40. Financial Expenses

PLN '000	Year ended Dec 31 2008	Year ended Dec 31 2007
	(audited)	(audited)
Interest	97,151	47,243
Amounts included in costs of assets qualifying for capitalisation	(44,631)	(9,504)
Foreign exchange losses	152,017	18
Revaluation of financial assets	12,537	540
Settlement of financial instruments	234,999	-
Other	14,858	6,698
Total financial expenses	**466,931**	**44,995**