

COMPANY NAME :
LOCAL CURRENCY :

Apsiapac Logistics Mexico SA de CV

MXN

Balance Sheet

31-12-25

ROE

31 December 2025

A S S E T S

Local currency
TO COMPLETE

FIXED ASSETS

127,579.64

I. Formation expenses (NBV)

0.00

II. Intangible fixed assets(NBV)

0.00

III. Tangible fixed assets(NBV)

127,579.64

A. Land & buildings

0.00

B. Plant, machinery & equipment

0.00

C. Office equipment (fax,copier..)/ furniture & vehicles

127,579.64

D. Leasing & other similar rights

0.00

E. Leasehold Improvements

0.00

Note on NBV

IV. Financial fixed assets

0.00

A 1 Investments in subsidiaries

0.00

A 2 Advances to subsidiaries

0.00

B Investments in other enterprises

0.00

C. Guarantees given

0.00

D. Long Term Loans Receivable

0.00

CURRENT ASSETS

39,200,153.00

V. Short Term Loans Receivable

0.00

VI. Inventories

0.00

VII. Amounts receivable within one year

36,595,307.00

A. Trade debtors/Bad debt/Sales accruals

28,745,701.00

Debtors (Total Accounts Receivables)

4,343,720.00

Revaluation on AR

11,089,025.00

Provision bad debt (-)

-69,014.00

Accruals invoices still to be made- Only Operational

13,381,970.00

B. Other amounts receivable < 1 year

7,849,606.00

VIII. Short-term investments

0.00

IX. Cash at bank and in hand

1,974,027.00

X. Deferred charges Operational & G&A / Accrued income-Only G&A

630,819.00

TOTAL ASSETS

39,327,732.64

COMPANY NAME :		Apsiapac Logistics Mexico SA de CV	
LOCAL CURRENCY :		MXN	
Balance Sheet		31-12-25	
ROE		31 December 2025	
LIABILITIES		Local currency TO COMPLETE	
CAPITAL & RESERVES		-23,871,841.28	
I. Capital		50,000.00	
Issued Capital		50,000.00	
Uncalled Capital (-)		0.00	
II. Share premium Account		0.00	
III. Revaluation Surpluses		0.00	
IV. Reserves		10,000.00	
V. Accumulated Result (loss (-))		-23,931,841.28	
VII. PROVISIONS		0.00	
Pension & similar obligations		0.00	
Taxation		0.00	
Major repairs & maintenance		0.00	
VIII. LONG TERM LIABILITIES		0.00	
A. Subordinated loans		0.00	
B.1 Advances from ShareHolders		0.00	
B.2 Long Term Loans (payable)		0.00	
C. Leasing & similar obligations LT		0.00	
D. Credit Institutions LT		0.00	
E. Other amounts payable LT		0.00	
IX. CURRENT LIABILITIES		62,456,332.00	
A. Current portion of amounts payable after +1 year		0.00	
Loans		0.00	
Leasing & similar obligations		0.00	
Credit Institutions		0.00	
B. Credit Institutions (excl. loans over more than 1 bookyear)		0.00	
C. Loans ST		0.00	
D. Creditors + Accruals invoices receivable		10,377,281.00	
Creditors (Accounts Payables)		-7,067,808.00	
Revaluation		834,750.00	
Accruals for Invoices still to be received + Trade Accruals/Op. Estimates		16,610,339.00	
E. Taxes (income tax, taxes on salaries)		1,905,324.00	
F. Salaries, social security, provision holiday pay,...		4,878,087.00	
G. Other amounts payable		45,295,640.00	
X. Deferred income Operational & G&A / Accrued charges Only G&A		743,236.00	
TOTAL LIABILITIES		39,327,726.72	

COMPANY NAME :
LOCAL CURRENCY :

Apsiapac Logistics Mexico SA de CV

MXN

Profit & Loss Account

31-12-25

AVERAGE ROE

31 December 2025

Local currency
TO COMPLETE

REVENUES

295,546,593.00

Operating Income (incl. operational accruals)
Other operating income

295,489,861.00
56,732.00

CHARGES

293,638,406.00

Operating Expenses (incl. operational accruals)
General and administrative expenses
Staff Expenses
Depreciations on trade debts
Decrease of value in stocks
Provision for Risks & Charges
Other operating expenses

261,424,425.00
11,592,885.00
18,111,166.00
-118,208.00
0.00
0.00
2,628,138.00

EBITDA

1,908,187.00

Depreciations on fixed assets

117,747.00

OPERATING RESULT

1,790,440.00

FINANCIAL REVENUES

154,108,608.00

Financial Revenues without exchange profit
Exchange profit

0.00
154,108,608.00

FINANCIAL COSTS

153,552,600.00

Financial costs without exchange costs
Exchange costs

254,617.00
153,297,983.00

FINANCIAL RESULT

556,008.00

EXCEPTIONAL REVENUES

0.00

EXCEPTIONAL COSTS

0.00

RESULT BEFORE TAXES

2,346,448.00

INCOME TAXES

878,354.00

NETT RESULT BEFORE DIVIDENDS

1,468,094.00

DIVIDENDS PAID
DIVIDENDS RECEIVED

0.00
0.00

NETT RESULT FOR THE YEAR

1,468,094.00