

2. Intangible assets - Rights to infrastructure under concession

This item increased by € 40.5 million to € 53.3 million compared to the previous year.

The historical cost and carrying amount are given in the following table:

(Values in €/000)	31 December 2013			31 December 2012		
	Cost	Acc. amortisation	Carrying amount	Cost	Acc. amortisation	Carrying amount
Rights to infrastructure under concession	64,440	(11,108)	53,332	23,837	(11,019)	12,818

Changes of the year are detailed in the following table:

(Values in €/000)	31 December 2012	Increases	Amortisation	Exchange rate gains (losses)	Change in consolidation scope	31 December 2013
Parking Glasgow	9,403		(400)	(206)		8,797
Mercovia - Argentina	3,415	694	(325)	(889)		2,895
Broni Mortara motorway - Italy	–	1,813			39,827	41,640
Total	12,818	2,507	(725)	(1,095)	39,827	53,332

The change in consolidation scope includes the increase related to the Broni-Mortara motorway following acquisition of control of Sa.Bro.M S.p.A., which holds the concession for the Broni-Mortara toll motorway, which took place in the first half of 2013. The construction work has not yet started for the project under concession and there is currently uncertainty regarding the construction project.

Accordingly, at the present date, the item mainly includes costs incurred for the project including borrowing costs capitalised in accordance with IAS 23, which are in any case considered recoverable according to the result of the tender/agreement signed.

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Prior year changes are as follows:

(Values in €/000)	31 December 2011	Increases	Amortisation	Exchange rate gains	Disposals	Changes in consolidation	31 December 2012
Parking Glasgow	9,594		(420)	229			9,403
Mercovia - Argentina	3,459	695	(277)	(462)			3,415
EcoRodovias - Brazil	296,612					(296,612)	–
Total	309,665	695	(697)	(233)	–	(296,612)	12,818

For the year 2012, the item “Profit from discontinued operations” (see note 17) includes amortisation and depreciation of € 18.3 million related to EcoRodovias.