

TENARIS SA  
Form 6-K  
November 05, 2015

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FORM 6 - K

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

Report of Foreign Private Issuer  
Pursuant to Rule 13a - 16 or 15d - 16 of  
the Securities Exchange Act of 1934

As of November 5, 2015

TENARIS, S.A.  
(Translation of Registrant's name into English)

TENARIS, S.A.  
29, Avenue de la Porte-Neuve 3rd floor  
L-2227 Luxembourg  
(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or 40-F.

Form 20-F  Form 40-F

Indicate by check mark whether the registrant by furnishing the information contained in this Form is also thereby furnishing the information to the Commission pursuant to Rule 12G3-2(b) under the Securities Exchange Act of 1934.

Yes  No

If "Yes" is marked, indicate below the file number assigned to the registrant in connection with Rule 12g3-2(b): 82-

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The attached material is being furnished to the Securities and Exchange Commission pursuant to Rule 13a-16 and Form 6-K under the Securities Exchange Act of 1934, as amended. This report contains Tenaris S.A Consolidated Condensed Interim Financial Statements for the nine-month period ended September 30, 2015.

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Date: November 5, 2015.

Tenaris, S.A.

By: /s/ Cecilia Bilesio  
Cecilia Bilesio  
Corporate Secretary

Tenaris S.A. Consolidated Condensed Interim Financial Statements for the nine-month period ended September 30,  
2015

TENARIS S.A.

CONSOLIDATED CONDENSED INTERIM FINANCIAL STATEMENTS

SEPTEMBER 30, 2015

29, Avenue de la Porte-Neuve – 3rd Floor.

L - 2227 Luxembourg

R.C.S. Luxembourg: B 85 203

CONSOLIDATED CONDENSED INTERIM INCOME STATEMENT

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Tenaris S.A. Consolidated Condensed Interim Financial Statements for the nine-month period ended September 30, 2015

(all amounts in thousands of U.S. dollars, unless otherwise stated)

	Notes	Three-month period ended September 30,		Nine-month period ended September 30,	
		2015 (Unaudited)	2014 (Restated)	2015 (Unaudited)	2014 (Restated)
Continuing operations					
Net sales	3	1,559,194	2,420,631	5,680,827	7,661,457
Cost of sales	4	(1,096,539)	(1,510,166)	(3,861,608)	(4,628,088)
Gross profit		462,655	910,465	1,819,219	3,033,369
Selling, general and administrative expenses	5	(381,582 )	(480,103 )	(1,255,309)	(1,487,200)
Other operating income (expense), net	6	(400,532 )	3,243	(392,874 )	2,488
Operating (loss) income		(319,459 )	433,605	171,036	1,548,657
Finance Income	7	2,554	7,021	25,639	34,141
Finance Cost	7	(4,721 )	(12,878 )	(20,341 )	(36,499 )
Other financial results	7	6,754	2,293	(10,234 )	41,757
(Loss) income before equity in earnings of non-consolidated companies and income tax		(314,872 )	430,041	166,100	1,588,056
Equity in earnings of non-consolidated companies		(5,375 )	(226,412 )	6,809	(193,224 )
(Loss) income before income tax		(320,247 )	203,629	172,909	1,394,832
Income tax		(35,420 )	(116,614 )	(202,310 )	(459,898 )
(Loss) income for the period		(355,667 )	87,015	(29,401 )	934,934
Attributable to:					
Owners of the parent		(354,904 )	81,209	(33,508 )	911,599
Non-controlling interests		(763 )	5,806	4,107	23,335
		(355,667 )	87,015	(29,401 )	934,934
Earnings per share attributable to the owners of the parent during the period:					
Weighted average number of ordinary shares (thousands)		1,180,537	1,180,537	1,180,537	1,180,537
Continuing operations					
Basic and diluted (loss) earnings per share (U.S. dollars per share)		(0.30 )	0.07	(0.03 )	0.77
Basic and diluted (loss) earnings per ADS (U.S. dollars per ADS) (1)		(0.60 )	0.14	(0.06 )	1.54

(1) Each ADS equals two shares.

CONSOLIDATED CONDENSED INTERIM STATEMENT OF COMPREHENSIVE INCOME

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(all amounts in thousands of U.S. dollars)	Three-month period ended September 30,		Nine-month period ended September 30,	
	2015	2014	2015	2014
	(Unaudited)		(Unaudited)	
		(Restated)		(Restated)
(Loss) income for the period	(355,667 )	87,015	(29,401 )	934,934
Items that will not be reclassified to profit or loss:				
Remeasurements of post employment benefit obligations	9,043	162	7,670	4,590
Income tax on items that will not be reclassified				