

39. Balances or transactions arising from atypical and/or unusual transactions

During 2013, the Impregilo Group did not carry out any atypical and/or unusual transactions, as defined in the above Consob communication no. DEM/6064293⁵.

4. Atypical and/or unusual transactions are those that, due to their significance and relevance, the counterparty, the object of the transaction, exchange pricing and timing, may cast doubts as to the accuracy and completeness of disclosures, conflicts of interest, protection of the group's assets and non-controlling interests.
5. Significant non-recurring events and transactions are those that do not frequently occur in the normal course of business.