

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

**Cigniti Technologies CR Limitada****Statement of profit and loss for the year ended March 31, 2025****(All amounts are in CRC unless otherwise stated)**

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