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Reconciliation of income statement for the year ended December 31, 2013:

	Balances according to originally issued financial statements 31.12.2013 S/.(000)	Adjustments S/.(000)	Reclassifications S/.(000)	Restated balances at 31.12.2013 S/.(000)
Statement of comprehensive income—				
Energy Sales	24,456	—	—	24,456
Power Sales	1,590	—	—	1,590
Other operating income	231	—	—	231
Other third income	—	—	—	—
	26,277	—	—	26,277
Cost of sales	(9,000)	—	—	(9,000)
Gross profit	17,277	—	—	17,277
Operating Expenses				
Administrative expenses	(901)	—	—	(901)
Other expenses, net	(179)	—	—	(179)
Operating profit	16,197	—	—	16,197
Financial income	84	—	—	84
Financial expenses	(9,122)	(6,074)	—	(15,196)
Exchange gains (losses), net	(9,033)	—	—	(9,033)
Loss before income tax	(1,874)	(6,074)	—	(7,948)
Income tax (i)	2,929	(2,987)	—	(58)
Net loss	1,055	(9,061)	—	(8,006)

4. Judgments, estimates and significant accounting assumptions

The preparation of financial statements requires Management to make judgments, accounting estimates and assumptions that affect the reported amounts of revenue, expenses, assets, liabilities and disclosure of contingent liabilities at the end of the reporting period under review. These judgments and estimates are based on Management's best knowledge about the relevant facts and circumstances, taking into account previous experience, however, the results may differ from the amounts included on the financial statements. Information about such judgments and estimates is contained in the accounting policies and / or in the notes to the financial statements.

The main areas of uncertainty associated with the estimates and critical judgments made by Management in the preparation of financial statements include:

- Estimation of useful life of property, plant and equipment and intangible assets, residual values and impairment, notes 3.2(e), 3.2(f) and 3.2(h).
- Estimation of income tax, notes 3.2(i).
- Contingencies, notes 3.2(j).

Any differences in the estimates with subsequent actual results are reported in the year in which they occur.

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