

CONSOLIDATED STATEMENT OF FINANCIAL POSITION		
ASOCIACIÓN PRO CULTURA EDUCACIÓN Y PSICOLOGÍA DE LA INFANCIA Y LA ADOLESCENCIA CEPIA		
AS OF DECEMBER 31, 2025		
IN COSTA RICAN COLONES		
	2025	2025
	Colones	Dólares
<b>Current Assets</b>		
Petty Cash	259.056	\$ 522,52
BAC San José colones	815.022	\$ 1.643,92
BAC San José USD Dollars	7.061.152	\$ 14.242,51
BNCR Corporate Colones	1.553.280	\$ 3.133,00
BNCR 890-6 PANI Colones	2.402	\$ 4,84
BNCR Corporativa USD Dollar	455.215	\$ 918,18
Banco de Costa Rica USD Dollars	118.054.608	\$ 238.118,94
Demand Investments BNCR	5.000	\$ 10,09
<b>Total Banks</b>	<b>128.205.735</b>	<b>\$ 258.594,00</b>
<b>Accounts Receivable</b>	<b>321.025</b>	<b>\$ 647,51</b>
<b>Non-Current Assets</b>		
Land	10.000	\$ 20,17
Community Center	239.617.039	\$ 483.313,24
Accumulated Depreciation - Building	-44.721.792	-\$ 90.204,91
Community Center Improvements	107.437.464	\$ 216.703,91
Vehicles	84.562.535	\$ 170.564,63
Accumulated Depreciation - Vehicles	-24.712.334	-\$ 49.845,36
Furniture and Equipment - CEPIA	60.348.887	\$ 121.725,13
Accumulated Depreciation - Furniture & Equip. CEPIA	-36.611.684	-\$ 73.846,63
Solar Panels	42.701.096	\$ 86.129,12
Accumulated Depreciation - Solar Panels	-11.365.535	-\$ 22.924,55
Furniture and Equipment - PANI	20.310.671	\$ 40.967,10
Accumulated Depreciation - Furniture & Equip. PANI	-12.499.037	-\$ 25.210,85
Water Tank	2.650.935	\$ 5.347,00
Accumulated Depreciation - Water Tank	-1.961.697	-\$ 3.956,79
Furniture and Equipment - JPS	5.200.167	\$ 10.488,86
Accumulated Depreciation - Furniture & Equip. JPS	-2.525.383	-\$ 5.093,76
<b>Total Non-Monetary Assets</b>	<b>428.441.333</b>	<b>\$ 864.176,31</b>
<b>Total Assets</b>	<b>556.968.092</b>	<b>\$ 1.123.417,83</b>
<b>Current Liabilities</b>		
Accounts Payable	11.963.048	\$ 24.129,75
Accounts Payable USD	29.969.903	\$ 60.450,00
<b>Total Short-Term Accounts Payable</b>	<b>41.932.951</b>	<b>\$ 84.579,75</b>
Escrow (Funds to be Applied)	128.205.736	\$ 258.594,00
<b>Total Notes Payable</b>	<b>128.205.736</b>	<b>\$ 258.594,00</b>
<b>Total Liabilities</b>	<b>170.138.687</b>	<b>\$ 343.173,76</b>
Equity	386.829.401	\$ 780.244,06
Profit for the Period	4	\$ 0,01
<b>Total Equity</b>	<b>386.829.405</b>	<b>\$ 780.244,07</b>
<b>Total Liabilities + Equity:</b>	<b>556.968.092</b>	<b>\$ 1.123.417,83</b>

STATEMENT OF COMPREHENSIVE INCOME		
ASOCIACIÓN PRO CULTURA EDUCACIÓN Y PSICOLOGÍA DE LA INFANCIA Y LA ADOLESCENCIA CEPIA		
AS OF DECEMBER 31, 2025		
IN COSTA RICAN COLONES		
	2025	2025
<b>Income</b>		
IMAS	33.902.800	\$ 68.382,75
Junta de Protección Social	21.934.876	\$ 44.243,16
Private Donors	399.581.157	\$ 805.964,66
In-Kind Donations	32.585.624	\$ 65.725,97
PANI	134.633.896	\$ 271.559,76
<b>Total Gross Income</b>	<b>622.638.353</b>	<b>\$ 1.255.876,30</b>
<b>Expenses</b>		
<b>Administrative Expenses</b>	<b>126.269.945</b>	<b>\$ 254.689,47</b>
<b>Programs</b>		
<b>After School Classes</b>		
Art and Dance	1.415.648	\$ 2.855,40
Successful Girls' Circles	8.650.794	\$ 17.448,86
Successful Boys' Circles	7.062.271	\$ 14.244,77
After School Classes Cordination	17.877.145	\$ 36.058,62
Playa Grande School Strengthening	9.327.788	\$ 18.814,37
Soccer	4.540.002	\$ 9.157,29
Administrative, Operating, and Accounting Expenses	13.549.083	\$ 27.328,82
JiuJitsu	2.375.393	\$ 4.791,22
Music	8.068.267	\$ 16.273,89
Swimming	458.089	\$ 923,98
Playa Brasilito Educational and Cultural Project	24.418.618	\$ 49.252,93
San José Pinilla Project	6.867.436	\$ 13.851,78
Skate Happy Feet	4.774.463	\$ 9.630,20
Surf	4.863.745	\$ 9.810,29
Tennis	79.100	\$ 159,55
<b>Total Afterschool Classes</b>	<b>114.327.841</b>	<b>\$ 230.601,96</b>
Professional Support (SYP)	100.000	\$ 201,70
Family Strengthening	8.295.990	\$ 16.733,21
Administrative, Operating, and Accounting Expenses (FF)	2.318.460	\$ 4.676,39
School Supplies and Uniforms	23.925.503	\$ 48.258,31
<b>Total Family Strengthening</b>	<b>34.639.953</b>	<b>\$ 69.869,61</b>
Human Trafficking Victims Care	21.924.880	\$ 44.223,00
Administrative, Operating, and Accounting Expenses (PS)	5.070.304	\$ 10.226,92
Adult Psychology	12.128.820	\$ 24.464,12
Child Psychology	8.932.907	\$ 18.017,89
<b>Total Psychology and Holistic Health</b>	<b>48.056.911</b>	<b>\$ 96.931,93</b>
<b>Environment</b>	<b>32.000</b>	<b>\$ 64,54</b>
Professional Training and Employment	24.030.651	\$ 48.470,39
Administrative, Operating, and Accounting Expenses (F)	2.836.488	\$ 5.721,26
<b>Total Professional Training and Employment</b>	<b>26.867.139</b>	<b>\$ 54.191,66</b>
<b>Girasol Group</b>	<b>767.098</b>	<b>\$ 1.547,25</b>
Child Care Center (CECUDI)	33.902.800	\$ 68.382,75
Integral Child Development and Care Center (CIDAI)	89.290.572	\$ 180.101,20
<b>(CIDAI)</b>	<b>89.290.572</b>	<b>\$ 180.101,20</b>
PANI Expenses	134.633.896	\$ 271.559,76
<b>Total CIDAI Project</b>	<b>257.827.267</b>	<b>\$ 520.043,70</b>
Women's Circle	965.592	\$ 1.947,62
Administrative, Operating, and Accounting Expenses (EM)	2.501.316	\$ 5.045,21
Women Entrepreneurs	6.562.594	\$ 13.236,91
Women's Health Project (Vida Mujer)	17.341.445	\$ 34.978,10
<b>Total Women's Empowerment</b>	<b>27.370.946</b>	<b>\$ 55.207,85</b>
<b>Going Local</b>	<b>459.000</b>	<b>\$ 925,81</b>
<b>Legal Counsel Program</b>	<b>3.935.154</b>	<b>\$ 7.937,30</b>
<b>Total PROGRAMS</b>	<b>514.283.311</b>	<b>\$ 1.037.321,62</b>
<b>Total Expenses</b>	<b>640.553.255</b>	<b>\$ 1.292.011,08</b>
Financial Interest	1.176.433	\$ 2.372,89

<b>Net Income (Unapplied) Before Taxes</b>	<b>-19.091.336</b>	<b>-\$</b>	<b>38.507,68</b>
Other Income	19.279.206	\$	38.886,62
Other Expenses	-187.867	-\$	378,93
<b>Net Income to be Applied</b>	<b>4</b>	<b>\$</b>	<b>0,01</b>