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

		Share capital	Contributed capital	Accumulated deficit	Total equity
	Notes			Restated (Note 3.2)	
As of January 1, 2013		\$ 20	\$ 4,170,545	\$ (3,858,646)	\$ 311,919
Comprehensive loss		—	—	(931,383)	(931,383)
Contributed capital	16	—	25,255,408	—	25,255,408
As of December 31 2013		20	29,425,953	(4,790,029)	24,635,944
Comprehensive loss		—	—	(316,889)	(316,889)
Contributed capital	16	—	5,492,467	—	5,492,467
Capital withdrawn	16	—	(17,230,951)	—	(17,230,951)
As of December 31 2014		<b>\$ 20</b>	<b>\$ 17,687,469</b>	<b>\$ (5,106,918)</b>	<b>\$ 12,580,571</b>

The accompanying notes are part of the financial statements.

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