

COMPANY NAME :	ASIA PAC LOGISTICS DE GUATEMALA S.A.	
LOCAL CURRENCY :	GTQ	
Balance Sheet	31-12-22	
ROE	31 december 2022	0,122010000
ASSETS	Local currency	Eur
FIXED ASSETS	TO COMPLETE	
I. Formation expenses (NBV)	40.281,46	4.914,74
	0,00	0,00
II. Intangible fixed assets(NBV)	0,00	0,00
III. Tangible fixed assets(NBV)	33.281,46	4.060,67
A. Land & buildings	0,00	0,00
B. Plant, machinery & equipment	25.029,18	3.053,81
C. Office equipment (fax,copier..)/ furniture & vehicles	8.252,28	1.006,86
D. Leasing & other similar rights	0,00	0,00
E. Leasehold Improvements	0,00	0,00
Note on NBV		
IV. Financial fixed assets	7.000,00	854,07
A 1 Investments in subsidiaries	0,00	0,00
A 2 Advances to subsidiaries	0,00	0,00
B Investments in other enterprises	0,00	0,00
C. Guarantees given	7.000,00	854,07
D. Long Term Loans Receivable	0,00	0,00
CURRENT ASSETS	857.918,44	104.674,63
V. Short Term Loans Receivable	0,00	0,00
VI. Inventories	0,00	0,00
VII. Amounts receivable within one year	275.982,18	33.672,59
A. Trade debtors/Bad debt/Sales accruals	236.064,67	28.802,25
Debtors (Total Accounts Receivables)	225.587,10	27.523,88
Revaluation on AR	-2,83	-0,35
Provision bad debt (-)	0,00	0,00
Accruals invoices still to be made- Only Operational	10.480,40	1.278,71
B. Other amounts receivable < 1 year	39.917,51	4.870,34
VIII. Short-term investments	0,00	0,00
IX. Cash at bank and in hand	568.808,00	69.400,26
X. Deferred charges Operational & G&A / Accrued income-Only G&A	13.128,26	1.601,78
TOTAL ASSETS	898.199,90	109.589,37

COMPANY NAME :

ASIA PAC LOGISTICS DE GUATEMALA S.A.

LOCAL CURRENCY :

GTQ

Balance Sheet

31-12-22

ROE

31 december 2022

0,122010000

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

TO COMPLETE

Eur

-544.678,62**-66.456,24****2.000,00****244,02**

2.000,00

244,02

0,00

0,00

0,00**0,00****0,00****0,00****0,00****0,00****-546.678,62****-66.700,26****0,00****0,00**

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1.403.455,70**171.235,63**

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306.062,32

37.342,66

66.204,81

8.077,65

52,36

6,39

239.805,15

29.258,63

22.661,90

2.764,98

92.621,92

11.300,80

982.109,56

119.827,19

39.422,82**4.809,98****898.199,90****109.589,37**

Loans portion Long

Loans portion :

COMPANY NAME :	ASIA PAC LOGISTICS DE GUATEMALA S.A.	
LOCAL CURRENCY :	GTQ	
<u>Profit & Loss Account</u>	31-12-22	
AVERAGE ROE	31 december 2022	0,125804000
	Local currency	Eur
	TO COMPLETE	
<u>REVENUES</u>	<u>3.082.787,39</u>	<u>387.826,98</u>
Operating Income (incl. operational accruals)	3.082.787,39	387.826,98
Other operating income	0,00	0,00
<u>CHARGES</u>	<u>3.612.697,83</u>	<u>454.491,84</u>
Operating Expenses (incl. operational accruals)	2.505.363,54	315.184,75
General and administrative expenses	253.050,07	31.834,71
Staff Expenses	714.543,00	89.892,37
Depreciations on trade debts	0,00	0,00
Decrease of value in stocks	0,00	0,00
Provision for Risks & Charges	0,00	0,00
Other operating expenses	139.741,22	17.580,00
<u>EBITDA</u>	<u>-529.910,44</u>	<u>-66.664,85</u>
Depreciations on fixed assets	5.044,78	634,65
<u>OPERATING RESULT</u>	<u>-534.955,22</u>	<u>-67.299,51</u>
<u>FINANCIAL REVENUES</u>	<u>0,00</u>	<u>0,00</u>
Financial Revenues without exchange profit	0,00	0,00
Exchange profit	0,00	0,00
<u>FINANCIAL COSTS</u>	<u>1.825,92</u>	<u>229,71</u>
Financial costs without exchange costs	1.825,92	229,71
Exchange costs	0,00	0,00
<u>FINANCIAL RESULT</u>	<u>-1.825,92</u>	<u>-229,71</u>
<u>EXCEPTIONAL REVENUES</u>	<u>0,00</u>	<u>0,00</u>
<u>EXCEPTIONAL COSTS</u>	<u>0,00</u>	<u>0,00</u>
<u>RESULT BEFORE TAXES</u>	<u>-536.781,14</u>	<u>-67.529,21</u>
<u>INCOME TAXES</u>	<u>9.897,48</u>	<u>1.245,14</u>
<u>NETT RESULT BEFORE DIVIDENDS</u>	<u>-546.678,62</u>	<u>-68.774,36</u>
<u>DIVIDENDS PAID</u>	<u>0,00</u>	<u>0,00</u>
<u>DIVIDENDS RECEIVED</u>	<u>0,00</u>	<u>0,00</u>
<u>NETT RESULT FOR THE YEAR</u>	<u>-546.678,62</u>	<u>-68.774,36</u>