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13. Deferred income tax

(a) The movement of the components of this caption during the years 2014 and 2013 is as follows:

	Balance as of January 1, 2013 S/,(000)	Income (expenses) restated (Note 3.4) S/,(000)	Balance as of December 31, 2013, restated (Note 3.4) S/,(000)	Income (expenses) S/,(000)	Balance as of December 31, 2014 S/,(000)
Deferred assets					
Tax loss carryforward	4,103	(2,149)	1,954	(183)	1,771
Exchange difference loss considered for tax purposes as cost of plant and equipment	—	2,417	2,417	(387)	2,030
	4,103	268	4,371	(570)	3,801
Deferred liabilities					
Difference from book and tax depreciation rates	4,809	1,194	6,003	1,676	7,679
Amortization of capitalized interest	—	492	492	99	591
Exchange difference gain considered for tax purposes as cost of the fixed assets of the structural loan	876	(876)	—	—	—
Exchange difference capitalized in plant and equipment acquired under financial leasing	484	(484)	—	—	—
	6,169	326	6,495	1,775	8,270
Deferred liability, net	(2,066)	(58)	(2,124)	(2,345)	(4,469)

(b) The income tax expenses for the years ended December 31, 2014 and 2013, comprises the following:

	2014 S/,(000)	2013 S/,(000)
Current	—	—
Deferred	2,345	58
	2,345	58

14. Equity

(a) **Share capital—**

As of December 31, 2014 and 2013, the Company's capital stock is represented by 31,238,030 common shares fully subscribed and paid-in; whose notional book value is S/1 per share.

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