

# Statement of financial position

## 1. Property, plant and equipment

Property, plant and equipment amount to € 16.7 million, down from the 31 December 2012 figure by

€ 16.3 million. The historical cost and carrying amount are given in the following table:

(Values in €/000)	31 December 2013			31 December 2012		
	Cost	Acc. depreciation	Carrying amount	Cost	Acc. depreciation	Carrying amount
Land	243	–	243	243	–	243
Buildings	3,370	(1,146)	2,224	3,370	(1,044)	2,326
Plant and machinery	57,140	(45,841)	11,299	70,443	(46,509)	23,934
Industrial and commercial equipment	9,384	(8,294)	1,090	11,196	(7,617)	3,579
Other assets	19,977	(18,102)	1,875	20,816	(17,912)	2,904
<b>Total</b>	<b>90,114</b>	<b>(73,383)</b>	<b>16,731</b>	<b>106,068</b>	<b>(73,082)</b>	<b>32,986</b>

Changes during the year are summarised below:

(Values in €/000)	31 December 2012	Increases	Depreciation	Imp. losses/ Reversals of imp. losses	Disposals	Reclassifications	31 December 2013
Land	243						243
Buildings	2,326		(102)				2,224
Plant and machinery	23,934	818	(9,740)	(42)	(3,671)		11,299
Industrial and commercial equipment	3,579	661	(2,827)		(323)		1,090
Other assets	2,904	454	(1,467)		(16)		1,875
<b>Total</b>	<b>32,986</b>	<b>1,933</b>	<b>(14,136)</b>	<b>(42)</b>	<b>(4,010)</b>	<b>–</b>	<b>16,731</b>

The most significant changes include:

- increases of roughly € 1.9 million, mainly due to the investments made in the United Arab Emirates and Qatar projects;
- depreciation for the year of € 14.1 million, calculated as described in the “Accounting policies” section;
- disposals of € 4.0 million, mainly referring to sales to third parties and the disposal of assets related to foreign contracts.

The figure at 31 December 2013 for “other assets” included € 33 thousand for leased assets.

## Separate financial statements of Impregilo S.p.A. at 31 December 2013

Prior year changes are as follows:

(Values in €/000)	31 December 2011	Increases	Depreciation	Imp. losses/ Reversals of imp. losses	Disposals	Reclassifications	31 December 2012
Land	243						243
Buildings	2,427		(101)				2,326
Plant and machinery	41,560	14,078	(26,499)	(42)	(6,079)	916	23,934
Industrial and commercial equipment	1,641	2,816	(1,932)		(9)	1,063	3,579
Other assets	6,165	225	(2,292)		(131)	(1,063)	2,904
Assets under const. and payments on account	916					(916)	–
<b>Total</b>	<b>52,952</b>	<b>17,119</b>	<b>(30,824)</b>	<b>(42)</b>	<b>(6,219)</b>	<b>–</b>	<b>32,986</b>