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Reconciliation of statement of financial position as of January 1, 2013:

	Balances according to originally issued financial statements 01.01.2013 S/.(000)	Adjustments S/.(000)	Reclassifications S/.(000)	Restated balances at 01.01.2013 S/.(000)
Statement of financial position—				
Assets				
Current assets				
Cash and Cash equivalents	2,472	—	—	2,472
Trade accounts receivable	1,516	—	—	1,516
Accounts receivable from related parties	10	—	—	10
Other accounts receivable	5,602	—	—	5,602
Prepaid expenses	1,290	—	—	1,290
Total current assets	10,890	—	—	10,890
Non-current assets				
Other accounts receivable	7,864	—	—	5,826
Property, plant and equipment	159,506	—	—	156,973
Intangible assets, net	2,643	—	—	2,442
Total non-current assets	170,033	—	—	170,033
Total assets	180,923	—	—	180,923
Liabilities and equity				
Liabilities				
Loans and borrowings	5,744	—	—	5,744
Trade accounts payable	1,558	—	—	1,558
Accounts payable to related parties	1,830	—	—	1,830
Other accounts payable	1,449	—	—	1,449
Derivative financial instruments	—	304	—	304
Total current liability	10,581	304	—	10,885
Loans and borrowings	112,313	—	—	112,313
Deferred tax liability	2,066	—	—	2,066
Total non-current liabilities	114,379	—	—	114,379
Total liabilities	124,960	304	—	125,264
Equity				
Share capital	31,238	—	—	31,238
Legal reserve	6,248	—	—	6,248
Other reserves	4,198	—	—	4,198
Retained earnings	14,279	(304)	—	13,975
Total equity	55,963	(304)	—	55,659
Total liabilities and equity	180,923	—	—	180,923

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