

[Table of Contents](#)

Eolo de Nicaragua, S.A.
(A Nicaraguan Entity)
Statements of comprehensive income
 Years ended December 31, 2014 and 2013
 (expressed in US dollars)

	Notes	2014	2013
		Restated (Note 3.2)	
Income:			
Sale of electric power and capacity		\$ 24,354,801	\$ 18,828,069
Operating cost and expenses:			
Costs of operations	18	4,536,824	3,733,954
General and administrative	19	353,311	561,645
Depreciation and amortization of non-financial assets	10-11	4,035,697	4,035,414
Total operating costs and expenses		8,925,832	8,331,013
Operating income		15,428,869	10,497,056
Other income (expenses):			
Interest income		25,019	50,992
Finance costs from loans and notes payable		(7,939,811)	(7,537,464)
Finance costs from decommissioning provision		(21,961)	(21,768)
Finance income from receivables from related parties	9	179,282	190,416
Exchange rate differences		(225,771)	(159,446)
Other expenses, net		(171,919)	(124,763)
Total other income (expenses)		(8,155,161)	(7,602,033)
Income before income tax		7,273,708	2,895,023
Income tax	16	(1,215,679)	(1,249,916)
Total comprehensive income		\$ 6,058,029	\$ 1,645,107

The accompanying notes are part of the financial statements.

F-478