Financials of Jampp (Ireland) Limited and its Subsidiaries

S. No.	Name of the Company
1.	Jampp (Ireland) Limited, Ireland
2.	Jampp HQ S.A., Argentina (earlier known as Devego S.A., Argentina) (along with translated copy)
3.	Affle (UK) Limited (earlier known as Jampp Ltd., UK)
4.	Affle Brazil Ltda. (earlier known as Jampp Veiculacao de Publicidade Limitada) (along with translated copy)

Registered number: 555867

JAMPP (IRELAND) LIMITED

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

CONTENTS

COMPANY INFORMATION

Directors	Kapil Mohan Bhutani Nikhil Gupta
Company secretary	Wilton Secretarial Limited
Registered number	555867
Registered office	6th Floor 2 Grand Canal Square Dublin 2
Independent auditors	RBK Business Advisers Chartered Accountants and Statutory Audit Firm 3 Arkle Road Sandyford Dublin 18
Bankers	Bank of Ireland Global Markets 2 Burlington Plaza Burlington Road Dublin 4
Solicitors	William Fry 2 Grand Canal Square Dublin 2

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 MARCH 2026

The Directors present their annual report and the audited financial statements of Jammp (Ireland) Limited for the year ended 31 March 2026.

The Company was incorporated on 15 January 2015. On March 2016 the Company changed its name from Jampp Limited to Jampp (Ireland) Limited.

Principal activities and review of the business

The Company is an investment holding company. In relation to the Group, Jampp is the growth platform of choice for on-demand apps worldwide. We unlock programmatic advertising to drive incremental performance. A demand-side platform (DSP) at heart, Jampp leverages unique contextual and behavioral signals to deliver customers and in-app purchases through programmatic user acquisition and retargeting.

We simplify programmatic growth for some of the biggest mobile advertisers.

Results and dividends

The profit for the year, after taxation, amounted to $66,833 *(2025 - loss $65,639)*.

During the financial year no dividends have been paid or proposed.

Post balance sheet events

There have been no significant events affecting the company since the year end.

Directors, Secretary and their interests.

The Directors who served during the year were:

Kapil Mohan Bhutani
Nikhil Gupta

Wilton Secretarial Limited held the position of Company Secretary for the duration of the financial year.

The Directors and Secretary had no interest in the shares of the company at the balance sheet date.

There was no changes in shareholdings between 31 March 2026 and the date of signing the financial statements.

Accounting records

The measures taken by the Directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at 6th Floor, 2 Grand Canal Square, Dublin 2.

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2026

Statement on relevant audit information

Each of the persons who are Directors at the time when this Directors' report is approved has confirmed that:

- so far as the Director is aware, there is no relevant audit information of which the Company's auditors are unaware, and
- the Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

Independent auditor

The independent auditor, RBK Business Advisers, Chartered Accountant and Statutory Audit Firm, have indicated their willingness to continue in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board and signed on its behalf:

Nikhil Gupta	**Kapil Mohan Bhutani**
Director	Director

Date:

DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 MARCH 2026

The Directors are responsible for preparing the Directors' report and the financial statements, in accordance with applicable law.

Company law requires the Directors to prepare financial statements for each financial year. Under that law they have elected to prepare the financial statements in accordance with International Financial Reporting Standards (IFRS) as adopted by the EU.

Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing the financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether they have been prepared in accordance with IFRS as adopted by the EU, subject to any material departures disclosed and explained in the financial statements;
- assess the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern; and
- use the going concern basis of accounting unless they either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2014. They are responsible for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error, and have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Company and to prevent and detect fraud and other irregularities.

On behalf of the board:

Nikhil Gupta	**Kapil Mohan Bhutani**
Director	Director

Date:

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF JAMPP (IRELAND) LIMITED

Opinion

We have audited the financial statements of Jampp (Ireland) Limited (the 'Company') for the year ended 31 March 2026 which comprise the Statement of Comprehensive Income, the Balance Sheet, the Statement of Cash Flows, the Statement of Changes in Equity and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is Irish law and International Financial Reporting Standards (IFRSs) as adopted by the European Union as applied in accordance with the provisions of the Companies Act 2014.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the Company as at 31 March 2026 and of its profit for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA) and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Directors with respect to going concern are described in the relevant sections of this report.

Other information

The Directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF JAMPP (IRELAND) LIMITED (CONTINUED)

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- in our opinion, the information given in the Directors' report is consistent with the financial statements; and
- in our opinion, the Directors' report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Directors' report.

The Companies Act 2014 requires us to report to you if, in our opinion, the disclosures of Directors' remuneration and transactions required by sections 305 to 312 of the Act are not made. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of Directors for the financial statements

As explained more fully in the Directors' responsibilities statement, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF JAMPP (IRELAND) LIMITED (CONTINUED)

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the Company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company and the Company's members, as a body, for our audit work, for this report, or for the opinions we have formed.

Brendan Mullally
for and on behalf of
RBK Business Advisers
Chartered Accountants and Statutory Audit Firm
3 Arkle Road
Sandyford
Dublin 18

Date:

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 MARCH 2026

	Note	2026 $	*2025* *$*
Administrative expenses		**(44,257)**	*(75,759)*
Loss from operations	4	**(44,257)**	*(75,759)*
Finance income	5	**13,363**	*13,491*
Profit from liquidation of subsidiaries	8	**101,068**	*-*
Profit/(loss) before tax		**70,174**	*(62,268)*
Tax expense	6	**(3,341)**	*(3,371)*
Profit/(loss) for the year		**66,833**	*(65,639)*
Other comprehensive income:			
Other comprehensive income		**-**	*-*
Total comprehensive income		**66,833**	*(65,639)*

The notes on pages pages 15 to 25 form part of these financial statements.

BALANCE SHEET
AS AT 31 MARCH 2026

	Note	2026 $	2025 $
Assets			
Non-current assets			
Other non-current investments	7	**6,696,381**	*6,727,394*
		6,696,381	*6,727,394*
Current assets			
Trade and other receivables	10	**1,330,493**	*1,374,546*
Cash and cash equivalents	9	**203,135**	*62,604*
		1,533,628	*1,437,150*
Total assets		**8,230,009**	*8,164,544*
Liabilities			
Deferred tax liability	6	**14,498**	*11,153*
		14,498	*11,153*
Current liabilities			
Trade and other liabilities	13	**144,117**	*148,830*
		144,117	*148,830*
Total liabilities		**158,615**	*159,983*
Net assets		**8,071,394**	*8,004,561*
Issued capital and reserves			
Share capital		**1,476**	*1,476*
Share premium reserve	12	**6,999,656**	*6,999,656*
Merger reserve	12	**1,589,722**	*1,589,722*
Other reserves	12	**635,830**	*635,830*
Retained earnings	12	**(1,155,290)**	*(1,222,123)*
TOTAL EQUITY		**8,071,394**	*8,004,561*

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2026

The financial statements on pages 9 to 25 were approved and authorised for issue by the board of Directors and were signed on its behalf by:

Nikhil Gupta
Director

Kapil Mohan Bhutani
Director

Date:

The notes on pages 15 to 25 form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2026

	Share capital	Share premium	Merger reserve	Other reserves	Retained earnings	Total equity
	$	$	$	$	$	$
At 1 April 2025	1,476	6,999,656	1,589,722	635,830	(1,222,123)	8,004,561
Comprehensive income for the year						
Profit for the year	-	-	-	-	66,833	66,833
Total comprehensive income for the year	-	-	-	-	66,833	66,833
At 31 March 2026	**1,476**	**6,999,656**	**1,589,722**	**635,830**	**(1,155,290)**	**8,071,394**

The notes on pages 15 to 25 form part of these financial statements.

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2025

	Share capital	Share premium	ESOP reserve	Merger reserve	Other reserves	Retained earnings	Total equity
	$	$	$	$	$	$	$
At 1 April 2024	1,476	6,999,656	30,842	1,589,722	604,988	(1,156,484)	8,070,200
Comprehensive income for the year							
Loss for the year	-	-	-	-	-	(65,639)	(65,639)
Total comprehensive income for the year	-	-	-	-	-	(65,639)	(65,639)
Contributions by and distributions to owners							
Total contributions by and distributions to owners	-	-	(30,842)	-	30,842	-	-
At 31 March 2025	**1,476**	**6,999,656**	**-**	**1,589,722**	**635,830**	**(1,222,123)**	**8,004,561**

The notes on pages 15 to 25 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2026

	Note	2026 $	2025 $
Cash flows from operating activities			
Profit/(loss) for the year		**66,833**	*(65,639)*
Adjustments for			
Interest income		**(13,363)**	*(13,491)*
Decrease in trade and other receivables		**44,053**	*6,208*
(Decrease)/Increase in trade and other payables		**(4,713)**	*114,356*
Income tax expense	6	**3,341**	*3,371*
Profit on liquidation of subsidiaries	8	**(101,068)**	*-*
Net cash (used in)/from operating activities		**(4,917)**	*44,805*
Cash flows from investing activities			
Interest received		**13,363**	*13,491*
Sale proceeds from liquidation of subsidiaries		**132,085**	*-*
Net cash from investing activities		**145,448**	*13,491*
Net increase in cash and cash equivalents		**140,531**	*58,296*
Cash and cash equivalents at the beginning of year	9	**62,604**	*4,308*
Cash and cash equivalents at the end of the year	9	**203,135**	*62,604*

The notes on pages 15 to 25 form part of these financial statements.

1. General information

Jampp (Ireland) Limited is a company domiciled in the Republic of Ireland. The address of the Company's registered office is 6th Floor, 2 Grand Canal Square, Dublin 2. The financial statements of the Company are prepared for the 12 month year ended 31 March 2026.

2. Accounting policies

2.1 Statement of compliance

These financial statements have been prepared in accordance with International Financial Reporting Standards, International Accounting Standards and Interpretations (collectively IFRSs) issued by the International Accounting Standards Board (IASB) as adopted by the European Union ("adopted IFRSs").

2.2 Basis of preparation

The financial statements are presented in US Dollars ("$") which represents the functional currency of the Company as it is the currency of the primary economic environment in which the Company operates.

The financial statements are prepared on the historical cost convention, unless otherwise stated.

The preparation of financial statements in conformity with IFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Judgements made by management in the application of IFRSs that have significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year are discussed in Note 3.1 and 3.2 below.

2.3 Trade and other receivables

Trade and other receivables are initially recognised at cost less impairment losses. Individual trade and other receivables are written off when management deems them not to be collectible.

2.4 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and demand deposits, together with other short-term, highly liquid investments maturing within 90 days from the date of acquisition that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

2. Accounting policies (continued)

2.5 Provisions

A provision is recognised in the balance sheet when the Company has a present legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation. If the effect is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

2.6 Trade and other payables

Trade and other payables are initially recognised at fair value and subsequently carried at amortised cost using the effective interest method. Trade and other payables are not interest bearing and are stated at their settlement amount.

2.7 Foreign currency translation

In preparing the financial statements, transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.
Exchange differences on monetary items are recognised in profit or loss in the period in which they arise except for:

- exchange differences on foreign currency borrowings relating to assets under construction for future productive use, which are included in the cost of those assets when they are regarded as an adjustment to interest costs on those foreign currency borrowings;
- exchange differences on transactions entered into in order to hedge certain foreign currency risks (see for hedging accounting policies); and
- exchange differences on monetary items receivable from or payable to foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised initially in other comprehensive income and reclassified from equity to profit or loss on repayment of the monetary items.

2. Accounting policies (continued)

2.8 Interest expense

Finance costs comprise interest payable on borrowings calculated using the effective interest rate method and is recognised in the income statement.

2.9 Interest income

Enter user text hereInterest income is recognised in the income statement as it accrues, using the effective interest method.

2.10 Income tax

Income tax in the income statement for the year comprises current and deferred tax. Income tax is recognised in the income statement except to the extent that it relates to items recognised directly in equity, in which case it is recognised in equity.

Current Tax
Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantially enacted at the balance sheet date, and any adjustment to tax payable in respect of previous years.

Deferred tax
Deferred tax assets and liabilities are recognised where the carrying amount of an asset or liability in the statement of financial position differs from its tax base, except for differences arising on:

- the initial recognition of goodwill;
- the initial recognition of an asset or liability in a transaction which is not a business combination and at the time of the transaction affects neither accounting or taxable profit; and

Recognition of deferred tax assets is restricted to those instances where it is probable that taxable profit will be available against which the difference can be utilised.

The amount of the asset or liability is determined using tax rates that have been enacted or substantively enacted by the reporting date and are expected to apply when the deferred tax liabilities/(assets) are settled/(recovered).

Deferred tax assets and liabilities are offset when the Company has a legally enforceable right to offset current tax assets and liabilities and the deferred tax assets and liabilities relate to taxes levied by the same tax authority.

2. Accounting policies (continued)

2.11 Financial assets

The Company classifies its financial assets into one of the categories discussed below, depending on the urpose for which the asset was acquired. The Company has not classified any of its financial assets as held to maturity.

The Company's accounting policy for each category is as follows:

Fair value through profit or loss
This category comprises only in-the-money derivatives (see "Financial liabilities" section for out-of money derivatives). They are carried in the Balance sheet at fair value with changes in fair value recognised in the statement of comprehensive income in the finance income or expense line. The Company does not have any assets held for trading nor does it voluntarily classify any financial assets as being at fair value through profit or loss.

Loans and receivables
These assets are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers (e.g. trade receivables), but also incorporate other types of contractual monetary asset. They are initially recognised at fair value plus transaction costs that are directly attributable to their acquisition or issue, and are subsequently carried at amortised cost using the effective interest rate method, less provision for impairment
.
Impairment provisions are recognised when there is objective evidence (such as significant financial difficulties on the part of the counterparty or default or significant delay in payment) that the Company will be unable to collect all of the amounts due under the terms receivable, the amount of such a provision being the difference between the net carrying amount and the present value of the future expected cash flows associated with the impaired receivable. For trade receivables, which are reported net, such provisions are recorded in a separate allowance account with the loss being recognised within administrative expenses in the consolidated statement of comprehensive income. On confirmation that the trade receivable will not be collectable, the gross carrying value of the asset is written off against the associated provision.

From time to time, the Company elects to renegotiate the terms of trade receivables due from customers with which it has previously had a good trading history. Such renegotiations will lead to changes in the timing of payments rather than changes to the amounts owed and, in consequence, the new expected cash flows are discounted at the original effective interest rate and any resulting difference to the carrying value is recognised in the statement of comprehensive income (operating profit).

The Company's loans and receivables comprise trade and other receivables and cash and cash equivalents in the Balance sheet.

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less, and – for the purpose of the statement of cash flows - bank overdrafts. Bank overdrafts are shown within loans and borrowings in current liabilities on the Balance sheet.

2. Accounting policies (continued)

2.12 Financial Liabilities

The Company classifies its financial liabilities into one of two categories, depending on the purpose for which the liability was acquired.

The Company's accounting policy for each category is as follows:

Fair value through profit or loss
This category comprises only out-of-the-money derivatives (see "Financial assets" for in the money derivatives). They are carried in the Balance sheet at fair value with changes in fair value recognised in the statement of comprehensive income. The Company does not hold or issue derivative instruments for speculative purposes. Other than these derivative financial instruments, the Company does not have any liabilities held for trading nor has it designated any financial liabilities as being at fair value through profit or loss.

Other financial liabilities
Other financial liabilities include the following items:

- Trade payables and other short-term monetary liabilities, which are initially recognised at fair value and subsequently carried at amortised cost using the effective interest method.

3. Accounting estimates and judgments

3.1 Deferred tax

Management estimation is required to determine the amount of deferred tax assets that can be recognised, based upon likely timing and level of future taxable profits together with an assessment of the effect of future tax planning strategies.

3.2 Going concern

The Company has net assets of $8,071,394 *(2025 - $8,004,561)* and made a profit of $66,832 *(2025 - loss of $65,639)* during the financial year ended 31 March 2026.

Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the company was unable to continue as a going concern.

4. Operating profit

This is arrived at after charging:

	2026	*2025*
	$	*$*
Audit & accounting fees	**38,431**	*73,191*

5. Interest receivable

Recognised in profit or loss

	2026 $	*2025* *$*
Finance income		
Intercompany interest income	**13,363**	*13,491*

6. Tax expense

6.1 Income tax recognised in profit or loss

	2026 $	*2025* *$*
Current tax		
Deferred tax expense		
Origination and reversal of timing differences	**3,341**	*3,371*
Total deferred tax	**3,341**	*3,371*
	3,341	*3,371*
Total tax expense		
Tax expense	**3,341**	*3,371*
	3,341	*3,371*

The reasons for the difference between the actual tax charge for the year and the standard rate of corporation tax in the Republic of Ireland applied to profits for the year are as follows:

	2026 $	*2025* *$*
Profit/(loss) for the year	**66,833**	*(65,639)*
Income tax expense	**3,341**	*3,371*
Profit/(loss) before income taxes	**70,174**	*(62,268)*
Non-tax deductible amortisation of goodwill and impairment	**3,341**	*3,371*
Total tax expense	**3,341**	*3,371*

7. Investments

	2026 $	*2025* *$*
Shares in subsidiaries	**6,696,381**	*6,727,394*

The investments above have been carried at cost. The Directors believe that the value of the above investments held at the year-end is not less than the values listed above.

The list of subsidiaries was as follows:

Subsidiaries	Country of operation	Holding %	Holding through subsidiary	Activity
Affle (UK) Limited	UK	100%	-	Managing application promotions using technology
Jampp HQ S.A. (Formerly Devego S.A.)	Argentina	3.86%	96.14%	Managing application promotions using technology
Affle Brazil Ltda	Brazil	-	100%	Managing application promotions using technology

During the year, Atommica LLC was closed and liquidated.

8. Profit from liquidation of subsidiaries

	2026 $	*2025* *$*
Loss from liquidation of Jampp EMEA*	**(12,940)**	-
Profit from liquidation of Jampp APAC Ltd*	**114,008**	-
	101,068	-

*During the year, Jampp EMEA and Jampp APAC Ltd were closed and liquidated.

9. Notes supporting statement of cash flows

Cash and cash equivalents for purposes of the statement of cash flows comprises:

	2026 $	2025 $
Cash at bank available on demand	**203,135**	*62,604*

10. Trade and other receivables

	2026 $	2025 $
Receivables from related parties	**1,328,460**	*1,374,362*
Prepayments and accrued income	**1,677**	-
Other receivables	**356**	*184*
Total trade and other receivables	**1,330,493**	*1,374,546*

11. Share capital

Authorised

	2026 Number	2026 $	2025 Number	2025 $
Shares treated as equity				
Ordinary shares shares of $0.010781 each	**136,909**	*1,476*	**136,909**	*1,476*
	136,909	*1,476*	**136,909**	*1,476*

12. Reserves

Share premium

The share premium account represents the premium on issue of the ordinary shares.

Merger Reserve

The merger reserve account represents the reserve arising on group reconstruction.

Retained earnings

The retained earnings represents cumulative gains and losses recognised in the profit and loss account, net of transfers to/from other reserves and dividends paid.

Other Reserves

The Other Reserves represents share warrants / options exercised by the employees of the Company and /or its subsidiaries.

13. Trade and other payables

	2026 $	*2025* *$*
Trade payables	**669**	*17,265*
Payables to related parties	**109,152**	*100,129*
Accruals	**34,296**	*31,436*
Total trade and other payables	**144,117**	*148,830*

14. Financial instruments

The Company is exposed through its operations to the following financial risks:

- Credit risk
- Fair value or cash flow interest rate risk
- Foreign exchange risk
- Other market price risk
- Liquidity risk

In common with all other businesses, the Company is exposed to risks that arise from its use of financial instruments. This note describes the Company's objectives, policies and processes for managing those risks and the methods used to measure them. Further quantitative information in respect of these risks is presented throughout these financial statements.

There have been no substantive changes in the Company's exposure to financial instrument risks, its objectives, policies and processes for managing those risks or the methods used to measure them from previous periods unless otherwise stated in this note.

The Company does not hold any collateral in respect of financial and non-financial assets which would require disclosure within these financial statements.

Principal financial instruments

The principal financial instruments used by the Company, from which financial instrument risk arises, are as follows:

- Cash and cash equivalents
- Trade and other receivables
- Trade and other payables

A summary of the financial instruments held by category is provided below:

Financial assets	**Loans and Receivables ($) 2026**	**Loans and Receivables ($) 2025**
Cash and cash equivalents	203,135	62,604
Trade and other receivables	1,328,816	1,374,362
Total financial assets	**1,531,951**	**1,436,966**

	Financial liabilities ($) at amortised cost 2026	**Financial liabilities ($) at amortised cost 2025**
Trade and other payables	144,117	148,830
Total financial liabilites	**144,117**	**148,830**

15. Controlling party

The Company's immediate controlling party is Affle International Pte. Ltd., a company incorporated in Singapore with its registered office at 100 Pasir Panjang Road #06-07, 118518, Singapore.

The Company's ultimate controlling party is Affle Holdings Pte. Ltd., a company incorporated in Singapore with its registered office at 100 Pasir Panjang Road #06-07, 118518, Singapore.

16. Contingent liabilities

There were no contingent liabilities at 31 March 2026.

17. Related party transactions

The company is availing of the exemption available in FRS 102 which allows it to refrain from disclosing transactions with entities within a 100% owned group.

18. Commitments

There are no charges registered in the name of Jampp (Ireland) Limited, during the financial year.

19. Capital management

The primary objective of the company’s capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximise shareholder value.

The company manages its capital structure and makes adjustment to it, in light of changes in economic conditions. To maintain it or adjust the capital structure, the company may adjust the dividend payment to shareholders.

No changes were made in the objectives, policies or processes during the year ended 31 March 2026 and 31 March 2025.

20. Post balance sheet events

There have been no significant events affecting the company since the year end.

21. Approval of financial statements

The Board of Directors approved these financial statements for issue on

Registered number: 555867

JAMPP (IRELAND) LIMITED

DETAILED ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2026

DETAILED PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2026

	2026 $	2025 $
Administration expenses	**(44,257)**	*(75,759)*
Operating loss	**(44,257)**	*(75,759)*
Finance income	**13,363**	*13,491*
Profit from liquidation of subsidiaries	**101,068**	-
Tax on profit/(loss) on ordinary activities	**(3,341)**	*(3,371)*
Profit/(loss) for the year	**66,833**	*(65,639)*

SCHEDULE TO THE DETAILED ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2026

	2026	*2025*
	$	*$*
Administration expenses		
Legal and professional	**17,412**	*1,943*
Audit and accounting fees	**38,431**	*73,191*
Bank charges	**891**	*110*
Foreign Currency Losses and Gains	**(12,477)**	*515*
	44,257	*75,759*

	2026	*2025*
	$	*$*
Finance income		
Intercompany interest income	**13,363**	*13,491*
	13,363	*13,491*

	2026	*2025*
	$	*$*
Other income		
Profit from liquidation of subsidiaries	**101,068**	-
	101,068	-

	2026	*2025*
	$	*$*
Taxation		
Deferred tax - current year	**3,341**	*3,371*
	3,341	*3,371*

Affle (UK) Ltd. (formerly known as Jampp Ltd.)

Unaudited Balance Sheet as at March 31, 2026

(Amount in GBP, unless other wise stated)

Particulars	As at	
	March 31, 2026	March 31, 2025
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	5,560	2,770
(b) Financial Assets		
(i) Investments	623,575	623,575
(c) Deferred tax asset (net)	699,869	554,817
Total Non-current assets	**1,329,003**	**1,181,162**
II. Current assets		
(a) Contract asset	879,587	566,846
(b) Financial assets		
(i) Trade receivables	7,242,119	5,806,419
(ii) Cash and cash equivalents	444,126	2,049,153
(c) Other current assets	7,974	6,945
Total Current assets	**8,573,806**	**8,429,363**
Total Assets (I+II)	**9,902,809**	**9,610,525**
EQUITY AND LIABILITIES		
III. EQUITY		
(a) Equity share capital	3,738,369	3,738,369
(b) Other equity	2,646,047	1,369,771
	6,384,416	**5,108,140**
LIABILITIES		
IV. Non-current liabilities		
(a) Contract liabilities	43,648	4,441
(b) Long-term provisions	26,189	20,578
Total Non-current liabilities	**69,837**	**25,019**
V. Current liabilities		
(a) Financial liabilities		
(i) Trade payables	3,331,774	4,297,889
(ii) Other financial liabilities	19,733	71,298
(b) Provisions	1,386	1,113
(c) Liabilities for current tax (net)	(3)	(3)
(d) Other current liabilities	95,666	107,069
Total Current liabilities	**3,448,556**	**4,477,366**
Total Equity and Liabilities (III+IV+V)	**9,902,809**	**9,610,525**

For and on behalf of the Board of Directors of Affle (UK) Ltd. (formerly known as Jampp Ltd.)

Sd/-

Kapil Mohan Bhutani
Director

Sd/-

Nikhil Gupta
Director

Affle (UK) Ltd. (formerly known as Jampp Ltd.)
Unaudited statement of profit and loss for the year ended March 31, 2026
(Amount in GBP, unless other wise stated)

Particulars	Year Ended	
	March 31, 2026	March 31, 2025
1. Income		
Revenue from operations	9,108,478	12,477,959
Other income	4,877,705	3,937,419
Total income	**13,986,183**	**16,415,378**
2. Expenses		
Inventory and data costs	11,072,782	11,925,103
Employee benefits expense	1,345,744	947,785
Finance costs	15,728	16,578
Depreciation and amortization expense	1,559	1,812
Other expenses	419,146	828,209
Total expenses	**12,854,959**	**13,719,487**
3. Profit before exceptional items and tax (1-2)	**1,131,224**	**2,695,891**
4. Exceptional items	**-**	**-**
5. Profit before tax (3-4)	**1,131,224**	**2,695,891**
6. Tax expense:		
Current tax	-	538,458
Deferred tax (income) / charge	(145,052)	(437,661)
Total tax expense	**(145,052)**	**100,797**
7. Net Profit for the period / year (5-6)	**1,276,276**	**2,595,094**
Attributable to:		
- Equity holders of the parent	1,276,276	2,595,094
- Non-controlling interests	-	-
8. Other Comprehensive Income		
Items that will be reclassified to profit or loss		
Exchange differences on translation of foreign operations	-	-
Items that will not be reclassified to profit or loss		
Re-measurement gains / (losses) on defined benefit plans	-	-
Income tax effect	-	-
Other Comprehensive Income / (loss) net of tax	**-**	**-**
9. Total Comprehensive Income for the year (7+8)	**1,276,276**	**2,595,094**

For and on behalf of the Board of Directors of Affle (UK) Ltd. (formerly known as Jampp Ltd.)

Sd/-

Kapil Mohan Bhutani
Director

Sd/-

Nikhil Gupta
Director

JAMPP HQ S.A.

ESTADOS CONTABLES

AL 31/03/2026 y 31/03/2025

JAMPP HQ S.A.
Manuel Ugarte 1667 4º 402 - Ciudad Autónoma de Buenos Aires
Nro. Registro I.G.J.: 1.787.788

MEMORIA

Correspondiente al ejercicio finalizado el 31/03/2026

(Información no auditada y no cubierta por el informe de auditoría emitido por el auditor independiente)

Estimados accionistas:

De acuerdo con los requisitos legales y las disposiciones de la Ley 19.550 de Sociedades Comerciales, pongo a su consideración este informe y demás documentación identificada en el primer párrafo del artículo 234 de dicha ley, correspondiente al ejercicio fiscal que finaliza el 31 de marzo de 2026.

CONSIDERACIONES GENERALES

Durante 2025, la economía argentina continuó mostrando señales de estabilización luego de la elevada volatilidad registrada en el ejercicio anterior. En este contexto, la inflación mantuvo una tendencia más estable en comparación con los niveles observados al inicio del período previo, mientras que los indicadores de confianza y actividad económica evidenciaron una recuperación gradual. Si bien el nivel de actividad permaneció por debajo de los registros históricos, la moderación de las presiones inflacionarias y una mayor estabilidad cambiaria contribuyeron a consolidar un entorno macroeconómico más predecible hacia el cierre del ejercicio.

ACTIVIDAD DE LA EMPRESA

En el presente ejercicio se registró un incremento del 139% en las ventas locales en comparación con el ejercicio finalizado en marzo de 2025, reflejando una recuperación significativa de la actividad comercial en el mercado doméstico. Por su parte, las exportaciones de servicios se mantuvieron en niveles similares a los del ejercicio anterior, contribuyendo a sostener la diversificación de las fuentes de ingresos de la compañía.

Asimismo, la compañía continuó avanzando en iniciativas orientadas a mejorar su eficiencia operativa y fortalecer su estructura organizacional, en un contexto macroeconómico más estable y predecible. Estas acciones permitieron consolidar una base operativa más sólida para afrontar los desafíos futuros y acompañar el crecimiento del negocio.

Como resultado de la evolución favorable de la actividad y de las mejoras implementadas en la gestión operativa, la compañía obtuvo un resultado positivo durante el ejercicio. En este contexto, el crecimiento de las ventas locales, la estabilidad de las exportaciones de servicios y la consolidación de una estructura operativa más eficiente permiten proyectar perspectivas favorables para la continuidad y el desarrollo de las actividades de la sociedad durante el próximo ejercicio fiscal.

RESULTADOS

El ejercicio en cuestión presenta un resultado contable negativo de $ 102.249.290,24, sobre cuyo destino deberán resolver los accionistas en la asamblea que a tal efecto se convoque.

EXPECTATIVAS

El contexto macroeconómico presenta condiciones de mayor estabilidad y previsibilidad en comparación con períodos anteriores, lo que favorece las perspectivas de desarrollo de la actividad en el mediano plazo. En este marco, la compañía continúa enfocada en la consolidación de sus operaciones y en el fortalecimiento de su posición comercial, manteniendo una estructura operativa alineada con las necesidades del negocio, por lo que estimamos que los niveles de facturación se mantendrán en línea con los registrados durante el período actual e incluso podrían superarlos.

En cumplimiento de la Resolución General I.G.J. 4/09, el Directorio solicita a los accionistas sea eximido de la elaboración del informe conforme a los requisitos de información establecidos en dicha resolución, ya que no es necesario para los fines de la empresa ni porque existan accionistas ni terceros que hayan solicitado tal información.

Finalmente, queremos agradecer a nuestros empleados, clientes y proveedores por su colaboración durante este año.

Ciudad Autónoma de Buenos Aires, 7 de julio de 2026

EL DIRECTORIO

ESTADOS CONTABLES

Por el Ejercicio Nº 20 iniciado el 1 de Abril de 2025.

Expresado en moneda homogénea del 31 de Marzo de 2026.

Denominación: **JAMPP HQ S.A.**

Domicilio: Manuel Ugarte 1667 4º 402, Ciudad Autónoma de Buenos Aires.

Actividad Principal: Actividades de Informática.

Inscripción en el Registro Público de Comercio: 26 de Julio de 2007, Nº 12.169, Lº 36, Tº - de S.A.

Nro. de Registro en la I.G.J.: 1.787.788

Fecha de vencimiento del Contrato Social: 26 de Julio de 2106.

Composición del Capital

Cantidad de Acciones:	20.000.000.-
Valor Nominal de c/u:	$ 1.-
Capital Suscripto:	$ 20.000.000.-
Capital Integrado:	$ 20.000.000.-

JAMPP HQ S.A.
Manuel Ugarte 1667 4º 402 - Ciudad Autónoma de Buenos Aires
Nro. Registro I.G.J.: 1.787.788

ESTADO DE SITUACION PATRIMONIAL

por el ejercicio finalizado el 31/03/2026, comparativo con el ejercicio anterior. En moneda homogénea (Nota 1.3.)

	...31/03/2026..	...31/03/2025..
ACTIVO		
ACTIVO CORRIENTE		
Caja y bancos (Notas 2.1 y 3.1)	78.292.639,65	36.795.809,86
Inversiones financieras (Notas 2.2. y 3.2)	274.327.660,07	8.826,89
Créditos por cobrar a clientes en moneda (Notas 2.3 y 3.3)	309.816.189,06	113.160.331,58
Créditos en moneda con partes relacionadas (Notas 2.4, 3.4 y Anexo "III")	172.763.855,00	954.794.563,35
Créditos impositivos (Notas 2.3 y 3.5)	131.815.773,14	62.873.082,10
Otras cuentas a cobrar a terceros en especie (Notas 2.3 y 3.6)	349.475.563,09	42.460.962,98
TOTAL DEL ACTIVO CORRIENTE	1.316.491.680,01	1.210.093.576,76
ACTIVO NO CORRIENTE		
Créditos impositivos (Notas 2.3 y 3.5)	321.389.274,02	428.742.093,86
Otras cuentas a cobrar a terceros en especie (Notas 2.3 y 3.6)	73.080,00	96.911,42
Bienes de uso (Nota 2.5 y Anexo "I")	35.654.644,49	84.691.018,80
Activos intangibles (Nota 2.6 y Anexo "II")	9.211.766,80	27.635.938,87
TOTAL DEL ACTIVO NO CORRIENTE	366.328.765,31	541.165.962,95
TOTAL DEL ACTIVO	1.682.820.445,32	1.751.259.539,71

	...31/03/2026..	...31/03/2025..
PASIVO		
PASIVO CORRIENTE		
Proveedores de bienes y servicios (Notas 2.7 y 3.7)	15.270.978,75	21.764.022,27
Deudas laborales y previsionales (Notas 2.7 y 3.8)	108.645.840,83	58.811.473,33
Deudas impositivas (Notas 2.7 y 3.9)	1.882.093,03	11.413.221,16
TOTAL PASIVO CORRIENTE	125.798.912,61	91.988.716,76
PASIVO NO CORRIENTE		
No posee	-	-
TOTAL PASIVO NO CORRIENTE	-	-
TOTAL PASIVO	125.798.912,61	91.988.716,76
PATRIMONIO NETO		
(Según Estado Correspondiente - Nota 2.9)	1.557.021.532,71	1.659.270.822,95
TOTAL	1.682.820.445,32	1.751.259.539,71

Las Notas 1 a 6 y los Anexos I a IV que se acompañan forman parte integrante de este estado.

Firmado al sólo efecto de su identificación con
mi informe de fecha 7 de julio de 2026.

DR. MARCELO JORGE ALALUF
CONTADOR PÚBLICO (UBA)
C.P.C.E.C.A.B.A. Tº 164 Fº 97

PABLO FRAGUEIRO RISSO
DIRECTOR TITULAR

JAMPP HQ S.A.
Manuel Ugarte 1667 4º 402 - Ciudad Autónoma de Buenos Aires
Nro. Registro I.G.J.: 1.787.788

ESTADO DE RESULTADOS

por el ejercicio finalizado el 31/03/2026, comparativo con el ejercicio anterior. En moneda homogénea (Nota 1.3.)

		...31/03/2026..	...31/03/2025..
Ventas (Nota 3.10)		1.632.040.019,52	1.189.996.242,51
Menos:			
Gastos de explotación (Anexo "IV")	(230.505.452,54)		
Gastos de administración (Anexo "IV")	(495.505.598,88)		
Gastos de comercialización (Anexo "IV")	(835.866.883,50)		
Resultados financieros y por tenencia (incluyendo el RECPAM) (Nota 3.11)	(170.490.118,84)	(1.732.368.053,76)	(1.611.814.088,98)
Resultado antes de impuestos (pérdida)		(100.328.034,24)	(421.817.846,47)
Impuesto a las ganancias (Nota 2.8)		(1.921.256,00)	64.479.652,05
Resultado final (pérdida)		(102.249.290,24)	(357.338.194,42)

Las Notas 1 a 6 y los Anexos I a IV que se acompañan forman parte integrante de este estado.

Firmado al sólo efecto de su identificación con
mi informe de fecha 7 de julio de 2026.

DR. MARCELO JORGE ALALUF
CONTADOR PÚBLICO (UBA)
C.P.C.E.C.A.B.A. Tº 164 Fº 97

PABLO FRAGUEIRO RISSO
DIRECTOR TITULAR

JAMPP HQ S.A.
Manuel Ugarte 1667 4º 402 - Ciudad Autónoma de Buenos Aires
Nro. Registro I.G.J.: 1.787.788

ESTADO DE EVOLUCION DEL PATRIMONIO NETO
por el ejercicio finalizado el 31/03/2026, comparativo con el ejercicio anterior. En moneda homogénea (Nota 1.3.)

DETALLE	CAPITAL SOCIAL	AJUSTE DE CAPITAL	PRIMA DE EMISION	RESERVA LEGAL	RESERVA FACULTATIVA	RESULTADOS NO ASIGNADOS	TOTAL
Saldos al 31 de Marzo de 2024	20.000.000,00	780.264.115,33	352.852.349,60	146.164.674,70	-	717.327.877,74	2.016.609.017,37
Resultado del Ejercicio 2025 - Pérdida						(357.338.194,42)	(357.338.194,42)
Saldos al 31 de Marzo de 2025	20.000.000,00	780.264.115,33	352.852.349,60	146.164.674,70	-	359.989.683,32	1.659.270.822,95
Resultado del Ejercicio 2026 - Pérdida						(102.249.290,24)	(102.249.290,24)
Saldos al 31 de Marzo de 2026	20.000.000,00	780.264.115,33	352.852.349,60	146.164.674,70	-	257.740.393,08	1.557.021.532,71

Las Notas 1 a 6 y los Anexos I a IV que se acompañan forman parte integrante de este estado.

Firmado al sólo efecto de su identificación con
mi informe de fecha 7 de julio de 2026.

DR. MARCELO JORGE ALALUF
CONTADOR PÚBLICO (UBA)
C.P.C.E.C.A.B.A. Tº 164 Fº 97

PABLO FRAGUEIRO RISSO
DIRECTOR TITULAR

JAMPP HQ S.A.
Manuel Ugarte 1667 4º 402 - Ciudad Autónoma de Buenos Aires
Nro. Registro I.G.J.: 1.787.788

ESTADO DE FLUJOS DE EFECTIVO (en forma sintética)
por el ejercicio finalizado el 31/03/2026, comparativo con el ejercicio anterior. En moneda homogénea (Nota 1.3.)

	...31/03/2026..	...31/03/2025..
1 - VARIACIONES DEL EFECTIVO Y SUS EQUIVALENTES (Nota 2.10)		
Efectivo y sus equivalentes al inicio del ejercicio	36.804.636,75	607.467.411,19
Efectivo y sus equivalentes al cierre del ejercicio	352.620.299,72	36.804.636,75
(Disminución) / Aumento neto de efectivo y sus equivalentes	**315.815.662,97**	**(570.662.774,44)**
2 - CAUSAS DE LAS VARIACIONES DEL EFECTIVO Y SUS EQUIVALENTES		
Flujo de fondos por actividades operativas		
Ganancia / (Pérdida) del ejercicio	(102.249.290,24)	(357.338.194,42)
Más: amortizaciones Bienes de uso e intangibles	67.457.754,06	105.959.567,24
Subtotal antes de variaciones en cuentas del capital	(34.791.536,18)	(251.378.627,18)
Variaciones en capital corriente		
Disminución / (Aumento) en Cuentas por cobrar a clientes en moneda	(196.655.857,48)	32.391.631,73
Disminución / (Aumento) en Créditos en moneda con partes relacionadas	782.030.708,35	(774.467.425,18)
Disminución / (Aumento) en Créditos impositivos	(68.942.691,04)	21.964.129,90
Disminución / (Aumento) en Otras cuentas a cobrar a terceros en especie	(307.014.600,11)	350.257.863,58
Aumento / (Disminución) en Proveedores de bienes y servicios	(6.493.043,52)	(24.432.396,65)
Aumento / (Disminución) en Deudas laborales y previsionales	49.837.159,82	(64.854.986,06)
Aumento / (Disminución) en Deudas impositivas	(9.531.128,13)	550.501,21
Variaciones en capital no corriente		
Disminución / (Aumento) en Créditos impositivos	107.352.819,84	139.252.331,68
Disminución / (Aumento) en Otras cuentas a cobrar a terceros en especie	23.831,42	54.202,53
Flujo neto de efectivo y sus equivalentes generado/(utilizado) por las act. operativas	**315.815.662,97**	**(570.662.774,44)**
Actividades de inversión		
No hay	-	-
Flujo neto de efectivo y sus equivalentes generado/(utilizado) por las act. de inversión	**-**	**-**
Actividades de financiación		
No hay		-
Flujo neto de efectivo y sus equivalentes generado/(utilizado) por las act. de financiación	**-**	**-**
(DISMINUCIÓN) / AUMENTO NETO DEL EFECTIVO Y EQUIVALENTES	**315.815.662,97**	**(570.662.774,44)**

Las Notas 1 a 6 y los Anexos I a IV que se acompañan forman parte integrante de este estado.

Firmado al sólo efecto de su identificación con
mi informe de fecha 7 de julio de 2026.

DR. MARCELO JORGE ALALUF
CONTADOR PÚBLICO (UBA)
C.P.C.E.C.A.B.A. Tº 164 Fº 97

PABLO FRAGUEIRO RISSO
DIRECTOR TITULAR

Denominación: **JAMPP HQ S.A.**
Domicilio: Manuel Ugarte 1667 4º 402 - Ciudad Autónoma de Buenos Aires.
Nro. Registro I.G.J.: 1.787.788

Notas a los Estados Contables

Por el ejercicio finalizado el 31/03/2026 comparativo con el ejercicio anterior. En moneda homogénea

1 - Notas generales

1.1. Bases de preparación de los estados contables

Los presentes estados contables están expresados en pesos en moneda homogénea de cierre (Nota 1.3) y han sido preparados de conformidad con la Resolución Técnica N° 54 - T.O. RT 59 - (RT 54), emitida por la Federación Argentina de Consejos Profesionales de Ciencias Económicas (FACPCE), adoptada por la Resolución P. N° 460/2024 del Consejo Profesional de Ciencias Económicas de la Ciudad Autónoma de Buenos Aires (CPCECABA).

Esta resolución fue aplicada por la entidad readecuando las cifras comparativas mediante la realización de ciertas reclasificaciones en la presentación de determinadas partidas incluidas en el estado de situación patrimonial y notas y anexos relacionados, sin generar diferencias en su reconocimiento o medición.

Las principales reclasificaciones de presentación originadas por la aplicación de la RT 54 en el Estado de situación patrimonial se detallan en Nota 1.5.

1.2. Clasificación de la entidad

De acuerdo con lo establecido por la RT 54 en su Segunda Parte, punto 5, Jampp HQ S.A. reviste el carácter de "restante entidad"

1.3. Unidad de medida

Información general

Los presentes estados contables han sido preparados en moneda homogénea a fecha de cierre del presente ejercicio, reconociendo en forma integral los efectos de la inflación de conformidad con lo establecido en la RT 54, en virtud de haberse determinado la existencia de un contexto de alta inflación.
Con fines comparativos, se incluyen cifras patrimoniales al cierre del ejercicio anterior y de resultados, de evolución del patrimonio neto y de flujos de efectivo, por el ejercicio económico finalizado en esa fecha (ver Nota 1.5). Dichas cifras han sido expresadas en moneda de cierre del presente ejercicio, de acuerdo con lo señalado en el párrafo siguiente, a fin de permitir su comparabilidad y sin que el ajuste practicado modifique las decisiones tomadas con base en la información contable correspondiente al ejercicio comparativo.

Descripción del proceso de expresión a moneda de cierre

A efectos de expresar las diferentes partidas y rubros que integran los estados contables, la entidad deberá, entre otras cosas:

- Determinar el momento de origen de las partidas (o el momento de su último ajuste, según corresponda).
- Calcular los coeficientes de ajuste aplicables. A tal efecto se utiliza el índice de precios FACPCE. La variación del índice utilizado para el ajuste de los estados contables ha sido del 32,61 % en el ejercicio económico finalizado el 31/03/2026.
- Aplicar los coeficientes de ajuste a los importes de las partidas anticuadas para expresarlas en moneda de cierre. A este respecto, las partidas que deberán ajustarse serán aquellas que no estén expresadas en moneda de cierre.

La aplicación del proceso de ajuste por inflación establecido en la RT 54 permite el reconocimiento de las ganancias y pérdidas derivadas del mantenimiento de activos y pasivos expuestos a los cambios en el poder adquisitivo de la moneda a lo largo del ejercicio. Tales ganancias y pérdidas se exponen en el rubro "Resultados financieros y por tenencia (incluyendo el RECPAM)" del Estado de Resultados.

Para la preparación de los presentes estados contables, el órgano de administración de la entidad ha utilizado las siguientes simplificaciones permitidas por la RT 54:

- No ha presentado la nota requerida por el párrafo 659 de la RT 54.
- El estado de flujo de efectivo ha sido presentado por el método directo, mostrando la información ajustada por inflación en forma sintética.
- Optó por presentar en una sola línea a los resultados financieros y por tenencia, incluyendo al resultado por exposición al cambio en el poder adquisitivo de la moneda (RECPAM), denominada "Resultados financieros y por tenencia (incluyendo al RECPAM)".

Los presentes estados contables deben ser leídos e interpretados considerando las limitaciones que la utilización de las dispensas antes mencionadas podría provocar sobre la información en ellos contenida.

1.4. Uso de estimaciones en la preparación de los presentes estados contables

La preparación de estados contables requiere que el órgano de administración de la entidad realice estimaciones y evaluaciones que afectan el monto de los activos y pasivos registrados y los activos y pasivos contingentes revelados a la fecha de cierre, como así también los ingresos y egresos registrados en el ejercicio. Los resultados reales futuros pueden diferir de las estimaciones y evaluaciones realizadas a la fecha de preparación de los presentes estados contables.

1.5. Información comparativa y renombramiento de rubros; reclasificaciones

Se han reclasificado ciertas cifras patrimoniales, y realizado ciertos ajustes sobre ellas, como

también nuevas revelaciones con motivo de los cambios en las políticas contables mencionadas en la Nota 1.1.
Las cifras correspondientes a la información comparativa, que surgen de los respectivos estados contables oportunamente aprobados, han sido reexpresadas multiplicándolas por el coeficiente de reexpresión anual sin que tal procedimiento modifique las decisiones tomadas con base en la información contable correspondiente al ejercicio anterior.
A los efectos de la presentación comparativa se efectuaron las reclasificaciones necesarias sobre los estados contables del ejercicio anterior para exponerlos sobre bases uniformes, de acuerdo a lo expuesto en la nota 1.1. La modificación de la información comparativa no implica cambios en las decisiones tomadas en base a ellas. Se detallan las principales reclasificaciones de presentación originadas por la aplicación de la RT 54 en el Estado de Situación Patrimonial.

Reclasificaciones efectuadas sobre la información comparativa (31/03/2025)
A continuación, se detallan las reclasificaciones efectuadas entre los rubros expuestos de acuerdo con las normas anteriores y su nueva presentación conforme a la RT 54.

Exposición Anterior	Exposición RT 54	Importe 31/03/2025
Inversiones	Inversiones financieras	8.826,89
Créditos por ventas	Créditos por cobrar a clientes en moneda	1.067.954.894,93
Otros créditos (corrientes)	Créditos impositivos (corrientes)	62.873.082,10
Otros créditos (no corrientes)	Créditos impositivos (no corrientes)	428.742.093,86
Otros créditos (corrientes)	Otras cuentas por cobrar a terceros en especie (corrientes)	42.460.962,98
Otros créditos (no corrientes)	Otras cuentas por cobrar a terceros en especie (no corrientes)	96.911,42
Deudas comerciales	Proveedores de bienes y servicios	21.764.022,27
Deudas sociales	Deudas laborales y previsionales	58.811.473,33
Deudas fiscales	Deudas impositivas	11.413.221,16

Nota 2: Políticas contables sobre criterios de medición contable

2.1. Caja y bancos

El efectivo disponible y los saldos en bancos en moneda argentina han sido medidos por su importe nominal. Los saldos bancarios en moneda extranjera han sido medidos según la cantidad de moneda correspondiente por el tipo de cambio correspondiente a la fecha de cierre de ejercicio.

2.2. Inversiones financieras.

Las inversiones financieras están medidas al valor de cotización al cierre de ejercicio de la inversión respectiva. Corresponden a inversiones de rápida y fácil realización a valor de mercado y sin riesgos de fluctuaciones en su valor ni de incobrabilidad.

2.3. Cuentas por cobrar a clientes en moneda, Créditos impositivos, Otras cuentas por cobrar a terceros en especie.

Las cuentas por cobrar a clientes en moneda, créditos impositivos, créditos en moneda con partes relacionadas, y las otras cuentas por cobrar en moneda se miden al valor nominal.
Otras cuentas a cobrar a terceros en especie, originados en anticipos a proveedores o gastos pagados por anticipado se reconocen inicialmente por las sumas entregadas y se remiden considerando los servicios recibidos. Los créditos en especie se dan de baja cuando se reciben totalmente los bienes o servicios relacionados, o expiran los derechos para tal recepción.

2.4. Créditos en moneda con partes relacionadas

Corresponden a exportaciones de servicios a la compañía relacionada Affle Inc. de Estados Unidos de América. Los saldos están expresados en moneda extranjera y han sido medidos según la cantidad de moneda correspondiente por el tipo de cambio correspondiente a la fecha de cierre de ejercicio.

2.5. Bienes de uso

Los bienes de uso están medidos a su costo de adquisición reexpresado de acuerdo a lo indicado en la Nota 1.3, neto de sus depreciaciones acumuladas. Las depreciaciones han sido calculadas sobre los valores reexpresados de los respectivos activos por el método de la línea recta en base a la vida útil estimada de los bienes, aplicando tasas anuales suficientes para que queden expresados a su valor estimado de recupero al final de dicha vida útil.

La entidad evalúa en cada cierre la existencia de indicios de deterioro que puedan determinar la necesidad de comparar la medición contable de los activos mencionados con su valor recuperable, excepto en el caso que el resultado obtenido en cada uno de los últimos tres ejercicios (incluido el actual) sea positivo. En el presente ejercicio, la entidad no ha identificado indicios de deterioro.

2.6. Activos intangibles

Los activos intangibles están medidos a su costo de adquisición reexpresado de acuerdo a lo indicado en la Nota 1.3, neto de sus depreciaciones acumuladas. Las depreciaciones han sido calculadas sobre los valores reexpresados de los respectivos activos por el método de la línea recta en base a la vida útil estimada de los bienes, aplicando tasas anuales suficientes para que queden extinguidos al final de dicha vida útil.

2.7. Proveedores de bienes y servicios, Deudas laborales y previsionales y Deudas impositivas

Las deudas con proveedores de bienes y servicios, deudas impositivas, deudas laborales y previsionales, y deudas en moneda con partes relacionadas se hallan expresadas en moneda nacional y se miden por su valor nominal.

2.8. Impuesto a las ganancias

El cargo contable por impuesto a las ganancias es reconocido en función de la utilidad impositiva determinada, considerando la normativa fiscal vigente. La entidad hizo uso de la opción de no presentar la nota requerida del inciso f), del párrafo 599.

2.9. Cuentas de Patrimonio neto

Se encuentran reexpresadas de acuerdo con lo mencionado en la Nota 1.3. La cuenta “Capital” se mantiene a su valor nominal y el ajuste derivado de dicha reexpresión monetaria realizada de acuerdo a la Nota 1.3, se expone en la cuenta de “Ajuste de Capital”.

2.10. Efectivo y sus equivalentes

En el Estado de Flujos de efectivo, el rubro “Efectivo y sus equivalentes” comprende los saldos de caja y bancos, moneda extranjera y los equivalentes de efectivo, los cuales incluyen inversiones de corto plazo de alta liquidez, fácilmente convertibles en importes conocidos de efectivo y sujetos a riesgos de insignificantes cambios de valor.

Nota 3: COMPOSICIÓN DE LOS RUBROS

Los rubros se encuentran compuestos de la siguiente forma:

	...31/03/2026..	...31/03/2025..
3.1. Caja y bancos:		
Bancos en moneda nacional	78.290.715,55	22.851.862,30
Bancos en moneda extranjera	1.924,10	13.943.947,56
Total	78.292.639,65	36.795.809,86
3.2. Inversiones financieras		
Fondos comunes de inversión	274.322.429,08	2.500,72
Saldos en compañía financiera	5.230,99	6.326,17
Total	274.327.660,07	8.826,89
3.3. Cuentas por cobrar a clientes en moneda		
Deudores por ventas locales	309.816.189,06	113.160.331,58
Total	309.816.189,06	113.160.331,58
3.4. Créditos en moneda con partes relacionadas		
Por operaciones de exportación de servicios (Nota 4 y Anexo "III")	172.763.855,00	954.794.563,35
Total	172.763.855,00	954.794.563,35
3.5. Créditos impositivos		
Corrientes:		
Saldo a favor impuesto a las ganancias	30.381.588,98	60.524.363,89
Saldo a favor impuesto ingresos brutos	10.571.094,69	1.103.202,87
Saldo a favor impuesto al valor agregado	90.863.089,47	1.245.515,34
Total	131.815.773,14	62.873.082,10
No corrientes:		
Crédito por impuesto diferido	321.389.274,02	428.742.093,86
Total	321.389.274,02	428.742.093,86
3.6. Otras cuentas por cobrar a terceros en especie		
Corrientes:		
Anticipos a proveedores	342.220.793,09	40.710.041,83
Varios	-	1.750.921,15
Anticipos de sueldos	7.254.770,00	-
Total	349.475.563,09	42.460.962,98
No corrientes:		
Depósito en garantía	73.080,00	96.911,42
Total	73.080,00	96.911,42
3.7. Proveedores de bienes y servicios		
Proveedores	6.706.266,49	1.912.570,46
Provisiones varias	8.564.712,26	19.851.451,81
Total	15.270.978,75	21.764.022,27
3.8. Deudas laborales y previsionales		
Remuneraciones a pagar	33.186.996,00	-
Provisiones SAC y vacaciones	55.205.971,58	40.176.385,55
Cargas sociales a pagar	20.252.873,25	18.635.087,78
Total	108.645.840,83	58.811.473,33
3.9. Deudas impositivas		
Impuesto bienes personales a pagar	7.637.524,50	7.359.831,11
Retenciones impuesto a las ganancias a terceros	(8.007.915,89)	4.053.390,04
Impuesto sobre los ingresos brutos	2.252.484,42	-
Total	1.882.093,03	11.413.221,16
3.10. Ventas		
Ventas locales	1.063.750.062,86	515.389.385,71
Ventas intercompany (Nota 4)	568.289.956,66	674.606.856,80
Total	1.632.040.019,52	1.189.996.242,51
3.11. Resultados financieros y por tenencia (incluyendo el RECPAM)		
Gastos de financiación s/Anexo "IV"	-	-
RECPAM	(425.679.016,76)	(675.143.239,67)
Diferencias de cotización	242.201.120,44	232.412.260,10
Otros ingresos financieros	12.987.777,48	7.457.443,15
Total	(170.490.118,84)	(435.273.536,42)

Nota 4: SALDOS Y OPERACIONES CON SOCIEDADES ART. 33 LEY 19.550

4.1. Las operaciones (en pesos) con sociedades art. 33 Ley 19.550 por el ejercicio 2026 son las siguientes

Compañía	Ventas	Costo de Servicios
Affle Inc. (Estados Unidos)	568.289.956,66	0,00

4.2. Los saldos (en pesos) con sociedades art. 33 Ley 19.550 al 31/03/2026 son los siguientes:

Compañía	Cuentas a Cobrar	Cuentas a Pagar
Affle Inc. (Estados Unidos)	172.763.855,00	0,00

Nota 5: HECHOS POSTERIORES AL CIERRE

No se produjeron con posterioridad a la fecha del presente ejercicio hechos o circunstancias que pudieran incidir significativamente sobre los resultados.

Nota 6: BIENES CON DISPONIBILIDAD RESTRINGIDA

No existen bienes que tengan embargos, hipotecas u otras situaciones que restrinjan su disponibilidad.

Firmado al sólo efecto de su identificación
con mi informe de fecha 7 de julio de 2026

Dr. MARCELO JORGE ALALUF
CONTADOR PÚBLICO (UBA)
C.P.C.E.C.A.B.A. Tº 164 Fº 97

PABLO FRAGUEIRO RISSO
DIRECTOR TITULAR

JAMPP HQ S.A.
Manuel Ugarte 1667 4º 402 - Ciudad Autónoma de Buenos Aires
Nro. Registro I.G.J.: 1.787.788

ANEXO I - BIENES DE USO
por el ejercicio finalizado el 31/03/2026, comparativo con el ejercicio anterior. En moneda homogénea (Nota 1.3.)

Cuenta Principal	2026									2025
	Valores de Origen				Amortizaciones				Neto Resultante	Neto Resultante
	Al Inicio del Ejercicio	Aumentos	Disminuciones	Al Cierre del Ejercicio	Acumuladas al Inicio del Ejercicio	Disminuciones	Del Ejercicio	Acumuladas al Cierre del Ejercicio		
Muebles y Utiles	17.888.789,78	-	-	17.888.789,78	17.888.789,78		-	17.888.789,78	-	-
Equipos de Computación	237.525.890,98	-		237.525.890,98	152.837.025,99		49.034.220,50	201.871.246,49	35.654.644,49	84.691.018,80
Obras s/Inmuebles de Terceros	1.335.767,63	-	-	1.335.767,63	1.335.767,63		-	1.335.767,63	-	-
Totales 31/03/2026	256.750.448,39	-	-	256.750.448,39	172.061.583,40	-	49.034.220,50	221.095.803,90	35.654.644,49	84.691.018,80
Totales 31/03/2025	256.750.448,39	-	-	256.750.448,39	98.343.944,85	-	73.717.638,55	172.061.583,40	84.691.018,80	

Firmado al sólo efecto de su identificación con
mi informe de fecha 7 de julio de 2026.

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ANEXO II - ACTIVOS INTANGIBLES

por el ejercicio finalizado el 31/03/2026, comparativo con el ejercicio anterior. En moneda homogénea (Nota 1.3.)

Cuenta Principal	2026									2025
	Valores de Origen				Amortizaciones				Neto Resultante	Neto Resultante
	Al Inicio del Ejercicio	Aumentos	Disminuciones	Al Cierre del Ejercicio	Acumuladas al Inicio del Ejercicio	Disminuciones	Del Ejercicio	Acumuladas al Cierre del Ejercicio		
Software	73.694.134,27	-	-	73.694.134,27	46.058.833,91	-	18.423.533,56	64.482.367,47	9.211.766,80	27.635.938,87
Totales 31/03/2026	73.694.134,27	-	-	73.694.134,27	46.058.833,91	-	18.423.533,56	64.482.367,47	9.211.766,80	27.635.938,87
Totales 31/03/2025	73.695.836,99	-	-	73.695.836,99	13.817.969,43	-	32.241.928,69	46.059.898,12	27.635.938,87	

Firmado al sólo efecto de su identificación con
mi informe de fecha 7 de julio de 2026.

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ANEXO III - ACTIVOS Y PASIVOS EN MONEDA EXTRANJERA

por el ejercicio finalizado el 31/03/2026, comparativo con el ejercicio anterior. En moneda homogénea (Nota 1.3.)

	Divisa	Importe en Divisas	Tipo de Cambio	Importe en Pesos al ...31/03/2026..	Importe en Pesos al ...31/03/2025..
ACTIVO					
Caja y bancos					
Bancos c/c	USD	1,42	1.355,000	1.924,10	13.943.947,56
Créditos en moneda con partes relacionadas					
Por operaciones de exportación de servicios	USD	127.501,00	1.355,000	172.763.855,00	954.794.563,35

Firmado al sólo efecto de su identificación con
mi informe de fecha 7 de julio de 2026.

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DIRECTOR TITULAR

ANEXO IV - GASTOS POR NATURALEZA

por el ejercicio finalizado el 31/03/2026, comparativo con el ejercicio anterior. En moneda homogénea (Nota 1.3.)

RUBRO	GASTOS DE EXPLOTACION	GASTOS DE ADMINISTRACION	GASTOS DE COMERCIALIZACION	GASTOS DE FINANCIACION	TOTAL ...31/03/2026..	TOTAL ...31/03/2025..
Sueldos	29.669.565,97	52.826.725,65	559.800.900,73	-	642.297.192,35	583.798.104,58
Cargas Sociales	-	-	205.012.723,44	-	205.012.723,44	186.213.537,14
Gratificación al Personal		221.420.338,24		-	221.420.338,24	43.928.729,81
Alquileres y Expensas	132.612.738,76	-	-	-	132.612.738,76	81.251.196,01
Impuestos, Tasas y Contribuciones	-	54.142.200,04	-	-	54.142.200,04	31.343.132,27
Servicios de Luz, Gas y Telefono	-	-	-	-	-	34.922,68
Insumos de Computacion	10.212.505,02	2.553.126,25	-	-	12.765.631,27	10.980.441,90
Servicios Legales y Notariales	-	86.924.883,28	-	-	86.924.883,28	83.286.833,56
Servicios de Contaduria , Auditoria y Personal	-	37.634.474,36	-	-	37.634.474,36	33.043.199,79
Servicios Profesionales Varios	-	10.038.539,02	-	-	10.038.539,02	751.883,21
Gastos de Representación	-	11.700.907,99	-	-	11.700.907,99	14.014.344,07
Amortización Bienes de Uso	39.227.376,40	9.806.844,10	-	-	49.034.220,50	73.717.638,55
Amortización Software	14.738.826,85	3.684.706,71	-	-	18.423.533,56	32.241.928,69
Gastos Bancarios	-	4.121.567,67	-	-	4.121.567,67	3.779.665,92
Servicios de Internet y Hosting	1.057.593,59	-	-	-	1.057.593,59	962.637,53
Viáticos y Movilidad	-	-	17.617.505,76	-	17.617.505,76	10.264.312,04
Intereses	-	-	114.999,63	-	114.999,63	16.730,46
Gastos Varios	47,87	11,97	53.320.753,94	-	53.320.813,78	16.855.720,56
Gastos Generales de Oficina	2.986.798,08	651.273,60	-	-	3.638.071,68	(29.944.406,21)
Totales 31/03/2026	230.505.452,54	495.505.598,88	835.866.883,50	-	1.561.877.934,92	-
Totales 31/03/2025	202.795.797,82	249.798.883,62	723.945.871,12	-	-	1.176.540.552,56

Firmado al sólo efecto de su identificación con
mi informe de fecha 7 de julio de 2026.

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CONTADOR PÚBLICO (UBA)
C.P.C.E.C.A.B.A. Tº 164 Fº 97

PABLO FRAGUEIRO RISSO
DIRECTOR TITULAR

INFORME DE AUDITORÍA EMITIDO POR EL AUDITOR INDEPENDIENTE

Señores Directores y Accionistas de
JAMPP HQ S.A.
CUIT N° 30-71043939-3
Domicilio Legal: Manuel Ugarte 1667 4º 402 - CABA

Informe sobre la auditoría de los estados contables

Opinión

He auditado los estados contables de JAMPP HQ S.A. que comprenden el estado de situación patrimonial al 31 de marzo de 2026, los estados de resultados, de evolución del patrimonio neto y de flujo de efectivo correspondientes al ejercicio finalizado en dicha fecha, así como las notas explicativas de los estados contables 1 a 6 que incluyen un resumen de las políticas contables significativas y los anexos I a IV.

En mi opinión, los estados contables adjuntos presentan razonablemente, en todos los aspectos significativos, la situación patrimonial de JAMPP HQ S.A. al 31 de marzo de 2026, así como sus resultados, la evolución de su patrimonio neto y el flujo de su efectivo correspondientes al ejercicio finalizado en esa fecha, de conformidad con las Normas Contables Profesionales Argentinas.

Fundamento de la opinión

He llevado a cabo mi auditoría de conformidad con las normas de auditoría establecidas en la sección III.A de la Resolución Técnica N° 37 de la Federación Argentina de Consejos Profesionales de Ciencias Económicas (FACPCE) adoptada por la Resolución C.D. Nº 46/2021 del Consejo Profesional de Ciencias Económicas de la Ciudad Autónoma de Buenos Aires (CPCECABA). Mis responsabilidades de acuerdo con dichas normas se describen más adelante en la sección "Responsabilidades del auditor en relación con la auditoría de los estados contables" de mi informe. Soy independiente de JAMPP HQ S.A. y he cumplido las demás responsabilidades de ética de conformidad con los requerimientos del Código de Ética del Consejo Profesional de Ciencias Económicas de la Ciudad Autónoma de Buenos Aires y de la Resolución Técnica N° 37 de la FACPCE adoptada por la Resolución C.D. Nº 46/2021 del CPCECABA.

Considero que los elementos de juicio que he obtenido proporcionan una base suficiente y adecuada para mi opinión.

Información distinta de los estados contables y del informe de auditoría correspondiente (Otra información)

La Dirección de la Sociedad es responsable de la otra información, que comprende la Memoria. Esta otra información no es parte de los estados contables ni de mi informe de auditoría correspondiente.

Mi opinión sobre los estados contables no cubre la otra información y, por lo tanto, no expreso ninguna forma de conclusión que proporcione un grado de seguridad sobre ésta.

En relación con mi auditoría de los estados contables, mi responsabilidad es leer la otra información y, al hacerlo, considerar si existe una incongruencia significativa entre la otra información y los estados contables o el conocimiento obtenido en la auditoría o si parece que existe una incorrección significativa en la otra información.

Si, basándome en el trabajo que he realizado, concluyo que existe una incorrección significativa en la otra información, estoy obligado a informar de ello. No tengo nada que informar al respecto.

Responsabilidad de la dirección de JAMPP HQ S.A. en relación con los estados contables

La dirección de JAMPP HQ S.A. es responsable de la preparación y presentación razonable de los estados contables adjuntos de conformidad con las normas contables profesionales argentinas, y del control interno que la dirección considere necesario para permitir la preparación de estados contables libres de incorrecciones significativas.
En la preparación de los estados contables, la Dirección es responsable de la evaluación de la capacidad de JAMPP HQ S.A. para continuar como empresa en funcionamiento, revelando, en caso de corresponder, las cuestiones relacionadas con este aspecto y utilizando el principio contable de empresa en funcionamiento, excepto si la Dirección tuviera intención de liquidar la Sociedad o de cesar sus operaciones, o bien no existiera otra alternativa realista.

Responsabilidades del auditor en relación con la auditoría de los estados contables

Mis objetivos son obtener una seguridad razonable de que los estados contables en su conjunto están libres de incorrección significativa debida a fraude o error y emitir un informe de auditoría que contenga mi opinión. Seguridad razonable es un alto grado de seguridad, pero no garantiza que una auditoría realizada de conformidad con la Resolución Técnica N° 37 de la FACPCE adoptada por la Resolución C.D. Nº 46/2021 del CPCECABA siempre detecte una incorrección significativa cuando exista. Las incorrecciones se consideran significativas si, individualmente o de forma agregada, puede preverse razonablemente que influyan en las decisiones económicas que los usuarios toman basándose en los estados contables.
Como parte de una auditoría de conformidad con la Resolución Técnica N° 37 de la FACPCE adoptada por la Resolución C.D. Nº 46/2021 del CPCECABA, aplico mi juicio profesional y mantengo una actitud de escepticismo profesional durante toda la auditoría. También:

a) Identifico y evalúo los riesgos de incorrección significativa en los estados contables debido a fraude o error, diseño y aplico procedimientos de auditoría para responder a dichos riesgos y obtengo elementos de juicio suficientes y adecuados para proporcionar una base para mi opinión. El riesgo de no detectar una incorrección significativa debida a fraude es más elevado que en el caso de una incorrección significativa debida a error, ya que el fraude puede implicar colusión, falsificación, omisiones deliberadas, manifestaciones intencionadamente erróneas o la elusión del control interno.
b) Obtengo conocimiento del control interno relevante para la auditoría con el fin de diseñar procedimientos de auditoría que sean apropiados en función de las circunstancias y no con la finalidad de expresar una opinión sobre la eficacia del control interno de la Sociedad.
c) Evalúo si las políticas contables aplicadas son adecuadas, así como la razonabilidad de las estimaciones contables y la correspondiente información revelada por la Dirección de JAMPP HQ S.A.
d) Concluyo sobre lo adecuado de la utilización por la Dirección de JAMPP HQ S.A. del principio contable de empresa en funcionamiento y, basándome en los elementos de juicio obtenidos, concluyo sobre si existe o no una incertidumbre significativa relacionada con hechos o con condiciones que pueden generar dudas importantes sobre la capacidad de JAMPP HQ S.A. para continuar como empresa en funcionamiento. Si concluyo que existe una incertidumbre significativa, se requiere que llame la atención en mi informe de auditoría sobre la información expuesta en los estados contables o, si dicha información expuesta no es adecuada, que exprese una opinión modificada. Mis conclusiones se basan en los elementos de juicio obtenidos hasta la fecha de nuestro informe de auditoría. Sin embargo, hechos o condiciones futuros pueden ser causa de que la Sociedad deje de ser una empresa en funcionamiento.
e) Evalúo la presentación general, la estructura y el contenido de los estados contables, incluida la información revelada, y si los estados contables representan las transacciones y hechos subyacentes de un modo que logren una presentación razonable.
f) Me comunico con la Dirección de JAMPP HQ S.A. en relación con, entre otras cuestiones, la estrategia general de la auditoría y los hallazgos significativos de la auditoría, así como cualquier deficiencia significativa del control interno identificada en el transcurso de la auditoría.

Informe sobre otros requerimientos legales y reglamentarios

a) Con base en mi examen descripto, informo que los estados contables citados surgen de registros contables llevados en sus aspectos formales de acuerdo con normas legales.

b) Según surge de los registros contables de la entidad, el pasivo devengado al 31 de marzo de 2026 a favor del Sistema de cálculo de las Obligaciones de la Seguridad Social asciende a la suma de $ 13.725.554,06 (pesos trece millones setecientos veinticinco mil quinientos cincuenta y cuatro con 06/100), no siendo exigible a esa fecha.

Ciudad Autónoma de Buenos Aires, 7 de julio de 2026

Dr. MARCELO JORGE ALALUF
CONTADOR PÚBLICO (UBA)
C.P.C.E.C.A.B.A. Tº 164 Fº97

JAMPP HQ S.A.

FINANCIAL STATEMENTS

AS OF MARCH 31, 2026 AND MARCH 31, 2025

JAMPP HQ S.A.

Manuel Ugarte 1667, 4th Floor, Office 402 –
Autonomous City of Buenos Aires
General Inspectorate of Justice (IGJ) Registration No.: 1,787,788

MANAGEMENT REPORT

For the financial year ended March 31, 2026

(Information not audited and not covered by the audit report issued by the independent auditor.)

Dear Shareholders,

In accordance with the legal requirements and the provisions of Law No. 19,550 on Commercial Companies, I hereby submit for your consideration this report together with the remaining documentation referred to in the first paragraph of Article 234 of the aforementioned law, corresponding to the fiscal year ending on March 31, 2026.

GENERAL CONSIDERATIONS

During 2025, the Argentine economy continued to show signs of stabilization following the high volatility experienced during the previous fiscal year. In this context, inflation maintained a more stable trend compared with the levels observed at the beginning of the preceding period, while confidence indicators and overall economic activity reflected a gradual recovery. Although the level of economic activity remained below historical benchmarks, the moderation of inflationary pressures and greater exchange-rate stability contributed to the consolidation of a more predictable macroeconomic environment by the end of the fiscal year.

COMPANY OPERATIONS

During the current fiscal year, local sales increased by 139% compared with the fiscal year ended March 2025, reflecting a significant recovery in commercial activity within the domestic market. Meanwhile, service exports remained at levels similar to those of the previous fiscal year, continuing to support the diversification of the Company's revenue sources.

In addition, the Company continued to advance initiatives aimed at improving operational efficiency and strengthening its organizational structure within a more stable and predictable macroeconomic environment. These initiatives helped establish a stronger operational foundation to address future challenges and support the continued growth of the business.

As a result of the favorable performance of business operations and the operational improvements implemented during the year, the Company achieved a positive financial result for the fiscal year. In this context, the growth in local sales, the stability of service exports, and the consolidation of a more efficient operating structure provide a favorable outlook for the continuity and further development of the Company's activities during the next fiscal year.

RESULTS

The financial year under review shows a negative accounting result of $ 102,249,290.24, the allocation of which shall be resolved by the shareholders at the relevant shareholders' meeting.

OUTLOOK

The macroeconomic environment presents conditions of greater stability and predictability compared with previous periods, which supports favorable prospects for the development of our operations in the medium term. Within this framework, the Company remains focused on consolidating its operations and strengthening its market position, while maintaining an operational structure aligned with the needs of the business. As a result, we estimate that revenue levels will remain in line with those recorded during the current period and could even be surpassed.

In compliance with General Resolution I.G.J. 4/09, the Board of Directors requests that the shareholders be exempted from the preparation of the report in accordance with the information requirements set forth in said resolution, as it is not necessary for the purposes of the Company and because there are no shareholders or third parties who have requested such information.

Finally, we wish to express our sincere appreciation to our employees, customers, and suppliers for their collaboration and support throughout this year.

Autonomous City of Buenos Aires, July 7, 2026

THE BOARD OF DIRECTORS

FINANCIAL STATEMENTS

For Fiscal Year No. 20 commenced on April 1, 2025.

Expressed in homogeneous currency as of March 31, 2026.

Company Name: **JAMPP HQ S.A.**

Registered Address: Manuel Ugarte 1667, 4th Floor, Office 402, Autonomous City of Buenos Aires.

Main Activity: Computer Activities.

Registered with the Public Registry of Commerce: July 26, 2007, No. 12,169, Book 36, Folio – of S.A.

Registration No. in the I.G.J.: 1,787,788

Expiration Date of the Articles of Incorporation: July 26, 2106.

Capital Structure

Number of Shares:	20,000,000.-
Par Value per Share:	$ 1.-
Subscribed Capital:	$ 20,000,000.-
Paid-in Capital:	$ 20,000,000.-

JAMPP HQ S.A.
Manuel Ugarte 1667 4° 402 - Autonomous City of Buenos Aires
Tax Registration No. I.G.J.: 1,787,788

STATEMENT OF FINANCIAL POSITION

as of March 31, 2026, comparative with the prior fiscal year.
Figures expressed in homogeneous currency (Note 1.3)

ASSETS	...03/31/2026...	...03/31/2025...
CURRENT ASSETS		
Cash and cash equivalents (Notes 2.1 and 3.1)	78,292,639.65	36,795,809.86
Financial investments (Notes 2.2, and 3.2)	274,327,660.07	8,826.89
Accounts receivable from customers in local currency (Notes 2.3 and 3.3)	309,816,189.06	113,160,331.58
Loans to related parties in foreign currency (Notes 2.4, 3.4 and Appendix "III")	172,763,855.00	954,794,563.35
Loans in tax currency (Notes 2.3 and 3.5)	131,815,773.14	62,873,082.10
Other receivables from third parties in foreign currency (Notes 2.3 and 3.6)	349,475,563.09	42,460,962.98
TOTAL CURRENT ASSETS	1,316,491,680.01	1,210,093,576.76
NON-CURRENT ASSETS		
Loans in tax currency (Notes 2.3 and 3.5)	321,389,274.02	428,742,093.86
Other receivables from third parties in foreign currency (Notes 2.3 and 3.6)	73,080.00	96,911.42
Property, plant and equipment (Note 2.5 and Appendix "I")	35,654,644.49	84,691,018.80
Intangible assets (Note 2.6 and Appendix "II")	9,211,766.80	27,635,938.87
TOTAL NON-CURRENT ASSETS	366,328,765.31	541,165,962.95
TOTAL ASSETS	1,682,820,445.32	1,751,259,539.71

LIABILITIES	...03/31/2026...	...03/31/2025...
CURRENT LIABILITIES		
Trade and other payables (Notes 2.7 and 3.7)	15,270,978.75	21,764,022.27
Labor and social security payables (Notes 2.7 and 3.8)	108,645,840.83	58,811,473.33
Tax payables (Notes 2.7 and 3.9)	1,882,093.03	11,413,221.16
TOTAL CURRENT LIABILITIES	125,798,912.61	91,988,716.76
NON-CURRENT LIABILITIES		
None	-	-
TOTAL NON-CURRENT LIABILITIES	-	-
TOTAL LIABILITIES	125,798,912.61	91,988,716.76
NET EQUITY		
(As per the corresponding statement - Note 2.9)	1,557,021,532.71	1,659,270,822.95
TOTAL	1,682,820,445.32	1,751,259,539.71

Notes 1 to 6 and Appendices I to IV that accompany these financial statements are an integral part of this statement.

Signed solely for purposes of identification
with my report dated July 7, 2026.

DR. MARCELO JORGE ALALUF
CERTIFIED PUBLIC ACCOUNTANT (UBA)
C.P.C.E.C.A.B.A. T° 164 F° 97

PABLO FRAGUEIRO RISSO
STATUTORY DIRECTOR

JAMPP HQ S.A.
Manuel Ugarte 1667 4° 402 - Autonomous City of Buenos Aires
Tax Registration No. I.G.J.: 1,787,788

INCOME STATEMENT

for the fiscal year ended March 31, 2026, comparative with the prior fiscal year.
Figures expressed in homogeneous currency (Note 1.3)

	...03/31/2026...	...03/31/2025...
Net sales (Note 3.10)	1,632,040,019.52	1,189,996,242.51
Less:		
Operating expenses (Appendix "IV")	(230,505,452.54)	
Administrative expenses (Appendix "IV")	(495,505,598.88)	
Selling expenses (Appendix "IV")	(835,866,883.50)	
Financial results and by holding (including RECPAM) (Note 3.11)	(170,490,118.84)	(1,611,814,088.98)
Income before income taxes (loss)	(100,328,034.24)	(421,817,846.47)
Income tax expense (Note 2.8)	(1,921,256.00)	64,479,652.05
Net income (loss)	(102,249,290.24)	(357,338,194.42)

Notes 1 to 6 and Appendices I to IV that accompany these financial statements are an integral part of this statement.

Signed solely for purposes of identification
with my report dated July 7, 2026.

DR. MARCELO JORGE ALALUF
CERTIFIED PUBLIC ACCOUNTANT (UBA)
C.P.C.E.C.A.B.A. T° 164 F° 97

PABLO FRAGUEIRO RISSO
STATUTORY DIRECTOR

JAMPP HQ S.A.
Manuel Ugarte 1667, 4th Floor, Office 402 – Autonomous City of Buenos Aires
IGJ Registration No.: 1,787,788

STATEMENT OF CHANGES IN EQUITY

For the fiscal year ended March 31, 2026, comparative with the previous fiscal year.
In constant currency (Note 1.3).

DETAILS	SHARE CAPITAL	CAPITAL ADJUSTMENT	SHARE PREMIUM	LEGAL RESERVE	VOLUNTARY RESERVE	RETAINED EARNINGS	TOTAL
Balance as of March 31, 2024	20,000,000.00	780,264,115.33	352,852,349.60	146,164,674.70	–	717,327,877.74	2,016,609,017.37
Fiscal Year 2025 Result – Loss	–	–	–	–	–	(357,338,194.42)	(357,338,194.42)
Balance as of March 31, 2025	**20,000,000.00**	**780,264,115.33**	**352,852,349.60**	**146,164,674.70**	–	**359,989,683.32**	**1,659,270,822.95**
Fiscal Year 2026 Result – Loss	–	–	–	–	–	(102,249,290.24)	(102,249,290.24)
Balance as of March 31, 2026	**20,000,000.00**	**780,264,115.33**	**352,852,349.60**	**146,164,674.70**	**–**	**257,740,393.08**	**1,557,021,532.71**

The accompanying Notes 1 to 6 and Annexes I to IV form an integral part of these financial statements.

Signed solely for identification purposes
with my audit report dated July 7, 2026.

Dr. MARCELO JORGE ALALUF
CERTIFIED PUBLIC ACCOUNTANT (UBA)
C.P.C.E.C.A.B.A. Vol. 164 Folio 97

PABLO FRAGUEIRO RISSO
MANAGING DIRECTOR

JAMPP HQ S.A.
Manuel Ugarte 1667 4° 402 - Autonomous City of Buenos Aires
Tax Registration No. I.G.J.: 1,787,788

STATEMENT OF CASH FLOWS (in synthetic form)

for the fiscal year ended March 31, 2026, comparative with the prior fiscal year.
Figures expressed in homogeneous currency (Note 1.3)

	...03/31/2026...	...03/31/2025...
1 - CHANGES IN CASH AND CASH EQUIVALENTS (Note 2.10)		
Cash and cash equivalents at the beginning of the fiscal year	36,804,636.75	607,467,411.19
Cash and cash equivalents at the end of the fiscal year	352,620,299.72	36,804,636.75
(DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS	**315,815,662.97**	**(570,662,774.44)**
2 - CAUSES OF CHANGES IN CASH AND CASH EQUIVALENTS		
Cash flows from operating activities		
Profit / (Loss) for the year	(102,249,290.24)	(357,338,194.42)
Add: depreciation of property, plant and equipment and intangibles	67,457,754.06	105,959,567.24
Subtotal before changes in working capital accounts	(34,791,536.18)	(251,378,627.18)
Changes in current assets and liabilities		
(Decrease) / Increase in Accounts receivable from customers in local currency	(196,655,857.48)	32,391,631.73
(Decrease) / Increase in Loans to related parties in foreign currency	782,030,708.35	(774,467,425.18)
(Decrease) / Increase in Loans to related parties in tax currency	(68,942,691.04)	21,964,129.90
(Decrease) / Increase in Other receivables from third parties in foreign currency	(307,014,600.11)	350,257,863.58
Increase / (Decrease) in Trade payables	(6,493,043.52)	(24,432,396.65)
Increase / (Decrease) in Labor and social security payables	49,837,159.82	(64,854,986.06)
Increase / (Decrease) in Tax payables	(9,531,128.13)	550,501.21
Changes in non-current assets and liabilities		
(Decrease) / Increase in Loans to related parties in tax currency	107,352,819.84	139,252,331.68
(Decrease) / Increase in Other receivables from third parties in foreign currency	23,831.42	54,202.53
Net cash flow generated from (used in) operating activities	**315,815,662.97**	**(570,662,774.44)**
Cash flows from investing activities		
None	-	-
Net cash flow generated from (used in) investing activities	-	-
Cash flows from financing activities		
None		-
Net cash flow generated from (used in) financing activities	-	-
(DECREASE) / INCREASE NET IN CASH AND CASH EQUIVALENTS	**315,815,662.97**	**(570,662,774.44)**

Notes 1 to 6 and Annexes I to IV that accompany this statement are an integral part of it.

Signed solely for purposes of identification
with my report dated July 7, 2026.

DR. MARCELO JORGE ALALUF
CERTIFIED PUBLIC ACCOUNTANT (UBA)
C.P.C.E.C.A.B.A. T° 164 F° 97

PABLO FRAGUEIRO RISSO
STATUTORY DIRECTOR

Company Name: **JAMPP HQ S.A.**
Registered Address: **Manuel Ugarte 1667, 4th Floor, Office 402 - Autonomous City of Buenos Aires.**
IGJ Registration No.: **1,787,788**

Notes to the Financial Statements

For the fiscal year ended March 31, 2026, comparative with the prior fiscal year.
Expressed in homogeneous currency

1 - General notes

1.1. Basis for preparation of the financial statements

The accompanying financial statements are presented in pesos in homogeneous currency as of the reporting date (Note 1.3) and have been prepared in accordance with Technical Resolution No. 54 - T.O. RT 59 - (RT 54), issued by the Argentine Federation of Professional Councils of Economic Sciences (FACPCE), as adopted by Resolution P. No. 460/2024 of the Professional Council of Economic Sciences of the City of Buenos Aires (CPCECABA).

This Resolution applies to the entity by restating the comparative figures through the reclassification of certain items presented in the statement of financial position and the related notes and disclosures, without recognizing or measuring any differences.

The main reclassifications in presentation resulting from the application of RT 54 in the statement of financial position are detailed in Note 1.5.

1.2. Entity classification

In accordance with the provisions of RT 54 in its Second Part, Section 5, Jampp HQ S.A. is considered a "non-publicly accountable entity."

1.3. Measurement unit

General information

The accompanying financial statements have been prepared in homogeneous currency as of the reporting date, recognizing in full the effects of inflation in accordance with the provisions of RT 54, given the existence of a high-inflation environment.

For comparative purposes, the financial statements include the figures of the prior fiscal year-end and the results, changes in net equity, and cash flows for the fiscal year ended on that date (see Note 1.5). These figures are presented in homogeneous currency as of the reporting date, in accordance with the explanation provided in the preceding paragraph, in order to enable comparability without the adjustments made to the decisions based on the accounting information corresponding to the comparative fiscal year.

Description of the process of expressing in closing currency

For the purpose of expressing the different items and accounts that make up the financial statements, the entity shall, among other things:

- Determine the origin date of the items (or the date of their last adjustment, as appropriate).
- Calculate the applicable adjustment coefficients. For this purpose, the FACPCE price index is used. The change in the index used to adjust the financial statements was 32.61% in the fiscal year ended March 31, 2026.
- Apply the adjustment coefficients to the amounts of the non-monetary items in order to express them in closing currency. In this regard, the items that must be adjusted are those that are not expressed in closing currency.

The application of the inflation adjustment process established in Technical Resolution No. 54 (RT 54) allows the recognition of the gains and losses arising from the holding of assets and liabilities exposed to changes in the purchasing power of the currency throughout the fiscal year. Such gains and losses are recognized in the line "Financial results and net monetary position (including RECPAM)" of the Statement of Profit or Loss.

For the preparation of these financial statements, the entity's management has used the following simplifications permitted by RT 54:

- The note required by paragraph 659 of RT 54 has not been presented.
- The statement of cash flows has been presented by the direct method, showing inflation-adjusted information in a synthetic manner.
- It has opted to present financial results and net monetary position in a single line, including the result from exposure to changes in the purchasing power of the currency (RECPAM), called "Financial results and net monetary position (including RECPAM)".

These financial statements should be read and interpreted considering the limitations that the use of the above simplifications may have on the information contained therein.

1.4. Use of estimates in the preparation of these financial statements

The preparation of financial statements requires that the entity's management make estimates and judgments that affect the amounts of assets and liabilities recorded and contingent assets and liabilities disclosed as of the reporting date, as well as the income and expenses recognized in the fiscal year. Actual future results may differ from the estimates and judgments made as of the date of preparation of these financial statements.

1.5. Comparative information and reclassification of accounts; reclassifications

Certain balance sheet figures have been reclassified, and certain adjustments have been made to them, as as well as new disclosures due to the changes in accounting policies mentioned in Note 1.1.

The figures corresponding to the comparative information, which arise from the respective financial statements duly approved, have been restated by applying the annual restatement coefficient without any procedure that would change the decisions made based on the accounting information of the prior fiscal year.

For comparative presentation purposes, the necessary reclassifications were made to the financial statements of the prior fiscal year to present them on a uniform basis, in accordance with the explanations in Note 1.1. The modification of the comparative information does not imply changes in the decisions made based on it. The main reclassifications resulting from the application of RT 54 in the Statement of Financial Position are detailed below.

Reclassifications made to the comparative information (03/31/2025)

The reclassifications made between the accounts as previously presented and their new presentation in accordance with RT 54 are detailed below.

Previous presentation	Presentation under RT 54	Amount as of 03/31/2025
Investments	Financial investments	8,826.89
Accounts receivable from sales	Accounts receivable from customers in currency	1,067,954,894.93
Other receivables (current)	Tax receivables (current)	62,873,082.10
Other receivables (non-current)	Tax receivables (non-current)	428,742,093.86
Other receivables (current)	Other receivables from third parties in kind (current)	42,460,962.98
Other receivables (non-current)	Other receivables from third parties in kind (non-current)	96,911.42
Trade payables	Suppliers of goods and services	21,764,022.27
Payroll and social payables	Labor and social security payables	58,811,473.33
Tax payables	Tax payables	11,413,221.16

Note 2: Accounting policies on accounting measurement criteria

2.1. Cash and cash equivalents

Cash on hand and balances in banks in Argentine pesos are measured at nominal amount. Balances in foreign currency in banks are measured using the amount of currency corresponding to the exchange rate at the reporting date.

2.2. Financial investments

Financial investments are measured at fair value based on quoted prices at the reporting date of the respective investment. They correspond to short-term, easily marketable investments at market value with no risks of fluctuation in value or uncollectibility.

2.3. Accounts receivable from customers in currency, tax receivables, other receivables from third parties in kind

Accounts receivable from customers in currency, tax receivables, receivables from related parties in currency, and other receivables in currency are measured at nominal amount. Other receivables from third parties in kind, arising from advances to suppliers or prepaid expenses, are initially recognized at the amounts paid and are remeasured based on the services received. Receivables in kind are written down when the related goods or services are fully received or the rights to such receipt expire.

2.4. Receivables from related parties in currency

These correspond to exports of services to the related company Affle Inc., of the United States of America. The balances are stated in foreign currency and are measured using the amount of currency corresponding to the exchange rate applicable at the reporting date.

2.5. Property, plant and equipment

Property, plant and equipment are measured at their reexpressed cost of acquisition in accordance with Note 1.3, net of accumulated depreciation. Depreciation has been calculated on the reexpressed amounts of the respective assets using the straight-line method based on the estimated useful lives of the assets, applying annual rates sufficient to write off their estimated recoverable amount by the end of their useful lives.

The entity assesses at each reporting date whether there are any indicators of impairment that may determine the need to compare the carrying amount of the assets mentioned with their recoverable amount, except in cases where the result obtained in each of the last three fiscal years (including the current one) is positive. During the current fiscal year, the entity has not identified any indicators of impairment.

2.6. Intangible assets

Intangible assets are measured at their reexpressed cost of acquisition in accordance with Note 1.3, net of accumulated amortization. Amortization has been calculated on the reexpressed amounts of the respective assets using the straight-line method based on the estimated useful lives of the assets, applying annual rates sufficient to write them off by the end of their useful lives.

2.7. Suppliers of goods and services, Payroll and social security payables, and Tax payables

Payables to suppliers of goods and services, tax payables, payroll and social security payables, and payables in foreign currency to related parties are stated in local currency at their nominal amounts.

2.8. Income tax

The income tax expense is recognized based on the taxable income determined in accordance with applicable tax regulations. The entity has elected not to present the note required by subsection (f) of paragraph 599.

2.9. Equity accounts

These are reexpressed in accordance with the provisions of Note 1.3. The "Capital" account is maintained at its nominal amount, and the adjustment resulting from the monetary restatement performed in accordance with Note 1.3 is presented in the "Capital Adjustment" account.

2.10. Cash and cash equivalents

In the Statement of Cash Flows, the line item "Cash and cash equivalents" includes cash on hand and in banks, foreign currency, and cash equivalents, which comprise short-term, highly liquid investments that are readily convertible into known amounts of cash and that are subject to an insignificant risk of changes in value.

Note 3: COMPOSITION OF ACCOUNTS

The accounts are comprised of the following:

	03/31/2026	03/31/2025
3.1. Cash and cash equivalents		
Banks in local currency	78,290,715.55	22,851,862.30
Banks in foreign currency	1,924.10	13,943,947.56
Total	**78,292,639.65**	**36,795,809.86**
3.2. Financial investments		
Common investment funds	274,322,429.08	2,500.72
Balances in financial institutions	5,230.99	6,326.17
Total	**274,327,660.07**	**8,826.89**
3.3. Accounts receivable from customers in currency		
Accounts receivable from local sales	309,816,189.06	113,160,331.58
Total	**309,816,189.06**	**113,160,331.58**
3.4. Receivables from related parties in currency		
For export services transactions (Note 4 and Annex "III")	172,763,855.00	954,794,563.35
Total	**172,763,855.00**	**954,794,563.35**
3.5. Tax receivables		
Current:		
Tax credit – income tax	30,381,588.98	60,524,363.89
Tax credit – gross income tax	10,571,094.69	1,103,202.87
Tax credit – VAT	90,863,089.47	1,245,515.34
Total	**131,815,773.14**	**62,873,082.10**
Non-current:		
Deferred tax credit	321,389,274.02	428,742,093.86
Total	**321,389,274.02**	**428,742,093.86**
3.6. Other receivables from third parties in kind		
Current:		
Advances to suppliers	342,220,793.09	40,710,041.83
Miscellaneous	-	1,750,921.15
Payroll advances	7,254,770.00	-
Total	**349,475,563.09**	**42,460,962.98**
Non-current:		
Security deposit	73,080.00	96,911.42
Total	**73,080.00**	**96,911.42**
3.7. Suppliers of goods and services		
Suppliers	6,706,266.49	1,912,570.46
Other provisions	8,564,712.26	19,851,451.81
Total	**15,270,978.75**	**21,764,022.27**
3.8. Payroll and social security payables		
Salaries payable	33,186,996.00	-
SAC and vacation provisions	55,205,971.58	40,176,386.55
Social security charges payable	20,252,873.25	18,635,087.78
Total	**108,645,840.83**	**58,811,473.33**
3.9. Tax payables		
Personal property tax payable	7,637,524.50	7,359,881.11
Withholding income tax on gains to third parties	(8,007,915.89)	4,053,390.04
Tax on gross income payable	2,252,484.42	-
Total	**1,882,093.03**	**11,413,221.16**
3.10. Sales		
Local sales	1,063,750,062.86	515,389,385.71
Intercompany sales (Note 4)	568,289,956.66	674,606,856.80
Total	**1,632,040,019.52**	**1,189,996,242.51**
3.11. Financial results and net monetary position (including RECPAM)		
Financing expenses (Annex "IV")	-	-
RECPAM	(425,679,016.76)	(675,143,239.67)
Exchange rate differences	242,201,120.44	232,412,260.10
Other financial income	12,987,777.48	7,457,443.15
Total	**(170,490,118.84)**	**(435,273,536.42)**

Note 4: BALANCES AND TRANSACTIONS WITH RELATED PARTIES UNDER ARTICLE 33 OF LAW 19,550

4.1. The transactions (in pesos) with related parties under Article 33 of Law 19,550 for the fiscal year ended March 31, 2026 are as follows:

Company	Sales	Cost of Services
Affle Inc. (United States)	568,289,956.66	0.00

4.2. The balances (in pesos) with related parties under Article 33 of Law 19,550 as of March 31, 2026 are as follows:

Company	Accounts Receivable	Accounts Payable
Affle Inc. (United States)	172,763,855.00	0.00

Note 5: SUBSEQUENT EVENTS

No subsequent events or circumstances have occurred as of the date of these financial statements that could significantly affect the results.

Note 6: ASSETS SUBJECT TO RESTRICTIONS

There are no assets that are pledged, mortgaged, or otherwise subject to restrictions on their availability.

Signed solely for identification purposes
with my report dated July 7, 2026.

Dr. MARCELO JORGE ALALUF
CERTIFIED PUBLIC ACCOUNTANT (UBA)
C.P.C.E.C.A.B.A. T 164 F° 97

PABLO FRAGUEIRO RISSO
STATUTORY DIRECTOR

JAMPP HQ S.A.
Manuel Ugarte 1667, 4th Floor, Office 402 – Autonomous City of Buenos Aires
IGJ Registration No.: 1,787,788

APPENDIX I – PROPERTY, PLANT AND EQUIPMENT

for the fiscal year ended March 31, 2026, comparative with the prior fiscal year.
Figures expressed in homogeneous currency (Note 1.3)

Main Account	2026									2025
	Cost				Depreciation				Net Carrying Amount	Net Carrying Amount
	At the Beginning of the Year	Additions	Disposals	At the End of the Year	Accumulated at the Beginning of the Year	Disposals	For the Year	Accumulated at the End of the Year		
Furniture and Fixtures	17,888,789.78	–	–	17,888,789.78	17,888,789.78	–	–	17,888,789.78	–	–
Computer Equipment	237,525,890.98	–	–	237,525,890.98	152,837,025.99	–	49,034,220.50	201,871,246.49	35,654,644.49	84,691,018.80
Leased Assets / Third-Party Property	1,335,767.63	–	–	1,335,767.63	1,335,767.63	–	–	1,335,767.63	–	–
Totals as of 03/31/2026	**256,750,448.39**	–	–	**256,750,448.39**	**172,061,583.40**	–	**49,034,220.50**	**221,095,803.90**	**35,654,644.49**	**84,691,018.80**
Totals as of 03/31/2025	**256,750,448.39**	–	–	**256,750,448.39**	**98,343,944.85**	–	**73,717,638.55**	**172,061,583.40**	**84,691,018.80**	–

Signed solely for identification purposes
with my audit report dated July 7, 2026.

DR. MARCELO JORGE ALALUF
CERTIFIED PUBLIC ACCOUNTANT (UBA)
C.P.C.E.C.A.B.A. Vol. 164 Folio 97

PABLO FRAGUEIRO RISSO
MANAGING DIRECTOR

JAMPP HQ S.A.

Manuel Ugarte 1667, 4th Floor, Office 402 – Autonomous City of Buenos Aires
IGJ Registration No.: 1,787,788

APPENDIX II – INTANGIBLE ASSETS

for the fiscal year ended March 31, 2026, comparative with the previous fiscal year.
Figures expressed in homogeneous currency (Note 1.3).

Main Account	2026									2025
	Cost				Amortization				Net Carrying Amount	Net Carrying Amount
	At the Beginning of the Year	Additions	Disposals	At the End of the Year	Accumulated at the Beginning of the Year	Disposals	For the Year	Accumulated at the End of the Year		
Software	73,694,134.27	–	–	73,694,134.27	46,058,833.91	–	18,423,533.56	64,482,367.47	9,211,766.80	27,635,938.87
Totals as of 03/31/2026	**73,694,134.27**	–	–	**73,694,134.27**	**46,058,833.91**	–	**18,423,533.56**	**64,482,367.47**	**9,211,766.80**	**27,635,938.87**
Totals as of 03/31/2025	**73,695,836.99**	–	–	**73,695,836.99**	**13,817,969.43**	–	**32,241,928.69**	**46,059,898.12**	**27,635,938.87**	–

Signed solely for identification purposes
with my audit report dated July 7, 2026.

DR. MARCELO JORGE ALALUF
CERTIFIED PUBLIC ACCOUNTANT (UBA)
C.P.C.E.C.A.B.A. Vol. 164 Folio 97

PABLO FRAGUEIRO RISSO
MANAGING DIRECTOR

JAMPP HQ S.A.

Manuel Ugarte 1667 4° 402 - Autonomous City of Buenos Aires

Tax Registration No. I.G.J.: 1,787,788

ANNEX III - ASSETS AND LIABILITIES IN FOREIGN CURRENCY

for the fiscal year ended March 31, 2026, comparative with the prior fiscal year.

Figures expressed in closing currency (Note 1.3).

	Currency	**Amount in Foreign Currency**	**Exchange Rate**	**Amount in Pesos as of 03/31/2026**	**Amount in Pesos as of 03/31/2025**
ASSETS					
Cash and cash equivalents Bank accounts	USD	1.42	1,355.000	1,924.10	13,943,947.56
Receivables from related parties in currency For export services transactions	USD	127,501.00	1,355.000	172,763,855.00	954,794,563.35

Signed solely for identification purposes
with my report dated July 7, 2026.

DR. MARCELO JORGE ALALUF
CERTIFIED PUBLIC ACCOUNTANT (UBA)
C.P.C.E.C.A.B.A. T° 164 F° 97

PABLO FRAGUEIRO RISSO
STATUTORY DIRECTOR

JAMPP HQ S.A.
Manuel Ugarte 1667, 4th Floor, Office 402 - Autonomous City of Buenos Aires
IGJ Registration No.: 1,787,788

APPENDIX IV – EXPENSES BY NATURE

for the fiscal year ended March 31, 2026, comparative with the previous fiscal year.
Figures expressed in homogeneous currency (Note 1.3).

ITEM	OPERATING EXPENSES	ADMINISTRATIVE EXPENSES	SELLING EXPENSES	FINANCIAL EXPENSES	TOTAL as of 03/31/2026	TOTAL as of 03/31/2025
Salaries and Wages	29,669,565.97	52,826,725.65	559,800,900.73	-	642,297,192.35	583,798,104.58
Social Security Contributions	-	-	205,012,723.44	-	205,012,723.44	186,213,537.14
Employee Benefits	-	221,420,338.24	-	-	221,420,338.24	43,928,729.81
Rent and Expenses	132,612,738.76	-	-	-	132,612,738.76	81,251,196.01
Taxes, Fees and Contributions	-	54,142,200.04	-	-	54,142,200.04	31,343,132.27
Electricity, Gas and Telephone Services	-	-	-	-	34,922.68	34,922.68
Office Supplies	10,212,505.02	2,553,126.25	-	-	12,765,631.27	10,980,441.90
Legal and Notary Services	-	86,924,883.28	-	-	86,924,883.28	83,286,833.56
Accounting, Auditing and Personnel Services	-	37,634,474.36	-	-	37,634,474.36	33,043,199.79
Other Professional Services	-	10,038,539.02	-	-	10,038,539.02	751,883.21
Representation Expenses	-	11,700,907.99	-	-	11,700,907.99	14,014,344.07
Depreciation – Property, Plant and Equipment	39,227,376.40	9,806,844.10	-	-	49,034,220.50	73,717,638.55
Amortization – Software	14,738,826.85	3,684,706.71	-	-	18,423,533.56	32,241,928.69
Bank Charges	-	4,121,567.67	-	-	4,121,567.67	3,779,665.92
Internet and Hosting Services	1,057,593.59	-	-	-	1,057,593.59	962,637.53
Travel and Transportation	-	-	17,617,505.76	-	17,617,505.76	10,264,312.04
Interest Expense	-	-	114,999.63	-	114,999.63	16,730.46
Miscellaneous Expenses	47.87	11.97	53,320,753.94	-	53,320,813.78	16,855,720.56
General Office Expenses	2,986,798.08	651,273.60	-	-	3,638,071.68	(29,944,406.21)
Totals as of 03/31/2026	**230,505,452.54**	**495,505,598.88**	**835,866,883.50**	-	**1,561,877,934.92**	-
Totals as of 03/31/2025	**202,795,797.82**	**249,798,883.62**	**723,945,871.12**	-	-	**1,176,540,552.56**

Signed solely for identification purposes
with my audit report dated July 7, 2026.

Dr. MARCELO JORGE ALALUF
CERTIFIED PUBLIC ACCOUNTANT (UBA)
C.P.C.E.C.A.B.A. Vol. 164 Folio 97

PABLO FRAGUEIRO RISSO
MANAGING DIRECTOR

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors and Shareholders of
JAMPP HQ S.A.
Tax ID No. 30-71043939-3
Legal Address: Manuel Ugarte 1667 4° 402 - CABA

Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of JAMPP HQ S.A., which comprise the statement of financial position as of March 31, 2026, the statements of profit or loss, changes in equity and cash flows for the fiscal year then ended, as well as the notes to the financial statements 1 to 6 that include a summary of the significant accounting policies and the annexes I to IV.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of JAMPP HQ S.A. as of March 31, 2026, and their financial performance, changes in equity and cash flows for the fiscal year then ended, in conformity with the Argentine Professional Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with the auditing standards established in Section III.A of Technical Resolution No. 37 of the Argentine Federation of Professional Councils of Economic Sciences (FACPCE) adopted by Resolution C.D. No. 46/2021 of the Professional Council of Economic Sciences of the Autonomous City of Buenos Aires (CPCECABA). My responsibilities under those standards are further described in the section "Auditor's Responsibilities in Relation to the Audit of the Financial Statements" of my report.

I am independent of JAMPP HQ S.A. and have complied with the ethical requirements of the Code of Ethics of the Professional Council of Economic Sciences of the Autonomous City of Buenos Aires and with Technical Resolution No. 37 of the FACPCE, adopted by Resolution C.D. No. 46/2021 of the CPCECABA.

I believe that the audit evidence I have obtained provides a sufficient and appropriate basis for my opinion.

Other Information Included in the Entity's Annual Report and in the Related Auditor's Report (Other Information)

The Company's Management is responsible for the other information, which comprises the Management Report. This other information is not part of the financial statements or my auditor's report.

My opinion on the financial statements does not cover the other information, and I do not express any form of assurance conclusion on it.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether it is materially inconsistent with the financial statements or with the knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that a material misstatement exists in the other information, I am required to report that fact. I have nothing to report in this regard.

Management's Responsibility for the Financial Statements

Management of JAMPP HQ S.A. is responsible for the preparation and fair presentation of the accompanying financial statements in accordance with Argentine professional accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement.

In preparing the financial statements, Management is responsible for assessing JAMPP HQ S.A.'s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Technical Resolution No. 37 of the Argentine Federation of Professional Councils of Economic Sciences (FACPCE), adopted by Resolution C.D. No. 46/2021 of the Professional Council of Economic Sciences of the Autonomous City of Buenos Aires (CPCECABA), will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Technical Resolution No. 37 of the FACPCE, adopted by Resolution C.D. No. 46/2021 of the CPCECABA, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

a) Identify and assess the risks of material misstatement of the financial statements due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management of JAMPP HQ S.A.

d) Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on JAMPP HQ S.A.'s ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to express a modified opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

f) Communicate with those charged with governance of JAMPP HQ S.A., among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control identified during the audit.

Empresa: **AFFLE BRAZIL LTDA.** Folha: 0001
C.N.P.J.: 21.520.167/0001-53
Período: 01/01/2025 a 31/12/2025
CONSOLIDADO

BALANÇO PATRIMONIAL

Descrição	2025	2024
	31/12/2025	31/12/2024
ATIVO		
ATIVO CIRCULANTE	**45.866.845,91D**	**22.164.124,98D**
DISPONÍVEL	**25.040.100,94D**	**9.869.726,71D**
BANCOS - CONTA MOVIMENTO	**1,83D**	**1,00D**
APLICAÇÕES FINANCEIRAS	**25.040.099,11D**	**9.869.725,71D**
VALORES A RECEBER	**15.623.144,97D**	**7.090.798,27D**
CLIENTES	**15.349.299,58D**	**6.818.014,64D**
PROVISÃO P/ DEVEDORES DUVIDOSOS	**188.641,01D**	**188.641,01D**
ADIANTAMENTOS DIVERSOS	**60.628,02D**	**84.142,62D**
IMPOSTOS A RECUPERAR	**21.944,90D**	**0,00**
IMPOSTOS A COMPENSAR	**2.631,46D**	**0,00**
DESPESAS DO EXERCÍCIO SEGUINTE	**5.203.600,00D**	**5.203.600,00D**
DESPESAS PAGAS ANTECIPADAMENTE	**5.203.600,00D**	**5.203.600,00D**
ATIVO NÃO CIRCULANTE	**48.006,25D**	**90.346,95D**
IMOBILIZADO	**39.288,44D**	**70.629,22D**
BENS	**200.757,22D**	**200.757,22D**
DEPRECIAÇÃO ACUMULADA	**161.468,78C**	**130.128,00C**
INTANGÍVEL	**8.717,81D**	**19.717,73D**
BENS INCORPÓREOS	**44.000,00D**	**44.000,00D**
(-) AMORTIZAÇÕES ACUMULADAS	**35.282,19C**	**24.282,27C**
TOTAL ATIVO	**45.914.852,16D**	**22.254.471,93D**
PASSIVO		
PASSIVO CIRCULANTE	**18.162.403,79C**	**2.020.532,88D**
VALORES A PAGAR	**18.162.403,79C**	**2.020.532,88D**
FORNECEDORES	**13.574,92C**	**35.853,25C**
ADIANTAMENTO DE CLIENTES	**255.673,20C**	**144.242,74C**
OBRIGAÇÕES SOCIAIS E TRABALHISTAS	**1.025.621,60C**	**979.371,39C**
OBRIGAÇÕES TRIBUTÁRIAS	**3.175.141,07C**	**2.219.678,56C**
OUTRAS CONTAS A PAGAR	**19.000.000,00C**	**0,00**
PROVISÕES DIVERSAS	**402.409,00C**	**161.055,02C**
RECEITAS DIFERIDAS	**5.710.016,00D**	**5.560.733,84D**
PATRIMÔNIO LÍQUIDO	**27.752.448,37C**	**24.275.004,81C**
CAPITAL REALIZADO	**45.000,00C**	**45.000,00C**
CAPITAL SOCIAL SUBSCRITO	**45.000,00C**	**45.000,00C**
RESERVAS DE CAPITAL E AJUSTES PATRIMONIAIS	**27.707.448,37C**	**24.230.004,81C**
RESERVAS DE LUCROS	**27.707.448,37C**	**24.230.004,81C**
TOTAL PASSIVO E PATRIMÔNIO LÍQUIDO	**45.914.852,16C**	**22.254.471,93C**

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DEIDVAN RODRIGUES SOUZA
FUNÇÃO: ADMINISTRADOR
RG: 33.056.300-2
CPF: 217.296.638-00

ALMIR FERREIRA:04708731833
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Dados: 2026.05.08 16:23:44 -03'00'

ARTDATA CONTABIL LTDA
CNPJ: 59.117.903/0001-08
CRC:2SP025481/O-1
ALMIR FERREIRA
FUNÇÃO: Contador
CPF: 047.087.318-33
CT/CRC: 1SP143563/O-2

Empresa: **AFFLE BRAZIL LTDA.**
C.N.P.J.: 21.520.167/0001-53
Insc. Junta Comercial: 35228810506 Data: 03/12/2014
Endereço: AVENIDA PAULISTA, 2300, SALA 25, BELA VISTA, SAO PAULO/SP, CEP 01310-300
CONSOLIDADO

DEMONSTRAÇÃO DO RESULTADO DO EXERCÍCIO EM 31/12/2025

Descrição	2025	2024
RECEITA BRUTA	78.007.648,33	44.991.698,88
DEDUÇÕES	(6.692.998,59)	(3.874.352,87)
RECEITA LIQUIDA	71.314.649,74	41.117.346,01
PROVISÃO DE RECEITA A FATURAR	149.282,16	2.807.397,39
LUCRO BRUTO	71.463.931,90	43.924.743,40
DESPESAS COM VENDAS	(13.197.229,70)	(8.915.131,69)
DESPESAS ADMINISTRATIVAS	(148.393,56)	(288.382,85)
(DESPESAS) RECEITAS FINANCEIRAS	491.776,89	748.544,28
(DESPESAS) RECEITAS NÃO OPERACIONAIS	3.949,54	1.511,34
RESULTADO ANTES IRPJ E CSLL	58.614.035,07	35.471.284,48
PROVISÃO IMPOSTO DE RENDA	(6.344.082,22)	(4.043.868,13)
PROVISÃO CONTRIBUIÇÃO SOCIAL	(2.292.509,29)	(1.464.432,53)
LUCRO LÍQUIDO DO EXERCÍCIO	49.977.443,56	29.962.983,82

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Dados: 2026.05.08 16:35:52 -03'00'

DEIDVAN RODRIGUES SOUZA
FUNÇÃO: ADMINISTRADOR
RG: 33.056.300-2
CPF: 217.296.638-00

ALMIR FERREIRA:04708731833
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Dados: 2026.05.08 16:24:23 -03'00'

ARTDATA CONTABIL LTDA
CNPJ: 59.117.903/0001-08
CRC:2SP025481/O-1
ALMIR FERREIRA
FUNÇÃO: Contador
CPF: 047.087.318-33
CT/CRC: 1SP143563/O-2

Company: **AFFLE BRAZIL LTDA.** Page: 0001
TAX ID (CNPJ): 21.520.167/0001-53
Period: 01/01/2025 to 12/31/2025
CONSOLIDATED

BALANCE SHEET

Description	2025	2024
	12/31/2025	12/31/2024
ASSETS		
CURRENT ASSETS		
CASH AND CASH EQUIVALENTS	45.866.845,91D	22.164.124,98D
AVAILABLE FUNDS	25.040.100,94D	9.869.726,71D
BANKS - CHECKING ACCOUNTS	1,83D	1,00D
FINANCIAL INVESTMENTS	25.040.099,11D	9.869.725,71D
ACCOUNTS RECEIVABLE	15.623.144,97D	7.090.798,27D
CUSTOMERS	15.349.299,58D	6.818.014,64D
ALLOWANCE FOR DOUBTFUL ACCOUNTS	188.641,01D	188.641,01D
OTHER ADVANCES	60.628,02D	84.142,62D
TAXES TO RECOVER	21.944,90D	0,00
TAXES TO COMPENSATE	2.631,46D	0,00
EXPENSES OF THE NEXT PERIOD	5.203.600,00D	5.203.600,00D
PREPAID EXPENSES	5.203.600,00D	5.203.600,00D
NON-CURRENT ASSETS	48.006,25D	90.346,95D
FIXED ASSETS	39.288,44D	70.629,22D
TANGIBLE ASSETS	200.757,22D	200.757,22D
ACCUMULATED DEPRECIATION	161.468,78C	130.128,00C
INTANGIBLE ASSETS	8.717,81D	19.717,73D
INTANGIBLE ASSETS	44.000,00D	44.000,00D
(-) ACCUMULATED AMORTIZATION	35.282,19C	24.282,27C
TOTAL ASSETS	**45.914.852,16D**	**22.254.471,93D**
LIABILITIES		
CURRENT LIABILITIES	18.162.403,79C	2.020.532,88D
ACCOUNTS PAYABLE	18.162.403,79C	2.020.532,88D
SUPPLIERS	13.574,92C	35.853,25C
ADVANCES FROM CUSTOMERS	255.673,20C	144.242,74C
PAYROLL TAXES AND CHARGES	1.025.621,60C	979.371,39C
TAX OBLIGATIONS	3.175.141,07C	2.219.678,56C
OTHER ACCOUNTS PAYABLE	19.000.000,00C	0,00
OTHER PROVISIONS	402.409,00C	161.055,02C
DEFERRED REVENUE	5.710.016,00D	5.560.733,84D
SHAREHOLDERS' EQUITY	27.752.448,37C	24.275.004,81C
CAPITAL CONTRIBUTED	45.000,00C	45.000,00C
SUBSCRIBED CAPITAL	45.000,00C	45.000,00C
CAPITAL RESERVES AND EQUITY ADJUSTMENTS	27.707.448,37C	24.230.004,81C
PROFIT RESERVES	27.707.448,37C	24.230.004,81C
TOTAL LIABILITIES AND SHAREHOLDERS' EQUITY	**45.914.852,16C**	**22.254.471,93C**

DEIDVAN RODRIGUES SOUZA:217296653800
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Date: 2026.05.08 16:35:19 -03'00'

DEIDVAN RODRIGUES SOUZA
POSITION: ADMINISTRATOR
ID (RG): 33.056.300-2
TAX ID (CPF): 217.296.638-00

ALMIR FERREIRA:04708731833
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Date: 2026.05.08 16:23:44 -03'00'

ARTDATA CONTABIL LTDA
TAX ID (CNPJ): 59.117.903/0001-08
REG. (CRC): 2SP025481/O-1
ALMIR FERREIRA
POSITION: Accountant
TAX ID (CPF): 047.087.318-33
CT/CRC: 1SP143563/O-2

Company: **AFFLE BRAZIL LTDA.** Page: 0001
TAX ID (CNPJ): 21.520.167/0001-53
Commercial Registry: 352988109506 Date: 03/12/2014
Address: AVENIDA PAULISTA, 2300, SALA 25, BELA VISTA, SAO PAULO/SP, CEP 01310-300
CONSOLIDATED

STATEMENT OF PROFIT OR LOSS FOR THE YEAR ENDED 12/31/2025

Description	2025	2024
GROSS REVENUE	78.087.648,33	44.991.608,88
DEDUCTIONS	(6.692.998,59)	(3.874.352,87)
NET REVENUE	71.314.649,74	41.117.346,01
PROVISION FOR ACCOUNTS RECEIVABLES	149.292,16	2.807.397,39
GROSS PROFIT	71.463.931,90	43.924.743,40
SELLING EXPENSES	(13.197.229,70)	(8.915.131,69)
ADMINISTRATIVE EXPENSES	(148.393,56)	(208.382,85)
(EXPENSES) FINANCIAL INCOME	491.776,69	748.544,28
(EXPENSES) NON-OPERATING INCOME	3.949,54	1.511,34
RESULT BEFORE IRPJ AND CSLL	58.614.035,07	35.471.384,48
INCOME TAX PROVISION	(6.344.082,22)	(4.043.868,13)
SOCIAL CONTRIBUTION PROVISION	(2.292.509,29)	(1.464.432,53)
NET PROFIT FOR THE YEAR	49.977.443,56	29.963.083,82

DEIDVAN RODRIGUES SOUZA:21729665 3800
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DEIDVAN RODRIGUES SOUZA
POSITION: ADMINISTRATOR
ID (RG): 33.056.300-2
TAX ID (CPF): 217.296.638-00

ALMIR FERREIRA:047 708731833
Digitally signed by ALMIR FERREIRA:04708731833
Date: 2026.05.08 16:23:23 -03'00'

ARTDATA CONTABIL LTDA
TAX ID (CNPJ): 59.117.903/0001-08
REG. (CRC): 2SP025481/O-1
ALMIR FERREIRA
POSITION: Accountant
TAX ID (CPF): 047.087.318-33
CT/CRC: 1SP143563/O-2