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Reconciliation of statement of financial position as of December 31, 2013:

	Balances according to originally issued financial statements 31.12.2013 S/,(000)	Adjustments S/,(000)	Reclasifications S/,(000)	Restated balances at 31.12.2013 S/,(000)
Statement of financial position—				
Assets				
Current assets				
Cash and Cash equivalents	2,980	—	—	2,980
Trade accounts receivable	2,475	—	—	2,475
Inventories	92	—	—	92
Other accounts receivable	4,732	—	—	4,732
Prepaid expenses	1,431	—	(1,145)	286
Total current assets	11,710	—	(1,145)	10,565
Non-current assets				
Other accounts receivable	5,826	—	—	5,826
Property, plant and equipment	156,973	—	—	156,973
Intangible assets, net	2,442	—	—	2,442
Deferred income tax assets (i)	863	(863)	—	—
Total non-current assets	166,104	(863)	(1,145)	165,241
Total assets	177,814	(863)	(1,145)	175,806
Liabilities and equity				
Liabilities				
Loan and borrowings	7,354	—	—	7,354
Trade accounts payable	52	—	—	52
Accounts payable to related parties	146	—	—	146
Other accounts payable	1,484	—	(1,145)	339
Derivative financial instruments	—	6,378	—	6,378
Total current liability	9,036	6,378	(1,145)	14,269
Loan and borrowings	113,983	—	—	113,983
Deferred income tax liability (i)	—	2,124	—	2,124
Total non-current liabilities	113,983	2,124	—	116,107
Total liabilities	123,019	8,502	(1,145)	130,376
Equity				
Share capital	31,238	—	—	31,238
Legal reserve	6,248	—	—	6,248
Other reserves	4,198	—	—	4,198
Retained earnings	13,111	(9,365)	—	3,746
Total equity	54,795	(9,365)	—	51,808
Total liabilities and equity	177,814	(863)	(1,145)	175,806

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