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**Eolo de Nicaragua, S.A.**  
**(A Nicaraguan Entity)**  
**Interim condensed statements of comprehensive income**  
For the three-month periods ended March 31, 2015 and 2014  
(expresses in US dollars)

	Notes	March 31, 2015 (Unaudited)	March 31, 2014 (Unaudited) Restated (Note 2.2)
Income:			
Sale of electric power and capacity		\$ 8,451,479	\$ 8,086,793
Operating costs and expense:			
Costs of operations		1,194,336	1,020,733
General and administrative		79,498	77,601
Depreciation and amortization of non-financial assets		1,007,177	1,013,147
Total operating costs and expense		<u>2,281,011</u>	<u>2,111,481</u>
Operating income		6,170,468	5,975,312
Other income (expenses):			
Interest income		52,403	51,729
Finance costs from loans and notes payable		(1,962,552)	(2,021,735)
Finance costs from decommissioning provision		(6,371)	(5,490)
Exchange rate differences		(48,508)	(68,420)
Other expenses, net		(37,309)	(35,255)
Total other income (expenses)		<u>(2,002,337)</u>	<u>(2,079,171)</u>
Income before income tax		4,168,131	3,896,141
Income tax	10	(305,584)	(303,128)
Total comprehensive income		<u>\$ 3,862,547</u>	<u>\$ 3,593,013</u>

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

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