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**Inversiones Eólicas de Orosí Dos, S.A.**  
**(A Costa Rican Entity)**  
**Interim Condensed Statements of Cash Flows**  
**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) Restated (Note 2.2)
Operating activities:			
Income (loss) before income tax		\$ 2,898,129	\$ (323,352)
Adjustments to reconcile income (loss) before income tax to cash flows from operating activities:			
Depreciation and amortization expense		14,573	7,540
Finance costs		874	(1,336)
Finance cost from provisions		4,985	—
Change in fair value of derivative financial instruments	6	105,008	—
Loss on disposal of project equipment		188	—
Interest income		(218)	(231)
		<u>3,023,539</u>	<u>(317,379)</u>
Changes in operating assets and liabilities:			
Accounts receivable		(5,683,892)	(35,904)
Accounts receivable with related parties		—	(13,900)
Prepaid expenses		(9,629)	(6,861)
Prepaid sales tax		(137,015)	—
Other assets		22,324	(1,318)
Accounts payable		187	(89,736)
Accrued interest payable		987,422	—
Accrued expenses and other accounts payable		7,336,306	(78,407)
Increase provisions		2,987,480	—
Net cash provided by (used in) operating activities		<u>8,526,722</u>	<u>(543,505)</u>
Investing activities:			
Additions to intangible assets		(11,952,020)	(1,266,760)
Purchase of financial instrument		—	(1,249,116)
Additions to project equipment		(4,563)	(360,012)
Interest income received		218	231
Net cash used in investing activities		<u>(11,956,365)</u>	<u>(2,875,657)</u>
Financing activities:			
Decrease (increase) in restricted cash accounts designated for financing activities		188,437	(2,051,271)
New Loans		407,780	—
Contributed capital		—	200,000
Financing costs paid		—	(378,211)
Interest paid		(15,291)	1,336
Net cash provided by (used in) financing activities		<u>580,926</u>	<u>(2,228,146)</u>
Net decrease in cash		<u>(2,848,717)</u>	<u>(5,647,308)</u>
Cash at beginning of year		<u>6,314,132</u>	<u>5,696,826</u>
Cash at end of year		<u>\$ 3,465,415</u>	<u>\$ 49,518</u>

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

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