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- (b) As a consequence of these and other minor transactions, the Company held the following accounts receivable and accounts payable with related entities as of March 31, 2015 and December 31, 2014:

	March 31, 2015 S/,(000)	December 31, 2014 S/,(000)
<b>Accounts receivable</b>		
GCZ Desarrollo y Gestión S.A.C.	3	—
<b>Accounts payable</b>		
GCZ Servicios S.A.C.	119	5
GCZ Fabricaciones S.A.C.	163	—
	282	5

The balances of accounts receivable and accounts payable have current maturity.

- (c) During March 2015, the Company paid dividends in advance to its shareholders, the detail is as follows:

	S/ (000)
Latin America Power Perú S.A.C.	153
GCZ Energía S.A.C.	97
Manuel Montori	74
	324

### 13. Information on fair value of financial instruments

Following is shown a comparison by category of carrying amounts and fair values of financial instruments of the Company presented in the financial statements:

	Book value		Fair value	
	March 31, 2015 S/,(000)	December 31, 2014 S/,(000)	March 31, 2015 S/,(000)	December 31, 2014 S/,(000)
<b>Financial liabilities</b>				
Loans and borrowings:				
Fixed rate loans	120,920	120,392	141,188	140,482
Total	120,920	120,392	141,188	140,482

Management estimates that there are no significant differences between the book value and the fair value of the other Company's financial instruments as of March 2015 and December 31, 2014.

### 14. Subsequent events

Between April 1, 2015, and the issuance date of the present financial statements (May 30, 2015), there have not been any significant subsequent events of financial-accounting nature that could affect the interpretation of the present financial statements.

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