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Inversiones Eólicas de Orosí Dos, S.A.
(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 Restated (Note 3.2)	January 1, 2013
ASSETS				
Current assets:				
Cash	6	\$ 6,314,132	\$ 5,696,626	\$ 1,103,261
Restricted cash	6	228,323	—	—
Accounts receivable		17,364	20,457	7,385
Prepaid expenses		3,950	—	—
Prepaid sales tax	7	409,626	—	—
Total current assets		6,973,395	5,717,283	1,110,646
Non-current assets:				
Prepaid sales tax	7	6,743,445	—	—
Intangible assets	8	99,506,733	18,945,663	—
Project equipment	9	437,595	94,659	—
Derivative financial instruments	10	426,296	—	—
Deferred income tax, net	20	1,529,119	1,597,423	—
Deferred financing costs	11	—	2,354,062	—
Other financial assets		25,660	7,369	220,025
Total assets		\$ 115,642,243	\$ 28,716,459	\$ 1,330,671
LIABILITIES AND EQUITY				
Current liabilities:				
Notes and loans payable	11	\$ 2,385,238	\$ 130,000	\$ —
Accounts payable	12	123,044	305,939	981,455
Restoration provision	15	46,959	—	—
Accrued expenses and other accounts payable	13	10,991,136	229,976	37,297
Accrued interest payable	11	693,229	—	—
Total current liabilities		14,239,606	665,915	1,018,752
Non-current liabilities:				
Restoration provision	15	187,834	—	—
Notes and loans payable	11	88,634,232	3,414,600	—
Total liabilities		103,061,672	4,080,515	1,018,752
Equity:				
Share capital	16	20	20	20
Contributed capital		17,687,469	29,425,953	4,170,545
Accumulated deficit		(5,106,918)	(4,790,029)	(3,858,646)
Total equity		12,580,571	24,635,944	311,919
Total liabilities and equity		\$ 115,642,243	\$ 28,716,459	\$ 1,330,671

The accompanying notes are part of the financial statements.

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