

36. Related-party transactions

Transactions with related parties, as defined by IAS 24, were of an ordinary nature. During the year 2013 the related-party transactions involved the following counterparties:

- directors, statutory auditors and key management personnel, in line with the contracts regulating their positions within the Salini Group;
- associates; these transactions mainly relate to:
 - commercial assistance with purchases and procurement of services necessary to carry out work on contracts, contracting and subcontracting;
 - services (technical, organisational, legal and administrative), carried out at centralised level;
 - financial transactions, namely loans and joint

current accounts as part of cash pooling transactions and guarantees given on behalf of group companies.

Transactions are carried out with associates in the interests of the Group, aimed at building on existing synergies in the group in terms of production and sales integration, efficient use of existing skills, streamlining of centralised structures and financial resources. These transactions are regulated by specific contracts and are carried out on an arm's length basis;

- other related parties: the main transactions undertaken by Group companies with other related parties, identified pursuant to IAS 24, are summarised below:

(Valori in €/000)	Assets	Liabilities	Revenues	Costs	Financial income	Interest and other fin. expenses	Provisions for risks and charges
Consorzio Costral in liquidation	65	50	11	8	–	–	–
Edilfi scarl in liquidation	332	301	11	42	–	–	236
Co.Ge.Fin s.r.l.	26,896	4,783	11	–	206	–	–
Todedil scarl	7	27	–	–	–	–	–
Subsidiaries	27,299	5,160	34	50	206	–	236

	Assets	Liabilities	Revenues	Costs	Financial income	Interest and other fin. expenses	Provisions for risks and charges
Aktor	582	-	-	-	-	-	-
Alburni S.c.a.r.l. in liquidation	102	225	-	-	-	-	-
Bata srl in liquidation	182	-	-	-	-	-	-
Cons. A.F.T. in liquidation	762	525	-	-	-	-	-
CEDIV SPA	3,882	-	77	0	-	-	-
Cons. Astaldi Federici Todini Kramis	5,533	757	-	-	-	-	757
Consorzio.Kallidromo	598	-	-	-	-	-	-
Casada S.r.l.	68	-	6	236	1	-	-
Colle Todi S.c.a.r.l. in liquidation	532	247	11	8	-	-	-
Cons. Pizzarotti Todini Keff-Eddir	4,447	11,789	-	-	-	-	-
Forum S.c.a.r.l.	10	174	-	0	-	-	-
Galileo scarl	203	140	11	6	-	-	-
G.A.B.I.RE. Srl	18,206	-	38	-	-	-	-
Goupment italgisas (morocco) in liquidation	740	842	-	-	-	-	842
Group. d'entreprises Salini Strabag (Guinea)	295	489	-	203	-	-	-
Gaziantep Hastane Saglik	1,129	847	-	55	-	-	-
Ital.Sa.Gi. Sp.Z.O.O. (Poland)	44	222	-	-	-	-	222
Irina S.r.l. in liquidation	720	22	-	-	-	-	-
Consorzio Mina de Cobre	5	46	-	82	-	-	-
Risalto S.r.l. RM in liquidation	122	12	-	-	-	-	-
Sedi S.c.a.r.l.	98	32	-	-	-	-	-
Con.Sal. S.c.n.c. in liquidation	43	173	-	-	-	-	12
J.V.Salini Necso	1,741	3	1,139	987	-	-	-
Associates	40,065	37,672	1,282	1,645	1	-	1,834

	Assets	Liabilities	Revenues	Costs	Financial income	Interest and other fin. expenses	Provisions for risks and charges
Consorzio Iricav Due	315	7,602	-	140	-	-	-
Madonna dei Monti	50	154	12	270	-	-	-
Gruppo ZEIS	2,269	131	364	903	-	-	-
Salini Saudi Arabia	344	-	-	3	-	-	-
Todini Finanziaria	-	6,553	-	-	-	-	-
Pantano S.c.r.l.(10.5%)	4	131	-	1	-	-	-
Other	2,982	14,570	376	1,317	-	-	-

Notes to the consolidated financial statements

	Assets	Liabilities	Revenues	Costs	Financial income	Interest and other fin. expenses	Provisions for risks and charges
Salini Costruttori	185,966	14,121	70	15,393	6,263	203	–
Direct Parent companies	185,966	14,121	70	15,393	6,263	203	–

	Assets	Liabilities	Revenues	Costs	Financial income	Interest and other fin. expenses	Provisions for risks and charges
SALINI SIMONPIETRO & C. S.A.P.A.	67	–	14	–	–	–	–
Indirect Parent companies	67	–	14	–	–	–	–

	Assets	Liabilities	Revenues	Costs	Financial income	Interest and other fin. expenses	Provisions for risks and charges
Trotter Alessandro		106		106			
Brogi Marina				74			
Cera Roberto				52			
Maglietta Nicola		91		96			
Directors/Key management personnel	–	91	–	96	–	–	–