

Table of Contents

7. Other accounts receivable

(a) Following is the composition of this caption:

	2014 S/,(000)	2013 S/,(000)
VAT credit(b)	5,820	7,884
Restricted funds(c)	1,608	1,507
Advance payment of Income Tax	640	1,016
Other accounts receivable	755	151
	<u>8,823</u>	<u>10,558</u>
Maturities:		
Current portion	3,702	4,732
Non-current portion	5,121	5,826
	<u>8,823</u>	<u>10,558</u>

(b) During 2014 and 2013, the VAT credit was generated by purchases and acquisitions from suppliers for the development of electricity generation activities, which will be recovered in the medium term.

(c) Corresponds to the fiduciary reserve deposits made as result of the loan with Banco Internacional del Perú S.A.A., note 10(a). As of December 31, 2014 and 2013. The deposits are equivalent to two installments of the aforementioned loan, according to the maturity schedule.

8. Property, plant and equipment

(a) Following is the movement and composition of the caption at the date of the financial statements:

	Land S/,(000)	Buildings and other constructions S/,(000)	Machinery and equipment S/,(000)	Transport units S/,(000)	Miscellaneous equipment S/,(000)	In- transit units S/ (000)	Work-in- progress S/,(000)	Total S/,(000)
Cost								
Balance as of January 1, 2013	1,481	90,350	71,380	70	161	662	—	164,084
Additions(b)	10	85	36	—	44	314	632	1,121
Transfers(c)	—	407	—	—	272	(343)	(336)	—
Disposals	—	—	—	—	—	(10)	—	(10)
Balance as of December 31, 2014	1,491	90,842	71,396	70	477	623	296	165,195
Additions(b)	—	229	—	—	6	262	733	1,230
Transfers(c)	—	334	—	—	—	—	(334)	—
Disposals	—	—	—	—	—	—	—	—
Balance as of December 31, 2014	1,491	91,405	71,396	70	482	885	917	166,425

F-397