

RESUMEN DE COSTOS DE SORESCO, S.A.
PROJECT COST ASSIGNMENT
(As of January 31st, 2016)

Account Name	2010	2011	2012	2013	2014	2015	2016
Work in Process							
FEED - Lump Sum		\$ 5.703.103	\$ 15.683.535	\$ 4.277.328	\$ 1.851.552		
Salaries and 13 th Month	\$	969.747	\$ 819.137	\$ 2.015.859	\$ 1.701.818	\$ 1.382.579	\$ 54.914
License of technique patents	\$	-	\$ 2.746.721	\$ 763.343	\$ 1.750.488		
Expatriation Package	\$	649.314	\$ 996.300	\$ 1.411.124	\$ 1.189.894	\$ 914.720	\$ 30.650
FEED - PMC	\$	-	\$ 2.227.116	\$ 2.666.879	\$ 17.915		
Social Security	\$	236.451	\$ 182.389	\$ 484.745	\$ 411.055	\$ 334.037	\$ 13.347
Office Rental in San Jose	\$	201.718	\$ 278.964	\$ 287.746	\$ 296.489	\$ 295.332	\$ 6.227
Legal Services	\$	240.477	\$ 647.632	\$ 187.968	\$ 96.174	\$ 60.045	\$ 5.000
Vacations Expenses	\$	161.209	\$ 190.556	\$ 296.936	\$ 331.858	\$ 223.730	\$ 275
Chinese Living Camp	\$	131.150	\$ 255.826	\$ 290.800	\$ 258.220	\$ 214.750	\$ 7.700
Contingency and others	\$	112.128	\$ 12.109	\$ 68.354	\$ 1.613	\$ 429.902	\$ 30
Business Trips	\$	62.608	\$ 262.978	\$ 203.788	\$ 40.734	\$ 16.397	\$ 40
BOD Meeting	\$	116.607	\$ 224.540	\$ 89.707	\$ 68.704	\$ 39.555	
Support Staff (Manpower)	\$	44.728	\$ 64.486	\$ 219.569	\$ 114.575	\$ 93.850	
Consulting Service	\$	31.495	\$ 175.293	\$ 129.537	\$ 78.875	\$ 108.000	\$ 4.000
Soil Survey Procurement	\$	18.559	\$ 297.417	\$ 34.174	\$ -		
Transportation Rental	\$	23.552	\$ 94.931	\$ 72.573	\$ 72.807	\$ 50.853	\$ 1.684
Labor Service	\$	20.767	\$ 35.451	\$ 55.545	\$ 54.879	\$ 47.866	\$ 2.953
Limon design and construction	\$	254.698	\$ (254.698)	\$ 211.743	\$ -		
HSE Expenses	\$	11.287	\$ 17.261	\$ 47.124	\$ 48.548	\$ 50.315	\$ 4.180
Office supplies	\$	30.493	\$ 69.758	\$ 33.086	\$ 5.180	\$ 6.630	
Working Lunch	\$	16.911	\$ 40.129	\$ 52.249	\$ 22.808		
Meeting Expenses	\$	40.360	\$ 8.778	\$ 79.451	\$ -	\$ 118	
Communications	\$	17.999	\$ 23.560	\$ 37.076	\$ 25.425	\$ 21.793	\$ 1.443
Office furniture and equipment	\$	96.091	\$ 20.813	\$ -	\$ -		
Medical And Insurance Cost	\$	11.114	\$ 20.817	\$ 14.920	\$ 16.088	\$ 11.580	
Electricity	\$	11.337	\$ 9.082	\$ 12.052	\$ 19.258	\$ 15.838	\$ 63
Training	\$	-	\$ 42.232	\$ 10.868	\$ -		
Transportation	\$	4.819	\$ 14.652	\$ 22.667	\$ 5.321	\$ 577	
Business Meal	\$	27.927	\$ 7.965	\$ 5.190	\$ -	\$ 1.008	
Fuel	\$	3.545	\$ 8.765	\$ 11.531	\$ 8.397	\$ 3.902	
Passport & Visa	\$	6.339	\$ 7.246	\$ 13.967	\$ 3.594	\$ 4.880	
Office Remodeling Cost	\$	35.015	\$ -	\$ -	\$ -		
FMS SUNSYSTEM	\$	-	\$ 12.948	\$ 6.474	\$ 6.474	\$ 6.474	
Maintenance service	\$	1.680	\$ 2.203	\$ 9.878	\$ 6.455	\$ 3.858	
IT Equipment & Service	\$	14.987	\$ 910	\$ -	\$ 985	\$ 30	
Taxes	\$	329	\$ 1.026	\$ 1.193	\$ 3.468	\$ 4.388	\$ 1.086
Translation	\$	-	\$ -	\$ 2.726	\$ 5.965	\$ 1.110	
Water	\$	186	\$ 380	\$ 375	\$ 2.105	\$ 553	\$ 37
Technical Service	\$	-	\$ -	\$ 3.482	\$ -	\$ 43	
WIP - Year	\$ -	\$ 9.308.728	\$ 25.249.206	\$ 14.132.024	\$ 8.517.723	\$ 4.344.714	\$ 133.628
WIP - Accrued	\$ -	\$ 9.308.728	\$ 34.557.934	\$ 48.689.958	\$ 57.207.681	\$ 61.552.395	\$ 61.686.023

FIXED ASSETS

Minibus TOYOTA Coaster		0	0	\$ 91.300			
Servidor IBM	\$	2.206					
Copier RICOH PMC 2551	\$	5.238					
Telephone System - LTO			\$ 9.610				
Copier RICOH MPC 2051SP - LTO			\$ 5.085				
Leasehold Improvements - Forum Office	\$	320.015					
Limon Temporary Offices			\$ 823.981				
FIXED ASSETS - Year	\$ 2.206	\$ 325.253	\$ 929.976	\$ -	\$ -	\$ -	\$ -
FIXED ASSETS - Accrued	\$ 2.206	\$ 327.459	\$ 1.257.434	\$ 1.257.434	\$ 1.257.434	\$ 1.257.434	\$ 1.257.434

PROFITS AND LOSSES

Salaries and 13 th Month	\$ 592.220	\$ 439.096	\$ 767.333					
Expatriation Package	\$ 391.563	\$ 207.630						
Feasibility Study	\$ 389.746	\$ 1.169.240	\$ (77.949)					
Social Security	\$ 152.539	\$ 104.144	\$ 200.811					
Legal Services	\$ 19.086	\$ 43.081						
Vacations Expenses	\$ 109.811	\$ 42.994						
Chinese Living Camp	\$ 67.800	\$ 46.500						
Office Rental in San Jose		\$ 10.852	\$ 55.185					
Business Trips	\$ 35.364	\$ 24.225						
BOD Meeting	\$ 72.628	\$ 10.061						
Support Staff (Manpower)		\$ 2.678	\$ 85.020					
Consulting Service	\$ 47.216	\$ 3.491						
Contingency		\$ 3.704						
Transportation Rental	\$ 4.889	\$ 22.750						
Office supplies	\$ 11.742	\$ 5.431	\$ 9.636					
Meeting Expenses	\$ 7.685	\$ 2.960						
Working Lunch	\$ 5.789	\$ 3.133						
Labor Service		\$ 2.315	\$ 34.540					
LOGO	\$ 51.555	\$ 50.635						
FMS SUNSYSTEM		\$ 77.773	\$ 14.287					
Communications	\$ 2.712	\$ 1.933						
Medical And Insurance Cost	\$ 9.915	\$ 10.224						
Depreciation		\$ 72.133	\$ 87.551	\$ 225.444	\$ 131.513	\$ 95.956	\$ 7.996	
Interests gained	\$ (1.992)	\$ (32.402)	\$ (423.278)	\$ (901.153)	\$ (538.990)	\$ (341.554)	\$ (27.160)	
Others (Currency Exchange & Bank Commissions)	\$ 8.387	\$ 9.722	\$ 18.034	\$ (4.333)	\$ (4.654)	\$ (5.002)	\$ (395)	
P&L - Year	\$ 1.978.655	\$ 2.334.301	\$ 771.170	\$ (680.042)	\$ (412.130)	\$ (250.599)	\$ (19.558)	
P&L - Accrued	\$ 1.978.655	\$ 4.312.956	\$ 5.084.126	\$ 4.404.084	\$ 3.991.954	\$ 3.741.354	\$ 3.721.796	

INVESTMENT - YEAR**INVESTMENT - ACCRUED**

\$ 1.980.861	\$ 11.896.149	\$ 26.862.800	\$ 13.226.538	\$ 7.974.079	\$ 3.998.159	\$ 106.073
\$ 1.980.861	\$ 13.877.010	\$ 40.739.810	\$ 53.966.349	\$ 61.940.428	\$ 65.938.587	\$ 66.044.660

Fuente: Estados financieros SORESCO