

4.11.2 Current financial assets

(in millions of euro)	August 31, 2013	August 31, 2012
Available-for-sale financial assets		
<i>Restricted cash and other financial assets related to the Benefits and Rewards Services activity</i>		
Cost	734	609
Impairment		
Carrying amount	734	609
Loans and receivables		
<i>Loans and deposits</i>		
Cost	8	5
Impairment	(1)	(1)
Carrying amount	7	4
TOTAL CURRENT FINANCIAL ASSETS	741	613
Cost	742	614
Impairment	(1)	(1)
Carrying amount	741	613

Restricted cash of 398 million euro included in “Restricted cash and financial assets related to the Benefits and Rewards Services activity” primarily includes funds set aside to comply with regulations governing the issuance of service vouchers in France (250 million euro), India (47 million euro) and Romania (32 million euro), and contractual guarantees given to public-sector clients

in Venezuela (21 million euro). The funds remain the property of Sodexo but are subject to restrictions on their use. They may not be used for any purpose other than to reimburse affiliates and must be kept separate from the Group’s unrestricted cash. Restricted cash is invested in interest-bearing instruments.

4.11.3 Changes in current and non-current financial assets

(Carrying value in millions of euro)	August 31, 2012	Increase/ (decrease) during the period	Impairment	Change in scope of consolidation	Change in fair value	Translation adjustment and other items	August 31, 2013
Available-for-sale financial assets	645	153		9	1	(40)	768
Loans and receivables	101	4	(4)			(10)	91
TOTAL	746	157	(4)	9	1	(50)	859

(Carrying value in millions of euro)	August 31, 2011	Increase/ (decrease) during the period	Impairment	Change in scope of consolidation	Change in fair value	Translation adjustment and other items	August 31, 2012
Available-for-sale financial assets	659	(3)	(1)		1	(11)	645
Loans and receivables	87	(9)		15		8	101
TOTAL	746	(12)	(1)	15	1	(3)	746