

Estratec SAS
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	18.458.620	11.053.207
		18.458.620	11.053.207
Current assets			
Cash and cash equivalents	4	16.698.008	143.439.928
Other financial assets	5	0	0
Trade Accounts Receivable and Other Accounts Receivable	6	144.622.088	69.448.702
Current Tax Assets	7	20.914.000	20.914.000
		182.234.096	233.802.630
Total Assets		200.692.716	244.855.837
Equity and liabilities			
Equity share capital	8	135.000.000	135.000.000
Other equity	9	64.355.370	64.168.914
		199.355.370	199.168.914
Non current liabilities			
Other non-current non-financial liabilities	10	0	44.443.878
		0	44.443.878
Current liabilities			
Commercial Accounts Payable and Other Accounts Payable	11	1.337.346	1.243.045
Employee Benefits	12	0	0
Current Tax Liabilities	13	0	0
Deferred tax liability	14	0	0
Other current financial liabilities	15	0	0
		1.337.346	1.243.045
Total equity and liabilities		200.692.716	244.855.837


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


Estratec SAS

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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External Auditor

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Date: May 5th, 2025

CASH FLOW STATEMENT
ESTRATEC SAS
(Expressed in COP)

Statement of cash flows	<u>31 March 25</u>
Profit (lost)	0
Increase in accounts receivable of commercial origin	46.963.634
Decrease in other receivable of commercial origin	-122.137.020
Increase in accounts payable of commercial origin	94.302
Increase in other accounts payable derived from operating activities	-44.443.878
Net cash flows from (used in) operating activities	<u>-119.522.962</u>
 Purchases of property, plant and equipment	 0
Intangible increase	<u>0</u>
Net cash flows from (used in) investing activities	<u>0</u>
Long-term investments	-7.405.414
Heritage difference	<u>186.456</u>
Net cash flows from (used in) financing activities	<u>-7.218.958</u>
Net increase (decrease) in cash and cash equivalents	<u>-126.741.920</u>
Cash and cash equivalents as of March 31st, 2024	<u>143.439.928</u>
Cash and cash equivalents at the end of the period	<u>16.698.008</u>


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Date: May 5th, 2025

Estratec SAS

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

Estratec SAS

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	18.458.620	11.053.207
	18.458.620	11.053.207
4 Cash and cash equivalents		
Banks	1.044.254	128.914.969
Banks - Saving Accounts	0	134.342
Investment Trust National Currency	15.653.754	14.390.617
	16.698.008	143.439.928
5 Other financial assets		
	0	0
	0	0
6 Trade Accounts Receivable and Other Accounts Receivable		
Customers	22.485.068	69.448.702
Advances And Progresses	122.137.020	0
	144.622.088	69.448.702
7 Current Tax Assets		
Advances Of Tax Or Balances In Favor	20.914.000	20.914.000
	20.914.000	20.914.000
8 Equity share capital		
Issued, subscribed and paid up	135.000.000	135.000.000
	135.000.000	135.000.000
9 Other equity		
Reserves	67.500.000	67.500.000
Exercise Profit	0	0
Accumulated earnings	270.401.747	270.401.747
Conversion adjustments	-273.546.377	-273.732.833
	64.355.370	64.168.914
10 Other non-current non-financial liabilities		
Customer Advances	0	10.439.009
Received for third parties	0	34.004.869
	0	44.443.878
11 Commercial Accounts Payable and Other Accounts Payable		
Costs And Expenses To Pay	1.337.346	1.243.045
	1.337.346	1.243.045
12 Employee Benefits		
	0	0
May 5th, 2025	0	0

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

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