EM	Aluguer casa Câmara Municipal da Maia - família do sr. António Teixeira	01/02/2000	8	Ajuste direto			31/01/2005	1	0	0	1	7	0	0	7	
Portgás -soc. de produção e distribuição de gás, S.A.	Contrato de fornecimento de gás natural	03/05/2004	52	Ajuste direto			23/08/2005	7	0	0	7	56	0	0	56	
Enor elevação e equipamentos industriais, Lda	Manutenção simples de elevador da central de valorização orgânica - n.º 915 0891	14/06/2005	19	Ajuste direto			26/07/2005	1	0	0	1	23	0	0	23	
Ctt Correios de Portugal, S.A.	Prestação de serviços de aceitação, tratamento, transporte e distribuição de objetos postais serviço de contratação excluída conforme artigo 5º, nº 4, alínea a) do CCP.	01/01/2006	75	Ajuste direto			20/01/2005	0	0	0	0	73	0	0	73	
PT Comunicações, S.A.	Anúncio nas páginas amarelas na internet	12/03/2007	125	Ajuste direto			31/01/2005	0	0	0	0	150	0	0	150	
PT Comunicações, S.A.	Contrato de instalação de linha telefónica do aterro de laúndos	28/12/2007	2	Ajuste direto			24/01/2008	0	0	0	0	2	0	0	2	
APPACDM de Matosinhos	Compensação pelo trabalho prestado na Lipor por um dos utentes da appacdm de Matosinhos - Marco Paulo Dias Pereira	11/09/2007	11	Ajuste direto			16/07/2008	2	0	0	2	9	0	0	9	
PT Comunicações, S.A.	Anuncio páginas amarelas na internet	21/02/2008	125	Ajuste direto			31/01/2005	0	0	0	0	150	0	0	150	
PT Comunicações, S.A.	Publicidade páginas amarelas	17/03/2008	125	Ajuste direto			31/01/2005	0	0	0	0	150	0	0	150	
Edp serviço universal, S.A.	Contrato de fornecimento de energia eléctrica para a central de biogás de Ermesinde. Contrato Nº 90004539922 cpr: PT0002000112405305CF	27/06/2008	171	Ajuste direto			19/09/2008	26	0	0	26	186	0	0	186	

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PT Comunicações, S.A.	Anúncio páginas amarelas na internet	06/05/2009	125	Ajuste direto			31/01/2005	0	0	0	0	150	0	0	150	
Citrup - centro de resíduos, Lda	Acordo para a definição de procedimentos quanto ao encaminhamento das águas residuais provenientes da cve e do aterro para o sistema de drenagem de águas residuais de Matosinhos	15/09/2009	307	Ajuste direto			14/04/2010	77	0	0	77	328	0	0	328	
PT Comunicações, S.A.	Anúncio páginas amarelas na internet	02/03/2010	125	Ajuste direto			31/01/2005	0	0	0	0	150	0	0	150	
PT Comunicações, S.A.	Anúncio páginas amarelas na internet. (Após renegociação) contrato apenas para 2 contactos. Lipor (geral) e para o nutrimais	03/03/2011	125	Ajuste direto			31/01/2005	0	0	0	0	150	0	0	150	
Ambirumo - projectos, inovação e gestão ambiental, Lda	Concurso público para a prestação de serviços de fiscalização da exploração da central de valorização energética da Lipor (fevereiro de 2012 a janeiro de 2015)	02/02/2012	414	Concurso público com publicidade internacional	281/2012	05/04/2012	21/05/2012	42	0	0	42	509	0	0	509	
Grupo Vendap, S.A.	Prestação de serviços de aluguer de sanitário para a horta crestins por um year que se renova automaticamente por mais um year até ao limite de 2 years	01/02/2012	5	Ajuste direto			10/04/2012	0	0	0	0	6	0	0	6	
Ginfoplan - sistemas e tecnologias de informação, Lda	Prestação de serviços como técnico oficial de contas	20/02/2012	25	Ajuste direto			20/04/2012	3	0	0	3	31	0	0	31	
Vortal, comércio electrónico, consultoria e multimédia, S.A.	Serviços de aluguer de plataforma eletrónica de contratação publica	16/02/2012	34	Ajuste direto			21/05/2012	7	0	0	7	42	0	0	42	
PT Comunicações, S.A.	Contrato das páginas amarelas com início em agosto de 2012 até julho de 2013	05/04/2012	125	Ajuste direto			31/01/2005	0	0	0	0	150	0	0	150	
Pedro Manuel Ferraz da Silva	Ajuste direto para a prestação de serviços de ginástica laboral e preventiva	03/04/2012	29	Ajuste direto			29/05/2012	4	0	0	4	35	0	0	35	
Borrego engenharia, lda	Prestação de serviços de assessoria técnica às instalações da Lipor	24/05/2012	5	Ajuste direto			19/03/2013	1	0	0	1	5	0	0	5	
Sepreve - equipamentos de prevenção e segurança, Lda	Contrato de assistência técnica e manutenção preventiva do sistema de deteção de incêndio da Lipor (edifício sede, centro de triagem, casa do jardim, ecocentro, edifício de visitantes, portaria, loja nutrimais, edifício social)	16/07/2012	7	Ajuste direto			20/12/2012	2	0	0	2	8	0	0	8	

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Cannon hygiene portugal, Lda	Ajuste direto para o aluguer e manutenção de unitss sanitárias com pedal e recolha e tratamento de resíduos hospitalares com início em 01 de agosto de 2012	17/07/2012	9	Ajuste direto			12/10/2012	1	0	0	1	9	0	0	9
Atlanticare - serviços de Saúde, S.A.	Prestação de serviços no âmbito da psicologia clínica e medicina no trabalho	23/07/2012	29	Ajuste direto			12/10/2012	5	0	0	5	29	0	0	29
Bi4all - consultores de gestão, Lda	Contrato de manutenção corretiva e evolutiva do sistema de gestão cognos. Com início a 14 de novembro de 2012	16/10/2012	36	Ajuste direto			19/03/2013	1	0	0	1	23	0	0	23
Vodafone Portugal, Comunicações Pessoais, S.A.	A prestação de serviços de acesso à internet 3G banda larga e comunicações móveis da Lipor.	25/10/2012	40	Ajuste direto			26/12/2012	4	0	0	4	42	0	0	42
Desilider-controlo e eliminação de pragas, Lda	Prestação de serviços de desinfestação nas instalações da Lipor	09/11/2012	25	Ajuste direto			28/01/2013	5	0	0	5	30	0	0	30
Vibeiras - sociedade comercial de plantas, S.A.	Prestação de serviços de manutenção dos espaços verdes da Lipor	19/12/2012	45	Concurso público			19/03/2013	3	0	0	3	37	0	0	37
Vibeiras - sociedade comercial de plantas, S.A.	Prestação de serviços de manutenção de espaços verdes na Lipor	19/12/2012	45	Concurso público			19/03/2013	3	0	0	3	37	0	0	37
Grupnor - grupo português de elevadores do norte, Lda	Contrato de manutenção da plataforma elevatória do edifício da CVO. Contrato de dois years com a possibilidade de prorrogação por mais um. Início a 01/01/2013	01/01/2013	1	Ajuste direto			10/05/2013	1	0	0	1	2	0	0	2
Paínhas, S.A.	Exploração do sistema de valorização energética de biogás do aterro de Matosinhos	01/05/2013	117	Concurso público			18/07/2013	8	0	0	8	80	0	0	80
Pt comunicações, S.A.	Contrato de páginas amarelas - new media (recolha de resíduos e adubos/ fertilizantes)-páginas amarelas print (adubos/ fertilizantes) início em agosto de 2013 e término em julho de 2014	04/07/2013	125	Ajuste direto			31/01/2005	0	0	0	0	150	0	0	150

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Xerox Portugal - equipamentos de escritório, Lda	Prestação de serviços de cópia, impressão e digitalização	01/05/2013	72	Ajuste direto geral			20/08/2013	29	0	0	29	76	0	0	76	
Onitelem - inforcomunicações, S.A.	Prestação de serviços de internet	29/05/2013	54	Ajuste direto geral			29/11/2013	26	0	0	26	65	0	0	65	
M.T.Cardoso & cardoso,lda	Prestação de serviços de revisor oficial de contas por 1 year, eventualmente renovável por mais 1	17/07/2013	38	Ajuste direto geral			24/01/2014	24	0	0	24	47	0	0	47	
AIG Europe Limited - sucursal em Portugal	Seguro de responsabilidade por dyears ambientais	28/08/2013	32	Ajuste direto geral			06/11/2013	11	0	0	11	32	0	0	32	
Rolamentos Ponte da Pedra, Lda	O fornecimento de material diverso para máquinas, equipamentos e instalações da lipor. Ano 2014	29/07/2013	10	Ajuste direto			07/03/2014	2	0	0	2	6	0	0	6	
Bompiso-Comércio de Pneus, Lda	Prestação de serviços de manutenção e reparação de pneus das viaturas da lipor. De 22-01-2014 a 21-01-2015	26/08/2013	10	Ajuste direto			07/03/2014	4	0	0	4	10	0	0	10	
Hidurbe - gestão de resíduos, S.A.	Concurso limitado por prévia qualificação para a contratação dos serviços de exploração da central de valorização orgânica da lipor o prazo da contratação dos serviços será pelo período de 10 years, esta contratação só terá efeitos a partir de 1 de janeiro de 2014 a quantidade estimada será de 50.000T/year em que o preço base será de 56, €/to programa de concurso que segue em anexo não é a versão final. Em 2013 mantem-se em vigor o contrato atual com ACE, Somague-Hidurbevai ter visto tc - fiscalização ambirumo	13/09/2013	35,708	Concurso limitado por prévia qualificação	Proc.1404/2013	26/11/2013	16/04/2014	2.767	0	0	2.767	4.657	0	0	4.657	
Município da Maia	Prestação de serviços e receção e tratamento dos lixiviados em Etar provenientes do aterro sanitário de Ermesinde	09/09/2013	15	Ajuste direto geral			23/05/2014	1	0	0	1	9	0	0	9	
APCER, Associação Portuguesa de Certificação	Prestação de serviços de auditoria às unitss certificadas da Lipor	26/08/2013	30	Ajuste direto geral			20/03/2014	13	0	0	13	24	0	0	24	

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Auto Jardim da Maia, Lda	Prestação de serviços da manutenção e reparação das viaturas Lipor de 22 janeiro 2014 a 21 janeiro 2015	29/08/2013	20	Ajuste direto			20/03/2014	3	0	0	3	19	0	0	19	
Dalkia Internacional	Contrato de administração de concessão de uma central de valorização energética - Lipor II contrato adicional por dez (10) years	12/09/2013	178,049	Concurso público com publicidade internacional	Proc. 1481/2013	25/11/2013	20/01/2005	6.670	0	0	6.670	207.415	0	0	207.415	
Seara dos Números - consultoria e gestão unipessoal Lda.	Contrato de prestação de serviços de consultoria na área da gestão	20/09/2013	22	Ajuste direto			21/02/2014	2	0	0	2	28	0	0	28	
Arquivaberto - consultoria e gestão unipessoal, Lda	Contrato de prestação de serviços de consultoria na área da gestão de arquivo	20/09/2013	17	Ajuste direto			21/02/2014	2	0	0	2	21	0	0	21	
Equilibriolunar - consultoria em biotecnologia unipessoal, Lda	Contrato de prestação de serviços de consultoria na área ambiental	20/09/2013	19	Ajuste direto			21/02/2014	2	0	0	2	23	0	0	23	
Sustentalfazema - consultoria ambiental unipessoal, Lda	Contrato de prestação de serviços de consultoria na área ambiental	20/09/2013	19	Ajuste direto			21/02/2014	2	0	0	2	23	0	0	23	
Cerqueira Araújo - hortas e jardins unipessoal Lda	Contrato de prestação de serviços de jardinagem nas hortas biológicas	20/09/2013	15	Ajuste direto			21/02/2014	2	0	0	2	18	0	0	18	
Jose Luís Teixeira Ribeiro Construção e terraplanagem unipessoal Lda	Manutenção do parque aventura, aterro de laúndos-póvoa de varzim, aterro de Vila de Conde e acessos à Lipor II.	26/09/2013	67	Ajuste direto geral			20/03/2014	17	0	0	17	83	0	0	83	
Eixo contínuo - reparação de veículos unipessoal, Lda	Contrato de prestação de serviços de mecânica pelo período de um year (início em fevereiro de 2014)	19/09/2013	17	Ajuste direto geral			21/02/2014	2	0	0	2	21	0	0	21	
Patrícia Matos - engenharia, unipessoal Lda	Contrato de prestação de serviços de consultoria em engenharia civil pelo período de 1 year (início em fevereiro de 2014)	19/09/2013	27	Ajuste direto geral			21/02/2014	3	0	0	3	33	0	0	33	



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Maratona de sucesso, sociedade unipessoal, Lda	Prestação de serviços de lavagem de viaturas e apoio geral à manutenção	20/09/2013	15	Ajuste direto geral			21/02/2014	2	0	0	2	18	0	0	18	
Parteficaz - manutenção de equipamentos unipessoal, Lda	Prestação de serviços de recuperação de resíduos de equipamentos elétricos e eletrónicos (reee), bem como o apoio técnico e/ou eletrónico nas manutenções preventiva e curativa dos equipamentos da Lipor	20/09/2013	15	Ajuste direto geral			21/02/2014	2	0	0	2	17	0	0	17	
Consciência Alerta Unipessoal, Lda.	Consultoria em matéria de segurança, ambiente e qualidade	23/10/2013	22	Ajuste direto geral			21/02/2014	2	0	0	2	28	0	0	28	
Strong - Segurança, S.A.	Prestação de serviços de segurança e vigilância das instalações, pessoas e bens e execução do serviço de portaria da Lipor	25/10/2013	423	Concurso público			16/04/2014	175	0	0	175	302	0	0	302	
Iceta - Instituto de Ciências e Tecnologias Agrárias e Agro Alimentares	Prestação de serviços de realização de um estudo de caracterização ambiental geral e cartografia de biótopos e estudo de caso do aterro da Póvoa de Varzim	19/09/2013	38	Ajuste direto geral			17/10/2014	14	0	0	14	23	0	0	23	
Onitelem - Inforcomunicações, S.A.	Prestação de serviços de voz na Lipor (Baguim do Monte) e respectivo equipamento de suporte	26/08/2013	35	Ajuste direto			10/04/2014	8	0	0	8	27	0	0	27	
SGALD Automotive-Sociedade Geral De Comércio De Aluguer de Bens, S.A.	Prestação de serviços de aluguer de 6 viaturas marca Peugeot pelo período de 36 meses	26/09/2013	75	Ajuste direto geral			25/11/2013	30	0	0	30	64	0	0	64	
Ginfoplan Sistemas e Tecnologias de Informatica Unipessoal, Lda	Prestação de serviços de consultoria informática na área das tecnologias de informação (a ter início a 01/03/2014)	13/02/2014	28	Ajuste direto geral			15/04/2014	9	0	0	9	35	0	0	35	
Zacarias de Carvalho e Associados Sociedade de Advogados RI	Prestação de serviços de assistência jurídica	17/02/2014	20	Ajuste direto geral			20/03/2014	4	0	0	4	25	0	0	25	
Transportes Presunção Lda	Prestação de serviços de transporte de composto nutrimais por 12 meses. (Início a 19/02/2014)	13/02/2014	10	Ajuste direto geral			02/05/2014	3	0	0	3	12	0	0	12	
Agroges - Sociedade de Estudos e Projetos, Lda	Elaboração de estudo para reposicionamento do composto nutrimais no mercado	28/02/2014	17	Ajuste direto geral			02/05/2014	11	0	0	11	19	0	0	19	

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Arbustos Rosáceos - consultoria ambiental unipessoal, Lda	Contrato de consultoria e formação nas áreas da jardinagem, cozinha sustentável, promoção da loja, gestão e reestruturação dos espaços verdes em permacultura	03/03/2014	25	Ajuste direto geral			15/04/2014	8	0	0	8	31	0	0	31
Essencia completa - marketing, comunicação e media, Lda.	Contrato de prestação de serviços de clipping eletrónico	24/02/2014	6	Ajuste direto geral			02/05/2014	2	0	0	2	7	0	0	7
José Carlos Alves Padilha	Contrato de prestação de serviços de carpintaria nos edifícios, infraestruturas e hortas biológicas da Lipor	19/03/2014	30	Ajuste direto geral			23/05/2014	6	0	0	6	19	0	0	19
Jose Luis Teixeira Ribeiro Construção e Terraplanagem Unipessoal Lda	Contrato de prestação de serviços de manutenção e reparação de edifícios e infraestruturas da Lipor	17/03/2014	30	Ajuste direto geral			07/07/2014	2	0	0	2	19	0	0	19
IDAD - instituto do ambiente e desenvolvimento	Execução do programa de monitorização externa da central de valorização energética da Lipor	02/03/2014	260	Concurso público			06/06/2014	106	0	0	106	177	0	0	177
Sousel Soc Lusitana Obras e Empreitadas Lda	Transporte e deposição de escórias da central de valorização energética da Lipor, em aterro	05/05/2014	870	Concurso público		Sim	14/08/2014	393	0	0	393	595	0	0	595
E Cópia Comercio de Equipamentos de Escritorio Lda	Prestação de serviços de cópia e impressão - cópias adicionais para o parque de fotocopiadoras e impressoras da Lipor	08/05/2014	8	Ajuste direto a mais de uma entidade			19/06/2014	7	0	0	7	8	0	0	8
Ecoreason - Business Consulting Lda	Prestação de serviços de transporte de lixiviado do aterro sanitários de Ermesinde para tratamento em ETAR	02/06/2014	88	Concurso público			14/08/2014	48	0	0	48	66	0	0	66
Sousel Soc Lusitana Obras e Empreitadas Lda	Transporte e deposição de escórias da central de valorização energética da Lipor	16/06/2014	870	Concurso público		Sim	14/08/2014	393	0	0	393	595	0	0	595
Ferrovia - gestão e manutenção de empreendimentos, Lda	Triagem de resíduos	09/06/2014	145	Concurso público			25/11/2014	91	0	0	91	178	0	0	178

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Solusel Soc Lusitana Obras e Empreitadas Lda	Transporte e deposição de escorias da Central de Valorização Enegetica da Lipor	03/07/2014	870	Concurso público			14/08/2014	393	0	0	393	595	0	0	595	
Páginas Amarelas, S.A.	Contrato de publicidade das Páginas Amarelas internet-crossmedia listasadubos fertilizantes-nutrimaisrecolha de residuos-Lipor	19/07/2014	5	Ajuste direto			17/10/2014	5	0	0	5	6	0	0	6	
TBP - Consultoria e Gestão de Arquivo, Lda	Contrato para depósito e gestão de documentos para arquivo até ao final de 2014	22/07/2014	4	Ajuste direto			25/09/2014	1	0	0	1	4	0	0	4	
Ar e som consultoria e engenharia ambiental Lda	Prestação de serviços de manutenção da rede de monitorização da qualidade do ar ambiente	01/08/2014	19	Ajuste direto geral			21/01/2015	8	0	0	8	8	0	0	8	
Cleanstation S.A.	Aluguer de equipamentos de higiene e respetivos consumíveis de higiene. Início outubro 2014 a setembro 2015	01/10/2014	9	Ajuste direto geral			17/12/2014	9	0	0	9	11	0	0	11	
Associação EGP - U.Porto	Prestação de serviços de formação aos colaboradores da Lipor	26/09/2014	17	Ajuste direto geral			17/12/2014	12	0	0	12	20	0	0	20	
Banco BPI S.A.	Prestação de serviços de assessoria para a atualização das projeções económico-financeiras no âmbito da renegociação com o BEI	26/09/2014	25	Ajuste direto geral			19/02/2015	31	0	0	31	31	0	0	31	
DOMP desenvolvimento organizacional marketing e publicidade de S.A.	Prestação de serviços de "estudo de satisfação de clientes Lipor 2014-2016"	01/10/2014	13	Ajuste direto geral			17/12/2014	2	0	0	2	10	0	0	10	
Iberlim - sociedade técnica de limpezas, S.A.	Serviços de higiene e limpeza nas instalações da Lipor em Gondomar, Ermesinde e Maia	30/09/2014	75	Concurso limitado por prévia qualificação			17/12/2014	84	0	0	84	92	0	0	92	
Ambirumo projectos inovação e gestão ambiental Lda	Fiscalização da exploração da central de valorização energética da Lipor	27/10/2014	135	Concurso público			21/04/2015	62	0	0	62	62	0	0	62	
Universidade Católica Portuguesa - Escola Superior de Biotecnologia	Prestação de serviços para investigação e desenvolvimento de um estudo comparativo do nutrimais vs produtos concorrentes	31/10/2014	6	Ajuste direto geral			21/01/2015	7	0	0	7	7	0	0	7	

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Ambirumo projectos inovação e gestão ambiental Lda	Fiscalização da exploração da central de valorização orgânica da Lipor	05/11/2014	31	Ajuste direto geral			23/03/2015	31	0	0	31	31	0	0	31	
Castilho & Associados Consultores Lda	Prestação de serviços de auditoria interna aos sistemas de gestão da Lipor 2014-2016	30/10/2014	14	Ajuste direto a mais de uma entidade			21/01/2015	7	0	0	7	7	0	0	7	
Randstad II - prestação de serviços, Lda	Prestação de serviços de exploração da linha multiusos na triagem de resíduos da recolha seletiva	17/11/2014	22	Ajuste direto geral			21/01/2015	25	0	0	25	25	0	0	25	
Morais Leitão, Galvão Teles, Soraes da Silva Associados	Prestação de serviços de natureza jurídica	26/11/2014	27	Ajuste direto geral			19/02/2015	34	0	0	34	34	0	0	34	
GDF Suez Energia e Serviços Portugal, S.A.	Manutenção de equipamentos de AVAC e equipamentos de aquecimento de águas através de caldeiras e paineis solares térmicos	24/11/2014	24	Ajuste direto a mais de uma entidade			04/02/2015	11	0	0	11	11	0	0	11	
Bi4all-consultores de gestão, Lda	Prestação de serviços de manutenção corretiva e evolutiva do sistema de gestão cognos - 24 meses	17/12/2014	24	Ajuste direto geral			23/03/2015	9	0	0	9	9	0	0	9	
SE2P - sociedade de engenharia, projetos e planeamento, Lda	Prestação de serviços de elaboração de projetos de reformulação das áreas sociais do centro de triagem	30/12/2014	9	Ajuste direto geral			29/07/2015	10	0	0	10	10	0	0	10	
Additional Ability Lda	Análise, desenvolvimento, acompanhamento e validação de ferramentas de gestão e procedimentos na área de compras, finanças e controlo de gestão	07/01/2015	38	Ajuste direto geral			25/02/2015	43	0	0	43	43	0	0	43	
Cerqueira Araújo - hortas e jardins unipessoal Lda	Monitorização da hortas biológicas dos municípios associados da Lipor	21/01/2015	28	Ajuste direto geral			25/02/2015	16	0	0	16	16	0	0	16	
Patrícia Matos - engenharia unipessoal Lda	Planeamento, coordenação e fiscalização de obras e outras intervenções de conservação e manutenção preventiva e curativa dos edifícios e infraestruturas da Lipor	21/01/2015	40	Ajuste direto geral			25/02/2015	21	0	0	21	21	0	0	21	

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Ilustrenufar - consultoria ambiental Lda	Desenvolvimento de projetos de promoção da redução de resíduos orgânicos	27/01/2015	37	Ajuste direto geral			25/02/2015	41	0	0	41	41	0	0	41	
TBP - consultoria e gestão de arquivo, Lda	Prestação de serviços de custódia e gestão de arquivo da Lipor (2015-2017)	16/01/2015	16	Ajuste direto geral			23/03/2015	4	0	0	4	4	0	0	4	
Magnetic Interactive - reparação de veículos automóveis Lda	Planeamento e controlo de segurança na manutenção mecânica de máquinas, viaturas e equipamentos da Lipor	27/01/2015	42	Ajuste direto geral			25/02/2015	32	0	0	32	32	0	0	32	
Parteficaz - manutenção de equipamentos unipessoal Lda	Recuperação de resíduos de equipamentos elétricos e eletrónicos (reee), serviços de manutenção elétrica e eletrónica, formação	26/01/2015	21	Ajuste direto geral			25/02/2015	16	0	0	16	16	0	0	16	
Município da Maia	Prestação de serviços de receção e tratamento dos lixiviados em ETAC, provenientes do aterro sanitário de Ermesinde	08/01/2015	15	Ajuste direto geral			23/03/2015	10	0	0	10	10	0	0	10	
Grupnor Grupo Portugues Elevadores Norte Lda	Prestação de serviços de manutenção do ascensor do edifício administrativo	01/01/2015	0	Ajuste direto			19/02/2015	1	0	0	1	1	0	0	1	
Sectorverde - manutenção de espaços verdes Lda	Prestação de serviços de manutenção do parque aventura, manutenção do aterro de laúndos - Póvoa de Varzim, manutenção do aterro de Vila do Conde e manutenção dos acessos à Lipor II	05/02/2015	67	Ajuste direto geral			02/04/2015	61	0	0	61	61	0	0	61	
G Hofle Lda	Manutenção preventiva às prensas	29/01/2015	6	Ajuste direto geral			21/04/2015	3	0	0	3	3	0	0	3	
José Carlos Alves Padilha	Prestação de serviços de carpintaria nos edifícios, infraestruturas e hortas biológicas da Lipor (até ao final de 2015)	26/02/2015	20	Ajuste direto geral			21/04/2015	9	0	0	9	9	0	0	9	
Princesscloset - unipessoal Lda	Prestação de serviços de exploração da lavanderia da Lipor (01-03-2015 a 28-02-2017)	27/02/2015	53	Ajuste direto geral			23/03/2015	27	0	0	27	27	0	0	27	
Consciência Alerta - Unipessoal Lda	Prestação de serviços de consultoria de espaços de jogo e recreio	27/02/2015	45	Ajuste direto geral			23/03/2015	23	0	0	23	23	0	0	23	
Ginfoplan sistemas e tecnologias de informática unipessoal, Lda	Prestação de serviços de técnico oficial de contas	27/02/2015	23	Ajuste direto geral			20/04/2015	8	0	0	8	8	0	0	8	

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Zacarias de Carvalho e Associados Sociedade de Advogados RI	Prestação de serviços de assistência jurídica	27/02/2015	20	Ajuste direto geral			21/04/2015	19	0	0	19	19	0	0	19	
Ambirumo projectos inovação e gestão ambiental Lda	Prestação de serviços de elaboração do processo de candidatura a fundos comunitários do Portugal 2020 para a implementação de uma plataforma de valorização de escórias no sistema da Lipor	26/02/2015	25	Ajuste direto geral			20/05/2015	20	0	0	20	20	0	0	20	
Focsa - servicos de saneamento urbyear de Portugal, S.A.	Exploração da triagem de embalagens plasticas e metálicas de resíduos de recolha seletiva	10/02/2015	165	Concurso público			20/05/2015	203	0	0	203	203	0	0	203	
Provardonda Lda	Manutenção e reparação de viaturas e respetivas peças da frota Lipor	25/02/2015	20	Ajuste direto			29/04/2015	10	0	0	10	10	0	0	10	
Jorge Silva Ribeiro Lda	Manutenção e reparação de todos os equipamentos, máquinas e instalações da Lipor	25/02/2015	7	Ajuste direto geral			29/04/2015	7	0	0	7	7	0	0	7	
Elsinga, Policypplanning and Innovation	Validação do método de compostagem	11/03/2015	12	Ajuste direto geral			21/04/2015	12	0	0	12	12	0	0	12	
Hidrofunção - consultores de engenharia, Lda.	Prestação de serviços de elaboração do projeto de execução para melhoramento dos acessos à Lipor I	04/03/2015	15	Ajuste direto geral			10/07/2015	6	0	0	6	6	0	0	6	
Ginfoplan - sistemas e tecnologias de informação, Lda	Consultoria para o desenvolvimento e implementação, assistência técnica e manutenção na área das tecnologias de informação	10/03/2015	28	Ajuste direto geral			20/04/2015	26	0	0	26	26	0	0	26	
Regafloor - paisagismo e ambiente, Idª	Manutenção dos espaços verdes da Lipor	20/03/2015	17	Ad a mais de uma entidade plataforma eletrónica			19/06/2015	12	0	0	12	12	0	0	12	
Ambirumo projectos inovação e gestão ambiental Lda	Reformulação do projeto do aterro sanitário intermunicipal da Lipor (Póvoa de Varzim)	19/03/2015	32	Ajuste direto geral			23/09/2015	28	0	0	28	28	0	0	28	

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Cachapuz,Lda	Contrato de manutenção e assistência técnica referente à manutenção de equipamentos de pesagem manutenção das básculas e balanças por um período de 365 dias. Início em março/2015 termina em março/2016	26/03/2015	1	Ajuste direto			20/05/2015	1	0	0	1	1	0	0	1	
Arbustos Rosáceos - consultoria ambiental unipessoal, Lda	Promoção de agricultura biológica nas hortas urbanas dos Municípios associados da Lipor	30/03/2015	26	Ajuste direto geral			20/04/2015	23	0	0	23	23	0	0	23	
Ambirumo projectos inovação e gestão ambiental Lda	Ambirumo - consultoria para a elaboração dos papers dos Municípios associados da Lipor	15/04/2015	63	Ajuste direto regime geral - plataforma eletrónica			19/06/2015	77	0	0	77	77	0	0	77	
Iten Solutions - sistemas de informação S.A.	Iten Solutions - subscrição de licenciamento para ferramentas colaborativas, de produtividade e de infraestrutura e migração de caixas de email	04/05/2015	114	Concurso público			10/07/2015	47	0	0	47	47	0	0	47	
Price Water Coopers Associados - Sociedade de Revisores Oficiais de Contas Lda.	Pricewaterhouse & associados, sroc, lda - verificação dos dados do relatório de sustentabilidade da Lipor 2014	10/04/2015	14	Ajuste direto geral			03/06/2015	17	0	0	17	17	0	0	17	
Rui Jesus Vicente Ferreira	Prestação de serviços de ginástica laboral e preventiva	29/04/2015	29	Ajuste direto geral			10/07/2015	6	0	0	6	6	0	0	6	
Borrego engenharia unipessoal Lda	Prestação de serviços de assessoria técnica às instalações elétricas da Lipor	24/04/2015	4	Ajuste direto geral			04/09/2015	1	0	0	1	1	0	0	1	
L Teixeira & Melo Lda	L.Teixeira & Melo - desenvolvimento do projeto comportamentos seguros	27/04/2015	12	Ajuste direto geral			04/09/2015	13	0	0	13	13	0	0	13	
Vortal - comércio electrónico consultadoria e multimédia S.A.	Vortal, SA. - Aluguer de plataforma eletrónica de contratação pública	15/05/2015	28	Ajuste direto regime geral - plataforma eletrónica			29/07/2015	6	0	0	6	6	0	0	6	
Guedes - Alves & Pacheco Lda	Prestação de serviços de manutenção e assistência técnica à central telefónica da Lipor	30/05/2015	5	Ajuste direto			29/07/2015	6	0	0	6	6	0	0	6	

CONTRACT					APPROVAL OF THE COURT OF AUDITORS			PAYMENTS IN MANAGEMENT				ACCUMULATED PAYMENTS				
ENTITY (1)	OBJECT (2)	DATE (3)	AMOUNT (4)	AWORD PROCEDURES (5)	Nº REGIS-TER (6)	DATE (7)	DATE 1ST PAYMENT (8)	REGULAR WORK (9)	PRICIES REVISION (10)	ADDITIONAL WORKS (11)	TOTAL (12) = (9) + (10) + (11)	REGULAR WORK (13)	PRICIES REVISION (14)	ADDITIONAL WORKS (15)	TOTAL (16) = (13) + (14) + (15)	OBS (17)
Universidade do Porto - Faculdade de Engenharia da Universidade do Porto	Avaliação das cargas admissíveis que podem ser aplicadas sobre a laje elevada da plataforma interior	15/06/2015	3	Ajuste direto			20/11/2015	2	0	0	2	2	0	0	2	
B mais Balonas Comunicação Lda	Conceção, desenvolvimento e produção do relatório & contas e do relatório de sustentabilidade da Lipor	17/06/2015	12	Ajuste direto geral			04/09/2015	15	0	0	15	15	0	0	15	
Orbcom - equipamentos e serviços de informática, Lda	Apoio técnico à infraestrutura de tecnologias de informação da Lipor	19/06/2015	19	Ajuste direto geral			29/07/2015	10	0	0	10	10	0	0	10	
Contambiente - economia ambiente e engenharia Lda	Ajuste direto para a prestação de serviços de elaboração do estudo do sistema tarifário dos serviços de resíduos urbanos dos municípios da Lipor	17/06/2015	45	Ajuste direto geral			05/10/2015	33	0	0	33	33	0	0	33	
Cdviagens Corporate Travel, Lda	Prestação de serviços de viagens internacionais, intercontinentais, estadia, transferes e seguros no âmbito do projeto Lipor internacional e visitas técnicas da Lipor	24/07/2015	40	Ajuste direto geral			23/09/2015	39	0	0	39	39	0	0	39	
Atlanticare Serviços de Saúde S.A.	Prestação de serviços de medicina e enfermagem no trabalho e medicina curativa para o período de 3 years (início a 01 agosto)	28/07/2015	37	Ajuste direto geral			13/10/2015	6	0	0	6	6	0	0	6	
Cannon Hygiene Portugal, Lda	Aluguer e manutenção de units sanitárias automáticas e recolha e tratamento de resíduos hospitalares (3 years, com início a 01 de agosto)	24/07/2015	7	Ajuste direto geral			13/10/2015	1	0	0	1	1	0	0	1	
IDAD - instituto do ambiente e desenvolvimento	Prestação de serviços de elaboração de estudo de adaptação da Lipor às alterações climáticas	13/07/2015	14	Ajuste direto regime geral - plataforma eletrónica			20/11/2015	5	0	0	5	5	0	0	5	
Enviman - manutenção de sistemas ambientais Lda	Prestação de serviços de exploração da triagem de embalagens plásticas e metálicas de resíduos de recolha seletiva (6 meses)	17/08/2015	149	Concurso público			20/11/2015	61	0	0	61	61	0	0	61	



CONTRACT					APPROVAL OF THE COURT OF AUDITORS		PAYMENTS IN MANAGEMENT				ACCUMULATED PAYMENTS					
ENTITY (1)	OBJECT (2)	DATE (3)	AMOUNT (4)	AWORD PROCEDURES (5)	Nº REGIS-TER (6)	DATE (7)	DATE 1ST PAYMENT (8)	REGULAR WORK (9)	PRICIES REVISION (10)	ADDI-TIONAL WORKS (11)	TOTAL (12) = (9) + (10) + (11)	REGULAR WORK (13)	PRICIES REVISION (14)	ADDI-TIONAL WORKS (15)	TOTAL (16) = (13) + (14) + (15)	OBS (17)
Associação EGP - U. Porto	Ajuste direto para a prestação de serviços de formação de duas pós-graduações (pós-graduação internacionalização e pós-graduação comunicação empresarial)	21/08/2015	10	Ajuste direto geral			23/09/2015	5	0	0	5	5	0	0	5	
Vieira de Almeida & Associados, Sociedade de Advogados, RL	Ajuste direto para a prestação de serviços de assistência jurídica no processo do golden assets e assessoria no âmbito do direito bancário	20/08/2015	18	Ajuste direto geral			20/11/2015	19	0	0	19	19	0	0	19	
Clece SA - Sucursal em Portugal	Prestação de serviços de higiene e limpeza nas instalações da Lipor em Maguim do Monte, Ermesinde e Maia	14/09/2015	181	Concurso público			10/12/2015	9	0	0	9	9	0	0	9	
Correios de Portugal	Contrato de prestação de servços postais a crédito	28/10/2015	75	Ajuste direto			20/01/2005	0	0	0	0	73	0	0	73	
<b>PROJETO INVESTIGAÇÃO DESENVOLVIMENTO</b>																
Faculdade de Ciências da Universidade do Porto	FCUP - prestação de serviços de investigação e desenvolvimento (i&d) em sistemas termoeletricos para aproveitamento de energia térmica em energia elétrica	12/05/2015	10	Ajuste direto geral			29/07/2015	6	0	0	6	6	0	0	6	
<b>PROTOCOLO</b>																
APAEJIL Associação de Pais e Amigos das Escolas e Jardins de Infância de Laúndos	Protocolo de cooperação entre a Lipor e a APAEJIL no âmbito do projeto "escola de música de Laúndos" e divulgação e acompanhamento das atividades desenvolvidas pela APAEJIL	28/07/2014	10	Ajuste direto geral			14/08/2014	5	0	0	5	10	0	0	10	
Fábrica da Igreja Paroquial de Laúndos	Renovação do protocolo de apoio a iniciativas culturais celebrado com a Fábrica da Igreja da Paróquia de Laúndos. Termina em 31-12-2015	23/03/2015	25	Ajuste direto			03/06/2015	25	0	0	25	25	0	0	25	
Semente - associação de voluntarios da Lipor	Protocolo entre a Lipor e a Semente - Associação de Voluntários Lipor	05/05/2015	15	Ajuste direto			20/05/2015	15	0	0	15	15	0	0	15	
<b>TOTAIS</b>			<b>422,035</b>					<b>21,638</b>	<b>206</b>	<b>0</b>	<b>21,844</b>	<b>446,091</b>	<b>8,969</b>	<b>0</b>	<b>455,060</b>	

### 8.3.4 Transfers and Subsidies

units: euros

LEGAL PROVISIONS	DONOR	BUDGETED TRANSFERS	OBTAINED TRANSFERS	OBS
Reimbursement Job Centre - Occupational Program	Institute of Employment and Professional Training	0.00	1,867.18	
<b>TOTALS</b>		<b>0.00</b>	<b>1,867.18</b>	

#### 8.3.4.5 Capital Transfers

LEGAL PROVISIONS	DONOR	BUDGETED TRANSFERS	OBTAINED TRANSFERS	OBS
The regular budget of LIPOR	Municipalities	6,374,924.38	6,837,894.78	a)
Closed Investment Special Fund	Banco Privado Português	0.00	1,273,924.26	
<b>TOTALS</b>		<b>6,374,924.38</b>	<b>8,111,819.04</b>	

a) Values include charges for capital transfers from previous years.

#### 8.3.4.6 Subsidies Obtained

LEGAL PROVISIONS	DONOR	PURPOSE	ESTIMATED SUBSIDIES	RECEIVED SUBSIDIES	OBS
Acordo privado	Sociedade Ponto Verde	Sensibilização Ambiental	0.00	8,661.15	
SPP Building	LNEG	Compras Sustentáveis	0.00	2,822.78	
<b>TOTALS</b>			<b>0.00</b>	<b>11,483.93</b>	

## 8.3.6 Debts - LOANS 2015

		APPROVAL C.A				CAPITAL (EUR)		INTEREST RATE		CHARGES YEAR (EUR)				units: euros		
CHARACTERIZATION OF THE LOAN	APROV. DATE BY IA	CONTRACT DATE	REGISTER N.	DATE	PURPOSE OF THE LOAN	CREDIT ENTITY	CONTRACTED	USED	INIC. ACT.	TERM OF CONTRACT	YEARS ELAPSED	AMORT.	INTEREST	J. MORA	ACCUMULATED AMORT.	CAPITAL DEBT (EUROS)
MEDIUM LONG TERM	11/20/1996	12/20/1996	91931/96	11/29/1996	Incineration Plant LIPOR II Construction (I-a)	B. E. I.	39,903,831.78	7,481,968.46	6.35	18	18	0.00	0.00	0	39,903,831.78	0.00
								7,481,968.46	4.8							
								7,481,968.46	4.53							
								7,481,968.46	6.08							
								4,987,978.97	4.85							
4,987,978.97	2.85															
MEDIUM LONG TERM	12/16/1998	06/17/1999	11162/99	09/13/1999	Incineration Plant LIPOR II Construction (I-a)	B. E. I.	45,390,608.63	10,000,000.00	5.82	19	16	5,360,000.00	1,436,551.04	0	20,816,225.62	24,574,383.01
								10,000,000.00	3.82							
								10,000,000.00	5.83							
								10,000,000.00	3.83							
								2,944,703.73	5.1							
2,445,904.90	3.1															
MEDIUM LONG TERM	06/20/2002	12/11/2002	3437/02	02/05/2003	Composting Plant LIPOR II Construction (I-a)	B. E. I.	35,000,000.00	5,000,000.00	4.48	19	13	30,000.00	1,302,397.11	0	5,301,693.41	29,698,306.59
								15,000,000.00	4.78							
MEDIUM LONG TERM	06/20/2002	03/30/2006	3627/08	07/28/2008	Composting Plant LIPOR II Construction (I-a)	B. E. I.	18,000,000.00	18,000,000.00	5.02	16	7	10,000.00	618,496.20	0	20,000.00	17,980,000.00
<b>TOTAL</b>							<b>138,294,440.41</b>	<b>138,294,440.41</b>				<b>5,400,000.00</b>	<b>3,357,444.35</b>	<b>0</b>	<b>66,041,750.81</b>	<b>72,252,689.60</b>

(I-a) Loans contracted until 31.12.2001 for implementation of projects reimbursed by EU funds (Article 32 of Law n. ° 42/98 as amended by Article 28 of LOE/2000)

(I-b) Loans contracted in 2002 to implement projects reimbursed by EU funds (al. c) of Article 7. Of Law no. 16-A/2002 °, 31 May - 1st amendment to LOE/2002)

## 8.3.6.2 Debts to Third Parties (Short term)

SUPPLIER	DEBT AT 1ST OF JANUARY	DEBT AT 31TH OF DECEMBER	OBS
A Actívdeo Actividades Vídeo e Fotografia Lda	0.00	307.50	
A Barbosa e Filhos Lda	565.80	6,740.40	
A Super 2000 Maquinas Automaticas de Bebidas S A	2,186.72	2,538.92	
A Voz da Póvoa - Comunicação Social, Lda	290.48	479.70	
About Media Comunicação Lda	105.00	0.00	
Adg Aguas de Gondomar S A	672.67	893.05	
Adisa-Assoc. Para o Desenvolvimento do Instituto Superior de Agronomia	0.00	7,525.57	
Agencia Portuguesa do Ambiente I.p.	0.00	28.14	
Agoncoop - Cooperativa dos Agricultores de Gondomar Crl	61.50	0.00	
Agroges - Sociedade de Estudos e Projectos Lda	11,131.50	0.00	
Agrupamento de Escolas de Valbom	0.00	300.00	
Ajusteficiente - Lda	848.00	0.00	
Alain Remy Jean Roger Derom	503.88	0.00	
Alcatifas Antas Oliveira Freire e Cia Lda	3,142.65	0.00	
Ambirumo Projectos Inovação e Gestão Ambiental Lda	28,290.00	61,645.14	
Ambisig-Ambiente Sistema de Informação Geografica,S.a	2,580.44	0.00	
Ana Mónica Pinheiro Pereira	221.40	0.00	
Antonio Castilho & Associados Consultores Lda	2,583.00	2,952.00	
Antonio de Oliveira Cardoso	0.00	1,217.70	
Antonio Eduardo Machado, Unipessoal Lda	246.00	0.00	
Antonio Manuel Pereira de Carvalho	2,088.36	348.28	
Antonio Saavedra Pinto Neto e Maria Vila Fernandes	2,373.29	0.00	
Apaejil Associação de Pais e Amigos das Escolas e Jardins de Infância de Laúndos	0.00	6,750.00	
Apcer - Associação Portuguesa de Certificação	6,824.04	3,943.20	
Apea-Associação Portuguesa de Engenharia do Ambiente	100.00	0.00	
Aph Artigos de Provisonamento Hospitalar Lda	0.00	92.78	
Ar e Som Consultoria e Engenharia Ambiental Lda	1,291.50	1,291.50	
Assoc de Voleibol do Porto	0.00	384.00	
Assoc Humanitaria dos Bombeiros Voluntarios de Baltar	0.00	400.00	
Associação Juvenil Desportiva e Cultural de Penido	1,100.00	0.00	
Associação Para o Estudo e Protecção do Gado Asinino Aepga	0.00	956.00	
Associação Porto Business School (Pbs) - U.porto	8,191.80	4,536.24	
Associação Portuguesa dos Nutricionistas	73.80	0.00	

year: 2015 units: euros

SUPPLIER	DEBT AT 1ST OF JANUARY	DEBT AT 31TH OF DECEMBER	OBS
Atlanticare Serviços de Saúde SA	410.69	270.00	
Augusto Marques da Mata	270.60	0.00	
Auto Jardim Maia Lda	2,307.53	0.00	
Auto Sueco Lda	3,920.71	308.43	
Av - Aguas de Valongo SA	404.16	510.02	
B L A Sport - Comércio Equipamentos Desportivos Lda	0.00	472.88	
B Mais Balonas Comunicação Lda	0.00	5,998.71	
Banco BPI Sa	127,486.31	18,450.00	
Banco Espirito Santo Sa	758,333.51	0.00	
Bandague Soc Recauchutagem Pneus A Frio Sa	3,276.35	1,550.02	
Barbosa Oliveira & Cia Lda	0.00	2,460.00	
BCSD Portugal -Conselho Empresarial Desenvolvimento Sust.	1,000.00	0.00	
Beagle - Rumo A Sustentabilidade Lda	959.40	0.00	
Bernardino Joaquim e Silva Ar Condicionado Aquecimento e Sanitario Lda	2,635.40	1,865.26	
Biorumo - Consultoria Em Ambiente e Sustentabilidade Lda	0.00	1,500.00	
Bi4all Consultores de Gestão Lda	39,587.55	3,517.80	
Bompiso - Comércio de Pneus, SA	8,401.73	15,631.31	
Borrego Engenharia Unipessoal Lda	922.50	848.70	
C S - o Matosinhense Comunicação Social Lda	0.00	615.00	
Cachapuz - Equipamentos Para Pesagem Lda	1,476.00	0.00	
Cacip - Centro de Apoio, Consulta e Intervenção Psicológica, Unipessoal Lda	525.00	0.00	
Caetyear Auto SA	0.00	500.00	
Campos e Maia Lda	159.90	1,476.00	
Capricho Nacional-Produção de Eventos, Lda	1,476.00	0.00	
Cdviagens Corporate Travel, Lda	18,834.59	4,681.73	
Cejur Centro de Estudos Jurídicos do Minho	140.00	0.00	
Cempalavras Comunicação Empresarial Lda	0.00	1,230.00	
Cenertec Centro Energia e Tecnologia Lda	295.20	0.00	
Centro Hospitalar de São João EPE	30.65	0.00	
Centro Hospitalar do Porto - EPE	0.00	20.60	
Centro Literário Marinho Lda	0.00	1,038.80	
Cimertex Soc Maquinas e Equipamentos Sarl	22,140.00	0.00	
Citrupe Centro Integrado de Resíduos Lda	339,795.27	190,958.54	
Citylodge -Sociedade Investimentos Gestão Hotéis Lda	0.00	5,522.21	

SUPPLIER	DEBT AT 1ST OF JANUARY	DEBT AT 31TH OF DECEMBER	OBS
Cleanstation SA	897.59	897.59	
Clece S A - Sucursal em Portugal	0.00	18,525.12	
CMC Maquinas E Reparacoes Lda	1,722.26	833.99	
Combinação Dos Sentidos-Restauração E Catering, Unipessoal,Lda	922.50	6,593.60	
Contambiente - Economia Ambiente E Engenharia Lda	0.00	5,092.20	
Cosmos Viagens E Turismo SA	2,737.70	503.30	
Creditex Aluguer Equipamentos SA	4,883.08	4,907.22	
Cristina Santos & Bruno Costa,Lda	250.95	142.35	
Ctt Correios de Portugal SA	265.81	621.17	
Cttexpresso-Serviços de Postais E Logistica, SA	5.78	0.00	
Cuca Macuca - Associação de Desenvolvimento Integrado	0.00	369.00	
Cudell - Engenharia & Serviços, S.a.	1,192.02	132.51	
Dalkia Internacional - Sucursal em Portugal	3,383,094.43	4,855,599.21	
Dalkia S.c.a. - Acordo Regularização	1,500,564.19	0.00	
Daniel Gonçalves Gomes	301.00	360.25	
Decatilum - Comércio de Artigos de Iluminação Unipessoal, Lda	1,494.45	0.00	
Direcção Geral de Geologia E Energia	0.00	300.00	
Domp Desenvolvimento Organizacional Marketing E Publicidade SA	0.00	2,296.80	
Dpm - Tratamento de Águas e Ar Ambiente Lda	0.00	771.21	
E Copia Comercio de Equipamentos de Escritório Lda	1,152.79	0.00	
Ecoreason - Business Consulting, Unipessoal, Lda	3,908.75	8,286.56	
Edições Linear Cooperativa Editorial Crl	768.75	953.25	
Edp Comercial - Comercialização de Energia SA	27,669.79	-7,015.79	
Edp Distribuição - Energia SA	28.20	20.16	
Edp Gas - Serviço Universal S A	0.00	55.09	
Edp Serviço Universal SA	86,338.93	21,562.39	
Eduardo Pinto Soares	0.00	2,361.60	
Efacec - Energia, Máquinas e Equipamentos Elétricos, SA	4,317.30	5,675.22	
Egeo - Tecnologia e Ambiente, SA.	1,743.18	0.00	
EGI - Energie Generation Industrie Lda	0.00	904.96	
Elisabete Martins Ambulancias Lda	165.00	0.00	
Elisabete Pinto - Terapias de Reabilitação Unipessoal, Lda	592.00	562.40	
Elos de Ternura - Apoio Domiciliário Lda	200.00	0.00	
Empes - Empresa de Publicidade de Espinho Lda	369.00	799.50	
Empizinhos Peças e Assistência de Empilhadores Lda	0.00	738.00	
Envienergy - Ambiente e Energia Lda	484.62	0.00	

SUPPLIER	DEBT AT 1ST OF JANUARY	DEBT AT 31TH OF DECEMBER	OBS
Enviman - Manutenção de Sistemas Ambientais Lda	0.00	30,444.96	
Essencia Completa - Marketing, Comunicação e Media, Lda.	1,230.00	1,230.00	
Etap Schreder Iluminação Interior Lda	0.00	2,851.63	
Eurofiltros Auto Acessorios Lda	73.74	1,066.33	
Europcar Internacional - Aluguer de Automoveis, SA	0.00	3.69	
Extinvale - Segurança Contra Incendios Lda	2,355.62	1,698.07	
Extruplas-Reciclagem,Recuperação, Fabrico Prod.plastico,Lda	0.00	946.49	
Farmacia Leme Unipessoal, Lda	250.00	0.00	
Farprotec Comercio de Uniformes e Equipamentos de Protecção Individual Lda	0.00	-1,845.64	
Ferrovial - Gestão e Manutenção de Empreendimentos, Lda	58,113.32	0.00	
Flor Do Marão Soc de Produtos Agricolas Lda	64.58	0.00	
Frederico e Amorim Lda	632.83	0.00	
Fritecnil Climatizacao e Frio Lda	0.00	1,869.60	
Frutas Avelino Sociedade Unipessoal Lda	0.00	173.96	
Frutas Silva Comercio Frutas Lda	0.00	137.77	
Fundacao Antero Quental - Cemar	867.91	0.00	
Fundação Dom Cabral	0.00	500.00	
Fundación Para La Economía Circular	0.00	5,929.00	
G Hofle Lda	1,648.20	2,199.86	
Galp Power SA	0.00	13,837.39	
Gam Portugal - Aluguer de Equipamentos, Lda.	369.00	369.00	
GDF Suez Energia e Serviços Portugal, SA	2,453.85	5,293.27	
Germyear Lopes e Cia Lda	122.39	166.05	
Gertal Companhia Geral Restaurantes e Alimentação SA	175.89	0.00	
Gigatel Serviços e Equipamentos Lda	2,556.55	10,330.71	
Ginfoplan Sistemas e Tecnologias de Informatica Unipessoal, Lda	4,887.21	3,739.20	
Global Notícias Publicações SA	3,382.50	5,535.00	
Gravocril Placas e Gravuras Lda	0.00	721.40	
Grupnor - Elevadores de Portugal, Lda	0.00	1,562.10	
Grupo Orthorehab - Produtos de Reabilitação, Lda.	1,578.08	0.00	
Grupo Vendap, SA	639.60	379.92	
Guedes - Alves & Pacheco Lda	1,301.62	0.00	
H P A V - Hospital Privado de Alfena SA	0.00	398.16	
Hidrofunção - Consultores de Engenharia, Lda.	7,158.60	0.00	
Hidurbe - Gestão de Resíduos SA	638,237.12	442,143.29	
High Play Consultores - Unipessoal Lda	0.00	13,441.94	

SUPPLIER	DEBT AT 1ST OF JANUARY	DEBT AT 31TH OF DECEMBER	OBS
Higiaryb Produtos de Higiene Lda	2,314.06	700.11	
Iaren Instituto da Água da Região Norte	468.26	0.00	
Iberlim Sociedade Técnica de Limpezas, Sa	15,306.12	0.00	
Ibermetais Indústria de Trefilagem Sa	3,641.56	0.00	
Ieme Indústria Electromecanica Motores Lda	0.00	156.21	
IGAP - Instituto de Gestão e Administração Pública	745.00	0.00	
Ilustrepagina Unipessoal Lda	246.00	98.40	
Image Press - Serviços Gráficos Lda	2,425.68	0.00	
IMR Instituto de Marketing Research Lda	0.00	17,220.00	
IMTT - Instituto da Mobilidade e Dos Transportes Terrestres, I. P.	442.50	0.00	
INCM Imprensa Nacional - Casa da Moeda S A	0.00	276.00	
Indaqua Matosinhos - Gestão de Águas de Matosinhos S A	0.00	330.62	
INEGI- Instituto de Engenharia Mecânica e Gestão Industrial	13,018.32	3,542.40	
Inspire Design e Comunicação Lda	0.00	311.66	
Instituto do Ambiente e Desenvolvimento Idad	17,735.92	22,809.67	
Instituto Padre António Vieira	0.00	4,500.00	
Instituto Soldadura e Qualidade	399.75	1,871.94	
Iten Solutions - Sistemas de Informação SA	0.00	3,075.00	
J Roma Lda	175.89	0.00	
Jmv Jose Maria Vieira Sa	1,483.32	0.00	
João Afonso Trigo Germyear	968.00	968.00	
João Moreira Dias	917.76	917.76	
Jorge & Sandra Estamparia Jorsan Lda	0.00	492.00	
Jorge Silva Ribeiro Lda	1,519.05	1,605.15	
José Carlos Alves Padilha	5,939.67	8,062.65	
José Ferreira Silva & Alexandre Lda	7,611.24	3,196.37	
José Luís Teixeira Ribeiro Construção e Terraplanagem Unipessoal Lda	19,431.93	5,902.40	
Jvcalves Produtos Siderurgicos Sa	2,200.63	1,405.00	
Kaizen Institute Portugal - Consultoria de Management Unipessoal,Lda	0.00	11,202.84	
L Teixeira & Melo Lda	159.90	5,541.75	
Lavandaria Lavalara Lda	1,035.05	0.00	
Lispolis - Associação para o Polo Tecnológico de Lisboa	1,000.00	0.00	
Listopsis Norte - Tecnologias de Informação Sa	2,133.13	2,127.03	
Logominds Unipessoal Lda	196.02	196.02	
Longa Vida Industrias Lacteas Sa	0.00	764.26	
Lourival Soc Comercialização de Filtros Peças e Equipamentos Auto Lda	169.74	167.90	

SUPPLIER	DEBT AT 1ST OF JANUARY	DEBT AT 31TH OF DECEMBER	OBS
Luso Higin - Produtos de Higiene Industrial Lda	0.00	388.19	
Luthisa Lusitana de Tratamentos de Higiene Lda	0.00	1,539.34	
L3w - Material Electrico Lda	172.20	0.00	
Mafmedica Importação, Exportação e Comercialização de Produtos, Serviços e Equip	1,272.00	0.00	
Manitou Portugal Sa	2,443.21	2,746.64	
Manuel Alberto Fernandes Da Silva	23,194.57	23,194.57	
Maria Adelina de Oliveira Moreira	0.00	180.00	
Maria Arminda Alves de Sousa Pereira Da Silva	0.00	3,148.72	
Maria de Fátima Nunes Fonseca & Filhos Lda	1,223.10	3,216.90	
Mário Teixeira Silva Lda	768.75	0.00	
Marsil - Artes Graficas Lda	2,031.27	4,033.42	
Marta Manuela Torres Oliveira e Silva	556.00	0.00	
MBA - Marketing e Brindes Lda	0.00	196.80	
MDS - Corretor de Seguros, SA	1,559.54	106.15	
Meio A Meio - Gestão e Planeamento, Lda	5,902.23	6,124.81	
Mente Irreverente Unipessoal Lda	0.00	430.50	
Meo-Serviços de Comunicações e Multimédia, SA	5.64	-10.96	
Mewa Servicio Textil SI	2,004.00	0.00	
Miguel António Marcos Ramos	738.00	0.00	
Mofil Lda	381.30	0.00	
Morais Leitão Galvão Teles Soares Da Silva & Associados Soc de Advogados RI	35,925.58	0.00	
Motojardim Equipamentos e Jardins Lda	314.89	220.48	
Movicontrol Sistemas Accionamento e Automação SA	0.00	210.58	
Multiorthos Lda	0.00	1,160.00	
Meo-Serv. de Comun. e Multimedia, SA	163.34	0.00	
Nascente Coop Accao Cultural Crl	307.50	338.25	
Nos Comunicações, SA	-1,999.08	-1,999.08	
Nova Bicineves Lda	0.00	299.00	
Nrnotas - Material Eléctrico Lda	0.00	1,024.47	
Oliveira Monteiro e Soares SA	501.96	798.53	
Onitelecom - Infocomunicações SA	2,733.11	2,838.37	
Opal Publicidade SA	8,193.96	13,903.84	
Optimizer-Serviços e Consultadoria Informatica Lda	9,766.20	5,375.10	
Orbcom Equipamentos e Serviços de Informatica Lda	6,322.99	8,303.73	
Outsystems - Software em Rede SA	1,107.00	0.00	

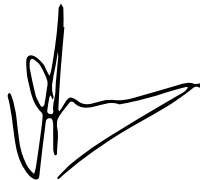
SUPPLIER	DEBT AT 1ST OF JANUARY	DEBT AT 31TH OF DECEMBER	OBS
Ovo Solutions - Soluções Ambientais, SA	11,623.50	0.00	
P A Residel Optimização Energetica de Resíduos SA	10,072.94	13,451.26	
P M G Psicologia e Multigestao Lda	2,917.97	2,917.97	
Padrao Ortopedico-Quelhas Ribeiro e Cardoso Lda	941.22	0.00	
Páginas Amarelas, SA	511.72	1,023.43	
Painhas SA	7,995.00	0.00	
Palavras Reais Edição de Jornais, Unipessoal, Lda	264.45	0.00	
Paris, Morais & Morais, Lda	479.70	332.10	
Pedro Manuel Ferraz da Silva	985.23	0.00	
Pedrosa Amado Unipessoal Lda	0.00	980.00	
Pesarama Unipessoal Lda	0.00	741.69	
Petroassist- Engenharia e Serviços SA	155.99	44.85	
Petróleos Portugal Petrogal Sa	2,442.84	2,134.62	
Pinto & Cruz - Motores e Equipamentos, SA	137.21	0.00	
Play Planet - Mobiliário Urbyear Construção e Paisagismo Lda	615.00	615.00	
Ponto Verde Serviços, Lda	1,502.11	1,217.70	
Profundacor Unipessoal, Lda	0.00	47.00	
Promec - Serviços de Assistência, Lda. - Sociedade Em Liquidação	2,956.34	2,956.34	
Pros-Avos Unipessoal Lda	0.00	654.55	
Provaredonda Lda	0.00	4,315.35	
Publico Comunicação Social SA	0.00	768.60	
Publireferencia Unipessoal Lda	0.00	922.50	
Qa Publicidade Lda	142.68	639.60	
Quickinstant Unipessoal Lda	1,480.00	3,442.18	
Randstad II - Prestação de Serviços, Lda	17,744.20	0.00	
Raul Cesar Ferreira Herdeira SA	2,411.03	1,092.26	
Reabcare - Produtos de Apoio Lda	0.00	2,354.18	
Regaflor Paisagismo e Ambiente Lda	0.00	3,441.54	
Reporter Artes Gráficas Lda	307.50	430.50	
Repsol Portuguesa SA	37,344.25	52,197.14	
Ribasaco Comercio de Embalagens Lda	0.00	1,230.00	
Rolamentos Ponte Pedra Lda	4,137.57	6,121.94	
Roso Global Trade Pro Co., Limited	0.00	375.00	
Roteiro Das Letras - Unipessoal Lda	0.00	738.00	
Rui Jesus Vicente Ferreira	0.00	985.23	
Safemobility - Transformação de Veículos Especiais Unipessoal Lda	0.00	179.33	

SUPPLIER	DEBT AT 1ST OF JANUARY	DEBT AT 31TH OF DECEMBER	OBS
Searasoft - Desenvolvimento de Software, Sociedade Unipessoal, Lda	1,030.24	233.82	
Sectorverde - Manutenção de Espaços Verdes Lda	0.00	13,795.44	
Semente - Associação de Voluntarios da Lipor	0.00	270.00	
Sepreve Equipamentos Prevenção e Segurança Lda	1,665.53	0.00	
Serviços Municipalizados de Águas e Saneamento Maia	1,639.22	2,704.55	
Silvex Indústria de Plásticos e Papéis Sa	0.00	16,744.33	
Sintimex Soc Internacional Importações e Exportações Lda	1,115.32	12,838.28	
Smart Aqua - Eficiencia Hidrica Lda	0.00	363.91	
Sobeber Unipessoal Lda.	583.92	431.37	
Sociedade Ponto Verde - Sociedade Gestora de Resíduos de Embalagens Sa	97.79	1,341.81	
Solusel Soc Lusitana Obras e Empreitadas Lda	26,002.10	69,081.03	
Somague Hidurbe-Central de Compostagem de Resíduos Orgânicos,Ace	-3,254.53	0.00	
Sonia Marina Pereira Monteiro da Silva	152.78	0.00	
Sopsa Representações e Comércio SA	922.50	0.00	
Sounete Fábrica Aprestos Metálicos Lda	0.00	747.90	
SP Sinorplasticos Lda	0.00	2,248.34	
Spars Segurança e Higiene no Trabalho Lda	6,733.96	1,540.94	
SSI Schäfer Shop Gmbh	423.51	234.15	
Staples Portugal - Equipamento de Escritório SA	2,682.89	1,340.78	
Strong-Segurança Sa	29,637.50	29,215.36	
Suma Matosinhos - Serviços Urbyears e Meio Ambiente SA	110.70	833.08	
Susana Leão Machado Design Unipessoal Lda	307.50	307.50	
Sustentepopeia Unipessoal Lda	1,217.70	1,273.05	
TBP Consultoria e Gestão de Arquivo Lda	801.22	918.62	
Tech Plaza - Comercio e Serviços de Tecnologia Lda	0.00	0.01	
Tecmaia - Parque de Ciência e Tecnologia da Maia, Sa, Em	0.00	1,205.40	
Terrasystemics Projectos em Ambiente e Desenvolvimento Sustentável Lda	2,838.72	0.00	
Tip Transportes Intermodais do Porto Ace	351.50	689.80	
Tipsal Tecnicas Industriais Protecção e Segurança Lda	0.00	185.05	
Tomas de Oliveira Empreiteiros SA	78,359.93	78,359.93	
Toptuxedo Lda	597.78	0.00	
Touch Fire Lda	745.69	0.00	
Transportes Gama SA	196.80	0.00	
Transportes Presunção Lda	1,436.58	1,020.90	
Typeface Design Unipessoal Lda	492.00	0.00	
Uniarte Gráfica, SA	1,036.89	1,635.90	

SUPPLIER	DEBT AT 1ST OF JANUARY	DEBT AT 31TH OF DECEMBER	OBS
Universidade Católica Portuguesa - Escola Superior de Biotecnologia	2,039.17	0.00	
Valente & Lopes Lda.	2,875.00	0.00	
Viagens El Corte Ingles SA	0.00	249.34	
Vianas, SA	0.00	691.27	
Vibeiras Soc Comercial Plantas SA	3,075.00	0.00	
Vileiro - Comunicação Lda	0.00	369.00	
Visual Partner - Com.sist.visuais Mat. Escritorio e Mobiliario, Lda	1,943.03	0.00	
Vivacidade - Sociedade de Comunicação Social SA	246.00	707.25	
Vodafone Portugal - Comunicações Pessoais SA	3,683.49	5,977.81	
Volta - Branding & Design Studio Lda	0.00	5,656.87	
Vortal - Comércio Electrónico Consultadoria e Multimédia SA	7,057.13	5,781.16	
Vortice Equipamentos Científicos Lda	473.80	0.00	
Weboom - Unipessoal, Lda	0.00	7,687.50	
Wurth Portugal Técnica Montagem Lda	1,585.82	1,042.28	
Zacarias De Carvalho e Associados Sociedade de Advogados RI	0.00	2,091.00	
16 Irmãos Maquinas e Equipamentos Lda	0.00	1,235.54	
<b>SHORT TERM TOTAL</b>	<b>7,659,775.95</b>	<b>6,393,337.76</b>	
<b>REPORT OVERALL:</b>	<b>7,659,775.95</b>	<b>6,393,337.76</b>	

Final considerations: the omitted items are not applicable.

Baguim do Monte, 21<sup>st</sup> of March 2016



**Vítor Oliveira**  
The Accountant





PEL 2015-2020 | 11<sup>th</sup> December, 2020

# 2020 - GREEN GROWTH YEAR FOR THE MUNICIPALITIES SERVED BY LIPOR

As a way to demonstrate its commitment to a Green Growth, since the beginning of 2020, LIPOR has been promoting conferences amongst companies from the 8 municipalities that constitute its area of intervention. These conferences aim to show that it is necessary to lay the groundwork for a commitment that will reconcile economic growth with a reduced consumption of natural resources. "Reducing CO2 emissions", "Reinforcing the role of renewable energies", "Valuing biodiversity" are some of the topics approached in these conferences.

LIPOR DOES



**STATUTORY AUDIT  
AND AUDITOR'S REPORT**

LIPOR  
30 Years  
Commemoration  
Sculpture

# STATUTORY AUDIT AND AUDITOR'S REPORT

STATUTORY AUDIT AND AUDITOR'S REPORT (Translation of a report originally issued in Portuguese. In the event of discrepancies, the Portuguese language version prevails.)

MANUEL TEIXEIRA CARDOSO

Statutory Auditor

## STATUTORY AUDIT AND AUDITOR'S REPORT

### INTRODUCTION

1. I have examined the attached financial statements of LIPOR - Serviço Intermunicipalizado de Gestão de Resíduos do Grande Porto, which comprise the Balance Sheet at December 31, 2014, which shows a total of €224,840,470.08 and a total equity of €45,159,499,70, including a positive net profits of €6,056,562.28, the income statement and budget execution reports, which reflect a expenditure paid of total €52,581,825.10 and a net collected revenue of total €61,125,554.62 for the year then ended, and the corresponding annexes.

### RESPONSIBILITIES

2. The Board of Directors is responsible for preparing the financial statements that present a true and fair view of the financial position of the Association of Municipalities, named LIPOR - Serviço Intermunicipalizado de Gestão de Resíduos do Grande Porto, the results of its operations and budget execution reporting, as well as the adoption of adequate accounting policies and criteria and to maintain an appropriate internal control system.

3. My responsibility consists of expressing a professional and independent opinion based on my examination of those financial statements.

### SCOPE

4. The examination was conducted in accordance with the professional standards and auditing guidelines of the Portuguese Institute of Statutory Auditors, which require the examination to be planned and executed in such a way as to achieve an acceptable degree of certainty as to whether the financial statements are free of any materially relevant distortions.

Our examination included verifying, on a sample basis, evidence supporting the amounts and disclosures in the financial statements and assessing the estimates, based on judgements and

criteria defined by the Board of Directors and used in their preparation. It also included considering whether the accounting policies adopted and presented were appropriate under the circumstances, the verification on a sample basis of the evidence supporting the legality and financial regularity of the underlying transactions and deciding whether the overall presentation of the financial statements was appropriate.

5. My examination also included checking whether the financial information in the Annual Report was in agreement with the financial statements.

6. I am of the opinion that the examination provides an reasonable basis for expressing my opinion.

### OPINION

7. In my opinion, the financial statements mentioned give a true and fair view of all materially relevant aspects of the financial position of da LIPOR – Serviço Intermunicipalizado de Gestão de Resíduos do Grande Porto at December 31st, 2014, the result of its operations and the budget execution concerning the collected revenue and expenditure for the year then ended, in accordance to the generally accepted accounting principles in Portugal, established in POCAL (Official Accounting Plan for Local Government).

### Report on other legal requirements

8. It is also my opinion that the information conveyed in the annual report is in agreement with the financial statements for the period in question.

MANUEL TEIXEIRA CARDOSO

Statutory Auditor

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