

Consolidated Balance Sheet
As of December 31, 2024
(in thousands of United States dollars)

BPA

Assets

Current assets	
Cash and cash equivalents	15,476
Restricted cash	21,623
Accounts receivable, net of allowance for credit losses	29,227
Related party receivables and prepaid expenses	(164)
Income tax receivable	—
Inventories, net	7,680
Prepaid expenses and other current assets	22,602
Assets of disposal group held for sale	—
Total current assets	96,444
Property, plant and equipment, net of accumulated depreciation	47,433
Operating lease right-of-use assets, net	25,466
Goodwill	155,709
Intangible assets, net	132,743
Deferred income tax assets	(2,392)
Other noncurrent assets	16,932
Total assets	\$ 472,334

Liabilities and Stockholders' Equity (Deficit)

Liabilities

Current liabilities	
Current portion of long-term debts	41,066
Accounts payable	49,914
Related party payables	2,101
Income tax payable	9,523
Accrued liabilities	49,939
Accrued compensation and benefits	59,498
Accrued interest	56,930
Customer deposits	20,658
Deferred revenue	9,860
Obligation for claim payment	41,914
Current portion of finance lease liabilities	5,815
Current portion of operating lease liabilities	8,467
Liabilities of disposal group held for sale	—
Total current liabilities	355,687
Long-term debt, net of current maturities	1,399,165
Finance lease liabilities, net of current portion	9,346
Pension liabilities	1,027
Deferred income tax liabilities	12,565
Long-term income tax liabilities	8,205
Operating lease liabilities, net of current portion	19,347
Other long-term liabilities	3,418
Total liabilities	1,808,759
Commitments and Contingencies (Note 8)	
Stockholders' deficit	(1,336,425)
Total liabilities and stockholders' deficit	\$ 472,334

Consolidated Statement of Income

For The Three Months Ended on December 31st 2024

(in thousands of United States dollars)

BPA

Revenue	205,808
Cost of revenue (exclusive of depreciation and amortization)	159,123
Selling, general and administrative expenses (exclusive of depreciation and amortization)	21,578
Depreciation and amortization	11,697
Impairment of goodwill	—
Related party expense	2,789
Operating profit (loss)	10,622
Other expense (income), net:	
Interest expense, net	27,856
Debt modification and extinguishment costs (gain), net	
Sundry expense (income), net	0
Other expense (income), net	(90)
	(17,144)
Income tax expense	318
Net loss	(16,826)
Net profit (loss) attributable to noncontrolling interest	
Net loss attributable to stockholders	(16,826)

*BPA includes Neon and Intermediate Financials