I. Formation expenses (NBV)	COMPANY NAME:	ASIA PAC LOGISTICS DE GUATEMALA S.A.
ASSETS FIXED ASSETS I. Formation expenses (NBV) II. Intangible fixed assets(NBV) III. Tangible 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. I Investments in subskilaries B. Investments in subskilaries B. Investments in other enterprises C. Guarantees given D. Long Term Loans Receivable CURRENT ASSETS V. Short Term Loans Receivable VI. Inventories Q. One CURRENT ASSETS 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 331,702,41 VII. Short-term investments 0.00 X. Deferred charges Operational & G&A / Accrued income-Onty G&A 121,291,51	LOCAL CURRENCY:	GTQ
ASSETS FIXED ASSETS I. Formation expenses (NBV) II. Intangible fixed assets(NBV) III. Tangible 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. I Investments in subskilaries B. Investments in subskilaries B. Investments in other enterprises C. Guarantees given D. Long Term Loans Receivable CURRENT ASSETS V. Short Term Loans Receivable VI. Inventories Q. One CURRENT ASSETS 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 331,702,41 VII. Short-term investments 0.00 X. Deferred charges Operational & G&A / Accrued income-Onty G&A 121,291,51		
ASSETS FIXED ASSETS 1. Formation expenses (NBV) 1. I. Intangible fixed assets (NBV) 1. A. Land & buildings 1. Plant, machinery & equipment 1. Coffice equipment (fax.copier// truntlure & vehicles 1. Leasehold Improvements 1. Leasehold Improvements 1. Note on NBV 1. Financial fixed assets 1. I Investments in subsidiaries 1. A. I Investments in subsidiaries 1. A. I Investments in other enterprises 1. Cuarantees given 1. Long Term Loans Receivable 2. A. Trade debtors/Bad debt/Sales accruals 2. Debtors (Total Accounts Receivables) 2. Revaluation on AR 2. Provision bad debt (-) Accruals invoices still to be made- Only Operational 2. Other amounts receivable < 1 year 3. September 2. 2, 266.75 3. A. Trade deathors/Bad debt/Sales accruals 2. Debtors (Total Accounts Receivables) 1. Revaluation on AR 2. Cach and the Accruals invoices still to be made- Only Operational 3. Other amounts receivable < 1 year 3. September 2. S	Balance Sheet	31-12-24
ASSETS FIXED ASSETS 1. Formation expenses (NBV) 1. I. Intangible fixed assets (NBV) 1. A. Land & buildings 1. Plant, machinery & equipment 1. Coffice equipment (fax.copier// truntlure & vehicles 1. Leasehold Improvements 1. Leasehold Improvements 1. Note on NBV 1. Financial fixed assets 1. I Investments in subsidiaries 1. A. I Investments in subsidiaries 1. A. I Investments in other enterprises 1. Cuarantees given 1. Long Term Loans Receivable 2. A. Trade debtors/Bad debt/Sales accruals 2. Debtors (Total Accounts Receivables) 2. Revaluation on AR 2. Provision bad debt (-) Accruals invoices still to be made- Only Operational 2. Other amounts receivable < 1 year 3. September 2. 2, 266.75 3. A. Trade deathors/Bad debt/Sales accruals 2. Debtors (Total Accounts Receivables) 1. Revaluation on AR 2. Cach and the Accruals invoices still to be made- Only Operational 3. Other amounts receivable < 1 year 3. September 2. S		
TO COMPLETE 22,320.04	ROE	31 December 2024
TO COMPLETE 22,320.04	ASSETS	Local currency
I. Formation expenses (NBV)		
III. Tangible 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 O.00 I. Leasing & other similar rights O.00 I. Leasehold Improvements Note on NBV IV. Financial fixed assets A.1 Investments in subsidiaries A.2 Advances to subsidiaries A.2 Advances to subsidiaries G. G. Guarantees given D. Long Term Loans Receivable CURRENT ASSETS I. 191,225.61 V. Short Term Loans Receivable VI. Inventories O.00 A. Trade debtors/Bade 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 O.00 X. Cash at bank and in hand 362,757.34 X. Deferred charges Operational & &&A / Accrued income-Only G&A 121,291.51	<u>FIXED ASSETS</u>	22,320.04
III. Tangible fixed assets(NBV)	I. Formation expenses (NBV)	0.00
III. Tangible fixed assets(NBV)		
A. Land & buildings B. Plant, machinery & equipment C. Office equipment (fax, opier)/furniture & vehicles D. Leasing & other similar rights E. Leasehold Improvements Note on NBV IV. Financial fixed assets A1 Investments in subsidiaries A2 Advances to subsidiaries B Investments in other enterprises C. Guarantees given D. Long Term Loans Receivable CURRENT ASSETS 1.191.225.63 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 D. Ood 331,702.41 VIII. Short-term investments D. Ood X. Deferred charges Operational & G&A / Accrued income-Only G&A X. Deferred charges Operational & G&A / Accrued income-Only G&A 121,291.53	II. Intangible fixed assets(NBV)	0.00
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 A1 Investments in subsidiaries A2 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 VI. Inventories VI. Inventories VI. Inventories VI. Short Term Loans Receivable VI. Inventories 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 0.00 X. Deferred charges Operational & G&A / Accrued income-Only G&A X. Deferred charges Operational & G&A / Accrued income-Only G&A X. Deferred charges Operational & G&A / Accrued income-Only G&A 121,291,53	III. Tangible fixed assets(NBV)	15,320.04
C. Office equipment (fax,copier)/ furniture & vehicles 15,320.04 D. Leasing & other similar rights 0.00 E. Leasehold Improvements 0.00 Note on NBV 7,000.00 IV. Financial fixed assets 7,000.00 A 1 Investments in subsidiaries 0.00 A 2 Advances to subsidiaries 0.00 C. Guarantees given 7,000.00 D. Long Term Loans Receivable 0.00 CURRENTASSETS 1,191,25.61 V. Short Term Loans Receivable 0.00 VI. Inventories 0.00 VI. Inventories 375,474.35 Debtors (Total Accounts Receivables) 352,229.25 Revaluation on AR 352,229.25 Accruata invoices still to be made-Only Operational 7,4433 B. Other amounts receivable < 1 year 331,702.41 VIII. Short-term investments 0.00 IX. Cash at bank and in hand 362,757.34 X. Deferred charges Operational & G&A / Accrued income-Only G&A 121,291.51	A. Land & buildings	0.00
D. Leasing & other similar rights E. Leasehold Improvements 0.00		0.00
E.Leasehold Improvements	C. Office equipment (fax,copier)/ furniture & vehicles	15,320.04
IV. Financial fixed assets A1 Investments in subsidiaries A2 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 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 I. Cash at bank and in hand X. Deferred charges Operational & G&A / Accrued income-Only G&A 10.000 7,000.00 1. 0.00 1. 191,225.61 1. 191,225.61 7,000.00 0.000 7,000.00 1. 191,225.61 1. 191,225.61 7,000.00 0.000 1. 191,225.61 7,000.00 0.000 1. 191,225.61 1. 191,225.61 7,000.00 1. 20,000	D. Leasing & other similar rights	0.00
IV.Financial fixed assets	E. Leasehold Improvements	0.00
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 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 10.00 0.00 1,191,225.61 1,191,225.61 1,191,225.61 1,191,225.61 375,474.35	Note on NBV	
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 10.00 0.00 1.191,225.61 1.191,225.61 1.191,225.61 7.00.00 1.191,225.61 1.191,225.61 1.191,225.61 1.191,225.61 1.191,225.61 1.191,225.61 1.191,225.61 1.191,225.61 1.191,225.61 1.191,225.61 1.191,225.61 1.191,225.61 1.191,225.61 1.191,225.61 1.191,225.61 1.191,225.61 1.191,225.61 1.191,225.61 1.191,225.61	IV. Financial fixed assets	7.000.00
A 2 Advances to subsidiaries B Investments in other enterprises C. Guarantees given D. Long Term Loans Receivable CURRENT ASSETS CURRENT ASSETS V. Short Term Loans Receivable VI. Inventories 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 10.00 0.00 1.191,225.61 1.191,225.61 7.000.00 375,474.35 3	A 1 Investments in subsidiaries	0.00
B Investments in other enterprises C. Guarantees given D. Long Term Loans Receivable CURRENT ASSETS Light, 225.61 V. Short Term Loans Receivable VII. 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 CURRENT ASSETS 1,191,225.61 2,000.00 7,00		0.00
C. Guarantees given D. Long Term Loans Receivable CURRENT ASSETS 1.191,225.61 V. Short Term Loans Receivable UI. Inventories UII. Amounts receivable within one year A. Trade 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 1.206.75 1.21,291.51 V. Short-term Investments 1.21,291.51 VIII. Short-term investments 1.21,291.51		0.00
D. Long Term Loans Receivable CURRENT ASSETS 1,191,225.63 V. Short Term Loans Receivable 0.00 VI. Inventories 0.00 VII. Amounts receivable within one year A. Trade debtors/Bad debt/Sades 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 0.00 VII. Amounts receivable within one year 707,176.76 375,474.35 352,229.29 1,071.56 2,266.75 331,702.41 VIII. Short-term investments 0.00 IX. Cash at bank and in hand 362,757.34 X. Deferred charges Operational & G&A / Accrued income-Only G&A 121,291.51		7,000.00
V. Short Term Loans Receivable VI. Inventories 0.00 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 0.00 IX. Cash at bank and in hand 362,757.34 X. Deferred charges Operational & G&A / Accrued income-Only G&A 10.00 1		0.00
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 0.00 IX. Cash at bank and in hand 362,757.34 X. Deferred charges Operational & G&A / Accrued income-Only G&A 0.00 1.00	<u>CURRENT ASSETS</u>	<u>1,191,225.61</u>
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 0.00 IX. Cash at bank and in hand 362,757.34 X. Deferred charges Operational & G&A / Accrued income-Only G&A 0.00 1.00		
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 707,176.76 375,474.35	V. Short Term Loans Receivable	0.00
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 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35	VI. Inventories	0.00
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 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35 375,474.35		
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 352,229.29 41,971.50 -2,266.75 -2,266.75 -2,483.31 -27,		
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 1, 971.50 -2,266.75 -2,266.75 -2,483.33 -331,702.41 0.00 -331,702.41 1, 971.50 -2,266.75 -2,26		
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 121,291.51		-1,971.50
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 121,291.51	Described debat (
B. Other amounts receivable < 1 year 331,702.41 VIII. Short-term investments 0.00 IX. Cash at bank and in hand 362,757.34 X. Deferred charges Operational & G&A / Accrued income-Only G&A 121,291.51		
VIII. Short-term investments O.00 IX. Cash at bank and in hand X. Deferred charges Operational & G&A / Accrued income-Only G&A 121,291.51		
IX. Cash at bank and in hand X. Deferred charges Operational & G&A / Accrued income-Only G&A 121,291.51	B. Other amounts receivable < 1 year	331,702.41
X. Deferred charges Operational & G&A / Accrued income-Only G&A 121,291.51	VIII. Short-term investments	0.00
X. Deferred charges Operational & G&A / Accrued income-Only G&A 121,291.51	IX. Cash at bank and in hand	362.757.34
TOTAL ACCETO	X. Deferred charges Operational & G&A / Accrued income-Only G&A	121,291.51
1.213.545.65	TOTAL ASSETS	1,213,545.65

COMPANY NAME:		ASIA PAC LOGISTICS DE GUATEMALA S.A.
LOCAL CURRENCY:		GTQ
Balance Sheet		31-12-24
ROE		31 December 2024
LIABILITIES		Local currency
CAPITAL & RESERVES		TO COMPLETE -1,422,815.33
I. Capital		2,000.00
Issued Capital Uncalled Capital (-)		2,000.00 2,000.00 0.00
II. Share premium Account		0.00
III. Revaluation Surpluses		0.00
IV. Reserves		0.00
V. Accumulated Result (loss (-))		-1,424,815.33
<u>VII. PROVISIONS</u>		0.00
Pension & similar obligations Taxation		0.00 0.00
Major repairs & maintenance		0.00
<u>VIII. LONG TERM LIABILITIES</u>		904,119.56
A. Subordinated loans	n La	0.00
B.1 Advances from ShareHolders	Lo ans portion Lo	0.00
B.2 Long Term Loans (payable) C.Leasing & similar obligations LT	ns p	0.00 0.00
D. Credit Institutions LT	Loa	0.00
E. Other amounts payable LT		904,119.56
IX. CURRENT LIABILITIES		<u>1,481,550.12</u>
A. Current portion of amounts payable after +1 year	tion	0.00
Loans	port	0.00
Leasing & similar obligations	Loans por	0.00
Credit Institutions	೨	0.00
B. Credit Institutions (excl.loans over more than 1 bookyear) C.Loans ST		0.00 0.00
D. Creditors + Accruals invoices receivable		426,433.51
Creditors (Accounts Payables)		100,771.47
Revaluation		-19,362.85
Accruals for Invoices still to be received + Trade Accruals/Op. Estimates		345,024.89
E. Taxes (income tax, taxes on salaries) F. Salaries, social security, provision holiday pay,		187,358.52 95,637.18
G. Other amounts payable		772,120.91
X. Deferred income Operational & G&A / Accrued charges Only G&A		250,691.30
TOTAL LIABILITIES		1,213,545.65

COMPANY NAME:	ASIA PAC LOGISTICS DE GUATEMALA S.A.
LOCAL CURRENCY:	GTQ
Profit & Loss Account	31-12-24
AVERAGE ROE	31 December 2024
	Local currency
	TO COMPLETE
REVENUES	<u>8,564,138.39</u>
Operating Income (incl. operational accruals)	8,564,138.39
Other operating income	0.00
, ,	
<u>CHARGES</u>	<u>9,157,209.35</u>
Operating Expenses (incl. operational accruals)	6,384,278.19
General and administrative expenses	1,208,472.40
Staff Expenses	1,141,487.55
Depreciations on trade debts Decrease of value in stocks	2,266.75 0.00
Provision for Risks & Charges	0.00
Other operating expenses	420,704.46
Other operating expenses	420,704.40
EBITDA	-593,070.96
Depreciations on fixed assets	8,961.08
OPERATING RESULT	-602,032.04
FINANCIAL REVENUES	8,801.70
Financial Revenues without exchange profit	0.00
Exchange profit	8,801.70
FINANCIAL COSTS	69,840.45
Financial costs without exchange costs	5,508.78
Exchange costs	64,331.67
<u>FINANCIAL RESULT</u>	<u>-61,038.75</u>
EXCEPTIONAL REVENUES	0.00
EXCEPTIONAL COSTS	0.00
RESULT BEFORE TAXES	-663,070.79
INCOME TAXES	62,220.00
NETT RESULT BEFORE DIVIDENDS	-725,290.79
DIVIDENDS PAID	0.00
DIVIDENDS RECEIVED	0.00
NETT RESULT FOR THE YEAR	-725,290.79
METT NEGOET FOR THE TEAR	-720,200.70