

COMPANY NAME :
LOCAL CURRENCY :

Costa Rica

CRC

Balance Sheet

31-12-25

ROE

31 December 2025

A S S E T S

Local currency
TO COMPLETE

FIXED ASSETS

1,099,908.00

I. Formation expenses (NBV)

0.00

II. Intangible fixed assets(NBV)

0.00

III. Tangible fixed assets(NBV)

0.00

A. Land & buildings

0.00

B. Plant, machinery & equipment

0.00

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

0.00

D. Leasing & other similar rights

0.00

E. Leasehold Improvements

0.00

Note on NBV

IV. Financial fixed assets

1,099,908.00

A 1 Investments in subsidiaries

0.00

A 2 Advances to subsidiaries

0.00

B Investments in other enterprises

0.00

C. Guarantees given

1,099,908.00

D. Long Term Loans Receivable

0.00

CURRENT ASSETS

121,148,951.00

V. Short Term Loans Receivable

0.00

VI. Inventories

0.00

VII. Amounts receivable within one year

59,519,660.00

A. Trade debtors/Bad debt/Sales accruals

56,444,345.00

Debtors (Total Accounts Receivables)

46,668,985.00

Revaluation on AR

-72,829.00

Provision bad debt (-)

0.00

Accruals invoices still to be made- Only Operational

9,848,189.00

B. Other amounts receivable < 1 year

3,075,315.00

VIII. Short-term investments

10,150,400.00

IX. Cash at bank and in hand

44,867,994.00

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

6,610,897.00

TOTAL ASSETS

122,248,859.00

COMPANY NAME :
LOCAL CURRENCY :

Costa Rica

CRC

Balance Sheet

31-12-25

ROE

31 December 2025

LIABILITIES

Local currency
TO COMPLETE

CAPITAL & RESERVES

-48,822,112.00

I. Capital

0.00

Issued Capital

0.00

Uncalled Capital (-)

0.00

II. Share premium Account

0.00

III. Revaluation Surpluses

0.00

IV. Reserves

0.00

V. Accumulated Result (loss (-))

-48,822,112.00

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

Loans portion

IX. CURRENT LIABILITIES

171,070,974.00

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

100,285,008.00

D. Creditors + Accruals invoices receivable

47,341,628.00

Creditors (Accounts Payables)

33,434,343.00

Revaluation

43,119.00

Accruals for Invoices still to be received + Trade Accruals/Op. Estimates

13,864,166.00

E. Taxes (income tax, taxes on salaries)

4,864,237.00

F. Salaries, social security, provision holiday pay,...

4,018,212.00

G. Other amounts payable

14,561,889.00

Loans porti

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

0.00

TOTAL LIABILITIES

122,248,862.00

COMPANY NAME :	Costa Rica
LOCAL CURRENCY :	CRC
<u>Profit & Loss Account</u>	31-12-25
AVERAGE ROE	31 December 2025
	Local currency TO COMPLETE
<u>REVENUES</u>	94,534,125.00
Operating Income (incl. operational accruals)	81,248,385.00
Other operating income	13,285,740.00
<u>CHARGES</u>	142,394,058.00
Operating Expenses (incl. operational accruals)	61,564,888.00
General and administrative expenses	23,048,946.00
Staff Expenses	57,741,291.00
Depreciations on trade debts	0.00
Decrease of value in stocks	0.00
Provision for Risks & Charges	0.00
Other operating expenses	38,933.00
EBITDA	-47,859,933.00
Depreciations on fixed assets	0.00
OPERATING RESULT	-47,859,933.00
FINANCIAL REVENUES	1,558,706.00
Financial Revenues without exchange profit	129,514.00
Exchange profit	1,429,192.00
FINANCIAL COSTS	2,520,885.00
Financial costs without exchange costs	608,997.00
Exchange costs	1,911,888.00
<u>FINANCIAL RESULT</u>	-962,179.00
EXCEPTIONAL REVENUES	0.00
EXCEPTIONAL COSTS	0.00
RESULT BEFORE TAXES	-48,822,112.00
INCOME TAXES	0.00
NETT RESULT BEFORE DIVIDENDS	-48,822,112.00
DIVIDENDS PAID	0.00
DIVIDENDS RECEIVED	0.00
NETT RESULT FOR THE YEAR	-48,822,112.00

