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- (f) The unaudited historical balance sheet for Renova is presented in accordance with GAAP and has been derived from the unaudited condensed combined balance sheet of Renova Energy Projects I as of March 31, 2015, prepared in accordance with IFRS, as issued by IASB (specifically International Accounting Standard No. 34—Interim Financial Reporting). The historical IFRS balance sheet information of Renova has been adjusted by reclassifying certain line items in order to conform to the predecessor's financial statement presentation. Deferred financing costs, which were classified as part of borrowing in the historical Renova IFRS balance sheet have been reclassified to current deferred financing costs and non-current deferred financing costs in the amounts of \$0.2 million and \$2.5 million, respectively. The adjustment to depreciation and amortization expense to align depreciable lives with Global's policy is included in footnote (4). No other significant adjustments were necessary to conform Renova's historical IFRS accounting policies with that of the GAAP policies of the predecessor.
- (g) The unaudited historical balance sheet for GME is presented in accordance with GAAP and has been derived from the unaudited balance sheets of Cerro de Hula, EOLO, Oroso and PESRL as of March 31, 2015, prepared in accordance with IFRS, as issued by IASB (specifically International Accounting Standard No. 34—Interim Financial Reporting). Below is the summary of the IFRS to GAAP adjustments.

(in thousands)	Cerro de Hula	Eolo	Oroso	PESRL	Combined historical (IFRS) (i)	IFRS to GAAP adjustments	Historical adjusted (GAAP)
Assets							
Current assets:							
Cash and cash equivalents	\$ 2,188	\$ 1,225	\$ 3,485	\$ 848	\$ 7,727	\$ -	\$ 7,727
Cash committed for construction projects	-	-	-	-	-	-	-
Restricted cash	12,085	3,690	40	-	15,825	-	15,825
Accounts receivable, net	12,538	6,335	8,612	2,328	29,812	-	29,812
Due from parent and affiliates	-	-	-	-	-	-	-
Deferred financing costs, net	-	-	-	-	-	-	-
Deferred tax assets	-	-	-	-	-	-	-
Other current assets	3,525	489	1,483	713	6,210	-	6,210
Total current assets	30,348	11,739	13,600	3,887	59,574	-	59,574
Property and equipment, net	225,370	70,589	427	1,059	297,445	-	297,445
Intangible assets	13,237	3,133	111,459	-	127,829	(6,548)	121,281
Due from parent and affiliates	-	3,300	-	-	3,300	-	3,300
Deferred financing costs, net	-	-	-	-	-	17,764	17,764
Restricted cash, long-term	25,704	7,565	-	-	33,269	-	33,269
Deferred tax assets	233	-	1,988	-	1,901	1,674	3,775
Other assets	2,456	534	6,145	13	9,148	-	9,148
Total assets	\$ 297,348	\$ 96,880	\$ 133,299	\$ 4,959	\$ 532,466	\$ 13,060	\$ 545,556
Liabilities and Equity							
Current liabilities:							
Current portion of long-term debt	\$ 10,836	\$ 4,750	\$ 2,385	\$ -	\$ 17,971	\$ -	\$ 17,971
Accounts payable	-	727	123	-	850	-	850
Accrued expenses and other current liabilities	7,180	742	27,821	731	36,254	-	36,254
Deferred tax liabilities	-	-	-	-	-	-	-
Due to parent and affiliates	-	-	-	99	99	-	99
Total current liabilities	17,996	6,219	30,129	830	55,174	-	55,174
Long-term debt, less current portion	210,411	77,469	88,028	-	375,908	17,764	394,672
Due to parent and affiliates	-	-	-	-	-	-	-
Asset retirement obligations	829	335	189	587	1,940	-	1,940
Other long-term liabilities	4,806	-	-	-	4,806	-	4,806
Deferred tax liability	-	2,874	-	54	2,928	-	2,928
Total liabilities	\$ 234,042	\$ 86,897	\$ 119,346	\$ 1,471	\$ 441,756	\$ 17,764	\$ 459,520
Equity:							
Members' equity	63,306	9,963	13,953	3,486	90,710	(4,674)	86,036
Total equity	63,306	9,963	13,953	3,486	90,710	(4,674)	86,036
Total liabilities and equity	\$ 297,348	\$ 96,880	\$ 133,299	\$ 4,959	\$ 532,466	\$ 13,060	\$ 545,556

(i) The historical IFRS balance sheets of the GME operating projects have been combined and adjusted by reclassifying certain line items in order to conform to the predecessor's balance sheet presentation which is under GAAP. There are no significant intercompany transactions between the four operating projects that require elimination.

(ii) Intangible assets—The adjustment reflects the reversal of \$0.9 million in intangible assets recorded under IFRS in connection with the construction phase of a service concession arrangement in order to conform with GAAP.