

6. Intangible assets

Intangible assets amount to €185.4 million, down from the 31 December 2015 figure by €8.5 million. The historical cost and carrying amount are given in the following table:

(€'000)	30 June 2016			31 December 2015		Carrying amount
	Cost	Acc. amortisation	Carrying amount	Cost	Acc. amortisation	
Rights to infrastructure under concession	72,442	(8,961)	63,481	73,984	(9,098)	64,886
Contract acquisition costs	193,923	(80,293)	113,630	193,923	(66,209)	127,714
Other	15,315	(7,046)	8,269	3,331	(2,110)	1,221
Total	281,680	(96,300)	185,380	271,238	(77,417)	193,821

The rights to infrastructure under concession of €63.5 million are in line with the previous year-end balance. Changes of the period are detailed in the following table:

(€'000)	31 December 2015	Increases	Amortisation	Exchange rate gains (losses)	Change in consolidation scope	30 June 2016
SA.BRO.M.	43,491	316				43,807
Parking Glasgow	19,452		(492)	(1,002)		17,958
Mercovia	1,943	232	(174)	(285)		1,716
Total	64,886	548	(666)	(1,287)	-	63,481

The increase in this item for SA.BRO.M. mainly comprises design costs, including the borrowing costs capitalised in accordance with IAS 23, which the Group expects to recover based on the outcome of the tender/contract. The item is not amortised as the concession has not yet been activated.

No elements arose during the period that would suggest that the assets had been impaired. Therefore, no impairment tests were performed.

Contract acquisition costs amount to €113.6 million and are analysed in the following table:

	31 December 2015	Increases	Amortisation	Disposals	Change in consolidation scope	30 June 2016
(€'000)						
Cociv (Milan - Genoa railway section)	44,366		(1,969)			42,397
Riyadh Metro - Saudi Arabia	56,551		(8,031)			48,520
Iricav Due (Verona - Padua railway section)	12,510					12,510
Thessalonica Metro - Greece	1,130		(166)			964
Yarull - Dom. Republic	3,037		(14)			3,023
Vegas Tunnel - USA	307		(110)			197
Gerald Desmond Bridge - USA	5,264		(1,020)			4,244
Stavros Niarchos - Greece	710		(688)			22
Seli Tunnelling Denmark A.p.S.	3,839		(2,086)			1,753
Total	127,714	-	(14,084)	-	-	113,630

Contract acquisition costs include considerations paid to purchase stakes in projects/contracts representing intangible assets with a finite useful life, which are amortised in line with the stage of completion of the related contracts.

With respect to the Verona - Padua section, amortisation of the acquisition cost will commence when work starts.

There are no indicators of impairment for the contracts to which the acquisition costs refer.

Other intangible assets amount to €8.3 million, an increase of €7.0 million on 31 December 2015. Variations of the period are detailed in the following table:

	31 December 2015	Increases	Amortisation	Reclassific- ations	Disposals	Exchange rate gains (losses)	Change in consolidation scope	30 June 2016
(€'000)								
Industrial patents	13		(12)					1
Concessions	2		(125)			(60)	3,036	2,853
Software	960	799	(578)			(69)	2,040	3,152
Other	246	2,058	(59)				18	2,263
Total	1,221	2,857	(774)	-	-	(129)	5,094	8,269

The change in the consolidation scope refers to Lane, acquired on 4 January 2016. More information is available in note 3 - Business combinations.