



INFORMATION TECHNOLOGY SUPPORT S.R.L

**FINANCIAL STATEMENTS AS OF
March 31, 2026**

HEREDIA, COSTA RICA

ITS

(506) 4070-1840.
EUROCENTER V, 6th FLOOR
BARREAL, HEREDIA.

WWW.ITS.CR



Information Technology Support, SRL
Statements of Financial Position
As of March 31, 2026 and December 31, 2025
(Presented in Costa Rican colones)

	Mar-26	Dec-25	Difference	%
ASSETS				
Current Assets	231,719,334.79	566,371,740.69	(334,652,405.90)	-59%
Cash and Cash Equivalents	700,000.00	700,000.00	-	0%
Banks	160,841,834.79	490,458,740.69	(329,616,905.90)	-67%
Accounts Receivable	70,177,500.00	75,213,000.00	(5,035,500.00)	-7%
Fixed Assets	186,453,746.71	197,383,868.60	(10,930,121.89)	-6%
Furniture	31,534,585.76	30,563,670.47	970,915.29	3%
Equipment	137,407,307.99	150,101,185.20	(12,693,877.21)	-8%
Vehicles	707,833.23	742,083.22	(34,249.99)	-5%
Electronic Equipment	16,804,019.73	15,976,929.71	827,090.02	5%
Prepaid Expenses	6,574,623.11	10,274,220.95	(3,699,597.84)	-36%
Insurance	6,574,623.11	10,274,220.95	(3,699,597.84)	-36%
Other Assets	1,184,419,658.00	470,576,253.08	713,843,404.92	152%
Rentals	55,938,428.93	55,938,428.93	-	0%
Security Deposits Free Trade Zone	11,316,890.85	11,316,890.85	-	0%
Other Assets	114,495,134.02	142,771,769.21	(28,276,635.19)	-20%
Advance Payments for Asset Purchases	23,322,602.82	-	23,322,602.82	#DIV/0!
Investment in Shares	3,742,800.00	4,011,360.00	(268,560.00)	-7%
Investment in Shares	975,603,801.38	256,537,804.09	719,065,997.29	280%
Total Assets	€1,609,167,362.61	€1,244,606,083.32	€364,561,279.29	29%

ITS

(506) 4070-1840.

EUROCENTER V, 6th FLOOR

BARREAL, HEREDIA.

WWW.ITS.CR



Information Technology Support, SRL
Statements of Financial Position
As of March 31, 2026 and December 31, 2025
(Presented in Costa Rican colones)

LIABILITIES

Current Liabilities	642,560,462.58	525,646,705.29	116,913,757.29	22%
Accrued Expenses	130,200,123.43	139,145,928.49	(8,945,805.06)	-6%
Accounts Payable	352,976,202.33	297,624,890.96	55,351,311.37	19%
Provisions Payable	112,737,968.89	30,869,684.76	81,868,284.13	265%
Taxes Payable	46,645,125.79	58,005,158.94	(11,360,033.15)	-20%
Fees and Withholdings Payable	1,042.14	1,042.14	-	0%
Total Liabilities	€642,560,462.58	€525,646,705.29	€116,913,757.29	22%

EQUITY

Equity	966,606,900.03	718,959,378.03	247,647,522.00	34%
Subscribed Common Shares	10,000.00	10,000.00	-	0%
Additional Paid-In Capital	3,089,050.00	3,089,050.00	-	0%
Accumulated Profit and/or Loss	715,860,328.03	726,163,198.82	(10,302,870.79)	-1%
Period Profit	247,647,522.00	(10,302,870.79)	257,950,392.79	-2504%
Total Equity	€966,606,900.03	€718,959,378.03	€247,647,522.00	34%
Total Liabilities and Equity	€1,609,167,362.61	€1,244,606,083.32	€364,561,279.29	29%

Johana Díaz Rodríguez
Contadora Privado Núm. 33546

Rodolfo Enrique Bermúdez Rojas
Director Financiero y Operativo

Céd. 3102763799
INFORMATION TECHNOLOGY SUPPORT
SOCIEDAD DE RESPONSABILIDAD
LIMITADA

Atención: Uso Interno de la empresa

Registro Profesional: 33546

Contador: DIAZ RODRIGUEZ JOHANA
MARIA

Estado de Situación Financiera

2026-05-08 11:29:49 -0600



TIMBRE 300.0 COLONES

VERIFICACIÓN: d862ijBE
<https://timbres.contador.co.cr>



Information Technology Support, SRL
Income Statement
As of March 31, 2026 and December 31, 2025
(Presented in Costa Rican colones)

Note	Mar-26	Dec-25	Difference	%
Revenue	¢3,045,214,801.58	¢11,919,676,401.88	-¢8,874,461,600.30	-74%
Software Development Services	2,959,787,691.88	11,789,390,439.30	(8,829,602,747.42)	-75%
Financial Income	6,540,676.68	12,813,207.27	(6,272,530.59)	-49%
Bank Account Interest Income	674,885.29	3,646,694.08	(2,971,808.79)	-81%
Foreign Exchange Gain	78,211,547.73	113,826,061.23	(35,614,513.50)	-31%
Gastos	¢2,797,567,279.58	¢11,929,979,272.67	-¢9,132,411,993.09	-77%
Payroll	1,048,663,442.58	4,572,843,556.45	(3,524,180,113.87)	-77%
Overtime	9,356,985.91	38,499,922.38	(29,142,936.47)	-76%
After-hours Call Support	7,812,676.80	32,545,666.13	(24,732,989.33)	-76%
Disability Benefits	3,464,454.28	3,607,692.90	(143,238.62)	-4%
Voluntary Pension Contribution 4%	41,175,201.73	187,050,906.53	(145,875,704.80)	-78%
Social Security	285,997,251.95	1,241,101,459.83	(955,104,207.88)	-77%
Holiday Bonus	88,808,053.34	387,988,731.48	(299,180,678.14)	-77%
Transportation	-	659,668.41	(659,668.41)	-100%
Parking Rental	7,689,077.93	39,749,291.57	(32,060,213.64)	-81%
Gym	4,914,264.31	35,150,117.46	(30,235,853.15)	-86%
INS Medical Insurance	72,956,113.00	360,724,906.20	(287,768,793.20)	-80%
Referral Bonuses	1,128,705.00	1,518,802.50	(390,097.50)	-26%
Others	-	189.54	(189.54)	-100%
English Classes	3,222,641.12	13,149,360.45	(9,926,719.33)	-75%
New Employee Expenses	1,256,960.00	1,624,244.75	(367,284.75)	-23%
New Clients Expenses	-	934,858.60	(934,858.60)	-100%
Memberships and Subscriptions	109,225.14	533,397.10	(424,171.96)	-80%
Birthday Celebrations	118,230.05	6,481,195.13	(6,362,965.08)	-98%
Motivational Activities	2,058,534.86	1,587,887.50	470,647.36	30%
Employee Awards	3,384,320.00	14,132,754.50	(10,748,434.50)	-76%
Management Meetings	124,122.31	5,563,175.06	(5,439,052.75)	-98%
Sports Activities	53,097.34	238,979.02	(185,881.68)	-78%
Employee Gifts	285,267.05	3,308,084.78	(3,022,817.73)	-91%
Father's Day	-	1,222,013.08	(1,222,013.08)	-100%
Mother's Day	-	1,222,005.97	(1,222,005.97)	-100%
Christmas Celebration	-	5,003,108.29	(5,003,108.29)	-100%
Electricity	3,465,115.00	15,078,015.00	(11,612,900.00)	-77%
Internet	9,786,986.84	46,332,301.94	(36,545,315.10)	-79%

ITS

(506) 4070-1840.

EUROCENTER V, 6th FLOOR

BARREAL, HEREDIA.

WWW.ITS.CR



Information Technology Support, SRL
Income Statement
As of March 31, 2026 and December 31, 2025
(Presented in Costa Rican colones)

Cable TV	86,735.70	346,942.80	(260,207.10)	-75%
Phone Services	2,563,115.17	9,538,208.68	(6,975,093.51)	-73%
Water	59,849.32	222,639.44	(162,790.12)	-73%
Building Rent	53,374,056.89	216,830,700.49	(163,456,643.60)	-75%
Building Maintenance	7,241,354.88	38,082,149.40	(30,840,794.52)	-81%
Meeting Room Rental Services	1,227,264.03	4,785,402.05	(3,558,138.02)	-74%
External Warehouse Rent	456,962.49	1,547,623.14	(1,090,660.65)	-70%
Office Supplies	1,295,203.58	4,724,490.82	(3,429,287.24)	-73%
Cleaning Supplies	893,073.94	2,881,349.30	(1,988,275.36)	-69%
Food Expenses	4,614,107.98	54,010,505.88	(49,396,397.90)	-91%
Company Vehicle Expenses	313,884.93	1,020,455.45	(706,570.52)	-69%
Cookware Supplies	-	497,210.39	(497,210.39)	-100%
Hardware	4,940,027.30	30,676,743.14	(25,736,715.84)	-84%
Software	187,122,084.38	733,212,487.23	(546,090,402.85)	-74%
Servers and Traffic	317,444,037.23	1,370,690,702.73	(1,053,246,665.50)	-77%
New Game Development	61,360,588.30	568,524,471.98	(507,163,883.68)	-89%
Office Equipment Maintenance	-	67,879.20	(67,879.20)	-100%
Decoration	-	351,646.65	(351,646.65)	-100%
General Infrastructure	50,121.08	4,335,168.99	(4,285,047.91)	-99%
Professional Services	302,401,193.55	1,230,103,010.32	(927,701,816.77)	-75%
Service Management	30,935,730.00	127,643,460.00	(96,707,730.00)	-76%
Severance	19,022,367.99	110,841,877.85	(91,819,509.86)	-83%
Advance Notice	330,684.30	17,312,643.07	(16,981,958.77)	-98%
Vacation	234,276.54	3,800,053.10	(3,565,776.56)	-94%
Licenses and Circulation Permits	112,614.00	156,297.00	(43,683.00)	-28%
Local Government Taxes	254,835.00	1,944,035.39	(1,689,200.39)	-87%
Office Equipment Insurance	818,471.32	2,221,057.04	(1,402,585.72)	-63%
Occupational Risk Insurance	3,801,972.51	16,833,604.00	(13,031,631.49)	-77%
Airline Tickets	956,591.89	1,367,240.98	(410,649.09)	-30%
Lodging	2,150,179.52	5,057,705.64	(2,907,526.12)	-57%
Transportation Services	373,281.77	49,701.56	323,580.21	651%

ITS

(506) 4070-1840.

EUROCENTER V, 6th FLOOR

BARREAL, HEREDIA.

WWW.ITS.CR



Information Technology Support, SRL
Income Statement
As of March 31, 2026 and December 31, 2025
(Presented in Costa Rican colones)

Travel Meals Expenses	194,367.61	1,637,125.37	(1,442,757.76)	-88%
Other Travel Expenses	33,340.65	2,051,984.20	(2,018,643.55)	-98%
Training	666,000.00	16,639,366.08	(15,973,366.08)	-96%
Miscellaneous	8,475,359.52	2,287,163.85	6,188,195.67	271%
Foreign Exchange Loss	150,572,797.29	174,392,910.10	(23,820,112.81)	-14%
Bank Fees	2,208,989.98	10,155,451.77	(7,946,461.79)	-78%
Procomer Fee	10,248,763.32	36,729,039.56	(26,480,276.24)	-72%
Electronic Equipment Depreciation	1,078,309.63	4,062,757.88	(2,984,448.25)	-73%
Hardware Depreciation	19,116,910.65	82,121,536.51	(63,004,625.86)	-77%
Furniture Depreciation	2,715,048.42	12,268,482.02	(9,553,433.60)	-78%
Vehicles	34,249.99	136,999.98	(102,749.99)	-75%
Other Equipment	45,184.26	268,498.86	(223,314.60)	-83%
VAT 1%	6,281.13	643.02	5,638.11	877%
VAT 2%	1,679.46	21,792.24	(20,112.78)	-92%
VAT 13%	1,904,605.54	9,675,764.97	(7,771,159.43)	-80%
Period Result	€247,647,522.00	-€10,302,870.79	-€257,950,392.79	2504%

Johanna Diaz Rodriguez
Private Accountant License No. 33546

Rodolfo Enrique Bermúdez Rojas
Financial and Operations Officer

Céd. 3102763799
INFORMATION TECHNOLOGY SUPPORT
SOCIEDAD DE RESPONSABILIDAD
LIMITADA

Atención: Uso Interno de la empresa

Registro Profesional: 33546

Contador: DIAZ RODRIGUEZ JOHANA
MARIA

Estado de Resultados Integral

2026-05-08 11:29:49 -0600



TIMBRE 300.0 COLONES

VERIFICACIÓN: d862ijBE
<https://timbres.contador.co.cr>