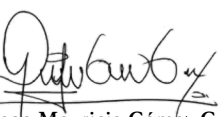



Masivian Peru S.A.C
Balance sheet as at 31 March 24

	Note	PEN		COP	
		As at 31 March 24	As at 31 March 23	As at 31 March 24	As at 31 March 23
Assets					
Non current assets					
Property, Plant and Equipment	1	15.024	25.167	15.513.320	31.012.974
Other non-financial non-current assets	2	0	0	0	0
Other non-current financial assets	3	0	0	0	0
		15.024	25.167	15.513.320	31.012.974
Current assets					
Cash and cash equivalents	4	3.785.415	2.539.716	3.908.814.835	3.129.680.840
Other financial assets	5	0	0	0	0
Trade Accounts Receivable and Other Accounts Receivable	6	7.719.612	7.103.395	7.971.261.779	8.753.482.268
Current Tax Assets	7	7.637.838	4.960.936	7.886.822.048	6.113.339.605
		19.142.865	14.604.047	19.766.898.662	17.996.502.712
Total Assets		19.157.889	14.629.214	19.782.411.982	18.027.515.686
Equity and liabilities					
Equity share capital	8	1.000	1.000	1.032.599	1.232.296
Other equity	9	10.616.172	8.138.506	10.962.245.599	10.029.045.751
		10.617.172	8.139.506	10.963.278.198	10.030.278.045
Non current liabilities					
Other non-current non-financial liabilities	10	0	0	0	0
		0	0	0	0
Current liabilities					
Commercial Accounts Payable and Other Accounts Payable	11	8.114.074	5.787.809	8.378.582.751	7.132.293.055
Employee Benefits	12	129.851	96.089	134.083.982	118.410.052
Current Tax Liabilities	13	296.792	605.808	306.467.051	746.534.533
Deferred tax liability	14	0	0	0	0
Other current financial liabilities	15	0	0	0	0
		8.540.717	6.489.706	8.819.133.784	7.997.237.640
Total equity and liabilities		19.157.889	14.629.214	19.782.411.982	18.027.515.686


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.

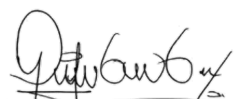
Date: April 23th, 2024

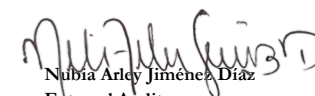
Masivian Peru S.A.C

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

	Note	PEN						COP				COP
		Quarter ended				Year ended	Year ended	Quarter ended				Year ended
		31 March 24	31 December 23	30 September 23	30 June 23	31 March 24	31 March 23	31 March 24	31 December 23	30 September 23	30 June 23	31 March 24
Income	16	8.171.192	7.436.378	6.987.304	7.987.346	30.582.220	22.599.335	9.549.341.128	7.811.478.499	7.793.408.860	9.555.118.288	34.709.346.860
Costs	17	6.616.010	7.444.416	7.448.241	7.676.136	29.184.803	21.581.986	7.813.077.715	7.819.921.946	8.307.522.815	9.182.823.819	33.123.346.296
Gross Profit		1.555.182	-8.038	-460.937	311.210	1.397.417	1.017.349	1.736.263.413	-8.443.447	-514.113.956	372.294.468	1.586.000.564
Income related parts		704.267	302.763	0	1.305.830	2.312.861	5.745.363	744.809.050	318.035.276	0	1.562.141.522	2.624.985.848
Costs related parts		0	0	0	0	0	0	0	0	0	0	0
Administration expenses	18	92.008	182.214	113.620	93.754	481.596	254.736	116.298.831	191.405.109	126.728.008	112.156.403	546.588.437
Selling expenses	19	218.672	169.451	122.084	184.556	694.763	604.859	253.574.711	177.998.327	136.168.475	220.781.225	788.522.738
Platform and tech costs	20	81.878	89.288	85.573	86.899	343.638	539.372	96.819.787	93.791.802	95.445.307	103.955.219	390.012.115
Other income	21	1.194	1.675	17.001	1.419	21.289	1.863.721	1.742.591	1.759.489	18.962.356	1.698.110	24.162.546
Other expenses	22	2.635	2.773	842	1.200	7.450	43.250	3.167.847	2.912.874	939.139	1.435.395	8.455.255
Financial income	23	7.221	6.553	15.528	304	29.606	36.256	9.034.740	6.883.542	17.319.420	363.921	33.601.623
Exchance Difference	24	29.285	8.917	23.504	9.886	71.592	93.924	33.844.635	9.366.785	26.215.588	11.826.839	81.253.847
Profit before tax		1.843.386	-149.690	-774.031	1.242.469	2.162.134	7.126.548	1.988.143.981	-157.240.037	-863.328.696	1.486.342.941	2.453.918.189
Tax expense												
Current tax		275.520	0	-438.622	-152.429	-315.531	1.338.763	313.460.126	0	-489.224.539	-182.348.189	-358.112.603
Tax adjustment in respect of earlier years		0	0	0	0	0	0	0	0	0	0	0
Deferred tax (credit)/charge		0	0	0	0	0	0	0	0	0	0	0
		275.520	0	-438.622	-152.429	-315.531	1.338.763	313.460.126	0	-489.224.539	-182.348.189	-358.112.603
Profit for the year		1.567.866	-149.690	-335.409	1.394.898	2.477.665	5.787.785	1.674.683.855	-157.240.037	-374.104.157	1.668.691.130	2.812.030.791


Rainer Viertel Arango
 CEO


Diego Mauricio Gómez Guerra
 CAO


Nubia Arley Jiménez Díaz
 External Auditor

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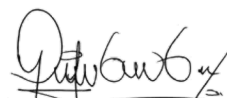
Date: April 23th, 2024

MASIVIAN PERU SAC
CASH FLOW STATEMENT
(Expressed in PEN)


Statement of cash flows	March 31st 2024
Profit (lost)	2.477.665
Decrease in accounts receivable of commercial origin	40.812
Increase in accounts receivable of other commercial origin	-3.333.932
Increase in accounts payable of commercial origin	2.326.266
Decrease in other accounts payable derived from operating activities	-275.255
Total adjustments to reconcile profit (lost)	-1.242.109
Net cash flows from (used in) operating activities	-1.242.109
Purchases of property, plant and equipment	10.143
Net cash flows from (used in) investing activities	10.143
Net increase (decrease) in cash and cash equivalents	1.245.699
Cash and cash equivalents as of March 31st, 2023	2.539.716
Cash and cash equivalents at the end of the period	3.785.415



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

Masivian Peru S.A.C

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

1 Property, plant and equipment

Particulars	PEN			COP		
	Furniture	Processing equipment	Total	Furniture	Processing equipment	Total
Gross block						
Balance as at 1 Apr 23	813,60	41.667,38	42.480,98	1.002.596	51.346.529	52.349.125
Additions		-	-	-	-	-
Exchange Difference			-	-162.473	-8.320.844	-8.483.317
Balance as at 31 March 24	813,60	41.667,38	42.480,98	840.122	43.025.685	43.865.807
Accumulated depreciation and amortisation						
Balance as at 1 Apr 23	386,44	16.927,71	17.314,15	476.208	20.859.943	21.336.151
Depreciation and amortisation	81,36	10.061,90	10.143,26	84.012	11.428.678	11.512.691
Exchange Difference			-	-77.171	-4.419.183	-4.496.354
Balance as at 31 March 24	467,80	26.989,61	27.457,41	483.050	27.869.438	28.352.488
Net block						
Balance as at 31 March 23	427,16	24.739,67	25.166,83	526.387	30.486.586	31.012.974
Balance as at 31 March 24	345,80	14.677,77	15.023,57	357.073	15.156.247	15.513.320

Masivian Peru S.A.C

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

2 Intangible assets

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

	PEN As at 31 March 24	PEN As at 31 March 23	COP As at 31 March 24	COP As at 31 March 23
3 Other non-current financial assets	0	0	0	0
	0	0	0	0
4 Cash and cash equivalents				
Cash Account	0	7.616	0	9.385.163
Banks	174.211	731.920	179.890.063	901.941.783
Subject Funds	3.611.204	1.800.180	3.728.924.773	2.218.353.893
	3.785.415	2.539.716	3.908.814.835	3.129.680.840
5 Other financial assets	0	0	0	0
	0	0	0	0
6 Trade Accounts Receivable and Other Accounts Receivable				
Customers	3.609.683	3.651.707	3.727.354.190	4.499.982.161
Income receivable	4.225.050	3.435.397	4.362.781.391	4.233.424.607
Other Accounts Receivable	21.530	68.774	22.231.851	84.750.070
Collecting Provisions	-136.651	-52.483	-141.105.653	-64.674.570
	7.719.612	7.103.395	7.971.261.779	8.753.482.268
7 Current Tax Assets				
Advance Of Tax Or Balances In Favor	7.637.838	4.960.936	7.886.822.048	6.113.339.605
	7.637.838	4.960.936	7.886.822.048	6.113.339.605
8 Equity share capital				
Issued, subscribed and paid up	1.000	1.000	1.032.599	1.232.296
	1.000	1.000	1.032.599	1.232.296
9 Other equity				
Reserves	0	0	0	0
Exercise Profit	2.477.665	1.898.724	2.812.030.791	1.935.664.020
Accumulated earnings	8.771.180	6.872.456	9.057.110.014	8.468.897.290
Conversion adjustments	-632.674	-632.674	-906.895.206	-375.515.560
	10.616.172	8.138.506	10.962.245.599	10.029.045.751
10 Other non-current non-financial liabilities				
Other	0	0	0	0
	0	0	0	0
11 Commercial Accounts Payable and Other Accounts Payable				
Costs And Expenses To Pay	8.114.074	5.787.810	8.378.582.751	7.132.293.055
	8.114.074	5.787.810	8.378.582.751	7.132.293.055
12 Employee Benefits				
Employee Benefits	129.851	96.089	134.083.982	118.410.052
	129.851	96.089	134.083.982	118.410.052
13 Current Tax Liabilities				
Current Tax	296.792	605.808	306.467.051	746.534.533
	296.792	605.808	306.467.051	746.534.533
14 Deferred tax liability	0	0	0	0
	0	0	0	0
15 Other current financial liabilities	0	0	0	0
	0	0	0	0

Masivian Peru S.A.C

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

	PEN						COP				COP
	Quarter ended				Year ended	Year ended	Quarter ended				Year ended
	31 March 24	31 December 23	30 September 23	30 June 23	31 March 24	31 March 23	31 March 24	31 December 23	30 September 23	30 June 23	31 March 24
16 Income	8.875.459	7.739.141	6.987.304	9.293.177	32.895.081	28.344.698	10.294.150.178	8.129.513.256	7.793.408.860	11.117.260.414	37.334.332.707,90
	8.875.459	7.739.141	6.987.304	9.293.177	32.895.081	28.344.698	10.294.150.178	8.129.513.256	7.793.408.860	11.117.260.414	37.334.332.707,90
17 Costs	6.616.010	7.444.416	7.448.241	7.676.136	29.184.803	21.581.986	7.813.077.715	7.819.921.946	8.307.522.815	9.182.823.819	33.123.346.296,17
	6.616.010	7.444.416	7.448.241	7.676.136	29.184.803	21.581.986	7.813.077.715	7.819.921.946	8.307.522.815	9.182.823.819	33.123.346.296,17
18 Administration expenses											
Employee Benefits	21.317	20.898	24.471	20.084	86.770	72.683	25.207.356	21.952.122	27.294.148	24.026.475	98.480.100,29
Leases	13.118	12.952	9.045	11.153	46.268	23.212	15.476.037	13.605.316	10.088.495	13.341.559	52.511.406,96
Services	1.226	3.891	4.019	700	9.836	23.230	1.756.062	4.087.267	4.482.660	837.397	11.163.386,30
Legal Expenses	15.184	12.162	15.526	15.080	57.952	53.007	17.640.140	12.775.467	17.317.189	18.039.933	65.772.729,03
Maintenance And Repairs	0	0	0	13.281	13.281	4.368	-814.523	0	0	15.887.773	15.073.249,99
Depreciation Expenses	2.533	2.537	2.537	2.537	10.144	10.480	2.983.342	2.664.970	2.829.686	3.034.692	11.512.690,43
Bank Expenses	13.736	15.687	18.558	10.927	58.908	49.676	16.608.741	16.478.273	20.698.982	13.071.259	66.857.254,96
Other	24.894	29.919	39.464	19.993	114.270	18.081	30.328.593	31.428.153	44.016.846	23.917.314	129.690.992,15
Collecting Provisions	0	84.168	0	0	84.168	0	7.113.084	88.413.542	0	0	95.526.626,47
	92.008	182.214	113.620	93.754	481.596	254.736	116.298.831	191.405.109	126.728.008	112.156.403	546.588.436,58
19 Selling expenses											
Employee Benefits	218.672	169.451	122.084	184.556	694.763	604.859	253.574.711	177.998.327	136.168.475	220.781.225	788.522.738,16
	218.672	169.451	122.084	184.556	694.763	604.859	253.574.711	177.998.327	136.168.475	220.781.225	788.522.738,16
20 Platform and tech costs											
Employee Benefits	81.878	89.288	85.573	86.899	343.638	539.372	96.819.787	93.791.802	95.445.307	103.955.219	390.012.115,06
	81.878	89.288	85.573	86.899	343.638	539.372	96.819.787	93.791.802	95.445.307	103.955.219	390.012.115,06
21 Other income											
Other	1.194	1.675	17.001	1.419	21.289	1.863.721	1.742.591	1.759.489	18.962.356	1.698.110	24.162.545,85
	1.194	1.675	17.001	1.419	21.289	1.863.721	1.742.591	1.759.489	18.962.356	1.698.110	24.162.545,85
22 Other expenses											
Other	2.635	2.773	842	1.200	7.450	43.250	3.167.847	2.912.874	939.139	1.435.395	8.455.255,01
	2.635	2.773	842	1.200	7.450	43.250	3.167.847	2.912.874	939.139	1.435.395	8.455.255,01
23 Financial income											
Exchange Difference	7.221	6.553	15.528	304	29.606	36.256	9.034.740	6.883.542	17.319.420	363.921	33.601.622,51
	7.221	6.553	15.528	304	29.606	36.256	9.034.740	6.883.542	17.319.420	363.921	33.601.622,51
24 Exchange Difference expenses											
Exchange Difference	29.285	8.917	23.504	9.886	71.592	93.924	33.844.635	9.366.785	26.215.588	11.826.839	81.253.846,66
	29.285	8.917	23.504	9.886	71.592	93.924	33.844.635	9.366.785	26.215.588	11.826.839	81.253.846,66