

COMPANY NAME :

LOCAL CURRENCY :

Apsiapac Logistics Mexico SA de CV

MXN

Balance Sheet

31-12-23

ROE

31 December 2023

0.053410500

ASSETS**FIXED ASSETS****I. Formation expenses (NBV)****II. Intangible fixed assets(NBV)****III. Tangible fixed assets(NBV)**

A. Land & buildings

B. Plant, machinery & equipment

C. Office equipment (fax,copier..)/ furniture & vehicles

D. Leasing & other similar rights

E. Leasehold Improvements

Note on NBV

IV. Financial fixed assets

A 1 Investments in subsidiaries

A 2 Advances to subsidiaries

B Investments in other enterprises

C. Guarantees given

D. Long Term Loans Receivable

CURRENT ASSETS**V. Short Term Loans Receivable****VI. Inventories****VII. Amounts receivable within one year**

A. Trade debtors/Bad debt/Sales accruals

Debtors (Total Accounts Receivables)

Revaluation on AR

Provision bad debt (-)

Accruals invoices still to be made- Only Operational

B. Other amounts receivable < 1 year

VIII. Short-term investments**IX. Cash at bank and in hand****X. Deferred charges Operational & G&A / Accrued income-Only G&A****TOTAL ASSETS**

Local currency

TO COMPLETE

Eur

266,365.38

14,226.71

0.00

0.00

0.00

0.00

266,365.38

14,226.71

0.00

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221,060.42

11,806.95

45,304.96

2,419.76

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53,683,025.93

2,867,237.26

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50,916,902.03

2,719,497.20

36,792,048.09

1,965,081.68

32,291,194.72

1,724,688.86

-1,159,477.13

-61,928.25

-101,862.00

-5,440.50

5,762,192.50

307,761.58

14,124,853.94

754,415.51

0.00

0.00

2,251,949.22

120,277.73

514,174.68

27,462.33

53,949,391.31

2,881,463.96

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31 December 2023 0.053410500

LIABILITIES**CAPITAL & RESERVES****I. Capital**

Issued Capital

Uncalled Capital (-)

II. Share premium Account**III. Revaluation Surpluses****IV. Reserves****V. Accumulated Result (loss (-))****VII. PROVISIONS**

Pension & similar obligations

Taxation

Major repairs & maintenance

VIII. LONG TERM LIABILITIES

A. Subordinated loans

B.1 Advances from ShareHolders

B.2 Long Term Loans (payable)

C. Leasing & similar obligations LT

D. Credit Institutions LT

E. Other amounts payable LT

IX. CURRENT LIABILITIES

A. Current portion of amounts payable after +1 year

Loans

Leasing & similar obligations

Credit Institutions

B. Credit Institutions (excl. loans over more than 1 bookyear)

C. Loans ST

D. Creditors + Accruals invoices receivable

Creditors (Accounts Payables)

Revaluation

Accruals for Invoices still to be received + Trade Accruals/Op. Estimates

E. Taxes (income tax, taxes on salaries)

F. Salaries, social security, provision holiday pay,...

G. Other amounts payable

X. Deferred income Operational & G&A / Accrued charges Only G&A**TOTAL LIABILITIES**

Local currency

Eur

TO COMPLETE

-25,304,418.21 **-1,351,521.63****50,000.00****2,670.53**

50,000.00

2,670.53

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0.00**0.00****0.00****0.00****10,000.00****534.11****-25,364,418.21** **-1,354,726.26****0.00****0.00**

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78,663,631.93 **4,201,463.91**

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15,520,599.52 828,962.98

6,547,341.68 349,696.79

-18,365.26 -980.90

8,991,623.10 480,247.09

1,513,033.06 80,811.85

7,454,674.65 398,157.90

54,175,324.70 2,893,531.18

590,177.59 **31,521.68****53,949,391.31** **2,881,463.96**

Loans portion Long

Loans portion

COMPANY NAME :		Apsiapac Logistics Mexico SA de CV	
LOCAL CURRENCY :		MXN	
<u>Profit & Loss Account</u>		31-12-23	
AVERAGE ROE		31 December 2023	0.052225000
		Local currency	Eur
		TO COMPLETE	
<u>REVENUES</u>		<u>253,021,849.48</u>	<u>13,214,066.09</u>
Operating Income (incl. operational accruals)		253,021,349.48	13,214,039.98
Other operating income		500.00	26.11
<u>CHARGES</u>		<u>252,514,577.55</u>	<u>13,187,573.81</u>
Operating Expenses (incl. operational accruals)		215,918,219.12	11,276,328.99
General and administrative expenses		13,401,225.08	699,878.98
Staff Expenses		21,080,800.46	1,100,944.80
Depreciations on trade debts		101,862.00	5,319.74
Decrease of value in stocks		0.00	0.00
Provision for Risks & Charges		0.00	0.00
Other operating expenses		2,012,470.89	105,101.29
EBITDA		507,271.93	26,492.28
Depreciations on fixed assets		153,840.96	8,034.34
OPERATING RESULT		353,430.97	18,457.93
FINANCIAL REVENUES		361,350,931.81	18,871,552.41
Financial Revenues without exchange profit		0.00	0.00
Exchange profit		361,350,931.81	18,871,552.41
FINANCIAL COSTS		360,446,987.00	18,824,343.90
Financial costs without exchange costs		312,910.31	16,341.74
Exchange costs		360,134,076.69	18,808,002.16
<u>FINANCIAL RESULT</u>		<u>903,944.81</u>	<u>47,208.52</u>
EXCEPTIONAL REVENUES		0.00	0.00
EXCEPTIONAL COSTS		0.00	0.00
RESULT BEFORE TAXES		1,257,375.78	65,666.45
INCOME TAXES		4,273,971.46	223,208.16
NETT RESULT BEFORE DIVIDENDS		-3,016,595.68	-157,541.71
DIVIDENDS PAID		0.00	0.00
DIVIDENDS RECEIVED		0.00	0.00
NETT RESULT FOR THE YEAR		-3,016,595.68	-157,541.71