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Cash deposited in bank accounts earns interest based on daily rates determined by the corresponding banks.

As of March 31, 2015, US\$11,254,825 in cash (December 31, 2014: US\$ US\$10,575,889) is restricted under the financing documents between Eolo and the Lenders (Note 9). Under the terms of its debt agreements, the Company has a series of restricted bank accounts both "on-shore" in Nicaragua, and also off-shore. Cash receipts from operations are initially deposited directly into these restricted accounts and then based on contractually agreed provisions are allocated into a series of sub-accounts, restricted for specific operational and other purposes including, but not limited to, construction, debt service, major maintenance, insurance, and shareholders distributions. Except as expressly provided in those debt agreements, the restricted bank accounts are under the control of a trustee and the Company has the right to withdraw or transfer funds only as expressly provided in those debt agreements.

5. Accounts and notes receivable

	March 31, 2015	December 31, 2014
Accounts and notes receivable with related parties (Note 6)	\$ 3,441,228	\$ 3,395,541
Distribuidora de Electricidad del Sur, S.A. (Dissur)	3,021,904	2,488,061
Distribuidora de Electricidad del Norte, S.A. (Disnorte)	3,021,904	2,488,061
Advance payments to vendors	128,081	148,618
Other receivables	22,239	8,907
	9,635,356	8,529,188
Less non-current balances with related parties	(3,300,000)	(3,395,540)
	\$ 6,335,356	\$ 5,133,648

The outstanding balances due from Dissur and Disnorte correspond to trade receivables for the sale of electric power. Terms of these accounts receivable extend to 30 days from the corresponding invoice's issue dates; are not subject to early-payment discounts, and do not generate interest except for late charges. As of March 31, 2015 and December 31, 2014 receivable balances were not past due. Based on the collection analysis performed by Management, it has been determined that no impairment existed as of those dates.

6. Balances and transactions with related parties

The related parties with whom the Company maintains balances and performs transactions are entities under the common control of the parent Company, Globeq Mesoamerica Energy (Wind) Limited. A breakdown of these balances and the respective terms and conditions is as follows:

	March 31, 2015	December 31, 2014
Notes receivable	\$ 3,300,000	\$ 3,271,157
Accounts receivable	124,384	124,384
Accrued interest on notes receivable	16,844	—
	\$ 3,441,228	\$ 3,395,541

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