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Plantas Eólicas, S.R.L.
(A Costa Rican Entity)
Interim condensed statements of financial position
As of March 31, 2015 and December 31, 2014 and 2013

(expressed in US dollars)	Notes	March 31, 2015 (Unaudited)	December 31, 2014 (Audited) restated (note 2.2)	December 31, 2013 (Audited) restated (note 2.2)
ASSETS				
Current assets:				
Cash	4	\$ 847,166	\$ 815,424	\$ 341,813
Accounts and notes receivable	5	2,325,738	747,502	639,071
Spare parts inventory		682,225	732,524	695,859
Prepaid expenses		30,434	67,185	71,931
Income tax paid		—	—	112,682
Total current assets		<u>3,885,563</u>	2,362,635	1,861,356
Non-current assets:				
Property, plant and equipment	6	1,058,724	977,754	1,027,168
Other financial assets		13,418	11,857	14,660
Total assets		<u>\$ 4,957,705</u>	\$ 3,352,246	\$ 2,903,184
LIABILITIES AND EQUITY				
Current liabilities:				
Accounts payable and accrued expenses		\$ 236,077	\$ 185,009	\$ 104,326
Accounts payable to related parties	7	96,611	72,280	83,545
Income tax payable		494,657	291,090	—
		<u>829,345</u>	548,379	187,871
Non-current liabilities:				
Deferred income tax, net		53,499	63,306	55,302
Decommissioning provision		586,984	571,448	527,563
Total liabilities		<u>1,469,828</u>	1,183,133	770,736
Equity:				
Capital quotas		376,881	376,881	376,881
Legal reserve		37,504	37,504	37,504
Retained earnings		3,073,492	1,754,728	1,718,063
Total equity		<u>3,487,877</u>	2,169,113	2,132,448
Total liabilities and equity		<u>\$ 4,957,705</u>	\$ 3,352,246	\$ 2,903,184

The accompanying notes are part of the interim condensed financial statements.

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