

Table of Contents

Plantas Eólicas, S.R.L.
(A Costa Rican Entity)
Statements of financial position
As of December 31, 2014 and 2013 and January 1, 2013

(expressed in US dollars)	Notes	December 31, 2014	December 31, 2013	January 1, 2013
		Restated (Note 3.2)		
ASSETS				
Current assets:				
Cash	6	\$ 815,424	\$ 341,813	\$ 131,417
Accounts receivable	7	747,502	639,071	796,488
Spare parts inventory		732,524	695,859	848,601
Prepaid expenses		67,185	71,931	70,271
Income tax prepaid		—	112,682	—
Total current assets		2,362,635	1,861,356	1,846,777
Non-current assets:				
Property, plant and equipment	8	977,754	1,027,168	1,323,015
Other financial assets		11,857	14,660	11,378
Total assets		\$ 3,352,246	\$ 2,903,184	\$3,181,170
LIABILITIES AND EQUITY				
Current liabilities:				
Notes and loans payable		\$ —	\$ —	\$ 111,538
Accounts payable and accrued expenses	9	185,009	104,326	128,768
Accounts payable to related parties	10	72,280	83,545	—
Income tax payable		291,090	—	117,739
Total current liabilities		548,379	187,871	358,045
Non-current liabilities:				
Deferred income tax, net	13	63,306	55,302	48,500
Decommissioning provision	12	571,448	527,563	550,236
Total liabilities		1,183,133	770,736	956,781
Equity:				
Capital quotas	11	376,881	376,881	376,881
Legal reserve	11	37,504	37,504	37,504
Retained earnings		1,754,728	1,718,063	1,810,004
Total equity		2,169,113	2,132,448	2,224,389
Total liabilities and equity		\$ 3,352,246	\$ 2,903,184	\$3,181,170

The accompanying notes are part of the financial statements.

F-415