

## 11. Derivatives and other current financial assets

This item includes loans due from third parties.  
Changes compared to 31 December 2012 are as follows:

(Values in €/000)	31 December 2013	31 December 2012	Variation
Derivative assets	392	1,091	(699)
<b>Total</b>	<b>392</b>	<b>1,091</b>	<b>(699)</b>

The item “Derivative assets” amounts to € 0.4 million and includes currency hedges as detailed below.

### Currency derivatives - FVTPL

Company	Agreement date	Expiry date	Currency	Notional amount	Fair value (€)
Impregilo S.p.A.	20/11/2013	20/02/2014	USD	8,772,000	130,724
Impregilo S.p.A.	29/11/2013	28/02/2014	USD	15,678,000	153,689
Impregilo S.p.A.	22/10/2013	22/01/2014	USD	2,810,000	13,406
Impregilo S.p.A.	29/11/2013	28/02/2014	USD	6,320,000	61,954
Impregilo S.p.A.	06/12/2013	06/06/2014	USD	2,520,000	26,060
Impregilo S.p.A.	11/12/2013	11/06/2014	USD	1,579,895	6,324
<b>Total</b>					<b>392,157</b>

This category includes derivatives that have been entered into to hedge the Group against currency risks but that do not meet (or no longer meet and the

situation has not been yet been resolved) hedge accounting requirements for cash flow hedges.