

## 10. Current and non-current financial assets

All derivative financial instruments at 31 December 2023 and 2022 are included in level 2, within the valuation hierarchies: assets and liabilities whose fair value has been determined with technical valuation techniques that use hypotheses observable in the market.

The breakdown at 31 December 2023 and 2022 of current and non-current financial assets not including trade and other receivables is as follows:

	Thousands of euros			
	Valued at		Total book value	Fair value
	Amortised cost	Fair value through P&L		
Financial investments	5,41	0	5,41	5,41
Deposits and guarantees lodged	2,151	0	2,151	2,151
<b>Non-current financial assets</b>	<b>7,561</b>	<b>0</b>	<b>7,561</b>	<b>7,561</b>
Equity instruments	0	759	759	759
Loans and other receivables	152	0	152	152
Short-term deposits	0	0	0	0
<b>Current financial assets</b>	<b>152</b>	<b>759</b>	<b>911</b>	<b>911</b>
<b>Total as at 31 December 2023</b>	<b>7,713</b>	<b>759</b>	<b>8,472</b>	<b>8,472</b>

	Thousands of euros			
	Valued at		Total book value	Fair value
	Amortised cost	Fair value through P&L		
Financial investments	1,108	1,521	2,629	2,629
Deposits and guarantees lodged	1,715	0	1,715	1,715
<b>Non-current financial assets</b>	<b>2,823</b>	<b>1,521</b>	<b>4,344</b>	<b>4,344</b>
Equity instruments	0	736	736	736
Loans and other receivables	846	0	846	846
Short-term deposits	0	0	0	0
<b>Current financial assets</b>	<b>846</b>	<b>736</b>	<b>1,582</b>	<b>1,582</b>
<b>Total as at 31 December 2022</b>	<b>3,669</b>	<b>2,257</b>	<b>5,926</b>	<b>5,926</b>

A breakdown of financial assets by maturity is as follows:

	Thousands of euros						<i>Total</i>
	Less than 1 year	1 to 2 years	2 to 3 years	3 to 4 years	4 to 5 years	More than 5 years	
<b>2023</b>	911	608	25	—	913	6,015	8,472
<b>2022</b>	1,582	256	38	1	761	3,288	5,926

A breakdown by currency is as follows:

	Thousands of euros						<i>Total book value</i>
	Euros	US Dollar	Brazilian Real	Mexican Peso	Chinese Yuan	Other currencies	
<b>2023</b>	5,501	111	2,06	538	133	129	8,472
<b>2022</b>	2,648	160	2,089	29	147	853	5,926

The Group has not recognised any impairment in relation to these assets at 31 December 2023 (or 31 December 2022).