

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) |