

28. Other assets

	31.12.2017	31.12.2016
Other assets, including:	770 068	848 156
- debtors	207 794	152 110
- interbank balances	27 405	11 520
- other accruals	167 007	171 028
- accrued income	86 519	55 792
- inventories	209 395	354 737
- other	71 948	102 969
Total other assets	770 068	848 156
Short-term (up to 1 year)	522 240	442 347
Long-term (over 1 year)	247 828	405 809

As at 31 December 2017, the value of inventories primarily results from the business of the companies: mLeasing and BDH Development.

As at 31 December 2016, the value of inventories primarily results from the business of the companies: mLocum and mLeasing.

Throughout the year 2017 and 2016, the Group did not capitalize borrowing costs.

In 2017, the item "other" includes the settlements of securities transactions in the amount of PLN 24 375 thousand in connection with the Brokerage Office activity (in 2016 - PLN 28 402 thousand).

As at 31 December 2017, the above note includes financial assets in amount of PLN 259 574 thousand
(31 December 2016: PLN 192 032 thousand).

Other financial assets included in the note above

	31.12.2017	31.12.2016
Gross other financial assets, including:	266 958	206 105
- Not past due	257 580	191 726
- Past due from 1 to 90 days	4 520	5 642
- Past due over 90 days	4 858	8 737
- Provisions for impaired assets (negative amount)	(7 384)	(14 073)
Net other financial assets	259 574	192 032