FINANCIAL STATEMENTS SAGILITY COLOMBIA SAS

For the Fiscal Year

2025

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AUDITED FINANCIAL STATEMENTS FOR THE FISCAL YEAR 2025

ANEXO No. 1 **INFORME DE GESTIÓN** **2025** **SAGILITY (COLOMBIA) S.A.S.**	**ANNEX No. 1** **MANAGEMENT REPORT** **2025** **SAGILITY (COLOMBIA) S.A.S.**
En cumplimiento de las disposiciones estatutarias de la sociedad **SAGILITY (COLOMBIA) SAS** y de la normativa vigente en Colombia, me permito presentar el Informe de Gestion correspondiente al periodo fiscal 2025, en el cual se expone de manera detallada la evolución y situación económica, administrativa y jurídica de la sociedad.	In compliance with the bylaws of **SAGILITY (COLOMBIA) S.A.S.** and the regulations in force in Colombia, I hereby present the Management report for the 2025 fiscal year, which provides a detailed account of the company's evolution and its economic, administrative, and legal situation.
ASPECTOS GENERALES DE LA SOCIEDAD DEL ENTORNO ECONÓMICO NACIONAL y DEL DESEMPEÑO DEL SECTOR	**GENERAL ASPECTS OF THE COMPANY IN THE NATIONAL ECONOMIC ENVIRONMENT AND THE PERFORMANCE OF THE INDUSTRY**
SAGILITY (COLOMBIA) S.A.S. es una sociedad de acciones simplificadas constituida mediante documento privado ante la Camara de Comercio de Bogota en abril de 2022. Posteriormente, trasladó su domicilio principal a la ciudad de Barranquilla, quedando inscrita ante la Cámara de Comercio de dicha ciudad el 5 de septiembre del 2022.	**SAGILITY (COLOMBIA) SAS** is a simplified joint stock company (S.A.S) duly incorporated in Bogotá Chamber of Commerce in April 2022. Subsequently, its principal place of business was transferred to the city of Barranquilla, where it was registered before the corresponding Chamber of Commerce on September 5, 2022.
Desde el inicio de sus operaciones en septiembre 2022, y como parte del Grupo Sagility – el cual cuenta con presencia en Estados Unidos, Filipinas, India y Jamaica – la compañía ha consolidado su operación y reconocimiento en Barranquilla como un referente en la industria BPO. Se ha destacado por su desempeño, gestión innovadora, optimización de procesos y calidad en el servicio, lo que ha permitido seguir elevando la experiencia de nuestros clientes y de sus afiliados y/o usuarios finales.	Since the start of its operations in September 2022, and as part of the Sagility Group —which has a global presence in the United States, the Philippines, India, and Jamaica— the company has strengthened its operations and recognition in Barranquilla, becoming a benchmark in the BPO industry. It has distinguished itself through its performance, innovative management, process optimization, and service quality, which have enhanced the experience of our clients and their affiliates and/or end users.
Durante el desarrollo de sus actividades comerciales, el panorama estuvo caracterizado por retos significativos a nivel nacional e internacional. La economía colombiana experimentó múltiples cambios derivados de la desaceleración global, la volatilidad en los mercados financieros, el incremento en los costos operativos asociados a diversos factores inflacionarios, así como por múltiples reformas y cambios en regulaciones impositivas y labores.	During the development of its commercial activities, the environment was characterized by significant challenges at both the national and international levels. The Colombian economy experienced multiple changes resulting from the global slowdown, volatility in financial markets, rising operating costs associated with various inflationary factors, as well as multiple reforms and modifications in tax and labor regulations.
No obstante, a pesar del contexto, la sociedad logró mantener la estabilidad y la línea de crecimiento sostenido de sus operaciones, avanzado en la consolidación de sus procesos estratégicos y comerciales. Esto producto de la adecuada planeación financiera, la gestión eficiente de los recursos y la continua capacidad adaptación a las condiciones del mercado.	Nevertheless, despite this context, the company succeeded in maintaining stability and a sustained growth trajectory in its operations, advancing in the consolidation of its strategic and commercial processes. This was achieved through sound financial planning, efficient resource management, and a continuous ability to adapt to market conditions.
Sumado a lo anterior, el fortalecimiento en la Bolsa de Valores BSE y NSE de **SAGILITY LIMITED** ha incrementado la reputación del grupo, contribuyendo a su consolidación como un referente dentro de la industria. Este comportamiento refleja la solvencia y el posicionamiento financiero del grupo, lo cual respalda y garantiza la permanencia de la compañía a largo plazo.	In addition to the above, the strengthening of **SAGILITY LIMITED** on the BSE and NSE stock exchanges has enhanced the reputation of the group, further contributing to its consolidation as an industry benchmark. This performance demonstrates the group's financial strength and market positioning, thereby ensuring the company's long-term sustainability. .
SAGILITY (COLOMBIA) SAS ha demostrado su compromiso y esfuerzo en la ejecución de su actividad económica, enfocada en la prestación de servicios de centros de llamadas y procesos de negocios tercerizados bajo la modalidad BPO (Business Process Outsourcing).	**SAGILITY (COLOMBIA) SAS** has demonstrated its commitment and dedication in carrying out its business activities focused on providing call center and outsourced business process services under the BPO (Business Process Outsourcing) model.

Todo ello en línea con los requerimientos de nuestros clientes y con las regulaciones colombianas, siempre buscando garantizar un servicio de alta calidad. Este propósito se ha visto respaldado tanto por el uso de herramientas tecnológicas como por un equipo humano orientado a la excelencia y a la mejora continua, lo cual se ha convertido en un verdadero diferencial dentro de la industria local.

RESULTADOS Y/O ESTADO DE LA EMPRESA

El desarrollo de la actividad económica de la compañía no se ha visto afectado, y su posicionamiento financiero, así como el rendimiento de la inversión, se mantienen alineados con el crecimiento y la consolidación de la empresa dentro de la industria BPO en Barranquilla. Esto refleja la transparencia de sus procesos internos y externos, otorgando visibilidad de buenas prácticas a nivel local, nacional e internacional.

De igual forma, en virtud de lo dispuesto en el parágrafo 2 del artículo 87 de la Ley 1676 de 2013, se declara que **SAGILITY (COLOMBIA SAS)** no ha obstaculizado ni impedido de ninguna forma la libre circulación de las facturas emitidas por sus vendedores o proveedores. En consecuencia, la sociedad no ha incurrido en prácticas restrictivas de la libre competencia.

Adicionalmente, se informa que, a la fecha de corte del treinta y uno (31) de diciembre de 2025, la sociedad contaba con el siguiente capital:

CAPITAL AUTORIZADO	CAPITAL SUSCRITO	ACCIONES SUSCRITAS	CAPITAL PAGADO	ACCIONES PAGADAS
COP 50.000.000.000	COP 10.890.040.000	1.089.004	COP 10.890.040.000	1.089.004

RESULTADOS FINANCIEROS

A continuación, se detallan los rubros financieros relevantes en los informes financieros para el año 2025:

DESCRIPCION	Total, COP
Ingresos Netos	$ 25.662.882.156
Total, Activos	$ 20,595,120,861
Total, Pasivo	$ 4,043,886,272
Total, Utilidad del Periodo	$ 1,975,262,446

En general el desempeño financiero de la compañía fue optimo y adecuado al resultado de sus operaciones.

PROYECTO DE DISTRIBUCION DE UTILIDADES

A la fecha no se han presentado ni se planea presentar para el periodo informado un proyecto de distribución de utilidades.

CARTERA

A la fecha de cierre del periodo informado, los resultados correspondientes a la cartera o cuentas por cobrar de la compañía fueron los siguientes:

All of this has been aligned with our clients' requirements and Colombian regulations, always aiming to deliver high-quality service. This objective has been supported by using technological tools and by a human team oriented toward excellence and continuous improvement, which has become a true differentiating factor within the local industry.

RESULTS AND/OR STATUS OF THE COMPANY

The development of the company's economic activity has not been affected, and its financial position, as well as the return on investment, remains aligned with the organization's growth and consolidation within the BPO industry in Barranquilla. This reflects the transparency of its internal and external processes, providing visibility of good practices at the local, national, and international levels.

Likewise, in accordance with the provisions set forth in paragraph 2 of Article 87 of Law 1676 of 2013, it is hereby declared that **SAGILITY (COLOMBIA) SAS** has not hindered or restricted in any manner the free circulation of invoices issued by its vendors or suppliers. Consequently, the company has not engaged in practices that restrict free competition.

Additionally, it is reported that, as of the close of December 31, 2025, the company had the following capital:

AUTHORIZED CAPITAL	SUBSCRIBED CAPITAL	SUBSCRIBED SHARES	PAID CAPITAL	PAID SHARES
COP 50.000.000.000	COP 10.890.040.000	1.089.004	COP 10.890.040.000	1.089.004

FINANCIAL RESULTS

The following section outlines the key financial items reported in the financial statements for the year 2025.

DESCRIPCION	Total COP
Net Revenues	$ 25.662.882.156
Total Assets	$ 20,595,120,861
Total Liability	$ 5,933,438,743
Total Earnings for the period	$ 1,975,262,446

Overall, the company's financial performance was sound and aligned with the results of its operations.

PROFIT DISTRIBUTION PROJECT

As of this date, no profit distribution project has been submitted, nor is one planned for the reporting period.

PORTFOLIO

As of the reporting period's closing date, the company's accounts receivable results were as follows:

DESCRIPCION	Total COP
Cuentas comerciales por cobrar y otras cuentas por cobrar	$13,494,278,458

Dichos saldos no cuentan con ningún tipo de restricción y corresponden al desarrollo habitual de las operaciones de la compañía.

PROPUESTAS COMERCIALES

En la búsqueda de fortalecer su posición en el mercado y garantizar un crecimiento sostenible a largo plazo, las principales iniciativas comerciales desarrolladas por **SAGILITY (COLOMBIA) SAS** durante el período 2025 fueron las siguientes:

- Para la compañía, el enfoque en el desarrollo y mantenimiento de métricas de alta calidad continúa siendo la principal medida de nuestro rendimiento operativo y de mejora continua. Esta disciplina nos ha permitido mantener una visibilidad constante en nuestro posicionamiento competitivo frente a clientes actuales y potenciales, reafirmando la confianza en los servicios que prestamos. A ello se suma nuestro compromiso permanente con la calidad humana y profesional, un valor profundamente arraigado en la cultura colombiana y que hemos orientado de manera estratégica hacia la satisfacción plena de nuestros clientes.

- Como resultado de los esfuerzos combinados en gestión comercial, visitas programadas, fortalecimiento institucional y demostración de capacidades operativas, se incorporaron nuevas líneas de negocio a nuestro portafolio de servicios. Este crecimiento se refleja claramente en el aumento de los ingresos obtenidos durante el período y en la expansión de nuestra planta de personal contratado. Estos avances evidencian el impacto de las estrategias implementadas y la solidez de la propuesta de valor que la compañía ofrece al mercado.

- Se consolidaron iniciativas orientadas al fortalecimiento de las relaciones estratégicas con clientes actuales, mediante espacios de retroalimentación periódica, análisis conjunto de métricas y acompañamiento constante en la evolución de sus necesidades operativas. Esta gestión cercana ha permitido anticipar riesgos, identificar oportunidades y asegurar la continuidad de los contratos vigentes bajo un esquema de servicio más robusto.

- Adicionalmente, se avanzó en el desarrollo de propuestas comerciales dirigidas a nuevos sectores y segmentos del mercado que buscan soluciones integrales bajo el modelo BPO. Esto incluyó la presentación de pilotos operativos, la adecuación de capacidades internas y el diseño de ofertas flexibles, lo que amplió nuestra presencia en industrias

DESCRIPTION	Total COP
Commercial accounts receivable and other accounts receivable	$13,494,278,458

These balances are free of any restrictions and arise from the company's normal course of business operations.

COMMERCIAL PROPOSALS

In its efforts to strengthen its market position and ensure sustainable long-term growth, the main commercial initiatives developed by **SAGILITY (COLOMBIA) SAS** during the 2025 period were as follows:

- For the company, the focus on developing and maintaining high-quality metrics continues to be the primary measure of our operational performance and continuous improvement. This discipline has allowed us to maintain clear visibility of our competitive positioning with both current and potential clients, reinforcing confidence in the services we deliver. This is complemented by our ongoing commitment to human and professional quality, an essential value of Colombian culture, which we have strategically aligned with the full satisfaction of our clients.

- As a result of combined efforts in commercial management, scheduled visits, institutional strengthening, and the demonstration of operational capabilities, new business lines were incorporated into our service portfolio. This expansion is clearly reflected in the increased revenues achieved during the period and in the growth of our contracted workforce. These developments highlight the impact of the strategies implemented and the solid value proposition the company brings to the market.

- Initiatives aimed at strengthening strategic relationships with existing clients were further consolidated through recurring feedback sessions, joint metric reviews, and continuous support in the evolution of their operational needs. This close engagement has made it possible to anticipate risks, identify opportunities, and ensure the continuity of current contracts under a stronger and more comprehensive service model.

- Additionally, progress was made in developing commercial proposals targeted at new market sectors and segments seeking integrated solutions under the BPO model. This included presenting operational pilots, adjusting internal capabilities, and designing flexible service offerings, thereby

donde la compañía no tenía participación directa en años anteriores.	expanding our presence in industries where the company had no prior direct participation.
LINEAS DE NEGOCIO	**BUSINESS LINES**
A través de una combinación de innovación, conocimiento del mercado y un compromiso constante con la excelencia operativa, SAGILITY (COLOMBIA) S.A.S. ha continuado fortaleciendo su papel dentro del sector de Contact Center y BPO durante el año 2025.	Through a combination of innovation, market knowledge, and a consistent commitment to operational excellence, **SAGILITY (COLOMBIA) S.A.S**. continued to strengthen its role within the Contact Center and BPO sector during 2025.
Durante este período, la compañía mantuvo y expandió su soporte a la industria de la salud, enfocándose en brindar asistencia integral a los miembros en temas relacionados con beneficios del plan, elegibilidad, reclamaciones, pre-autorizaciones de medicamentos, soporte técnico, asistencia general y servicios de traducción inglés-español.	During this period, the company maintained and expanded its support to the healthcare industry, focusing on providing comprehensive assistance to members in areas such as plan benefits, eligibility, claims processing, medication pre-authorizations, technical support, general assistance, and English-Spanish translation services.
Como aliado estratégico, la compañía ha contribuido a mejorar la eficiencia operativa y la experiencia de los miembros de las organizaciones que atendemos, ofreciendo soluciones oportunas, acompañamiento especializado y procesos más ágiles en áreas críticas del sector salud.	As a strategic partner, the company has contributed to enhancing operational efficiency and the overall experience of the members served by the organizations we support, delivering timely solutions, specialized guidance, and more streamlined processes in critical areas of the healthcare sector.
GESTIÓN ADMINISTRATIVA	**ADMINISTRATIVE MANAGEMENT**
La gestión administrativa tuvo un impacto significativo en el fortalecimiento y la eficiencia de **SAGILITY COLOMBIA SAS**, haciendo aún más ágiles y efectivos los procesos que inciden en la compañía tanto interna como externamente. De esta manera, se consolida como la columna vertebral y base principal para el funcionamiento de la operación, así como para la adherencia a los requerimientos y lineamientos globales del grupo.	The administrative management had a significant impact on strengthening and improving the efficiency of **SAGILITY COLOMBIA SAS**, making the processes that affect the company both internally and externally even more agile and effective. In this way, it is considered the backbone and main foundation for the operation's functionality, as well as for ensuring adherence to the group's global requirements and guidelines.
A través de una combinación de tecnología, capacitación continua y mejora de procesos, se trabajó de manera constante para fortalecer la estructura administrativa de la empresa y garantizar su alineación con los objetivos estratégicos a largo plazo. A continuación, se presentan los principales logros	Through a combination of technology, ongoing training, and process improvement, continuous efforts were made to reinforce the company's administrative structure and ensure its alignment with the long-term strategic objectives. The main achievements are presented below:
● Se reforzaron los procesos de revisión y control interno con el fin de prevenir posibles observaciones en auditorías internas y externas, garantizando un mayor nivel de precisión, orden y adherencia a los procedimientos corporativos. Este fortalecimiento contribuyó a mantener la confiabilidad y transparencia de la gestión administrativa.	● Internal review and control processes were reinforced to prevent potential observations during internal and external audits, ensuring a higher level of accuracy, order, and adherence to corporate procedures. These improvements contributed to maintaining the reliability and transparency of administrative management.
● En línea con los requerimientos globales del grupo, se trabajó de manera coordinada en los procesos necesarios para preservar las certificaciones ISO 9001:2015, ISO 27001:2022 e ISO 45001:2018. Tal como se destacó en el informe del año anterior, este GEO fue el primero en recibir la recomendación mundial en su primer intento, y durante el 2025 se continuó con el cumplimiento de los estándares exigidos por estas certificaciones, asegurando la continuidad del reconocimiento.	● In line with the group's global requirements, coordinated efforts were carried out to preserve the ISO 9001:2015, ISO 27001:2022, and ISO 45001:2018 certifications. As highlighted in the previous year's report, this GEO was the first to receive the global recommendation on its initial attempt, and throughout 2025 the company continued to comply with all the standards required by these certifications, ensuring the continuity of this recognition.

● Se gestionaron de manera eficiente los procesos de incorporación de personal necesarios para atender las solicitudes de los clientes, garantizando la disponibilidad oportuna del talento requerido y acompañando el crecimiento operativo de la compañía. Esta gestión permitió asegurar la continuidad de las campañas, responder adecuadamente a las necesidades de expansión y mantener los estándares de calidad establecidos por la organización.	● Additionally, the company efficiently managed the personnel onboarding processes required to meet client requests, ensuring the timely availability of the necessary talent and supporting the operational growth of the organization. This management effort made it possible to maintain campaign continuity, respond effectively to expansion needs, and uphold the quality standards established by the company.
● Como parte de las iniciativas propias de la organización, la compañía avanzó en la implementación de medidas de sostenibilidad ambiental, alineándose con las directrices y compromisos globales del grupo en esta materia. En este sentido, se adoptaron nuevos procesos orientados a la gestión responsable de los recursos, procurando minimizar el impacto ambiental de las operaciones. Paralelamente, se activó la revisión de métricas e indicadores que permiten asegurar un adecuado manejo de residuos y optimizar las prácticas internas, fortaleciendo el compromiso institucional con la sostenibilidad y la mejora continua.	● As part of the organization's own initiatives, the company advanced in the implementation of environmental sustainability measures, aligning itself with the group's global directives and commitments in this area. New processes were adopted to promote the responsible management of resources and minimize the environmental impact of operations. In parallel, the review of metrics and indicators was activated to ensure proper waste management and optimize internal practices, reinforcing the company's institutional commitment to sustainability and continuous improvement.
GESTIÓN HUMANA	**HUMAN RESOURCES MANAGEMENT**
SAGILITY (COLOMBIA) S.A.S. reconoce que su capital humano es su recurso más valioso, razón por la cual ha dedicado esfuerzos significativos a la creación de un entorno laboral inclusivo, motivador y orientado al crecimiento profesional. Desde la atracción de talento hasta el fortalecimiento de una cultura organizacional sólida, la gestión humana de la compañía ha estado guiada por el compromiso con la excelencia, el bienestar y el desarrollo integral de sus colaboradores.	**SAGILITY (COLOMBIA) S.A.S**. recognizes that its human capital is its most valuable resource and therefore has dedicated significant efforts to creating an inclusive, motivating, and growth-oriented work environment. From talent acquisition to the strengthening of a solid organizational culture, the human resources management of the company has been driven by a commitment to excellence, employee well-being, and the professional development of its workforce.
Durante el 2025, los principales resultados en materia de recursos humanos reflejan el crecimiento y la consolidación de la compañía:	During 2025, the main human resources results reflect the company's growth and consolidation**:**
● **Atracción y contratación de talento:** Durante el período se realizaron 265 contrataciones, completando exitosamente todos los procesos de selección conforme a las exigencias operativas y a los estándares definidos por nuestros clientes. Este resultado permitió acompañar el crecimiento sostenido de la empresa y asegurar la disponibilidad de personal calificado para cada una de las funciones requeridas.	● **Talent Attraction and Hiring:** During the period, 265 hires were completed, successfully fulfilling all recruitment processes in line with operational requirements and client-defined standards. This result supported the company's sustained growth and ensured the availability of qualified talent across all required functions.
● **Cumplimiento legal y normativo:** Se mantuvo un 100% de cumplimiento frente a la normativa laboral y demás disposiciones relacionadas con la gestión del talento humano, garantizando procesos transparentes, oportunos y en coherencia con las regulaciones aplicables.	● **Legal and Regulatory Compliance:** A 100% compliance rate was maintained with labor regulations and all provisions related to talent management, ensuring transparent, timely processes aligned with applicable legal requirements.
● **Bienestar laboral:** Se desarrollaron actividades de bienestar de manera continua a lo largo del año, durante los meses de junio y noviembre se hicieron jornadas de salud con participación del 63% fortaleciendo el sentido de	● **Employee Wellbeing:** Wellbeing initiatives were continuously implemented throughout the year. In June and November, health campaigns were conducted, achieving a 63% participation rate, strengthening awareness of health, improving workplace climate, and fostering team integration.

responsabilidad por la salud, el clima laboral y la integración entre equipos. ● **Crecimiento de la planta de personal:** Al cierre del año, la compañía alcanzó un total de 418 colaboradores, cifra que evidencia el fortalecimiento de la operación y el impacto de las estrategias de reclutamiento, bienestar y retención implementadas durante el período. ● **Formación y desarrollo del talento**: Con el propósito de elevar las competencias del equipo y asegurar niveles óptimos de desempeño, se fortaleció el onboarding para nuevos empleados, se generó espacio de 1:1 con team leads para garantizar las herramientas y el acceso a Feedback robusteciendo herramientas de habilidades blandas. Al igual se desarrollaron entrenamientos con caja de compensación y ARL orientados a mejorar la calidad del servicio, la gestión operativa, mitigación de riesgos laborales, incentivando la salud y el liderazgo interno, contribuyendo a una fuerza laboral más preparada, adaptable y comprometida con los estándares de la compañía.	● **Workforce Growth:** By the end of the year, the company reached a total head count of 418 employees, reflecting the strengthening of operations and the positive impact of recruitment, wellbeing, and retention strategies implemented during the period. ● **Talent Development and Training:** To enhance team capabilities and ensure optimal performance levels, onboarding processes for new hires were strengthened, and structured 1:1 session with Team Leads were implemented to provide tools and access to meaningful feedback, reinforcing soft skills development. Additionally, training programs were delivered in partnership with the compensation fund and ARL, focused on improving service quality, operational management, and occupational risk mitigation, while promoting health and internal leadership. These efforts contributed to a more prepared, adaptable, and engaged workforce aligned with company standards.
Conclusión de la Gestión Humana 2025 Durante el período, la compañía consolidó su operación mediante la contratación de 265 colaboradores, garantizando el cumplimiento de los requerimientos operativos y estándares de los clientes, y alcanzando una planta total de 418 empleados. Se mantuvo un 100% de cumplimiento en materia laboral, asegurando la correcta ejecución de los procesos conforme a la normativa vigente. En paralelo, se implementaron iniciativas de bienestar de forma continua, destacándose las jornadas de salud con una participación del 63%, fortaleciendo el clima laboral y la integración de los equipos. Adicionalmente, se robustecieron los procesos de formación y desarrollo a través de la optimización del onboarding, la implementación de espacios 1:1 con líderes y la ejecución de entrenamientos con aliados estratégicos, lo que permitió fortalecer competencias, mitigar riesgos y asegurar la sostenibilidad del desempeño organizacional.	***Conclusion of Human Resources Management 2025*** During the period, the company strengthened its operations through the hiring of 265 employees, ensuring alignment with operational requirements and client standards, and reaching a total headcount of 418 employees. A 100% compliance rate with labor regulations was maintained, ensuring proper execution of processes in line with applicable legal requirements. In parallel, continuous wellbeing initiatives were implemented, including health campaigns with a 63% participation rate, contributing to a stronger workplace environment and team integration. Additionally, talent development processes were enhanced through optimized onboarding, the implementation of 1:1 session with leaders, and training initiatives with strategic partners, strengthening capabilities, mitigating risks, and supporting sustainable organizational performance.
ASPECTOS LEGALES Al cierre del año 2025, **SAGILITY (COLOMBIA) SAS** dio cumplimiento integral a sus obligaciones legales y corporativas, desarrollando sus operaciones conforme a la normativa vigente y a las buenas prácticas de gobierno corporativo. En este sentido, la sociedad atendió de manera oportuna sus deberes en materia societaria, laboral, comercial, cambiaria y demás ámbitos aplicables, manteniendo una adecuada gestión de riesgos legales y un seguimiento permanente de sus compromisos normativos. Durante el período no se registraron procesos jurídicos en contra de la sociedad en ninguna materia, ya sea laboral, comercial, o de cualquier otra índole, interpuestos por personas naturales o jurídicas. Asimismo, la sociedad no inició procesos judiciales contra terceros durante el mismo período.	**LEGAL ASPECTS** As of year-end 2025, **SAGILITY (COLOMBIA) S.A.S.** fully complied with its legal and corporate obligations, conducting its operations in accordance with applicable laws and best corporate governance practices. In this regard, the company timely fulfilled its duties in corporate, labor, and commercial matters, among other applicable areas, maintaining appropriate legal risk management and continuous oversight of its compliance obligations. During the period, no legal proceedings were filed against the company in any matter, whether labor, commercial, or otherwise, by individuals or legal entities. Likewise, the company did not initiate any legal proceedings.

Asuntos laborales La compañía cumplió con todos los requisitos establecidos en la legislación laboral colombiana, incluyendo el pago de prestaciones sociales, aportes al sistema de seguridad social y demás obligaciones derivadas de la normatividad vigente. Los pagos correspondientes al auxilio de cesantías fueron realizados a todos los empleados dentro de los plazos legales, garantizando el cumplimiento integral de las exigencias laborales. SAGILITY (COLOMBIA) S.A.S. cumplió oportunamente con las obligaciones derivadas de la terminación de los contratos laborales, efectuando el pago integral de todos los conceptos a que había lugar conforme a la ley. Asimismo, la compañía se mantuvo al día en el pago de salarios, aportes al Sistema General de Seguridad Social y demás contribuciones legales, garantizando el cumplimiento de sus obligaciones laborales y una adecuada gestión en materia de seguridad social.	**Labor Matters** The company complied with all requirements established under Colombian labor legislation, including the payment of social benefits, contributions to the social security system, and all other obligations arising from applicable regulations. Payments related to severance assistance were made to all employees within the legal deadlines, thereby ensuring full compliance with labor obligations. SAGILITY (COLOMBIA) S.A.S. duly complied with its obligations arising from the termination of employment agreements, ensuring the full payment of all amounts required by law. Likewise, the company remained current with the payment of wages, contributions to the General Social Security System, and all other legally mandated contributions, thereby ensuring compliance with its labor obligations and proper management of its social security responsibilities.
Asuntos migratorios La empresa cumplió con toda la normativa migratoria vigente, realizando la afiliación de los trabajadores extranjeros al Sistema de Información para el Reporte de Extranjeros (SIRE), administrado por Migración Colombia, y al Registro Único de Extranjeros en Colombia (RUTEC), plataforma implementada por el Ministerio de Trabajo. Del mismo modo, se efectuaron las bajas correspondientes en dichos sistemas una vez finalizaba la relación laboral con cada empleado, manteniendo la información actualizada y en cumplimiento de los requisitos legales aplicables.	**Immigration Matters** The company complied with all current immigration regulations, registering foreign employees in the Information System for the Registration of Foreigners (SIRE), administered by Migración Colombia, as well as in the Single Registry of Foreigners in Colombia (RUTEC), implemented by the Ministry of Labor. Likewise, the corresponding deregistration were completed once the employment relationship with each foreign worker ended, ensuring updated information and compliance with all applicable legal requirements."
RECONOCIMIENTOS Dentro del año 2025, **SAGILITY (COLOMBIA) S.A.S** no desarrolló procesos orientados a la obtención de reconocimientos formales ante entidades privadas o gubernamentales.	**RECOGNITIONS** During 2025 **SAGILITY (COLOMBIA) S.A.S did** not undertake any processes aimed at obtaining formal recognitions from private or governmental entities.
OPERACIONES CELEBRADAS CON LOS SOCIOS O ACCIONISTAS Y CON LOS ADMINISTRADORES En el transcurso de 2025, no se realizaron operaciones directas con **SAGILITY (US) INC**, excepto por los procesos inherentes a la gestión y control, los cuales se llevaron a cabo dentro del marco de las políticas internas de la empresa y en estricto cumplimiento de las normativas contables y fiscales vigentes en Colombia.	**TRANSACTION WITH SHAREHOLDERS AND ADMINISTRATORS** During 2025, no direct operations were carried out with **SAGILITY (US) INC**, except for the processes inherent to management and control, which were conducted in accordance with the company's internal policies and in strict compliance with the accounting and tax regulations in force in Colombia.
LA EVOLUCIÓN PREVISIBLE DE LA SOCIEDAD En línea con su estrategia de crecimiento, **SAGILITY COLOMBIA SAS** prevé una evolución positiva en sus operaciones, impulsada por la demanda creciente de servicios de BPO y Contact Center, así como por la adopción de tecnologías que optimizan la gestión de procesos y mejoran la experiencia del cliente. La compañía continuará invirtiendo en innovación, infraestructura y talento humano, con el propósito de fortalecer su posicionamiento en el sector y asegurar un crecimiento sostenible a largo plazo.	**FORESEEABLE EVOLUTION OF THE COMPANY** Aligned with its growth strategy, **SAGILITY (COLOMBIA) S.A.S.** anticipates positive operational performance, driven by the increasing demand for BPO and Contact Center services and the integration of new technologies that enhance process efficiency and the overall customer experience. The company will continue investing in innovation, infrastructure, and human talent with the objective of strengthening its position in the sector and ensuring long-term sustainable growth.

OBJETIVOS ESTRATÉGICOS PARA EL AÑO 2026	STRATEGIC OBJECTIVES FOR 2026
● Expandir la operación comercial tanto a nivel nacional como internacional, fortaleciendo la presencia de la compañía en mercados clave. ● Impulsar el crecimiento global mediante alianzas estratégicas y nuevas oportunidades de negocio en el sector BPO y Contact Center. ● Consolidar el posicionamiento de la empresa como referente del sector en calidad, servicio y eficiencia operativa. ● Identificar y penetrar nuevos segmentos de mercado, ampliando la oferta de servicios y diversificando la base de clientes. ● Optimizar la eficiencia operativa mediante la mejora de procesos, la adopción de tecnología avanzada y la capacitación continua del talento humano. ● Fortalecer el desarrollo profesional y personal de los colaboradores, potenciando habilidades técnicas, liderazgo y un ambiente de trabajo saludable. ● Mantener una cultura de innovación permanente, orientada a la mejora continua y a la prestación de servicios altamente especializados. ● Mejorar la experiencia del cliente mediante la reducción de tiempos de respuesta, la personalización del servicio y la implementación de sistemas efectivos de retroalimentación. ● Consolidar una comunidad organizacional basada en la excelencia, responsabilidad, integridad y vocación de servicio. ● Promover la responsabilidad social corporativa, impulsando iniciativas orientadas a apoyar comunidades vulnerables y fortalecer la consciencia social interna. ● Reforzar la cultura organizacional a través de programas de bienestar integral que equilibren el desarrollo profesional y la calidad de vida de los empleados.	● Expand commercial operations at both national and international levels, strengthening the company's presence in key markets. ● Drive global growth through strategic alliances and new business opportunities within the BPO and Contact Center sector. ● Consolidate the company's position as a leading player in the industry, recognized for service quality and operational excellence. ● Identify and enter new market segments, expanding service offerings and diversifying the client base. ● Improve operational efficiency through internal process optimization, advanced technologies, and ongoing employee training. ● Promote professional and personal development, enhancing technical skills, leadership capabilities, and a healthy, collaborative work environment. ● Foster a continuous innovation culture aimed at service specialization and maintaining competitiveness in the market. ● Enhance client experience by reducing response times, personalizing service delivery, and implementing effective feedback systems. ● Build and maintain a workforce community characterized by excellence, responsibility, integrity, and service orientation. ● Strengthen corporate social responsibility, promoting initiatives that support vulnerable communities and encourage internal social awareness. ● Reinforce organizational culture through comprehensive well-being programs that balance professional development and employee quality of life.
ESTADO DE CUMPLIMIENTO DE LAS NORMAS SOBRE PROPIEDAD INTELECTUAL Y DERECHOS DE AUTOR.	**COMPLIANCE STATUS OF THE COMPANY WITH THE REGULATIONS ON INTELLECTUAL PROPERTY AND COPYRIGHT.**
En 2025, y desde su constitución, **SAGILITY (COLOMBIA) S.A.S**. ha cumplido a cabalidad con lo dispuesto en la Ley 603 de 2000 en materia de propiedad intelectual, implementando prácticas que garantizan el uso adecuado y autorizado de los productos protegidos por derechos de propiedad intelectual. Asimismo, desde su constitución, la compañía ha implementado y mantenido de manera continua cláusulas de confidencialidad y acuerdos formales con empleados y proveedores, con el fin de proteger la información privilegiada y los datos sensibles. Estas medidas han garantizado que toda persona o entidad que acceda a dicha información ya sea en cumplimiento de un deber o en desarrollo de una relación contractual, asuma obligaciones de	In 2025, and since its incorporation, **SAGILITY (COLOMBIA) S.A.S.** has fully complied with the provisions of Law 603 of 2000 regarding intellectual property, implementing practices that ensure the proper and authorized use of products protected under intellectual property rights. Likewise, since its incorporation, the Company has continuously implemented and maintained confidentiality clauses and formal agreements with employees and suppliers in order to protect proprietary information and sensitive data. These measures have ensured that any individual or entity granted access to such information, whether in the performance of a duty or in the course of a contractual relationship, assumes strict confidentiality obligations and

reserva y confidencialidad, quedando sujeta a las consecuencias legales aplicables en caso de incumplimiento.	remains subject to the applicable legal consequences in the event of a breach.
ACONTECIMIENTOS IMPORTANTES ACAECIDOS DESPUÉS DEL CIERRE DEL EJERCICIO.	**SIGNIFICANT EVENTS OCCURRING AFTER THE END OF THE FISCAL YEAR.**
No se registraron acontecimientos importantes posteriores al cierre del ejercicio que afectaran la situación financiera, administrativa u operativa de la compañía.	No significant events occurred after the closing of the fiscal year that had an impact on the company's financial, operational, or legal situation, nor were any events identified that should be disclosed in accordance with applicable accounting standards.
Este Informe de Gestión fue puesto a disposición de los accionistas conforme a los términos, plazos y condiciones establecidos por la legislación vigente y por los estatutos sociales	Management Report was made available to the shareholders in accordance with the terms, deadlines, and conditions established by the applicable legislation and the company's bylaws.
Cordialmente,	Sincerely,
DocuSigned by: 397B3233CF28416...	DocuSigned by: 397B3233CF28416...
CRISTIAN DANIEL REYES DIAZ Cédula de extranjería No. 7385760 Representante Legal SAGILITY (COLOMBIA) S.A.S.	**CRISTIAN DANIEL REYES DIAZ** Foreigner ID No. 7385760 Legal Representative SAGILITY (COLOMBIA) S.A.S.

INFORME DEL REVISOR FISCAL	STATUTORY AUDITOR'S REPORT
A la asamblea general de accionistas de **SAGILITY COLOMBIA S.A.S.**,	To the General Shareholders' Meeting of **SAGILITY COLOMBIA S.A.S.**
Opinión	**Opinion**
He auditado los estados financieros adjuntos de la **SAGILITY COLOMBIA SAS.**, que comprenden el Estado de Situación Financiera al 31 de diciembre de 2025 y 2024, y los correspondientes Estados de Resultados, Estado de Cambios en el Patrimonio y de Estado Flujos de Efectivos por los años terminados en esas fechas, y el resumen de las políticas contables significativas y otras notas explicativas.	I have audited the accompanying financial statements of **SAGILITY COLOMBIA S.A.S.**, which comprise the Statement of Financial Position as of December 31, 2025, and 2024, and the related Statements of Profit or Loss, Changes in Equity, and Cash Flows for the years then ended, as well as a summary of significant accounting policies and other explanatory notes.
En mi opinión, los estados financieros adjuntos, presentan razonablemente, en todos sus aspectos de importancia, la situación financiera de la Entidad al 31 de diciembre de 2025 y 2024, los resultados de sus operaciones y los flujos de efectivos por los años terminados en esas fechas, de conformidad las Norma Internacional de Información Financiera para las pequeñas y medianas entidades (NIIF-Pymes).	In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Entity as of December 31, 2025, and 2024, and its financial performance and cash flows for the years then ended, in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs).
Fundamento de la opinión	**Basis for Opinion**
He realizado mi auditoría de conformidad con las Normas Internacionales de Auditoría (NIAs) aceptadas en Colombia. Soy independiente de la Entidad de acuerdo con el Código de Ética para Profesionales de la Contabilidad (IESBA) y he cumplido con mis demás responsabilidades éticas. Considero que la evidencia obtenida es suficiente y adecuada para fundamentar mi opinión.	I conducted my audit in accordance with the International Standards on Auditing (ISAs) as adopted in Colombia. I am independent of the Entity in accordance with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA), and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and
Responsabilidad de la administración	

La Administración es responsable de la preparación y presentación razonable de los estados financieros de acuerdo con las normas de contabilidad e información financiera aceptadas en Colombia, así como del diseño, implementación y mantenimiento del control interno necesario para que los estados financieros estén libres de errores materiales, ya sea por fraude o error. Asimismo, debe evaluar la capacidad de la Entidad para continuar como negocio en marcha. **Responsabilidad del Revisor Fiscal** Mi responsabilidad es la de expresar una opinión, sobre los mencionados estados financieros, fundamentada en mi auditoría. Obtuve las informaciones necesarias para cumplir con mis funciones y efectué mi examen de acuerdo con las Normas Internacionales de Auditoría aceptadas en Colombia (NIAs). Las citadas normas requieren que cumpla con requisitos éticos, planifique y lleve a cabo mi auditoría para obtener seguridad razonable en cuanto a si los estados financieros están libres de errores materiales. Una auditoría incluye desarrollar procedimientos para obtener la evidencia de auditoría que respalda las cifras y las revelaciones en los estados financieros. Los procedimientos seleccionados dependen del juicio del auditor, incluyendo la evolución del riesgo de errores materiales en los estados financieros. En el proceso de evaluar estos riesgos, el auditor considera los controles internos relevantes para la preparación y presentación de los estados financieros, con el fin de diseñar procedimientos de auditoría que sean apropiados en las circunstancias. Asimismo, incluye una evaluación de las políticas contables adoptadas y las estimaciones de	appropriate to provide a basis for my opinion. **Responsibilities of Management** Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting and financial reporting standards accepted in Colombia, and for the design, implementation and maintenance of internal control relevant to the preparation of financial statements that are free from material misstatement, whether due to fraud or error. Management is also responsible for assessing the Entity's ability to continue as a going concern. **Responsibilities of the Statutory Auditor** My responsibility is to express an opinion on the financial statements based on my audit. I obtained the information necessary to fulfill my responsibilities and performed my examination in accordance with the International Standards on Auditing (ISAs) accepted in Colombia. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements. In making those risk assessments, the

importancias efectuadas por la Administración, así como la presentación en su conjunto de los estados financieros. Considero que mi auditoría me proporciona una base razonable para emitir mi opinión.

Otros Asuntos – Cumplimiento Legal

Fundamentado en el alcance de mi auditoría, no estoy enterado de situaciones indicativas de inobservancia en el cumplimiento de las siguientes obligaciones de la compañía:

1. Llevar los libros de actas, y de contabilidad, según las normas legales y la técnica contable.
2. Desarrollar las operaciones conforme a los estatutos y decisiones del Consejo Directivo, y a las normas relativas a la seguridad social integral.
3. Conservar la correspondencia y los comprobantes de las cuentas.
4. Adoptar medidas de control interno y de conservación y custodia de los bienes de la compañía o de terceros en su poder.
5. Cumplimiento de la ley 603/2000 sobre la propiedad intelectual y Derecho de Autor.

Adicionalmente, existe concordancia entre los estados financieros que se acompañan y la información contable incluida en el Informe de Gestión preparado por la Administración de la Entidad, el cual incluye la constancia por parte de la Administración sobre la libre circulación de las facturas emitidas por los vendedores o proveedores, como lo señala el artículo 87 de la ley 1676 de 2013; por expresa disposición del artículo 12 del Decreto 1406 de 1999, con base en el resultado de mis pruebas de auditoría, en mi concepto durante el 2025:

auditor considers internal control relevant to the Entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements. I believe that my audit provides a reasonable basis for my opinion.

Other Matters – Legal and Regulatory Compliance

Based on the scope of my audit, I am not aware of any circumstances that indicate non-compliance with the following statutory obligations of the Company:

1. Maintaining corporate and accounting books in accordance with legal requirements and proper accounting practice.
2. Conducting operations in accordance with the Company's bylaws, the decisions of the Board of Directors, and applicable regulations related to the Comprehensive Social Security System.
3. Safeguarding correspondence and accounting supporting documents.
4. Adopting adequate internal control measures and the proper preservation and custody of the Company's assets or third-party assets in its possession.
5. Compliance with Law 603 of 2000 regarding intellectual property and copyright.

a) La información contenida en las declaraciones de autoliquidación de aportes al sistema de seguridad social integral, y en particular la relativa a los afiliados y la correspondiente a sus ingresos base de cotización es correcta. b) La compañía **SAGILITY COLOMBIA SAS.** se encuentra al día por concepto de aportes al sistema de Seguridad Social Integral. **ADOLFO MARIO SANTIAGO CONDE** **REVISOR FISCAL** **T.P. 182089 – T** **Miembro de AUDITORES DE GESTION, AUGE S.A.S.** Barranquilla, marzo 30 de 2026.	Additionally, there is consistency between the accompanying financial statements and the accounting information included in the Management Report prepared by Management, which includes Management's certification regarding the free circulation of invoices issued by vendors or suppliers, as required by Article 87 of Law 1676 of 2013. Furthermore, pursuant to Article 12 of Decree 1406 of 1999, based on the results of my audit procedures, in my opinion during 2025: **a)** The information contained in the self-assessment filings related to contributions to the Comprehensive Social Security System, particularly that relating to employees and their contribution base income, is accurate. **b) SAGILITY COLOMBIA S.A.S.** is current with its obligations related to contributions to the Comprehensive Social Security System. **ADOLFO MARIO SANTIAGO CONDE** **REVISOR FISCAL** **T.P. 182089 – T** **Miembro de AUDITORES DE GESTION, AUGE S.A.S.** Barranquilla, March 30, 2026.

Barranquilla, 31 de marzo de 2026

Señores:
ASAMBLEA GENERAL DE ACCIONISTAS
Sagility Colombia SAS

CERTIFICACION A LOS ESTADOS FINANCIEROS

Nosotros **CRISTIAN DANIEL REYES DIAZ** como Representante Legal y **ROSAURA SANDOVAL CERVANTES** en calidad de Contador general suscritos de **SAGILITY COLOMBIA SAS,** compañía identificada con NIT 901.590.850-2.

CERTIFICAMOS

Que, bajo nuestra responsabilidad, hemos preparado los estados financieros al 31 de diciembre de 2025 para **SAGILITY COLOMBIA SAS**, conforme al Decreto 3022 de 2013, compilado en el Decreto Único Reglamentario 2420 de 2015, que incorpora las Normas Internacionales de Información Financiera para el Grupo II. Dichos estados financieros incluyen el Estado de Situación Financiera, el Estado del Resultado Integral, el Estado de Cambios en el Patrimonio y el Estado de Flujos de Efectivo, junto con sus notas explicativas correspondientes, que constituyen parte integral de las revelaciones y forman un todo indivisible con los estados financieros.

Los procedimientos de valoración, evaluación y presentación se han aplicado de manera consistente con los del ejercicio anterior y reflejan de manera razonable la situación financiera de la empresa al 31 de diciembre de 2025, teniendo en cuenta el siguiente detalle:

a) Los saldos incluidos son extraídos fielmente de los respectivos libros oficiales y auxiliares.
b) Garantizamos la existencia y correcta valoración de los activos y pasivos cuantificables, así como de sus derechos y obligaciones, los cuales están registrados de acuerdo con los marcos técnicos normativos
contables vigentes en la fecha de preparación de los estados financieros.
c) Confirmamos la integridad de la información proporcionada, dado que todos los eventos económicos han sido debidamente reconocidos en los estados financieros.
d) Además, certificamos que los eventos económicos han sido clasificados, descritos y revelados de manera precisa y completa.

Barranquilla, March 31,2026

Dear,
GENERAL ASSEMBLY OF SHAREHOLDERS
Sagility Colombia SAS

CERTIFICATION OF FINANCIAL STATEMENTS

We, **CRISTIAN DANIEL REYES DIAZ** as Legal Representative, and **ROSAURA SANDOVAL CERVANTES** in the capacity of General Accountant of **SAGILITY COLOMBIA SAS** with tax identification number 901.590.850-2.

HEREBY CERTIFY:

That, under our responsibility, we have prepared the financial statements as of December 31, 2025, for **SAGILITY COLOMBIA SAS**, in accordance with Decree 3022 of 2013, compiled in Regulatory Decree 2420 of 2015, which incorporates the International Financial Reporting Standards for Group II. These financial statements include the Statement of Financial Position, the Statement of Comprehensive Income, the Statement of Changes in Equity, and the Statement of Cash Flows, along with their corresponding explanatory notes, which constitute an integral part of the disclosures and form an indivisible whole with the financial statements.

The valuation, assessment, and presentation procedures have been consistently applied to those of the previous year and reasonably reflect the financial position of the company as of December 31, 2025. Furthermore:

a) The balances included are faithfully extracted from the respective official and auxiliary books.

b) We guarantee the existence and correct valuation of quantifiable assets and liabilities, as well as their rights and obligations, which are recorded in accordance with the current technical accounting regulatory frameworks as of the date of preparation of the financial statements.

c) We confirm the integrity of the information provided, as all economic events have been duly recognized in the financial statements.

d) Furthermore, we certify that economic events have been classified, described, and disclosed accurately and comprehensively.

Dado y firmado en la ciudad y fecha arriba señaladas:	Given and signed in the city and date indicated above:
DocuSigned by: 397B3233CF28416... **Cristian Daniel Reyes Diaz** Representante Legal Firmado por: B3A1274570FB443... **Rosaura Sandoval** Contadora Publica TP 254993-T	DocuSigned by: 397B3233CF28416... **Cristian Daniel Reyes Diaz** Legal Representative Firmado por: B3A1274570FB443... **Rosaura Sandoval** Public Accountant TP 254993-T

SAGILITY COLOMBIA SAS

Balance Sheet

As of December 31, 2025 y 2024

(amounts expressed in Colombian pesos)

	Notes		December 31st 31 de diciembre 2025		2024
ASSETS					
Current assets					
Cash and cash equivalents	5	$	700,134,331		1,641,643,446
Commercial accounts receivable and other accounts receivable	6	$	13,494,278,458		7,443,266,446
Tax assets	7	$	443,188,956		112,604,450
Other Financial Assets	8	$	101,611,179		69,500,161
Other non financial assets	9	$	511,072,616		676,079,103
Total current asset		**$**	**15,250,285,540**		**9,943,093,607**
Non-current assets					
Property, plant and equipment, net	10	$	4,591,691,166		6,554,081,775
Intangible assets, net	10	$	7,790,680		23,501,167
Deferrd Tax Assets	15	$	322,841,511		264,266,601
Other Financial Assets - Deposits	8	$	422,511,964		422,511,964
Total non-current assets		**$**	**5,344,835,321**		**7,264,361,507**
TOTAL ASSETS		**$**	**20,595,120,861**	**$**	**17,207,455,114**
LIABILITIES AND EQUITY					
Current liabilities					
Commercial accounts payable and other accounts payable	11	$	690,826,110		316,727,570
Tax liabilities	12	$	772,860,173		483,321,443
Employee benefits	13	$	2,248,083,553		1,474,124,432
Other liabilities	14	$	332,116,437		436,756,559
Total current liabilities		**$**	**4,043,886,272**	**$**	**2,710,930,004**
TOTAL LIABILITIES		**$**	**4,043,886,272**	**$**	**2,710,930,004**
Equity	22	$	-		
Common stockholder equity	22.1	$	10,890,040,000		10,890,040,000
Actual Earnings	22.2	$	1,975,262,446		1,426,736,914
Retained Earnings	22.2	$	3,219,277,779		1,792,541,474
Share based payments reserve	22.3	$	466,654,363		387,206,722
Total Equity			**16,551,234,588**		**14,496,525,110**
TOTAL EQUITY		**$**	**16,551,234,588.49**	**$**	**14,496,525,110**
TOTAL LIABILITIES AND EQUITY		**$**	**20,595,120,861**	**$**	**17,207,455,114**

The accompanying notes are an integral part of the financial statements.

We, the undersigned Legal Representative and Accountant, certify that we have previously verified the statements contained in these financial statements and that they have been faithfully taken from the Company's accounting books.

DocuSigned by:

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Cristian Daniel Reyes Diaz
Legal Representative

Firmado por:

B3A1274570FB443...

Rosaura Sandoval
Public Accountant
Professional Card No 254993 -T

DocuSigned by:

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Adolfo Mario Santiago Conde
Statutory Auditor
Professional Card No 103285-T
Designed by Auditores de Gestion SAS

SAGILITY COLOMBIA SAS

Profit and Loss Statement

For the year ended December 31, 2025 and for the period from
January 1, 2024 to December 31, 2024

(amounts expressed in Colombian pesos)

	Notes	December 31st 31 de diciembre 2025	2024
Incomes from services provided	16	25,622,882,156	18,837,023,153
Costs for Services provided	17	-15,362,179,163	-11,754,725,919
Gross Profit		**10,260,702,993**	**7,082,297,234**
Administration Expenses	18	-5,400,001,871	-5,135,814,625
Sales Expenses	19	-11,292,636	-1,931,320
Profits from Operating Activities		**4,849,408,486**	**1,944,551,288**
Other Income (Expenses), net	20	374,771,426	385,965,857
Financial expenses, net	21	-135,846,903	-96,644,330
Exchange difference income (expense), net		-1,628,600,688	326,683,961
Provision for income tax - prior years		-26,156,561	-126,389,905
Earning Before Income Taxes		**3,433,575,760**	**2,434,166,871**
Income tax provision - current year		-1,516,888,224	-1,143,971,402
Deferred income tax	15	58,574,910	136,541,445
Net earnings for the period		**1,975,262,446**	**1,426,736,914**

The accompanying notes are an integral part of the financial statements.
We, the undersigned Legal Representative and Accountant, certify that we have previously verified the statements contained in these financial statements and that they have been faithfully taken from the Company's accounting books.

DocuSigned by:
397B3233CF28416...
Cristian Daniel Reyes Diaz
Legal Representative

Firmado por:
B3A1274570FB443...
Rosaura Sandoval
Public Accountant
Professional Card No 254993 -T

DocuSigned by:
15367A542B5C460...
Adolfo Mario Santiago Conde
Statutory Auditor
Professional Card No 103285-T
Designed by Auditores de Gestion SAS

SAGILITY COLOMBIA SAS

Cash flow statements

For the year ended December 31, 2025 and for the period from January 1, 2024 to December 31, 2024

(amounts expressed in Colombian pesos)

	December 31st 31 de diciembre 2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net earnings for the period	1,975,262,446	1,426,736,914
Further adjustments to reconcile net income for the period to items that did not affect cash flow:		-
Depreciation	2,254,604,748	2,256,774,852
Amortizations	15,710,487	15,753,531
Provision for income tax	1,543,044,785	1,270,361,307
Deferred income tax	(58,574,910)	(136,541,445)
Loss on sale of Property, plant, equipment	-	1,082,245
Interest expense	-	-
Interest income	(42,442,737)	(48,695,050)
Expense relating to Share based payment awards	79,447,032	356,027,486
	5,767,051,851	5,141,499,839
Changes in operating assets and liabilities:		
Commercial and other accounts receivable	(6,051,012,012)	(3,360,974,190)
Current tax assets	8,276,270	(981,682,277)
Other current financial assets	(32,111,017)	(69,500,161)
Other non-current financial assets	-	(422,511,964)
Other non-financial assets	165,006,487	153,819,346
Commercial accounts payable	374,098,540	(91,589,788)
Tax liabilities	(1,592,366,832)	(8,320,961)
Employee benefits	773,959,121	177,004,562
Other financial liabilities	(104,640,123)	258,406,787
	$ (6,458,789,565)	**$ (4,345,348,646)**
NET CASH FLOWS (USED IN) INVESTING ACTIVITIES:		
Acquisition of property, plant and equipment	(292,214,139)	(3,385,300)
Proceeds from sale of property, plant and equipment	-	1,584,148
Purchase of software and licence	-	-
Interest Income	42,442,737	48,695,050
Net cash flows (used in) investing activities	**$ (249,771,402)**	**$ 46,893,898**
NET CASH FLOWS FROM FINANCING ACTIVITIES:		
Incorporation of capital stock	-	-
Proceeds from loans and borrowings	-	-
Repayment of loans and borrowings	-	-
Interest paid on borrowings	-	-
Net cash flows from financing activities	**-**	**-**
CASH AND CASH EQUIVALENTS:		
Net increase in cash and cash equivalents	(941,509,116)	843,045,090
Cash and cash equivalents at beginning of period	1,641,643,446	798,598,356
Cash and cash equivalents at the end of the period	**$ 700,134,331**	**$ 1,641,643,446**

The accompanying notes are an integral part of the financial statements.

We, the undersigned Legal Representative and Accountant, certify that we have previously verified the statements contained in these financial statements and that they have been faithfully taken from the Company's accounting books.

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Cristian Daniel Reyes Diaz Legal Representative	**Rosaura Sandoval** Public Accountant Professional Card No 254993 -T	**Adolfo Mario Santiago Conde** Statutory Auditor Professional Card No 103285-T Designed by Auditores de Gestion SAS

SAGILITY COLOMBIA SAS

Statements of changes in equity

For the year ended December 31, 2025 and for the period from January 1, 2024 to December 31, 2024

(amounts expressed in Colombian pesos)

	Issued capital	Earnings for the period	Other Capital Reserves	Accumulated earnings	Total equity
Balance as of January 1, 2024	**$ 10,890,040,000**	**$ 900,818,751**	**$ -**	**$ 891,722,723**	**$ 12,682,581,474**
Subscribed and paid-in capital	-	(900,818,751)	-	900,818,751	-
Appropriations	-	-	-	-	-
Occasional Reserves: For Share-Based Payments (22)	-	-	387,206,722	-	387,206,722
Net earnings for the period	-	1,426,736,914	-	-	1,426,736,914
Balance as of December 31, 2024	**$ 10,890,040,000**	**$ 1,426,736,914**	**$ 387,206,722**	**$ 1,792,541,474**	**$ 14,496,525,110**
Appropriations	-	(1,426,736,914)	-	1,426,736,914	-
Issuance of Shares	-	-	-	-	-
Occasional Reserves: For Share-Based Payments (22)	-	-	79,447,641	-	79,447,641
Net earnings for the period	-	1,975,262,446	-	-	1,975,262,446
Balance as of December 31, 2025	**$ 10,890,040,000**	**$ 1,975,262,446**	**$ 466,654,363**	**$ 3,219,278,388**	**$ 16,551,234,588**

We, the undersigned Legal Representative and Accountant, certify that we have previously verified the statements contained in these financial statements and that they have been faithfully taken from the Company's accounting books.

DocuSigned by:
397B3233CE28416...
Cristian Daniel Reyes Díaz
Legal Representative

Firmado por:
B3A1274570FB443...
Rosaura Sandoval
Public Accountant
Professional Card No 254993 -T

DocuSigned by:
15367A542B5C460...
Adolfo Mario Santiago Conde
Statutory Auditor
Professional Card No 103285-T
Designed by Auditores de Gestion SAS

SAGILITY (COLOMBIA) SAS
TAX ID (NIT) 901590850-2

NOTES TO THE INDIVIDUAL FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2025, AND DECEMBER 31, 2024

NOTE 1: GENERAL INFORMATION OF THE REPORTING ENTITY

1.1 Reporting Entity and Corporate Purpose

SAGILITY (COLOMBIA SAS) is a commercial company legally incorporated on April 20, 2022, through Private Document **No. 432,411,** registered with the Chamber of Commerce of Bogotá. Pursuant to minute No. 3 dated August 8, 2022, the company's principal domicile was transferred to **CRA 46 No 90 17 P 10 11** and 12 Distrito 90 Building Office Tower in the city of Barranquilla, and was subsequently registered with the Chamber of Commerce of its new domicile under Commercial Registration Number No **848,896** dated September 5, 2022

Its corporate purpose is the provision of services to clients in the healthcare sector, primarily those related to health insurance policies, through the BPO model and with operational bases located in the United States of America.

The Company's bylaws establish that it has an indefinite duration, fully complying with the going concern assumption. Additionally, during its fiscal year it was not subject to the supervision or oversight of the Superintendence of Companies; however, it fully complied with the local and tax regulations applicable to the type of company to which it belongs.

1.2 Regulatory Framework and Period

The financial statements for the years ended December 31, 2025, and 2024 have been prepared in accordance with the International Financial Reporting Standards (IFRS) adopted in Colombia for entities classified under Group II. These standards are authorized by the International Accounting Standards Board (IASB) and have been adopted in the country through Law 1314 of 2009, regulated by Decree 2420 of 2015, "Single Regulatory Decree on Accounting and Financial Reporting Standards and Assurance of Information," as well as other applicable regulatory and amending decrees.

NOTE 2. MEASUREMENT AND PRESENTATION BASES USED

2.1 Measurement Bases

The financial statements for the period referred to have been prepared on the historical cost basis and on the accrual basis of accounting, except for certain financial assets and financial liabilities which, as applicable, are measured at fair value.

Historical cost is generally determined based on the fair value of the consideration given in exchange for goods and services.

While Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

2.2 Functional and Presentation Currency

The items included in the Company's financial statements are expressed in Colombian pesos (COP), which is the functional and presentation currency, determined based on the primary economic environment in which the Company operates.

2.3 Treatment of Foreign Currency

Foreign currency transactions are initially recorded using the exchange rates in effect at the date of the transaction, in accordance with the TRM applied by the economic group. Monetary assets and liabilities denominated in foreign currency are subsequently remeasured into the functional currency using the exchange rates in effect at the balance sheet date.

Foreign exchange gains and losses arising from the remeasurement of monetary assets and liabilities denominated in foreign currency are recognized in the statement of profit or loss.
Non-monetary assets and liabilities denominated in foreign currency and measured at historical cost are translated using the exchange rate that approximates the rate in effect at the transaction date.

Income, expenses, and cash flows denominated in foreign currency are translated into the functional currency using the exchange rate in effect at the transaction date.

Foreign exchange gains or losses arising from the settlement of foreign currency transactions are considered in determining the net result for the corresponding period.

2.4 Operating Cycle: Classification of Current and Non-Current Assets and Liabilities

Assets and liabilities have been classified as current or non-current based on the Company's normal operating cycle, which spans a period of twelve (12) months.

Current assets comprise those items whose realization is expected within the next twelve (12) months, whereas current liabilities exclude those items for which the Company does not have an unconditional right to defer settlement for a period exceeding twelve (12) months.

This period is calculated from the date of presentation of the financial statements.

NOTE 3. JUDGMENTS AND ESTIMATES

Management makes estimates, judgments, and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income, and expenses. Actual results may differ from these estimates. Adjustments to such estimates are recognized when management identifies changes in circumstances.

The accounting policies that require the use of significant estimates and judgments are detailed below:

3.1 Determination of Estimated Useful Lives.

Management estimates the useful lives of tangible and intangible assets based on the nature of the asset, its expected usage, operating conditions, replacement history, anticipated technological changes, manufacturer warranties, and maintenance support.

3.2 Recognition of Deferred Tax Assets.

The recognition of deferred tax assets and liabilities involves anticipating the future tax consequences of temporary differences between the carrying amounts of assets and liabilities and their respective tax bases. In addition, unused tax losses and tax depreciation credits that may be utilized in the future are considered.

Deferred tax assets are recognized only to the extent that it is reasonably probable that sufficient future taxable income will be available to utilize deductible temporary differences, unused tax losses, unused tax depreciation credits, and other unused tax credits.

3.3 Intangible Assets

Judgment is required in accounting for intangible assets to determine whether an identifiable intangible asset should be recognized. This process involves estimating the fair value of acquired assets at the acquisition date, as well as their useful lives and the obligations assumed. These assessments are based on information available at the acquisition date and are supported by expectations and assumptions considered reasonable by management.

Any changes in these judgments, estimates, and assumptions may have a significant impact on the Company's financial results.

3.4 Impairment Testing.

Impairment occurs when the carrying amount of an asset or a cash-generating unit exceeds its recoverable amount, which is determined as the higher of its fair value less costs of disposal and its value in use.

The calculation of value in use is based on a discounted cash flow (DCF) model.

3.5 Provisions and Contingent Liabilities.

A provision is recognized when, as a result of a past event, the Company has a present obligation, whether legal or constructive, that can be reliably estimated, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation. This process involves significant judgment, including the assessment of the likelihood of future cash flows related to present obligations.

Accordingly, provisions are determined and reviewed at the end of each reporting period to reflect the best estimates available at that time.

With respect to contingent liabilities, the Company exercises significant judgment in their identification and measurement. Such liabilities are disclosed when there is a possible obligation arising from past events, the existence of which will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company. In addition, present obligations arising from past events are disclosed when it is not probable that an outflow of resources will be required to settle the obligation or when the amount cannot be reliably estimated.
It is important to note that contingent liabilities related to assessments or litigation may involve complex matters that require long-term resolution.

NOTE 4. SIGNIFICANT ACCOUNTING POLICIES

The following is a concise description of the significant accounting policies applied and considered in the preparation and presentation of the Company's financial statements. These policies are aligned with the global accounting policies of the main Economic Group.

4.1 Property, Plant, and Equipment

4.1.1 Recognition and Measurement

Property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Historical cost includes expenditures that are directly attributable to the acquisition of the asset and comprise the purchase price, import duties, non-refundable taxes or levies, and any other costs directly related to bringing the asset to the location and condition necessary for it to be capable of operating as intended. Trade discounts and rebates are deducted in determining the purchase price.

When significant parts of an item of property, plant and equipment have different useful lives, those parts are accounted for as separate components of property, plant and equipment.

4.1.2 Subsequent Costs

The cost of replacing a component of an item of property, plant and equipment is recognized in the carrying amount of the asset if it is probable that future economic benefits associated with the component will flow to the Company and if the cost can be measured reliably. The carrying amount of the replaced component is derecognized.

Day-to-day servicing and maintenance costs of property, plant and equipment are recognized in the statement of profit or loss as incurred.

4.1.3 Components

The Company identifies and determines separately the cost of each component or part of an item of property, plant and equipment when such component is significant in relation to the total cost of the asset and has a useful life that is substantially different from that of the remaining asset.

4.1.4 Depreciation Methods, Estimated Useful Lives, and Residual Values

Depreciation is calculated based on the cost of the asset less its residual value. Significant components of individual assets are assessed separately, and when a component has a different useful life from the rest of the asset, it is depreciated separately.
Depreciation is recognized as an expense in the statement of profit or loss using the straight-line method over the estimated useful lives of each component of the property, plant and equipment, unless it is included in the carrying amount of another asset.

Depreciation commences when the assets are installed and available for use. In the case of internally constructed assets, depreciation begins when the asset is completed and ready for its intended use.

The estimated useful lives for the current and comparative periods are as follows:

CATEGORY	USEFUL LIFE (YEARS)
Office equipment	5
Computer equipment	5
Furniture, fixtures and Equipment	10
Leasehold Improvements	Lease Term

Leasehold improvements are depreciated over the shorter of their estimated useful lives and the lease term.

At the end of each reporting period, depreciation methods, useful lives and residual values are reviewed and adjusted, if necessary. Any changes are accounted for as changes in accounting estimates. If the carrying amount of an asset exceeds its estimated recoverable amount, it is reduced immediately to its recoverable amount.

4.1.5 Derecognition

Gains or losses arising from the disposal or retirement of an item of property, plant and equipment, determined as the difference between the net disposal proceeds and the carrying amount of the asset, are recognized in the statement of profit or loss.

4.2 Intangible Assets

4.2.1 Amortization Methods and Periods

Amortization is calculated based on the cost of the asset less its residual value and is recognized in the statement of profit or loss on a straight-line basis over the estimated useful lives of the intangible assets, beginning when the assets are available for use.

Amortization methods, useful lives and residual values are reviewed at the end of each reporting period and adjusted when appropriate.

The estimated useful lives of intangible assets with finite useful lives are as follows:

CATEGORY	USEFUL LIFE (YEARS)
Computer Software and Licenses	3

4.2.2 Derecognition

Gains or losses arising from the disposal of an intangible asset are calculated as the difference between the net disposal proceeds and the carrying amount of the asset and are recognized in the statement of profit or loss when the asset is derecognized.

4.3 Share Capital

Ordinary shares are classified as share capital. Incremental costs directly attributable to the issuance of ordinary shares are recognized as a deduction from share capital, net of any related tax effects.

4.4 Impairments

Property, plant and equipment and intangible assets with finite useful lives are assessed for indicators of impairment whenever events or changes in circumstances indicate that their carrying amounts may not be recoverable.

If such indicators exist, the recoverable amount of the asset is determined individually, unless the asset does not generate cash inflows that are largely independent of those from other assets. In such cases, the recoverable amount is determined for the cash-generating unit (CGU) to which the asset belongs.

If the recoverable amount of an asset or a CGU is less than its carrying amount, the carrying amount is reduced to its recoverable amount and an impairment loss is recognized in the statement of profit or loss.

4.5 Provisions and Contingent Liabilities

Provisions are recognized when the Company has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount can be reliably estimated. Provisions are not recognized for future operating losses.

Provisions are measured at the present value of management’s best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The unwinding of the discount is recognized as finance expense.

A contract is considered onerous when the economic benefits expected to be received by the Company are less than the unavoidable costs of meeting the obligations under the contract.

A provision for onerous contracts is measured at the lower of the expected cost of terminating the contract and the expected net cost of continuing the contract. Before recognizing a provision, any impairment loss on the assets associated with the contract is recognized.

A contingent liability is a possible obligation arising from past events whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Company, or a present obligation for which an outflow of resources is not probable or cannot be reliably measured. Material contingent liabilities are disclosed in the financial statements unless the possibility of an outflow of resources is remote. Contingent assets are not recognized unless the realization of the associated economic benefits is virtually certain.

4.6 Revenue Recognition

4.6.1 Revenue from Contracts with Customers

The Company generates revenue primarily from the provision of business process management (BPM) services. Revenue is recognized when the Company satisfies its performance obligations by transferring control of the services promised to customers, in an amount that reflects the consideration to which the Company expects to be entitled in exchange for those services.

Nature of the services

The Company provides business process management (BPM) services, including, among others, back-office operations processing, contact center services, claims processing, non-voice business process management services, call center services, and back-office transaction processing services, primarily to clients within the healthcare industry.

Services are provided in accordance with the contractual terms agreed with customers and are generally considered a single performance obligation satisfied over time, as customers simultaneously receive and consume the benefits of the services as they are performed.

Measurement of revenue

Revenue is measured based on the transaction price, which represents the consideration agreed with the customer, adjusted for volume discounts, service-level credits, performance bonuses, price concessions, and contractual incentives, when applicable, in accordance with the terms specified in the respective contracts.

Revenue excludes amounts collected on behalf of third parties, as such amounts do not represent revenue of the Company but are collected on behalf of the relevant governmental authorities. Accordingly, such amounts are excluded from revenue.

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4.7 Tax Expenses

Income tax expense comprises current tax and the net change in deferred tax assets or liabilities during the year. Current and deferred taxes are recognized in the statement of profit or loss, except to the extent that they relate to items recognized directly in equity or in other comprehensive income.

The Company has determined that interest and penalties related to income taxes do not meet the definition of income taxes and, therefore, are recognized as finance costs in the statement of profit or loss.

Current tax is the expected tax payable or receivable on taxable profit or loss for the year, using tax rates enacted or substantively enacted at the reporting date, and includes any adjustments to tax payable in respect of previous years. The amount of tax payable or receivable represents management's best estimate, reflecting uncertainty related to income taxes, if any.
Current tax assets and liabilities are offset only if there is a legally enforceable right to offset recognized amounts and there is an intention to settle on a net basis or to realize the asset and settle the liability simultaneously.

Deferred tax assets and liabilities are recognized using the balance sheet liability method. Deferred taxes are recognized on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes, except when the deferred tax arises from the initial recognition of goodwill or from the initial recognition of an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

The measurement of deferred taxes reflects the tax consequences that would follow the manner in which the Company expects, at the reporting date, to recover or settle the carrying amounts of its assets and liabilities. Deferred taxes are measured using tax rates expected to apply when the temporary differences reverse, based on laws enacted or substantively enacted at the reporting date.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when they relate to income taxes levied by the same tax authority on the same taxable entity, or on different taxable entities that intend to settle current tax assets and liabilities on a net basis or to realize the assets and settle the liabilities simultaneously.

Deferred tax assets arising from unused tax losses, unused tax credits and deductible temporary differences are recognized to the extent that it is probable that future taxable profits will be available against which they can be utilized. Future taxable profits are determined based on the reversal of relevant taxable temporary differences. If taxable temporary differences are insufficient, future taxable profits, adjusted for the reversal of existing temporary differences and based on business plans for individual entities, are considered.

Deferred tax assets are reviewed at each reporting date and reduced to the extent that it is no longer probable that the related tax benefits will be realized. Such reductions are reversed when the probability of future taxable profits improves.

Unrecognized deferred tax assets are reassessed at each reporting date and recognized to the extent that it becomes probable that future taxable profits will be available.

In determining current and deferred tax, the Company considers the impact of uncertain tax positions and whether additional taxes and interest may be payable. This assessment is based on estimates and assumptions and may involve a series of judgments about future events. New information may become available that causes the Company to change its judgments regarding the adequacy of existing tax liabilities, with such changes affecting income tax expense in the period in which the determination is made.

4.8 Borrowing Costs

Borrowing costs include interest expense, amortization of ancillary costs incurred in connection with the arrangement of borrowings, and foreign exchange differences arising from foreign currency borrowings to the extent that they are regarded as an adjustment to interest costs.

Borrowing costs that are directly attributable to the acquisition, construction, or production of a qualifying asset that necessarily takes a substantial period to get ready for its intended use or sale are capitalized as part of the cost of that asset. All other borrowing costs are recognized as an expense in the period in which they are incurred.

NOTE 5. CASH AND CASH EQUIVALENTS

At the end of the fiscal period, cash and cash equivalents consisted exclusively of balances held in banking institutions, which were distributed among four bank accounts. Among these, the balance of Citi USD Account No. 2966 is included, which as of the reporting date amounted to

USD 8,284.29; however, for purposes of uniformity in the presentation of the financial statements, such balance was presented in Colombian pesos.

Description	2025	2024
Savings Account BBVA COP No 2472	653,824,525.16	1,641,643,446.37
Current Account Citi COP No 2966	30,440,737.01	0.00
Current Account Citi COP No 9018	5,626,281.67	0.00
Current Account Citi USD No 9026	10,242,787.11	0.00
Totals	**$ 700,134,331**	**$ 1,641,643,446**

These resources represent immediate liquidity for the Company and are duly safeguarded by the respective financial institutions. Likewise, the balances were verified through bank reconciliations and are not subject to any restrictions as of the end of the fiscal period.

Additionally, in compliance with the Company's internal policies, cash payments are not accepted under any circumstances. Accordingly, all transactions involving cash disbursements are managed exclusively through banking institutions that are duly authorized and supervised by the Central Bank of Colombia.

NOTE 6. ACCOUNTS RECEIVABLE

The Company's accounts receivable arises primarily from the generation of revenues associated with its core operating activities. As of 2025, accounts receivable represents 56% of the Company's total assets, also reflecting a significant growth of 81% compared to the prior period.

The composition of accounts receivable is as follows:

Description	2025	2024
Accounts Receivable – Accrued Revenue	2,299,744,713	2,513,098,884
Accounts Receivable – Intercompany Customers	11,185,070,144	4,929,465,244
Total Accounts Receivable – Customers	**$13,484,814,857**	**$7,442,564,129**
Advances and Prepayments – To Vendors	$ 9,463,601	$ 702,317
Total Commercial accounts receivable and other accounts receivables	**$13,494,278,458**	**$7,443,266,446**

(1) **Accounts receivable – Accrued revenue:** These correspond to accounts receivable arising from the recognition of revenues for the period, which are fully invoiced during the month following the period-end. This treatment is aligned with the accrual principle, which requires transactions to be recognized at the time they are incurred, regardless of when they are billed or collected.

(2) **Accounts receivable – Intercompany customers:** These correspond to accounts receivable derived from revenues effectively invoiced in the period following their accounting recognition. Such balances arise once the corresponding electronic sales document is issued in connection with revenues that were accrued and recognized in the prior period.

(3) **Prepayments and advances:** These correspond to advance payments made for services that are currently in progress and for which, due to the contractual terms agreed with the supplier and the nature of the service contracted, advance payment is required, mainly related to lodging services.

NOTE 7. ASSETS FOR TAXES

Tax assets arise from the application of accounting and tax principles, procedures, and regulations, in accordance with the provisions established by local and national regulatory authorities, as well as the Company's internal policies governing the management of these items.

The balances comprising this line of item in the financial statements are detailed as follows:

Description	2025	2024
Provision for Income Tax return	0	(2,116,546,750)
Tax Advances and Tax Credits (1)	0	1,777,685,974
Tax Refund Certificates (2)	112,000	132,336,000
Input VAT resulting from Purchases (3)	443,076,956	319,129,226
Total Tax Assets	**$ 443,188,956**	**$ 112,604,450**

a) Total tax Advances to be considered for the Fiscal Period:

Advance Tax Paid - 2025 Summary	
Description	**Total COP**
Total Self-Withholding on Revenues 2025	285,974,189
Total Withholdings that were applied to US	418,503
Total Income tax advance assessed in the 2024 ITR for Tax year 2025	535,173,000
Total	**$ 821,565,692.41**

(1) **Tax prepayments and tax credits:** These correspond to accumulated balances originating from withholding taxes applied to the Company by third parties, as well as amounts paid in respect of special income tax self-withholding, from the commencement of operations up to the current period. These amounts are maintained as provisions until the corresponding tax returns complete their statute of limitations period with the tax authority.

(2) **Tax Refund Certificates – TIDIS:** These correspond to the closing balances of Tax Refund Certificates arising from VAT refunds in favor of the Company which, as of the reporting date, have not been used.

(3) **Recoverable VAT arising from purchases:** This corresponds to the accumulated amount of recoverable VAT paid on purchase transactions, which has not been requested as

NOTE 8. OTHER CURRENT AND NON-CURRENT FINANCIAL ASSETS

The financial assets included in the statement of financial position reflect the Company's economic rights arising from the management of resources, fiduciary arrangements, and relationships with related parties.

The details of these assets are presented below:

Description	2025	2024
Accrued Interest Receivable	75,797,426	39,334,355
Other Accounts Receivables from related Parties: Expense Recoverable	25,813,753	30,165,806
Total Other Current Financial Assets	**$ 101,611,179**	**$ 69,500,161**

Description	2025	2024
Other Fiduciaries Rights: Other Deposits	422,511,964	422,511,964
Total Other Financial Non-Current Assets	**$ 422,511,964**	**$ 422,511,964**

(1) **Accrued financial interest receivable**: These correspond to interest accrued from the fiduciary trust arrangement held with Fiduprevisora, which is recorded based on the information reported in the account statements received. Such balances are classified as restricted assets due to the nature of the fiduciary trust arrangement.

(2) **Accounts receivable from related parties:** These correspond to accrued reimbursements that will subsequently be claimed in the following month through the issuance of the corresponding invoice.

(3) **Fiduciary rights – Other deposits:** These correspond to the value of the deposit constituted for the purpose of guaranteeing or serving as collateral for the performance bonds issued by Berkley, which were required as an integral part of the lease agreement.

NOTE 9. OTHER NON-FINANCIAL ASSETS

For purposes of appropriate presentation in the financial statements, the Company carried out the corresponding classification of other non-financial assets into current and non-current, in accordance with its accounting policies and procedures, considering the nature and degree of realization of each item, as detailed below.

Description	2025	2024
Medical Leave Receivable (1)	20,990,738	15,000,303
Prepaid Expenses (2)	490,563,474	652,736,230
Employee Advance (3)	(481,596)	8,342,570
	$ 511,072,616	**$ 676,079,103**

(1) **Medical Leave Receivable:** Recognition is made based on the applicable labor regulations, which establish that, as from the third day of incapacity, the payment of such benefits is the responsibility of health institutions in the case of common illnesses and maternity and paternity leave, and of the Occupational Risk Administrators (ARL) in the case of incapacities arising from work-related accidents. Prior to their classification as other non-financial assets, it was verified that such incapacities met the requirements established for their recognition and payment, and that the corresponding collection management had been duly performed by the Company.

(2) **Prepaid expenses: include** those which, by their nature, are to be executed or consumed over periods longer than one month, and whose amortization is determined based on the number of months projected for their utilization. This category includes, among others, expenses related to licenses, access to web platforms, and insurance policies.

(3) **Employee Advance:** For the year 2025, this item comprises amounts deducted from employees' salaries in connection with payroll withholdings, which will subsequently be remitted to the corresponding claiming entity.

NOTE 10. PROPERTY, PLANT, AND EQUIPMENT

The recognition of property, plant and equipment, as well as the related depreciation charges, is carried out in accordance with the accounting policies established by the Company and based on the estimated useful lives of such assets.

During the periods referred to, no operational or economic indicators have been identified that would suggest an inability on the part of the Company to recover the carrying amount of these assets. Likewise, no restrictions, liens, or pledges have been imposed on property, plant and equipment as collateral for present or future obligations.

Accordingly, the net balance of property, plant and equipment as of the reporting period is as follows:

Description	2025	2024
Computer Hardware (Computer Hardware / EDP Equipment) Cost	5,937,401,022	5,654,282,945
Furniture & Fixtures Cost	509,027,121	503,780,559
Leasehold Improvements Cost	3,879,762,021	3,879,762,021
Office Equipment Cost	789,154,716	785,305,216
Total Cost Property, Plant, and Equipment	**$ 11,115,344,880**	**$ 10,823,130,741**

Description	2025	2024
Depreciation Computer Hardware (Computer Hardware / EDP Equipment)	(3,447,317,227)	(2,313,485,235)
Depreciation Furniture & Fixtures	(131,702,655)	(81,095,394)
Depreciation Leasehold Improvements	(2,512,201,592)	(1,599,359,049)
Depreciation Office Equipment	(432,432,240)	(275,109,289)
Total Accumulated Depreciation Property., Plant, and Equipment	**(6,523,653,714)**	**(4,269,048,966)**
Total Property, plant and equipment, net	**$ 4,591,691,166**	**$ 6,554,081,775**

Intangible Assets

The Company's intangible assets mainly comprise acquired software licenses used in the development of its operations. Such assets are initially recognized at acquisition cost and are presented at cost less accumulated amortization and accumulated impairment losses, when applicable

.

Intangible assets with finite useful lives are amortized on a straight-line basis over their estimated useful lives, starting from the date they are available for use. During the reporting period, no indicators of impairment were identified for the Company's intangible assets.

Description	2025	2024
Computer Software Cost	47,157,114	47,157,114
Total Intangible Asset Cost	**47,157,114.00**	**47,157,114.00**

Description	2025	2024
Accumulated Depreciation/ Amortization Computer Software	(39,366,434)	(23,655,947)
Total Accumulated Depreciation - Intangible Assets	**(39,366,433.72)**	**(23,655,946.83)**
Intangible assets, net	**$ 7,790,680**	**$ 23,501,167**

NOTE 11. COMMERCIAL AND OTHER ACCOUNTS PAYABLE

Accounts payable and other payables of the Company correspond mainly to obligations arising from the normal course of its operations and from commitments related to workforce management. Such liabilities are initially recognized at the value of the consideration received and are presented according to their nature, as detailed below:

Description	2025	2024
Sundry Creditors (1)	385,687,910	80,636,335
Sundry Creditors - Inter Company	0	25,702,835
Employee Stat Compliance Payable: Social Security (2)	305,138,200	210,388,400
Total Commercial accounts payable and other accounts payable	**$ 690,826,110**	**$ 316,727,570**

1) **Sundry Creditors: These** include amounts owed to local suppliers for goods and services acquired in the normal course of the Company's operations. Such liabilities are denominated in local currency, do not bear interest, and are generally settled in accordance with the established payment schedule, which contemplates terms of 8, 15, and 30 days.
2) **Employee Stat Compliance Payable- Social Security:** These correspond to liabilities arising from obligations related to the Company's payroll and comprise amounts deducted from employees' salaries in respect of contributions to the corresponding entities, as well as mandatory employer contributions, in accordance with Colombian labor and social security regulations.

As of the end of the reporting period, the Company did not have accounts payable to related parties.

NOTE 12. TAX LIABILITIES

The Company's tax liabilities comprise tax obligations declared before national and local tax authorities that, as of the end of the fiscal period, were pending payment, as well as amounts related to income tax recognized in accordance with the applicable tax regulations.
The composition of this line item is as follows:

Description	2025	2024
Withholding Tax Payable	77,534,220	41,146,331
Provision for Income Tax - Current Period	695,325,952	442,175,112
Total Tax Liability	**$ 772,860,173**	**$ 483,321,443**

(1) Withholding tax payable: This corresponds to the accumulated balance pending payment in respect of Industry and Commerce Tax and withholding tax. For presentation purposes in the financial statements, these amounts are recognized within a single line item and are disaggregated into different subcategories based on the nature of the tax and the applicable tax rates.

(2) Income tax provision previous period: This corresponds to the amount of income tax recognized from the commencement of operations up to the current period, which is maintained as a provision until the related tax returns complete their statute of limitations period with the competent tax authority.

Income tax Return Provision Current Period: It corresponds to the provision for income tax calculated for the Company's current fiscal period.

NOTE 13. EMPLOYEE BENEFITS

This line item includes short-term employee benefits and other employee-related provisions outstanding as of December 31, 2025, in accordance with IAS 19 *Employee Benefits*. These amounts arise from obligations incurred as a result of services rendered by employees during the period and are expected to be settled within the short term. The balance is detailed as follows:

Description	2025	2024
Salaries to be Paid (1)	596,889,063	0
Stock Option Expense	0	395,687,385
Salary Provision (3)	279,615,627	311,257,412
Social Benefits (2)	1,371,578,863	767,179,635
Total Employee Benefits	**$ 2,248,083,553**	**$ 1,474,124,432**

(1) **Salaries to be paid:** This corresponds to salaries payable related to the second payroll of December, which were settled and paid in accordance with the established payroll calendar on January 5 of the subsequent period.
(2) **Social Benefits:** This corresponds to short-term employee benefits accrued during the year 2025 and pending payment to employees, in accordance with benefits established under Colombian labor regulations and arising from the contractual relationship between employer and employee
(3) **Salary Provision:** The provisions included under this line item were recognized in accordance with the Company's accounting policies and relate to employee-related obligations that can be reliably estimated. Such provisions are accounted for in line with IAS 19 and receive the corresponding tax treatment under Colombian tax regulations.

NOTE 14. OTHER LIABILITIES

At the end of the fiscal period, the Company recognized provisions for projected expenses related to recruitment activities, connectivity, license renewals, maintenance services, as well as legal and financial fees. Such estimates were determined and calculated in accordance with the accounting policies established by the Company.

The final balances recognized for these items as of the end of the fiscal period are detailed below:

Description	2025	2024
Accrued Expenses	332,116,437	436,756,559
Total Other Liabilities	**$ 332,116,437**	**$ 436,756,559**

These provisions were excluded for tax purposes in the calculation and recognition of both deferred income tax and current income tax expense for the reported period.

NOTE No 15: DEFERRED TAX

For the calculation of deferred taxes, the Company considers all temporary differences arising between the carrying amounts and the tax bases of assets and liabilities, which affect items that impact the determination of income tax payable. Such differences arise, among others, from accounting estimates, provisions, adjustments, and the application of accounting and tax criteria in accordance with applicable local regulations.

The balances of this line item are presented according to their nature and origin, reflecting the expected future impact on the Company's tax position.

The composition of deferred taxes as of the end of the fiscal period is detailed below.

Description	2025	2024
Deferred Tax Asset	322,841,511	264,266,601
Total Deferred Tax Asset	**$ 322,841,511**	**$ 264,266,601**

Description	2025	2024
Income Tax Deferred	58,574,910	136,541,445
Total Income Tax Deferred	**$ 58,574,910**	**$ 136,541,445**

NOTE 16. REVENUE FROM THE RENDERING OF SERVICES

Revenue from the provision of services arises from the Company's ordinary course of business and from the fulfillment of its corporate objectives and mission, all of which are aligned with the economic activity established in the Company's bylaws. Revenue growth is primarily driven by the incorporation of new lines of business that expand the scope of services offered and support the Company's positioning and consolidation in the Colombian market as a reference for development and productivity.

The revenues recognized during the period reflect the services effectively rendered and are presented, as detailed below.

Description	2025	2024
Operational Revenues: Intercompany	25,622,882,156	18,837,023,153
Total Incomes from Services Provided	**$ 25,622,882,156**	**$ 18,837,023,153**

It should be noted that revenues are billed at an intercompany level, and that the clients or end users of the services provided are not located in Colombia.

NOTE 17. COSTS OF SERVICES RENDERED

Costs of services rendered represent the expenditures incurred by the Company in the development of its productive operations, which are directly attributable to the execution and delivery of services provided to customers. These costs mainly reflect the operational structure required to fulfill contractual commitments and to ensure the proper performance of the Company's core business activities.

The following is a detailed breakdown of the costs incurred by the Company during the reporting period, classified according to their nature and composition:

Description	2025	2024
Mobil Phone service Expenses	5,657,920	4,524,436
Salay and wages Cost	12,459,197,854	11,137,070,604
Motivation expenses for Employees	220,979,380	335,448,509
Social Security Contribution	1,833,015,315	0
Severances	800,039,600	0
Other Employee Benefits: Health Insurance Policy	18,833,003	17,616,678
Transportation Allowance	0	260,065,692
Share base payments - Expenses	24,456,091	0
Total Cost for Services Provided	**$ 15,362,179,163**	**$ 11,754,725,919**

The costs of services rendered are primarily composed of personnel-related expenses or labor costs. These include items such as salaries, employee benefits, social security contributions, and other statutory and non-statutory benefits granted to employees engaged in production activities. Such costs are recognized and calculated in accordance with applicable local regulations, ensuring compliance with labor laws in force in Colombia.

NOTE 18. ADMINISTRATIVE EXPENSES

Administrative expenses comprise all expenditure incurred by the Company to ensure the proper functioning of its operations, even when such expenses do not have a direct impact on the execution of the Company's corporate purpose. Nevertheless, these expenses are essential for business continuity, organizational management, and the achievement of the Company's strategic objectives.

The following presents a breakdown of the administrative expenses incurred during the reporting period, classified according to their nature and composition:

Description	2025	2024
Leases	1,033,725,044	944,054,287
Depreciation and amortization Expense	2,270,315,235	2,272,528,383
Recruitment Expenses	22,298,450	11,003,726
Insurance Expenses	59,912,322	41,247,101
Travel Expenses	217,375,448	132,261,839
Miscellaneous Expenses	360,042,856	539,933,403
Professional Fees	397,564,930	403,302,822
Taxes, Duties, and Levies	11,611,191	17,817,475
Maintenance and Repairs	301,660,850	78,554,460
Loss on Disposal of Fixed Assets	0	1,082,245
General Services	100,739,309	21,638,156
Utilities and Connectivity Services	621,231,664	657,199,109
Transportation, Freight, and Hauling	3,524,573	15,191,620
Total Administration Expenses	**$ 5,400,001,871**	**$ 5,135,814,625**

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NOTE 19. SALES EXPENSES

In accordance with the Company's internal policies, only those expenditures directly related to activities aimed at attracting, promoting, and securing new business are recognized as selling expenses. Accordingly, this line item includes only expenses that contribute directly to commercial growth and the generation of new business opportunities, excluding expenditures that, while necessary for operations, are not associated with sales or commercial expansion activities.

Having said the above, the respective balances included in this account are presented below.

Description		2025		2024
Branding & Marketing Expenses (Advert-Promotion)		3,985,000		0
Business Promotion		7,307,636		1,931,320
Total Sales Expenses	**$**	**11,292,636**	**$**	**1,931,320**

NOTE 20. OTHER EXPENSES - OTHER INCOMES / NET

This line item includes income and expenses arising from activities that are not related to the Company's principal business, but that result from financial management and other ancillary operations carried out during the period. These items are recognized according to their nature and do not form part of the Company's ordinary operating activities.

The breakdown of non-operating income recognized during the period is as follows:

Description		2025		2024
No Operational incomes- Pass on Cost (1)		332,328,689		337,270,807
Income from Financial Returns (2)		5,979,058		0
Financial Incomes from Deposits (3)		36,463,679		48,695,050
Total Other Incomes (Expenses) Net	**$**	**374,771,426**	**$**	**385,965,857**

(1) **Non-operating income – Pass-on costs:** These correspond to amounts recovered or recharged to related parties in connection with costs initially incurred by the Company. Such amounts do not represent revenue derived from service provision, but rather the recovery of expenses assumed on behalf of related parties.
(2) **Financial income:** These correspond to interest income recognized on balances held in bank accounts or financial deposits, generated as a result of the availability of cash and cash equivalents during the period.
(3) **Financial Incomes from Deposits**: This includes income generated from the management and administration of the Company's financial resources, such as returns obtained on financial instruments, other than those related to the core business activities.

NOTE 21. FINANCIAL EXPENSES

Financial expenses comprise those expenditures incurred by the Company as a result of the use and administration of its bank accounts. This line item includes, among others, administrative fees, account maintenance charges, the financial transactions tax (GMF), as well as other financial charges applied by banking institutions in the normal course of business.

For the fiscal period, the financial expenses recognized by the Company correspond to the concepts described above and are detailed below:

Description	2025	2024
Bank Charges	135,835,198	96,644,915
Miscellaneous Financial Expenses	11,704	(585)
Total Financial Expenses, NET	**$ 135,846,903**	**$ 96,644,330**

The financial expenses incurred during the period are considered reasonable and consistent with the volume of operations and the management of the Company's financial resources, and do not reflect atypical variations that would significantly impact its financial results.

NOTE 22. EQUITY

The Company did not incur losses nor experience any adverse impact on its equity position during the period, evidenced an increase because of the return on capital contributions derived from the execution of its core economic activity.

At the end of the fiscal year, the following presents the details of the Company's total equity, reflecting its composition and financial position as of the reporting date.

Descripción	2025	2024
Common stockholder equity	$10,890,040,000	10,890,040,000
Actual Earnings	$1,975,262,446	1,426,736,914
Retained Earnings	$3,219,277,779	1,792,541,474
Share based payments reserve	$466,654,363	387,206,722
Total Patrimonio	**16,551,234,588**	**$ 14,496,525,110**

22.1 Common stockholder equity

At the end of the fiscal year, the following presents the detailed breakdown of the Company's total equity, reflecting its composition and financial position as of the reporting date.

Legal Name	ID #	# Of shares	Nominal Value	Total Shareholding	%
SAGILITY (US) Inc. Formerly BETAINE (US) BIDCO Inc.	FEIN 87-2032872	1,089,004	$ 10.000	$10,890,040,000	100%
Totals		**1,089,004**	**$ 10.000**	**$10,890,040,000**	**100%**

22.2 Earnings

During 2025, net income presented an increase in line with revenues and operating costs, evidencing efficient management of the Company's resources and a balanced operational performance.

Upon completion of these reports and the corresponding audit process, no plans have been defined or approved for the distribution of accumulated earnings or those generated during the period. Likewise, no legal or statutory reserves were established during the reported period, and the results were retained as part of the Company's equity

22.3 Share based payments reserve

In June 2022, the immediate holding company issued share appreciation rights (SARs) to certain identified employees and non-executive directors of the Group. Each SAR granted entitles the employees/non-executive directors to a cash payout, computed as the difference between the distribution threshold of the SAR ('strike price') and the fair value of the SAR on the date the awards are fully vested. The SAR's issue will vest in five annual instalments, subject to continued employment with the Group up to the vesting date and achievement of certain defined financial performance targets. However, such awards would only be conditionally vested as on the date when the service and performance conditions are met. 100% of the conditionally vested awards would unconditionally vest upon a change in control event, defined to be a date when the immediate holding company holds no more than 24% of the issued and outstanding equity share capital of the Company.

For certain employees, such time-based vesting is 75% of the awards issued to them. The balance of 25% of the awards will vest upon a change in control event, defined to be a date when the immediate holding company holds no more than 24% of the issued and outstanding equity share capital of the Company.

These awards were classified as liability settled cash awards till 25 June 2024, as the Group had an obligation to make payments in cash upon vesting of the awards as explained above. Pursuant to an amendment agreement entered into with the identified employees and non-executive directors on 25 June 2024, the obligation to settle these awards has been restricted to the immediate holding company only. Accordingly, with effect from 25 June 2024, the Group does not have the obligation to settle the awards in cash. The Group considers the amendment to be a modification of the awards. Additionally, based on the revised agreements, the Group considers the awards to be equity settled in nature.
Pursuant to such modification, the incremental fair value of all awards granted and outstanding as on the modification date was computed. Such incremental fair value of the awards is being accounted for over the vesting term of the awards on a graded basis. The incremental fair value was computed as a difference between the grant date fair value of the awards on the modification date computed in accordance with the Black Scholes option pricing model and the fair value of the awards just before modification based on fair value of the immediate holding company considering it was cash settled awards.

The accrued and outstanding liability towards the awards, accounted for by the Group up to the modification date, was reclassed to Share Based Payments Reserve, a component of equity.

22.4 Income Tax Return

Income tax provision for the current year

During fiscal year 2025, **SAGILITY COLOMBIA SAS** strictly complied with the provisions established under Colombian tax legislation, as well as with the applicable accounting procedures related to the items that affect the determination of the income tax amount. The tax calculation was carried out in accordance with the relevant legal provisions, taking into consideration taxable income, allowable deductions, applicable exemptions, and other adjustments contemplated under Colombian tax regulations.

As a result, thereof, as of the end of the fiscal period, a tax credit balance in favor of the tax authorities was determined in the amount of **COP 1,516,888,000**

Below is the detailed reconciliation of the income tax, along with the applicable rate:

SAGILITY (COLOMBIA) SAS
Appendices – Income and Complementary Tax Return
Tax Year 2025
(Expressed in Colombian pesos)
INCOME AND COMPLEMENTARY TAX DETERMINATION

DESCRIPTION	Account Code	2025
Revenues	4	26,046,567,000
Expenses	5	6,595,502,000
Costos	7	15,117,099,000
Income from recovery of deductions		-
Loss compensation		
Net taxable income (loss)		**4,333,966,000**
Presumptive income		-
Applicable tax rate		35%
Income tax		**1,516,888,000**
Value to be added (VAA) – Line 92		-
Tax credits		-
Net income tax		**1,516,888,000**
Additional tax (IA) – Line 95		-
Surtax		-
Occasional gains tax		-
Total tax payable		**1,516,888,000**

Likewise, it is informed that the income tax returns corresponding to fiscal years 2025, 2024, 2023, and 2022 remain subject to review and at the disposal of the tax authority, in accordance with the periods established under applicable tax regulations.

However, as of the reporting date, no additional taxes, penalties, or charges are estimated or anticipated as a result of any potential future tax inspection or audit.

This conclusion is based on the Company's compliance with applicable tax and accounting procedures, reflecting its commitment to maintaining a transparent and collaborative relationship with the tax authorities, as well as to timely providing any information that may be required during the period in which the tax returns remain under review.

23. Transfer Pricing

In compliance with the provisions of laws 788 of 2002, 863 of 2003, 1607 of 2012, and 1819 of 2016, regulated by decree 2120 of 2017, **SAGILITY COLOMBIA SAS** conducted a transfer pricing study on its operations with related parties abroad during the year 2025. This study, carried out to comply with Colombian tax regulations, has been completed and audited at the close of the fiscal period, along with the presentation of the corresponding financial statements.

The transfer pricing analysis has not identified the need to make adjustments that impact on the company's revenues, costs, and tax expenses. This confirms that the transactions conducted adhere to market conditions, as required by the relevant tax regulations. It is essential to keep this documentation up-to-date and available for future reviews by tax authorities.

23.1 Related Party Transactions

The Company is part of Betaine B.V., Netherlands. As part of the group's regular operations, transactions occur between subsidiaries. In compliance with accounting principles and tax regulations, **SAGILITY COLOMBIA SAS** has made the appropriate disclosure of all significant transactions with related parties in the Financial Statements for the year 2024.

Below are the details regarding specific transactions with related parties during the year 2024:

The Company is part of Betaine B.V., Netherlands. During the Group's ordinary operations, transactions are carried out among subsidiaries, arising from the provision of services and other activities inherent to the Group's economic activities.

In compliance with applicable accounting principles and tax regulations, **SAGILITY COLOMBIA SAS** has made the appropriate disclosure of all significant related-party transactions in the financial statements corresponding to the period 2025, ensuring that such transactions are properly identified, recorded, and transparently presented.

The following sets out the main transactions carried out with related parties during the year

Name of Related Parties	Nature of Transactions	COP
Sagility LLC	Service Revenues	$19,401,980,400.52
Sagility Provider LLC	Service Revenues	$6,553,230,444.60
Sagility Limited	Cost reimbursement	$31,938,767.18
Sagility Philippines B.V Branch	Cost reimbursement	$9,387,382.72
Total		$25,996,536,995.02

These notes on the financial statements have been prepared based on the accounting and financial information available as of the end of the reporting period, applying the adopted accounting policies, applicable regulations, and the criteria defined by Management in a consistent manner. In the Company's judgment, the information presented herein reasonably reflects its financial position, the performance of its operations, and the results obtained during the reported period.

Accordingly, the financial statements and the accompanying notes are hereby signed, evidencing their review and approval.

DocuSigned by:
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Cristian Daniel Reyes Diaz
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Sagility Colombia SAS

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