

Table of Contents

Inversiones Eólicas de Orosí Dos, S.A.
(A Costa Rican Entity)
Statements of Comprehensive Income
Years ended December 31, 2014 and 2013
 (expressed in US dollars)

		2014	2013
	Notes	Restated (Note 3.2)	
Construction revenue	8	\$94,519,373	\$ 4,752,567
Construction costs	8	93,787,828	4,718,125
Construction margin		731,545	34,442
Research expenses	17	—	2,352,577
Operating costs and expenses:			
Cost of operations	18	1,171,107	104,755
General and administrative	19	115,767	91,055
Depreciation and amortization of non-financial assets	9	49,653	345
Total operating costs and expenses		1,336,527	2,548,732
Operating loss		(604,982)	(2,514,290)
Other income (expenses):			
Interest income		1,387	—
Change in fair value of derivative financial instruments	10	426,296	—
Exchange rate differences, net		(61,459)	(9,592)
Other expenses		(9,827)	(4,924)
Loss before income tax		(248,585)	(2,528,806)
Income tax	20	(68,304)	1,597,423
Comprehensive loss		\$ (316,889)	\$ (931,383)

The accompanying notes are part of the financial statements.

F-511