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Hidroeléctrica Santa Cruz S.A.C. Statements of financial position

As at December 31, 2014 and 2013

	Note	2014 S/.(000)	2013 S/.(000) (Restated, note 3.4)	01.01.2013 S/.(000) (Restated, note 3.4)
Assets				
Current assets				
Cash and cash equivalents	5	1,406	2,980	2,472
Trade accounts receivable	6	2,566	2,475	1,516
Accounts receivable from related parties	21(b)	—	—	10
Other accounts receivable	7	3,702	4,732	5,602
Prepaid expenses and other		375	378	1,290
Total current assets		8,049	10,565	10,890
Non-current assets				
Other accounts receivable	7	5,121	5,826	7,884
Property, plant and equipment	8	154,482	156,973	159,506
Intangible assets, net	9	2,280	2,442	2,643
Total non-current assets		161,883	165,241	170,033
Total assets		169,932	175,806	180,923
Liabilities and equity				
Current liabilities				
Loans and borrowings	10	8,263	7,354	5,744
Trade accounts payable		304	52	1,558
Accounts payable to related parties	21(b)	5	146	1,830
Other accounts payable	11	471	339	1,449
Derivate financial instruments	12	8,722	6,378	304
Total current liabilities		17,765	14,269	10,885
Non-current liabilities				
Loans and borrowings	10	112,129	113,983	112,313
Deferred taxes	13	4,469	2,124	2,066
Total non-current liabilities		116,598	116,107	114,379
Total liabilities		134,363	130,376	125,264
Equity				
Share capital	14	31,238	31,238	31,238
Legal reserve		6,248	6,248	6,248
Other reserves		4,198	4,198	4,198
Retained earnings		(6,115)	3,746	13,975
Total equity		35,569	45,430	55,659
Total liability and equity		169,932	175,806	180,923

The accompanying notes are an integral part of this statement.

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