

2 Intangible assets - Rights to infrastructure under concession

This item totaled €53.4 million, in line with the amount recorded at the end of the previous year. The historical cost and carrying amount are given in the following table:

(Amounts in thousands of euros)	June 30, 2014			December 31, 2013		
	Cost	Acc. depreciation	Carrying amount	Cost	Acc. depreciation	Carrying amount
Rights to infrastructure under concession	65,566	(12,197)	53,369	65,325	(11,993)	53,332

Changes of the period are detailed in the following table:

(Amounts in thousands of euros)	December 31, 2013	Increases	Amortization and depreciation	Difference exchange rate	Change consolidation scope	June 30, 2014
Sabrom	41,640	474	-	-		42,114
Parking Glasgow	8,797	-	(207)	347		8,937
Mercovia	2,895	134	(162)	(549)		2,318
Total	53,332	608	(369)	(202)	-	53,369

The change in this item mainly includes costs incurred for planning, including borrowing costs capitalized in accordance with IAS 23, which are in any case considered recoverable given the outcome of the tender/the agreement signed.

During the period reviewed herein, nothing was found to suggest that the values in question may have suffered impairment losses, therefore no impairment tests were performed.