

**SOLENIUM S.A.S. FINANCIAL STATEMENTS**

**BALANCE SHEET**

<b>ASSETS</b>	<b>2021 I</b>	<b>2022 I</b>	<b>2023 I</b>
<b>Non-Current Assets</b>			
Tangible assets	8.794 €	248.433 €	899.801 €
Intangible assets	11.876 €	11.876 €	11.876 €
Deferred tax assets	- €	- €	- €
Financial investments	- €	- €	- €
<b>Total Non-Current Assets</b>	<b>20.670 €</b>	<b>260.309 €</b>	<b>911.677 €</b>
<b>Current Assets</b>			
Inventories	215.108 €	142.527 €	788.915 €
Accounts receivables	153.276 €	864.423 €	1.447.915 €
Other receivable credits	- €	- €	- €
Shareholders	- €	- €	- €
Advance payments to suppliers	- €	- €	- €
Advance payments to staff	- €	- €	- €
State and other public entities	- €	- €	- €
Other current assets	7.125 €	48 €	137.158 €
Deferrals	- €	- €	- €
Cash and bank deposits	16.351 €	362.952 €	484.529 €
<b>Total Current Assets</b>	<b>391.861 €</b>	<b>1.369.949 €</b>	<b>2.858.517 €</b>
<b>Total Assets</b>	<b>412.530 €</b>	<b>1.630.258 €</b>	<b>3.770.194 €</b>
<b>CAPITAL AND LIABILITIES</b>			
<b>Equity</b>			
Paid-in capital	47.503 €	95.005 €	95.005 €
Other equity instruments	- €	- €	- €
Own shares	- €	- €	- €
Reserves	2.341 €	9.131 €	53.918 €
Transited results	6.255 €	19.923 €	423.005 €
Other changes in capital	- €	- €	- €
Net Profit for the period	67.902 €	447.869 €	92.592 €
<b>Total Equity</b>	<b>124.001 €</b>	<b>571.928 €</b>	<b>664.520 €</b>
<b>Liabilities</b>			
<b>Non-current Liabilities</b>			
Financing obtained	93.681 €	444.757 €	409.074 €
Shareholder loans	- €	- €	- €
Other non-current liabilities	- €	- €	6.069 €
<b>Total Non-Current Liabilities</b>	<b>93.681 €</b>	<b>444.757 €</b>	<b>415.143 €</b>
<b>Current Liabilities</b>			
Suppliers	59.355 €	233.442 €	990.721 €
Advance payments from clients	84.238 €	285.683 €	1.198.563 €
State and other public entities	2.819 €	20.114 €	170.857 €
Shareholders	- €	- €	- €
Financing obtained	1.110 €	5.130 €	112.841 €
Deferrals	- €	- €	- €
Other Current Liabilities	47.325 €	69.204 €	217.550 €
<b>Total Current Liabilities</b>	<b>194.848 €</b>	<b>613.572 €</b>	<b>2.690.531 €</b>
<b>Total Liabilities</b>	<b>288.529 €</b>	<b>1.058.330 €</b>	<b>3.105.674 €</b>
<b>Total Capital and Liabilities</b>	<b>412.530 €</b>	<b>1.630.258 €</b>	<b>3.770.194 €</b>

I - Values converted from Colombian Pesos to Euros at the rate of 1EUR = 4210.299805 COP as at 31/12/2023

**PROFIT & LOSS STATEMENT**

<b>PROFIT &amp; LOSS</b>	<b>2021 I</b>	<b>2022 I</b>	<b>2023 I</b>
Sales and services	1.025.672 €	2.595.322 €	5.343.572 €
Subsidies, Donations and Legacies for Exploration	- €	- €	- €
Variation of stock prices	- €	- €	- €
Cost of Goods Sold and Materials Consumed	-625.035 €	-1.917.610 €	-4.661.096 €
Supplies and external services	-12.318 €	-47.634 €	-43.005 €
Personnel Expenses	-209.089 €	-280.145 €	-416.152 €
Impairments	- €	- €	- €
Other Income	20.574 €	313.430 €	293.806 €
Other Expenses	-53.894 €	-68.456 €	-184.692 €
<b>Income before depreciation, financing expenses and taxes</b>	<b>145.909 €</b>	<b>594.907 €</b>	<b>332.432 €</b>
Depreciation and Amortization Expenses / Reversals	-1.536 €	-3.405 €	-11.325 €
<b>Operating result (before financing expenses and taxes)</b>	<b>144.373 €</b>	<b>591.502 €</b>	<b>321.107 €</b>
Interest Expenses Supported	-43.576 €	-57.126 €	-94.503 €
<b>Result before tax</b>	<b>100.797 €</b>	<b>534.376 €</b>	<b>226.603 €</b>
Tax	-32.895 €	-86.507 €	-134.011 €
<b>Annual result</b>	<b>67.902 €</b>	<b>447.869 €</b>	<b>92.592 €</b>

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