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(c) Corresponds to unbilled sales of energy delivered into the current month. These sales are invoiced within the billing cycle of the following month.

5. Other accounts receivable

(a) Following is the composition of this caption:

	March 31, 2015	December 31, 2014
	S/,(000)	S/,(000)
Value Added Tax credit(b)	5,304	5,820
Restricted funds(c)	1,669	1,608
Advance payment of Income Tax	640	640
Other accounts receivable	756	755
	<u>8,369</u>	<u>8,823</u>
Current	756	3,702
Non-current	7,613	5,121
	<u>8,369</u>	<u>8,823</u>

(b) During 2015 and 2014, the Value Added Tax – VAT credit was generated by purchases and acquisitions from suppliers for the development of electricity generation activities, which will be recovered in the medium term.

(c) Corresponds to the fiduciary reserve deposits made as result of the loan with Banco Internacional del Perú S.A.A., note 7(a). As of March 31, 2015 and December 31, 2014, the deposits are equivalent to two installments of the aforementioned loan, according to the maturity schedule.

6. Property, plant and equipment

(a) Following is the movement and composition of the caption at the date of the financial statements:

	Cost	Accumulated depreciation	Net book value
	S/,(000)	S/,(000)	S/,(000)
As of March 31, 2015			
Balance as of January 1, 2015	166,425	(11,943)	154,482
Additions(b)	637	(892)	(256)
Reclassification(c)	(589)	—	(589)
Balance as of March 31, 2015	<u>166,473</u>	<u>(12,836)</u>	<u>153,637</u>
As of December 31, 2014			
Balance as of January 1, 2014	165,195	(8,222)	156,973
Additions(b)	1,230	(3,721)	(2,491)
Balance as of December 31, 2014	<u>166,425</u>	<u>(11,943)</u>	<u>154,482</u>

(b) As of March 31, 2015 and December 31, 2014, additions correspond mainly to complementary civil works performed at the Santa Cruz II and Huasahuasi II Hydroelectric Plants.

(c) Corresponds to the reclassification of the financial commissions for structuring the loans, to the account "Loans and borrowings", see note 7.

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