

We also carried out a sensitivity analysis of the impairment tests for fixed assets of “Sol” restaurants, with the premises used, those evaluation values were on the edge of generating impairment losses. A variation of the discount rate in perpetuity of 1% and 2% would result in a further loss of 425.000 euros and 1.420.000 euros, respectively.

In the years ended on 31 December 2013 and 2012, the following assets were used under a financial lease:

	2013		2012	
	Gross Amount	Accumulated depreciation	Gross Amount	Accumulated depreciation
Land and buildings	1,789	-1,730	2,240	-420
Equipment	393,926	-203,513	2,141,367	-879,670
Other tangible fixed assets	23,481	-10,674	78,218	-51,276
	419,197	-215,917	2,221,825	-931,365

In the years 2013 and 2012 there were no new lease agreements.

About 63 thousand euros were capitalized in the year 2013 related to bank loans expense in Angola, the accumulated value at December 31, 2013 was of about 375 thousand euros.

9. INTANGIBLE ASSETS

Goodwill and intangible assets are broken down as follows:

	Dez-13	Dez-12
Goodwill	42,677,991	42,498,262
Intangible assets	15,309,535	16,532,724
	57,987,526	59,030,986