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Plantas Eólicas, S.R.L.
(A Costa Rican Entity)
Notes to interim condensed financial statements
March 31, 2015
 (expressed in US dollars)

1. Corporate information

Plantas Eólicas, S.R.L. ("Plantas Eólicas" or "the Company") was incorporated in accordance with the laws of the Republic of Costa Rica on November 9, 1990 for a ninety-nine-year term. Its legal address is in the city of Tilarán, Guanacaste Costa Rica. The Company is a wholly-owned subsidiary of Inversiones Eólicas de Costa Rica, S.A., which in turn is controlled by Globeleq Mesoamerica (Wind) Limited ("GME Wind") an entity domiciled in Bermuda and Orosi's ultimate parent is Actis Infrastructure Fund 2LP. The ultimate parent of Plantas Eólicas is Actis Infrastructure Fund 2LP.

The Company's main activity is the generation of electricity from its 23 megawatt (MW) wind electric power generating plant located in Guanacaste, Costa Rica. All the electricity generated by the plant is sold to Instituto Costarricense de Electricidad ("ICE").

The Company does not have traded debt or equity in the public markets. The accompanying financial statements have been prepared for use in a securities filing in connection with the acquisition of the Company as explained in Note 9.

2. Basis of preparation of the financial statements and accounting policies

The accompanying restated interim condensed financial statements have been prepared for use in a securities filing in connection with the acquisition of the Company as explained in Note 10. They have also been restated for the correction of certain errors as explained in Note 2.2. The Company's Chief Executive Officer as of December 31, 2014 and 2013.

2.1 Basis of preparation

The interim condensed financial statements for the three-month period ended March 31, 2015 have been prepared in accordance with IAS 34 Interim Financial Reporting, an accounting standard of the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board.

The Company's interim condensed financial statements as of March 31, 2015 were approved for issuance by the Company's Chief Executive Officer and Chief Financial Officer on June 13, 2015. The accompanying interim condensed financial statements have been prepared for use in a securities filing in connection with the acquisition of the Company as explained in Note 9. They have also been restated as of December 31, 2014 and 2013 and for the three-month period ended March 31, 2014.

2.2 Restatement of interim condensed financial statements

During its preparation of the accompanying interim condensed financial statements for the purpose aforementioned described, the Company identified certain accounting errors that are being retrospectively corrected herein. They are explained as follows:

- The Company has identified the need for a decommissioning provision in the accompanying financial statements given obligations that it believes exist under IAS 37 *Provisions, Contingent Liabilities and Contingent Assets*.

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