



Elibom

Balance sheet as at 31 March 25

	Note	As at 31 March 25	As at 31 March 24
Assets			
Non current assets			
Property, Plant and Equipment	1	0	0
Other non-financial non-current assets	2	0	0
Other non-current financial assets	3	18.402.705.640	10.952.314.920
		18.402.705.640	10.952.314.920
Current assets			
Cash and cash equivalents	4	26.254.102	789.191
Other financial assets	5	0	0
Trade Accounts Receivable and Other Accounts Receivable	6	11.010.870	15.758.537
Current Tax Assets	7	7.202.000	7.202.000
		44.466.972	23.749.728
Total Assets		18.447.172.612	10.976.064.648
Equity and liabilities			
Equity share capital	8	111.200.000	111.200.000
Other equity	9	1.927.351.481	1.767.052.439
		2.038.551.481	1.878.252.439
Non current liabilities			
Other non-current non-financial liabilities	10	16.404.879.286	9.097.812.209
		16.404.879.286	9.097.812.209
Current liabilities			
Commercial Accounts Payable and Other Accounts Payable	11	3.741.845	0
Employee Benefits	12	0	0
Current Tax Liabilities	13	0	0
Deferred tax liability	14	0	0
Other current financial liabilities	15	0	0
		3.741.845	0
Total equity and liabilities		18.447.172.612	10.976.064.648


Erwin 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: May 5th, 2025


Elibom

Statement of Profit and Loss for the ended 31 March 25

	Note	Quarter ended				Year ended	Year ended
		31 March 25	31 December 24	30 September24	30 June 24	31 March 25	31 March 24
Income		0	0	0	0	0	0
Costs		0	0	0	0	0	0
Gross Profit		0	0	0	0	0	0
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
Profit before tax		0	0	0	0	0	0
Tax expense							
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
Profit for the year		0	0	0	0	0	0


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Date: May 5th, 2025

CASH FLOW STATEMENT
ELIBOM COLOMBIA SAS
(Expressed in COP)

Statement of cash flows	<u>31 March 25</u>
Profit (lost)	0
Decrease in accounts receivable of commercial origin	4.747.667
Decrease in accounts payable of commercial origin	3.741.845
Increase in other accounts payable derived from operating activities and other liabilities	7.307.067.077
Net cash flows from (used in) operating activities	<u>7.315.556.589</u>
Purchases of property, plant and equipment	0
Intangible increase	0
Net cash flows from (used in) investing activities	<u>0</u>
Long-term investments	-7.450.390.720
Heritage difference	160.299.042
Net cash flows from (used in) financing activities	<u>-7.290.091.678</u>
Net increase (decrease) in cash and cash equivalents	<u>25.464.911</u>
Cash and cash equivalents as of March 31st, 2024	<u>789.191</u>
Cash and cash equivalents at the end of the period	<u>26.254.102</u>


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Date: May 5th, 2025

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Significant accounting policies and other explanatory information as at and for 31 March 25

1 Property, plant and equipment

Particulars	Furniture	Processing equipment	Total
Gross block			
Balance as at 1 April 24	0	0	0
Additions	0	0	0
Disposals	0	0	0
Balance as at 31 March 25	0	0	0
Accumulated depreciation and amortisation			
Balance as at 1 April 24	0	0	0
Depreciation and amortisation	0	0	0
Disposals	0	0	0
Balance as at 31 March 25	0	0	0
Net block			
Balance as at 31 March 24	0	0	0
Balance as at 31 March 25	0	0	0

Date: May 5th, 2025

Significant accounting policies and other explanatory information as at and for 31 March 25

2 Intangible assets

Particulars	Licence	Total
Gross block		
Balance as at 1 April 24	0	0
Additions	0	0
Disposals	0	0
Balance as at 31 March 25	0	0
Accumulated depreciation and amortisation		
Balance as at 1 April 24	0	0
Depreciation and amortisation	0	0
Disposals	0	0
Balance as at 31 March 25	0	0
Net block		
Balance as at 31 March 24	0	0
Balance as at 31 March 25	0	0

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Significant accounting policies and other explanatory information as at and for 31 March 25

	As at 31 March 25	As at 31 March 24
3 Other non-current financial assets		
Shares Of Other Companies	18.402.705.640	10.952.314.920
	18.402.705.640	10.952.314.920
4 Cash and cash equivalents		
Banks	27.444	118.052
Banks - Saving Accounts	26.226.658	671.139
	26.254.102	789.191
5 Other financial assets		
	0	0
	0	0
6 Trade Accounts Receivable and Other Accounts Receivable		
Customers	11.010.870	15.758.537
Advances And Progresses	0	0
	11.010.870	15.758.537
7 Current Tax Assets		
Advances Of Tax Or Balances In Favor	7.202.000	7.202.000
	7.202.000	7.202.000
8 Equity share capital		
Issued, subscribed and paid up	111.200.000	111.200.000
	111.200.000	111.200.000
9 Other equity		
Reserves	55.600.000	55.600.000
Exercise Profit	0	0
Accumulated earnings	3.430.129.349	3.430.129.349
Conversion adjustments	-1.558.377.868	-1.718.676.910
	1.927.351.481	1.767.052.439
10 Other non-current non-financial liabilities		
Other	0	0
Received for third parties	16.404.879.286	9.097.812.209
	16.404.879.286	9.097.812.209
11 Commercial Accounts Payable and Other Accounts Payable		
Costs And Expenses To Pay	3.741.845	0
	3.741.845	0
12 Employee Benefits		
	0	0
	0	0

May 5th, 2025

13 Current Tax Liabilities

	0	0
	0	0
14 Deferred tax liability		
	0	0
	0	0
15 Other current financial liabilities		
	0	0
	0	0

Elibom

Significant accounting policies and other explanatory information as at and for 31 March 25

	Quarter ended				Year ended	Year ended
	31 Mar 25	31 Dec 24	30 Sep 24	30 Jun 24	31 Mar 25	31 March 24
16 Income	0	0	0	0	0	0
	0	0	0	0	0	0
17 Costs	0	0	0	0	0	0
	0	0	0	0	0	0
18 Administration expenses	0	0	0	0	0	0
	0	0	0	0	0	0
19 Selling expenses	0	0	0	0	0	0
	0	0	0	0	0	0
20 Platform and tech costs	0	0	0	0	0	0
	0	0	0	0	0	0
21 Other income	0	0	0	0	0	0
	0	0	0	0	0	0
22 Other expenses	0	0	0	0	0	0
	0	0	0	0	0	0
23 Financial income	0	0	0	0	0	0
	0	0	0	0	0	0
24 Financial expenses	0	0	0	0	0	0
	0	0	0	0	0	0