

**NOTE 29. SEGMENTED INFORMATION**

The Corporation has three reportable segments based on how management has organized the business to assess performance and for operating and capital allocation. Cash generating units included within each reportable segment have similar economic characteristics based on the nature of the products or services, type of customers, method of distributing their products or services and regulatory environment. Management evaluates the performance of these segments primarily on revenue and cash flows from operations.

Infrastructure segments consist of:	Geographical Location
<b>Power</b>	Canada
The Corporation's investments in gas cogeneration, wind, hydro, biomass power and solar power assets, as well as project development.	
<b>Utilities – water</b>	United Kingdom
The regulated water services business (Bristol Water), in which the Corporation holds a 50% indirect interest (70% October 5, 2011 – May 10, 2012)	
<b>Utilities – district heating (“DH”)</b>	Sweden
The district heating business (Värmevärden), in which the Corporation holds a 33.3% indirect interest.	

	Year ended Dec 31, 2013					Year ended Dec 31, 2012						
	Power	Utilities			Corporate	Total	Power	Utilities			Corporate	Total
		Water	DH					Water	DH			
Revenue	193,928	195,575	—	—	389,503	179,218	178,392	—	—	—	357,610	
Depreciation of capital assets	(27,486)	(23,399)	—	(298)	(51,183)	(26,753)	(20,297)	—	(382)	—	(47,432)	
Amortization of intangible assets	(8,116)	(2,784)	—	(84)	(10,984)	(8,031)	(2,028)	—	(61)	—	(10,120)	
Interest income	781	275	2,861	179	4,096	761	751	3,356	18	—	4,886	
Interest expense	(19,696)	(21,644)	—	(6,131)	(47,471)	(18,450)	(21,468)	—	(9,250)	—	(49,168)	
Income tax recovery (expense)	(9,800)	2,133	—	(543)	(8,210)	(6,589)	(3,326)	—	(865)	—	(10,780)	
Net income (loss)	35,009	51,477	2,850	(22,126)	67,210	19,788	41,052	7,936	(22,805)	—	45,971	
Cash flow from operations	76,479	86,411	2,736	(29,950)	135,676	56,173	76,474	3,356	(21,325)	—	114,678	
Additions to capital assets	5,722	129,925	—	49	135,696	5,432	140,555	—	86	—	146,073	

	As at Dec 31, 2013					As at Dec 31, 2012						
	Power	Utilities			Corporate	Total	Power	Utilities			Corporate	Total
		Water	DH					Water	DH			
Total assets	814,198	1,114,532	49,983	47,011	2,025,724	637,441	932,307	51,923	5,187	—	1,626,858	
Total liabilities	459,443	781,357	1,489	115,272	1,357,561	367,141	668,537	2,245	78,477	—	1,116,400	

**NOTE 30. NON-CASH WORKING CAPITAL**

The change in non-cash working capital was composed of the following:

	For the year ended	
	Dec 31, 2013	Dec 31, 2012
Accounts receivable	(5,968)	(3,603)
Other assets	(4,654)	1,188
Accounts payable and other liabilities	11,736	(2,548)
	<b>1,114</b>	<b>(4,963)</b>

**NOTE 31. COMPARATIVE FIGURES**

Certain comparative figures have been reclassified to conform to the current period's presentation. As at December 31, 2012, deferred income tax assets of \$25,681 were reclassified against deferred income tax liabilities. Similarly, as at January 1, 2012, deferred income tax assets of \$29,515 were reclassified. These reclassifications did not impact previously reported net income or cash flows of any period.