

Table of Contents

Inversiones Eólicas de Orosí Dos, S.A.
(A Costa Rican Entity)
Interim Condensed Statements of Comprehensive Income
For the three-month periods ended March 31, 2015 and 2014

(expressed in US dollars)

	Notes	March 31 2015 (Unaudited) Restated (Note 2.2)	March 31 2014 (Unaudited)
Revenues:			
Construction revenue	6	\$ 11,952,020	\$ 1,266,760
Net revenue from availability liquidated damage	4	5,689,232	—
Total revenues		17,641,252	1,266,760
Construction costs		(11,859,515)	(1,256,955)
Gross margin		5,781,737	9,805
Operating costs and expenses:			
General and administrative		250,804	324,602
Penalty from ICE	4	2,552,938	—
Depreciation and amortization of non-financial assets		14,573	7,540
Total operating costs and expenses		2,818,315	332,142
Income loss		2,963,422	(322,337)
Other income (expenses):			
Interest income		218	231
Finance cost		(874)	(1,336)
Finance cost from provisions		(4,985)	—
Change in fair value of derivative financial instruments	7	(105,008)	—
Exchange rate differences, net		75,231	90
Other income (expenses), net		(29,875)	—
Income (loss) before income tax		2,898,129	(323,352)
Deferred income tax		(1,525,750)	(68,292)
Total comprehensive income (loss)		\$ 1,372,379	\$ (391,644)

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

F-181