


Estratec

Balance sheet as at 31 March 24

	Note	As at 31 March 24	As at 31 March 23
<b>Assets</b>			
<b>Non current assets</b>			
Property, Plant and Equipment	1	0	0
Other non-financial non-current assets	2	0	0
Other non-current financial assets	3	11.053.207	10.035.988
		<b>11.053.207</b>	<b>10.035.988</b>
<b>Current assets</b>			
Cash and cash equivalents	4	143.439.928	137.162.200
Other financial assets	5	0	0
Trade Accounts Receivable and Other Accounts Receivable	6	69.448.702	1.633.431.743
Current Tax Assets	7	20.914.000	20.914.000
		<b>233.802.630</b>	<b>1.791.507.943</b>
<b>Total Assets</b>		<b>244.855.837</b>	<b>1.801.543.931</b>
<b>Equity and liabilities</b>			
Equity share capital	8	135.000.000	135.000.000
Other equity	9	64.168.914	66.054.526
		<b>199.168.914</b>	<b>201.054.526</b>
<b>Non current liabilities</b>			
Other non-current non-financial liabilities	10	44.443.878	34.119.440
		<b>44.443.878</b>	<b>34.119.440</b>
<b>Current liabilities</b>			
Commercial Accounts Payable and Other Accounts Payable	11	1.243.045	1.566.369.965
Employee Benefits	12	0	0
Current Tax Liabilities	13	0	0
Deferred tax liability	14	0	0
Other current financial liabilities	15	0	0
		<b>1.243.045</b>	<b>1.566.369.965</b>
<b>Total equity and liabilities</b>		<b>244.855.837</b>	<b>1.801.543.931</b>

  
**Rainer Viertel Arango**  
 CEO

  
**Diego Mauricio Gómez Guerra**  
 CAO

  
**Nubia Arley Jiménez Díaz**  
 External Auditor

These figures were taken from  
 accounting records. See the related  
 Audit Report.

Date: April 23th, 2024

Estratec  
Statement of Profit and Loss for the year ended 31 March 24

	Note	Quarter ended				Year ended	Year ended
		31 March 24	31 December 23	30 September 23	30 June 23	31 March 24	31 March 23
Income		0	0	0	0	0	0
Costs		0	0	0	0	0	0
<b>Gross Profit</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Income related parts		0	0	0	0	0	0
Costs related parts		0	0	0	0	0	0
Administration expenses		0	0	0	0	0	0
Selling expenses		0	0	0	0	0	0
Platform and tech costs		0	0	0	0	0	0
Other income		0	0	0	0	0	0
Other expenses		0	0	0	0	0	0
Financial income		0	0	0	0	0	0
Financial expenses		0	0	0	0	0	0
		0	0	0	0	0	0
<b>Profit before tax</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Tax expense</b>							
Current tax		0	0	0	0	0	0
Tax adjustment in respect of earlier years		0	0	0	0	0	0
Deferred tax (credit)/charge		0	0	0	0	0	0
		0	0	0	0	0	0
<b>Profit for the year</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

  
Rainer Viertel Arango  
CEO

  
Diego Mauricio Gómez Guerra  
CAO

  
Nubia Arley Jiménez Díaz  
External Auditor

These figures were taken from  
accounting records. See the related  
Audit Repor.

Date: April 23th, 2024

**CASH FLOW STATEMENT**  
**ESTRATEC SAS**  
(Expressed in COP)

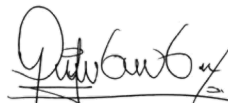
**Statement of cash flows**

**March 31st 2024**

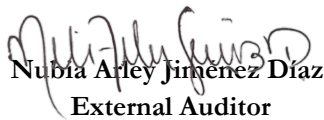
Profit (lost)	0
Decrease in accounts receivable of commercial origin	-43.842.424
Increase in other accounts receivable derived from operating activities	1.607.825.465
(Decrease) in accounts payable of commercial origin	-1.565.126.920
(Decrease) in other accounts payable derived from operating activities	10.324.438
<b>Net cash flows from (used in) operating activities</b>	<b>9.180.559</b>
Purchases of property, plant and equipment	0
Intangible increase	0
<b>Net cash flows from (used in) investing activities</b>	<b>0</b>
Long-term investments	-1.017.219
Heritage difference	-1.885.612
<b>Net cash flows from (used in) financing activities</b>	<b>-2.902.831</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>6.277.728</b>
Cash and cash equivalents as of March 31st, 2023	137.162.200
<b>Cash and cash equivalents at the end of the period</b>	<b>143.439.928</b>



**Rainer Viertel Arango**  
CEO



**Diego Mauricio Gómez Guerra**  
CAO



**Nubia Arley Jiménez Díaz**  
External Auditor

These figures were taken from accounting records. See the related Audit Report.

Date: April 23th, 2024

## Significant accounting policies and other explanatory information as at and for the year ended 31 March 24

## 1 Property, plant and equipment

Particulars	Furniture	Processing equipment	Total
<b>Gross block</b>			
<b>Balance as at 1 April 24</b>	<b>0</b>	<b>0</b>	<b>0</b>
Additions	0	0	0
Disposals	0	0	0
<b>Balance as at 31 March 24</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Accumulated depreciation and amortisation</b>			
<b>Balance as at 1 April 24</b>	<b>0</b>	<b>0</b>	<b>0</b>
Depreciation and amortisation	0	0	0
Disposals	0	0	0
<b>Balance as at 31 March 24</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net block</b>			
<b>Balance as at 31 March 23</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Balance as at 31 March 24</b>	<b>0</b>	<b>0</b>	<b>0</b>

2 Intangible assets

Particulars	Licence	Total
<b>Gross block</b>		
<b>Balance as at 1 April 24</b>	<b>0</b>	<b>0</b>
Additions	0	0
Disposals	0	0
<b>Balance as at 31 March 24</b>	<b>0</b>	<b>0</b>
<b>Accumulated depreciation and amortisation</b>		
<b>Balance as at 1 April 24</b>	<b>0</b>	<b>0</b>
Depreciation and amortisation	0	0
Disposals	0	0
<b>Balance as at 31 March 24</b>	<b>0</b>	<b>0</b>
<b>Net block</b>		
<b>Balance as at 31 March 23</b>	<b>0</b>	<b>0</b>
<b>Balance as at 31 March 24</b>	<b>0</b>	<b>0</b>

	As at 31 March 24	As at 31 March 23
<b>3 Other non-current financial assets</b>		
Shares of other companies	11.053.207	10.035.988
	<b>11.053.207</b>	<b>10.035.988</b>
<b>4 Cash and cash equivalents</b>		
Banks	128.914.969	124.295.386
Banks - Saving Accounts	134.342	134.292
Investment Trust National Currency	14.390.617	12.732.522
	<b>143.439.928</b>	<b>137.162.200</b>
<b>5 Other financial assets</b>		
Certificates of fixed term	0	0
	<b>0</b>	<b>0</b>
<b>6 Trade Accounts Receivable and Other Accounts Receivable</b>		
Customers	69.448.702	25.606.278
Advances and Progresses	0	1.867.288
Other accounts receivables	0	1.605.958.177
	<b>69.448.702</b>	<b>1.633.431.743</b>
<b>7 Current Tax Assets</b>		
Advance of tax or balances in favor	20.914.000	20.914.000
	<b>20.914.000</b>	<b>20.914.000</b>
<b>8 Equity share capital</b>		
Issued, subscribed and paid up	135.000.000	135.000.000
	<b>135.000.000</b>	<b>135.000.000</b>
<b>9 Other equity</b>		
Reserves	67.500.000	67.500.000
Exercise Profit	0	0
Accumulated earnings	270.401.747	270.401.747
Conversion adjustments	-273.732.833	-271.847.221
	<b>64.168.914</b>	<b>66.054.526</b>
<b>10 Other non-current non-financial liabilities</b>		
Customer Advances	10.439.009	34.119.440
Received for third parties	34.004.869	0
	<b>44.443.878</b>	<b>34.119.440</b>
<b>11 Commercial Accounts Payable and Other Accounts Payable</b>		
Cost and Expenses to pay	1.243.045	1.566.369.965
Other	0	0
	<b>1.243.045</b>	<b>1.566.369.965</b>
<b>12 Employee Benefits</b>		
	0	0
	<b>0</b>	<b>0</b>
<b>13 Current Tax Liabilities</b>		
	0	0
	<b>0</b>	<b>0</b>
<b>14 Deferred tax liability</b>		
	0	0
	<b>0</b>	<b>0</b>
<b>15 Other current financial liabilities</b>		
	0	0
	<b>0</b>	<b>0</b>

