

18. Property, plant and equipment

These total €519,021, an increase compared with the amount at 31 December 2012 of €188,774. The breakdown and changes in this item are shown below.

(Values in €/000)	Land and buildings	Plant and machinery	Vehicles	Industrial and commercial equipment	Other assets	Leased assets	Work in progress	Total
Figures at 31 December 2012	37,648	268,279	121,852	68,750	20,114	220,762	12,356	749,761
Impregilo Acquisition 1 April 2013	75,784	234,398	84,894	59,578	33,720	85,507	7,143	581,024
Exchange rate adjustment	(4,694)	(22,508)	(5,660)	(2,187)	(408)	(4,741)	(448)	(40,644)
Investments	9,815	40,947	17,113	18,357	2,582	57,423	5,264	151,501
Disposals	(2,698)	(21,736)	(7,112)	(6,153)	(1,198)	(34)	(10,557)	(49,487)
Repurchase of leased assets	0	2,492	0	335	(1)	(2,951)	0	(125)
Reclassification under non-current assets held for sale	(2,843)	(26,404)	(11,871)	(9,088)	(4,656)	(95,704)	(467)	(151,033)
Other changes	(5,363)	(31,566)	(1,844)	824	(42)	(2,130)	(3,330)	(43,451)
Historical cost at 31 December 2013	107,648	443,903	197,373	130,416	50,110	258,132	9,962	1,197,544
Figures at 31 December 2012	(11,368)	(172,045)	(82,789)	(50,875)	(13,125)	(89,311)	0	(419,514)
Impregilo Acquisition 1 April 2013	(39,930)	(124,250)	(47,743)	(29,175)	(26,732)	(31,875)	0	(299,704)
Exchange rate adjustment	1,675	7,049	2,912	1,543	(13)	5,765	0	18,930
Depreciation and amortisation	(9,138)	(55,153)	(19,937)	(23,642)	(3,830)	(36,300)	0	(148,000)
Write-downs/Reversals	0	(189)	(50)	0	0	0	0	(239)
Disposals	803	16,755	5,391	4,391	1,121	15	0	28,476
Repurchase of leased assets	0	(1,623)	0	(249)	0	2,039	0	167
Reclassification under non-current assets held for sale	1,705	16,284	8,516	7,704	3,883	70,055	0	108,148
Other changes	3,217	26,873	555	1,304	232	(22)	0	32,159
Exchange rate adjustment	57	565	161	251	22	0	0	1,055
Accumulated depreciation at 31 December 2013	(52,979)	(285,734)	(132,985)	(88,749)	(38,442)	(79,633)	0	(678,522)
Net amount at 31 December 2012	26,279	96,234	39,063	17,875	6,989	131,451	12,356	330,247
Net amount at 31 December 2013	54,669	158,169	64,388	41,668	11,668	178,498	9,962	519,021

The most significant changes for the period can be summarised as follows:

- the increase in the item "Land and buildings" in the net amount of about €28,390 mainly to the consolidation of the subsidiary Impregilo Group, which contributed a

net amount of €35,854.

- the net increase in the items "Plant and machinery" and "Vehicles" of about €87,260 mainly refer to the consolidation of the subsidiary Impregilo Group, which contributed a net amount of €147,299. The

overall decrease, net of Impregilo's contribution, was the combined result of capital expenditure for foreign contracts and in particular of the Impregilo Group in the Construction segment for hydroelectric plants in Colombia, for widening the Panama Canal and infrastructure work in the United States related to the construction of the Gerald Desmond Bridge, and depreciation provisions for the period;

- net increase in the item "Industrial and commercial equipment" totalling €23,793 of which €30,403 related to the consolidation of the Impregilo Group.

Total depreciation of the period came to 145,998. Disposals during the period mainly consisted of disposals of assets related to contracts being wound up; These same items include €178,498 in production assets under finance leases net of the related accumulated depreciation, classified under Property, Plant and Equipment in accordance with IAS 17. The balance of fixed assets under construction is mainly due to new fixed assets and the inclusion of the production cycle of capital equipment designed for foreign work sites.