

Cigniti Technologies CR Limitada

UN-AUDITED FINANCIAL STATEMENTS
FOR THE FINANCIAL PERIOD
FROM 01 APRIL 2024 TO 31 MARCH 2025

Cigniti Technologies CR Limitada
Balance Sheet as on March 31, 2025
(All amounts are in CRC unless otherwise stated)

Particulars	As at 31-Mar-2025	As at 31-Mar-2024
Assets		
Non-current assets		
	-	-
Current assets		
Financial assets		
Loans	1,119,236	1,119,236
Other current assets	3,280,231	2,665,483
	4,399,467	3,784,719
TOTAL	4,399,467	3,784,719
Equity and liabilities		
Shareholders' funds		
Share capital	12,000	12,000
Other equity	(257,108,017)	(49,899,215)
	(257,096,017)	(49,887,215)
Liabilities		
Non-current liabilities		
Current liabilities		
Financial liabilities		
Borrowings	140,748,303	53,322,769
Trade payables	120,747,182	349,166
	261,495,485	53,671,935
TOTAL	4,399,467	3,784,719

Cigniti Technologies CR Limitada

Statement of profit and loss for the year ended March 31, 2025

(All amounts are in CRC unless otherwise stated)

Particulars	Year Ended 31-Mar-2025	Year Ended 31-Mar-2024
Income		
Revenue from operations	-	-
Total Revenue (i)	-	-
Expenses		
Employee benefits expense	181,117,835	24,907,539
Other expenses	25,300,520	24,807,378
Finance costs	790,447	184,298
Total expenses (ii)	207,208,802	49,899,215
Profit/(loss) before exceptional items and tax ((i)-(ii))	(207,208,802)	(49,899,215)
Exceptional items		-
Profit/(loss) before tax and prior period items	(207,208,802)	(49,899,215)
Tax expenses		
Current tax	-	-
Total tax expense	-	-
Profit/(loss) after tax and before prior period items	(207,208,802)	(49,899,215)
Prior period items		-
Profit/(loss) for the year	(207,208,802)	(49,899,215)