



M A T R I Z
AGROSUPER

AGROSUPER S.A. AND SUBSIDIARIES
INTERIM CONSOLIDATED FINANCIAL STATEMENTS
(Thousands of US dollars - ThUS\$)

For the six months ended June 30, 2025
And for the year ended December 31, 2024

This document contains:

- Interim Consolidated Statements of Financial Position
- Interim Consolidated Statements of Changes in Equity
- Interim Consolidated Statements of Income
- Interim Consolidated Statements of Comprehensive Income
- Interim Consolidated Statements of Cash Flows
- Explanatory Notes to the Interim Consolidated Financial Statements



INDEPENDENT AUDITOR'S REVIEW REPORT
(A free translation from the original in Spanish)

Santiago, August 6, 2025

To the Shareholders and Directors of
Agrosuper S.A.

Introduction

We have reviewed the accompanying interim consolidated statement of financial position of Agrosuper S.A. and subsidiaries as at June 30, 2025, the related interim consolidated statements of income and comprehensive income for the three and six month periods then ended and the interim consolidated statement of changes in equity and cash flows for the six month period then ended, and the notes to the interim consolidated financial statements, which includes material accounting policy information. Management is responsible for the preparation and fair presentation of these interim consolidated financial statements in accordance with IAS 34 "Interim Financial Reporting" as incorporated into the Accounting Standards of the International Financial Reporting Standards (IFRS Accounting Standards). Our responsibility is to express a conclusion on these interim consolidated financial statements based on our review.

Scope of review

We conducted our review in accordance with Standard on Review Engagements 2410, 'Review of interim financial information performed by the independent auditor of the entity'. A review of interim financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Chilean Generally Accepted Auditing Standards and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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Santiago, August 6, 2025
Agrosuper S.A.
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Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial information do not present fairly, in all material respects, the consolidated financial position of the entity as at June 30, 2025, the results of its operations for the three and six month periods then ended and its cash flows for the six month period then ended in accordance with IAS 34 “Interim Financial Reporting” as incorporated into the Accounting Standards IFRS.

Other matters

The Chilean Accountants' Association A.G. approved that the Generally Accepted Auditing Standards in Chile fully and unreservedly adopt the International Standards on Auditing (ISA) issued by the IAASB for audits of financial statements prepared for the periods beginning on or after January 1, 2025.

The audit of the consolidated financial statements of Agrosuper S.A. and subsidiaries as of December 31, 2024, for which we issued an unqualified opinion dated January 27, 2025, includes the consolidated statement of financial position as of December 31, 2024, included in the accompanying interim consolidated financial statements. The review of the interim consolidated financial statements of Agrosuper S.A. and its subsidiaries as of June 30, 2024, for which we issued an unqualified conclusion dated August 7, 2024, includes the related interim consolidated statements of income and comprehensive income for the three and six month periods then ended and the interim consolidated statement of changes in equity and cash flows for the six month period then ended, which are included as comparative in the accompanying interim consolidated financial statements. Both the review and audit were conducted in accordance with the Generally Accepted Auditing Standards in Chile applicable to reviews and audits of financial information effective at that date.

DocuSigned by:

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Jonathan Yeomans Gibbons
RUT: 13.473.972-K

PricewaterhouseCoopers

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INTERIM CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

AGROSUPER S.A. AND SUBSIDIARIES

INTERIM CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2025 AND DECEMBER 31, 2024.
(Thousands of US dollars - ThUS\$)

ASSETS	Note Nº	06.30.2025 ThUS\$	12.31.2024 ThUS\$
CURRENT ASSETS			
Cash and cash equivalents	7	399,056	348,708
Other financial assets, current	8 - 22.3 a)	16,981	37,845
Other non-financial assets, current	9	42,437	35,902
Trade and other receivables, current	10	404,747	350,445
Accounts receivables from related parties	11	288	-
Inventory, current	12	480,242	600,013
Biological assets, current	13	1,025,058	919,787
Current tax assets	14	63,440	53,573
TOTAL CURRENT ASSETS		2,432,249	2,346,273
NON-CURRENT ASSETS			
Other financial assets, non-current	8 - 22.3 a)	19	15
Rights receivable, non-current	10	1,038	2,043
Equity method investments	16	21,862	21,637
Intangible assets other than goodwill	17	536,474	538,336
Goodwill	18	379,380	379,380
Property, plant and equipment	19	1,201,669	1,177,185
Right-of-use leased assets	21.3	19,574	20,552
Biological assets, non-current	13	86,430	83,974
Non-current tax assets	14	54,837	51,646
Deferred tax assets	20.3	50,950	52,938
TOTAL NON-CURRENT ASSETS		2,352,233	2,327,706
TOTAL ASSETS		4,784,482	4,673,979

The accompanying notes numbered 1 to 39 form an integral part of these Interim Consolidated Financial Statements.

AGROSUPER S.A. AND SUBSIDIARIES

INTERIM CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2025 AND DECEMBER 31, 2024.
(Thousands of US dollars - ThUS\$)

LIABILITIES AND EQUITY	Note Nº	06.30.2025 ThUS\$	12.31.2024 ThUS\$
CURRENT LIABILITIES			
Other financial liabilities, current	21	129,588	115,587
Lease liabilities, current	21.3	4,394	5,235
Trade and other payables, current	23	436,726	474,816
Related party payables, current	11	74,422	88,499
Other short-term provisions	24	4,180	1,864
Current tax liabilities	14	36,907	24,609
Employee benefit provisions, current	24	32,246	35,869
TOTAL CURRENT LIABILITIES		718,463	746,479
NON-CURRENT LIABILITIES			
Other financial liabilities, non-current	21	832,948	910,201
Lease liabilities, non-current	21.3	15,207	15,340
Deferred tax liabilities	20.3	396,492	367,193
Employee benefit provisions, non-current	24	7,647	8,646
TOTAL NON-CURRENT LIABILITIES		1,252,294	1,301,380
TOTAL LIABILITIES		1,970,757	2,047,859
SHAREHOLDERS' EQUITY			
Issued Capital	25	1,342,549	1,342,549
Retained earnings	25	1,410,051	1,223,533
Other reserves	25	59,559	57,339
SHAREHOLDERS' EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT		2,812,159	2,623,421
NON-CONTROLLING INTERESTS	26	1,566	2,699
TOTAL SHAREHOLDERS' EQUITY		2,813,725	2,626,120
TOTAL LIABILITIES AND EQUITY		4,784,482	4,673,979

The accompanying notes numbered 1 to 39 form an integral part of these Interim Consolidated Financial Statements.

INTERIM CONSOLIDATED STATEMENTS OF INCOME.

AGROSUPER S.A. AND SUBSIDIARIES

INTERIM CONSOLIDATED STATEMENTS OF INCOME

FOR THE SIX MONTHS ENDED JUNE 30 (UNAUDITED), 2025 AND 2024

AND FOR THE THREE MONTH PERIODS BETWEEN APRIL 1 AND JUNE 30, 2025 AND 2024 (UNAUDITED)

(Thousands of US dollars - ThUS\$)

	Note Nº	CUMULATIVE		Quarter	
		01.01.2025	01.01.2024	04.01.2025	04.01.2023
		06.30.2025	06.30.2024	06.30.2025	06.30.2024
		ThUS\$	ThUS\$	ThUS\$	ThUS\$
NET INCOME					
Operating revenue	28	2,294,409	2,142,117	1,117,580	1,061,320
Cost of sales	29	(1,631,855)	(1,652,481)	(780,475)	(799,176)
Gross margin before fair value		662,554	489,636	337,105	262,144
Credit (debit) to the income due to fair value of biological assets harvested and sold	12	(148,480)	(107,110)	(67,286)	(55,714)
Credit (debit) to the income due to fair value adjustment of biological assets of the period	13	167,345	78,741	97,982	74,405
Gross margin		681,419	461,267	367,801	280,835
Distribution costs	29	(255,594)	(258,736)	(127,386)	(130,302)
Administrative expenses	29	(40,090)	(36,377)	(20,038)	(18,369)
Other gains (losses)	32	(10,094)	(5,404)	(5,142)	(1,392)
Finance income	31	6,714	8,221	3,708	4,651
Finance costs	31	(23,373)	(39,379)	(10,989)	(19,822)
Share of profit (loss) of investments accounted for used equity method	16	359	(1,005)	(500)	(455)
Exchange differences		(1,457)	103	(641)	(327)
PROFIT (LOSS) BEFORE TAX		357,884	128,690	206,813	114,819
Income tax expense	20	(96,634)	(34,746)	(55,839)	(31,001)
PROFIT (LOSS)		261,250	93,944	150,974	83,818
PROFIT (LOSS) ATTRIBUTABLE TO:					
Owners of the parent		260,940	93,415	150,704	83,578
Non-controlling interests		310	529	270	240
PROFIT (LOSS)		261,250	93,944	150,974	83,818
BASIC EARNINGS (LOSS) PER SHARE - PARENT COMPANY					
Basic earnings (loss) per share on continuing operations (US\$/share)	25.5	0.0111	0.0040	0.0064	0.0036

The accompanying notes numbered 1 to 39 form an integral part of these Interim Consolidated financial statements.

INTERIM CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

AGROSUPER S.A. AND SUBSIDIARIES

INTERIM CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE SIX MONTHS ENDED JUNE 30 (UNAUDITED), 2025 AND 2024
AND FOR THE THREE MONTH PERIODS BETWEEN APRIL 1 AND JUNE 30, 2025 AND 2024 (UNAUDITED)
(Thousands of US dollars - ThUS\$)

	CUMULATIVE		Quarter	
	01.01.2025	01.01.2024	04.01.2025	04.01.2023
	06.30.2025	06.30.2024	06.30.2025	06.30.2024
	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Profit (loss)	261,250	93,944	150,974	83,818
Exchange differences on conversion				
Profit (loss) from exchange differences (1)	3,298	(1,666)	(389)	(2,336)
Cash flow hedges				
Profit (loss) from cash flow hedges, before taxes (1)	(1,477)	2,875	(358)	(1,232)
OTHER COMPREHENSIVE INCOME (LOSS) ON CASH FLOW HEDGES, BEFORE TAX	1,821	1,209	(747)	(3,568)
INCOME TAX RELATED TO COMPONENTS OF OTHER COMPREHENSIVE INCOME				
Income tax relating to cash flow hedges in other comprehensive income	399	(776)	97	333
TOTAL INCOME TAX RELATED TO COMPONENTS OF OTHER COMPREHENSIVE INCOME	399	(776)	97	333
Other comprehensive income attributable to owners of the parent company	2,220	433	(650)	(3,235)
Other comprehensive income attributable to non-controlling interests	-	-	-	-
TOTAL OTHER COMPREHENSIVE INCOME (LOSS)	2,220	433	(650)	(3,235)
TOTAL COMPREHENSIVE INCOME	263,470	94,377	150,324	80,583
COMPREHENSIVE INCOME ATTRIBUTABLE TO:				
Comprehensive income attributable to owners of the parent company (2)	263,160	93,848	150,054	80,343
Comprehensive income attributable to non-controlling interests	310	529	270	240
TOTAL COMPREHENSIVE INCOME	263,470	94,377	150,324	80,583

(1) These will be reclassified to the Consolidated Statement of Net Income By Function when settled.

(2) Income for the period if no other income or expenditure was recorded against equity.

The accompanying notes numbered 1 to 39 form an integral part of these consolidated financial statements.

INTERIM CONSOLIDATED STATEMENTS OF CASH FLOWS

AGROSUPER S.A. AND SUBSIDIARIES

INTERIM CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE SIX MONTHS ENDED JUNE 30 (UNAUDITED), 2025 AND 2024
(Thousands of US dollars - ThUS\$)

	CUMULATIVE	
	01.01.2025 06.30.2025 ThUS\$	01.01.2024 06.30.2024 ThUS\$
Cash flow from (used in) operating activities		
Receipts from operating activities		
Receipts from sales of goods and services	2,433,815	2,333,543
Receipts from royalties, installments, commissions and other operating income	12,405	7,148
Other receipts from operating activities	3,001	4,842
Payments for operating activities		
Payments to suppliers for goods and services	(1,916,081)	(1,907,129)
Payments to and on behalf of employees	(238,189)	(221,475)
Payments for premiums and claims, annuities and other policy obligations	(36,343)	(509)
Other payments for operating activities	(7)	(218)
Cash flow from (used in) operations		
Interest received, classified as operating activities	2,576	18
Income taxes (paid) received, classified as operating activities	(35,697)	12,806
Other cash receipts (payments), classified as operating activities (a)	96,799	128,871
Net cash flow from (used in) operating activities	322,279	357,897
Cash flow from (used in) investing activities		
Receipts from the sale of property, plant and equipment	172	-
Acquisitions of property, plant and equipment	(93,715)	(37,841)
Acquisition of intangible assets	(2,615)	(73)
Loans to related parties	-	(1,013)
Receipts from related parties	464	919
Interest received, classified as investing activities	3,802	8,632
Other cash receipts (payments) (b)	11,332	1,997
Net cash flow from (used in) investing activities	(80,560)	(27,379)
Cash flow from (used in) financing activities		
Loan repayments	(73,489)	(198,645)
Repayment of finance lease liabilities	(9,301)	(6,922)
Dividends paid	(88,137)	-
Interest paid	(18,988)	(34,707)
Other cash receipts (payments) (c)	(4,161)	(26,504)
Net cash flow from (used in) financing activities	(194,076)	(266,778)
Effect on cash and cash equivalents of exchange rate effects		
Effect on cash and cash equivalents of exchange rate effects	2,705	(3,328)
Net increase (decrease) in cash and cash equivalents	50,348	60,412
Cash and cash equivalents at the beginning of the period	348,708	255,403
Cash and cash equivalents at the end of the period	399,056	315,815

(a) Mainly considers Exporters VAT returns

(b) Mainly considers "Margin call" for financial derivate operations

(c) Mainly considers effects if operations with derivates associated with debt (Bonds and loans)

The accompanying notes numbered 1 to 39 form an integral part of these interim consolidated financial statements.

AGROSUPER S.A. AND SUBSIDIARIES

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS AS OF JUNE 30, 2025 (ANAUDITED) AND DECEMBER 31, 2024.

1. GENERAL INFORMATION

Agrosuper S.A. (hereinafter the “Parent Company” or the “Company”) and its subsidiary companies, make up the Agrosuper Group (hereinafter “Agrosuper” or the “Group”).

Agrosuper S.A. was founded by a public deed dated October 29, 2010, granted by the Santiago Notary of Mr. Andres Rubio Flores. The respective extract was published in the Official Gazette on December 24, 2010 and registered on page 69,043, number 48,224 of the Commerce Registry of the Santiago Property Registrar in 2010.

The Company is a privately held corporation registered in the Securities Registry under number 1084 and is regulated by the Chilean Financial Markets Commission when issuing bonds.

Agrosuper S.A. Tax ID: 76.129.263-3 has its principal domicile at Camino La Estrella No. 401, office 56, Punta de Cortés, Rancagua.

On the date the Company was incorporated its shareholders were Agrocomercial El Paso S.A. and Promotora Doñihue Limitada, with an interest of 98.48% and 1.52%, respectively.

On January 25, 2021, the amendment of the capital of Agrosuper S.A. was agreed in order to convert the capital stock from Chilean peso to U.S. dollar, due to the change in the Company's functional currency. By virtue of the foregoing, the capital stock denominated in US dollars is ThUS\$1,342,549 US dollars, divided into 23,500,376,756 common shares.

On January 30, 2024, our founder and Chairman Gonzalo Vial Vial passed away. He will be remembered for his simplicity, exemplary leadership and entrepreneurial spirit.

Heirs of Gonzalo Vial Vial, and his children Ms. Maria Cristina Vial Concha, Ms. Maria del Pilar Vial Concha, Ms. María José Vial Concha, and Mr. Gonzalo Vial Concha, through direct an indirect participation in the companies Inversiones VC Limitada, Agrícola GV S.A., Agrocomercial El Paso S.A., y Promotora Doñihue Limitada, controlling of 100% of the ownership of Agrosuper S.A.. Below are the percentages of indirect participation of the natural persons already mentioned in the Company.

Full name	Chilean ID No.	%
Succession Gonzalo Vial Vial	-	1.72
María Cristina Vial Concha	7,032,945-K	24.57
María José Vial Concha	7,022,776-2	24.57
María del Pilar Vial Concha	7,022,695-2	24.57
Gonzalo del Rosario Vial Concha	7,022,663-4	24.57

The Company's purpose is to:

- a) Invest in all manner of tangible or intangible, movable, or immovable property, including the acquisition of shares, units, or rights in any company, regardless of whether they are commercial or civil, communities or associations, bonds, financial instruments, trading instruments and in general in any transferable securities and credit or investment instruments and the management and operation of these investments and their rewards or returns.
- b) Incorporate any company or association and invest in them, either as partners or shareholders, and amend and manage them.
- c) Administer, manufacture, operate and market, directly or through other people, of all manner of movable goods, especially those involved in agriculture, mining, fisheries, food, electricity, and fuel.
- d) Administer, construct, operate and market, directly or through other people, of all manner of agricultural or non-agricultural real estate, and dedicate itself to raising all kinds of animals, forestry, fruit, and agro-industry in general.
- e) Provision of all manner of services to people or legal entities, in particular to people related to the Company, which include, but is not limited to, administrative, finance, accounting, treasury, internal control, and human resources services, in Chile or abroad.
- f) Request, obtain, register, acquire, lease, license and market trademarks, brands, trade names, domain names, patents, inventions, processes, drawings, designs, know-how and other intangible assets related to intellectual and industrial property.

2. BUSINESS DESCRIPTION

2.1 Historical Review

Agrosuper S.A. manufactures and markets animal protein products made from chicken, pork, turkey, salmon and processed products. The production process is vertically integrated and is composed of animal feed factories, breeding farms, processing plants, distribution centers, marine farms and commercial offices. This ensures that the company can provide a broad portfolio of products to customers and consumers in Chile and over 60 countries.

Agrosuper began in 1955 by producing eggs in Doñihue, in the Sixth region, and five years later its founder, Mr. Gonzalo Vial, decided to expand the business into producing and selling live chickens.

In 1974, it expanded its business to processing and marketing chicken and opened its first processing plant in Lo Miranda, Doñihue. This marked the beginning of Agrosuper's business under the Super Pollo brand.

In 1984, a significant opportunity to expand production was identified by entering the pork business and drawing on experience raising live animals and making efficient use of available infrastructure. The business was expanded to include fattening, processing and selling this meat under the Super Cerdo brand.

In 1989, trout and salmon production and marketing began in the Puyuhuapi channel, Aysén region under the Los Fiordos brand, which initiated salmon farming in southern Chile. A year later, it entered the sausage business, to add value to its chicken and pork business by leveraging its potential distribution and marketing synergies.

It also began its international expansion, with the first exports of pork to Argentina.

In 1996, the company acquired 40% of Sopraval and began operating in the Valparaíso Region, given the boom in turkey consumption in Chile and worldwide. This acquisition benefited from all its expertise in animal husbandry, and synergies were quickly identified in its extensive distribution chain.

In 2002, Agrosuper acquired Pollos King with the objective of growing its share of the local market, which enabled it to attract a wider variety of customers.

The same year, the Los Cipreses School in Lo Miranda was formed by the Agrosuper Foundation, to provide free, high-quality education to more than 1,000 children and young people.

The Company began to open its own sales offices in its principal global markets in 2002, in order to provide personalized customer service and create alliances with local distributors. It initially started in Italy, then in the United States in 2003, in Japan in 2004, in Mexico in 2005, and in Brazil and in Hong Kong and Shanghai in China in 2012.

A fire broke out at the San Vicente de Tagua Tagua poultry processing plant in 2006 (opened in 1994), which resulted in reconstruction that was completed in August 2007, when the plant resumed functioning as normal.

Agrosuper S.A. was created in 2010, to manage the protein business and the first professional Board of Directors was formed, thus strengthening the Company's corporate governance.

In 2011, the entire Sopraval brand was acquired and turkey production continued. Also, significant projects were completed this year that have helped Agrosuper to fully integrate the production cycle of the salmon business, with sanitary standards well above the average for the industry, which includes a processing plant at Quellón, hatcheries, smolt facilities and a fish feed plant at Parga.

In December 2011, the first line of bonds for up to UF 5,000,000 was registered with the Superintendency of Securities and Insurance (now the Financial Market Commission) with a term of 21 years accordance with their contractual conditions. The objective was to access new sources of financing for the Company's projects.

During 2012, the Board of Directors of Agrosuper S.A. indefinitely suspended the Huasco Project with an associated cost of US\$480 million, as the environmental authority had amended its Environmental Approval, which limited the financial viability of the project and created uncertainty regarding its development.

A fire destroyed the poultry processing plant in the Lo Miranda district in 2014. Agrosuper completely reconstructed it, to ensure that the plant could return to normal and resume supplying its products to customers and consumers.

The confined composting system in the productive sector of La Estrella was inaugurated in 2015, which transforms pig slurry, a mixture of manure, urine and water, into fertilizer for agricultural soil, while minimizing odors. This reduced the emission of bad odors by 98% in the Lago Rapel basin.

Agrosuper acquired 67% of Empresas AquaChile S.A. from its majority shareholders in August 2018, and launched a take-over bid for the remaining shares. This transaction was approved by the National Economic Prosecutor's Office on December 7, 2018, then was closed and declared successful on January 20, 2019, leaving it holding 99.71% of the voting shares. Control was assumed on January 22, 2019 with the first meeting of the new Board of Directors of Empresas Aquachile S.A.

Subsequently, the dissenting shareholders exercised their right to withdraw, in accordance with Article 71 bis of Corporations Law, and sold their shares to the controlling shareholder, leaving it directly and indirectly holding all the voting shares.

In September 2018, the Agrosuper subsidiary Los Fiordos acquired all the assets of the Salmon Farming Division of Grupo Pesquero Friosur, which included the acquisition of hatchery, 12 farming sites and 40 concessions in the Aysén Region. This transaction was approved by the National Economic Prosecutor's Office on October 2, 2018 and completed in December 2018.

In September 2018, bonds were placed totaling UF4,000,000 with a term of 10 years and UF1,500,000 with a term of 23 years, both in accordance with their contractual placement conditions, both from the bond line registered with the Superintendency of Securities and Insurance (now the Financial Market Commission).

Empresas AquaChile S.A. will consolidate the entire aquaculture segment following the transfer of Los Fiordos interest in AquaChile during 2020, and its main purpose is to segment its meat and salmon products, which will generate efficiencies in managing the information used for decision making, produce reports in a timely manner and take advantage of all the synergies arising from concentrating the Group's salmon companies.

On January 20, 2022, bonds were placed on the international market for ThUS\$500,000 with a 10-year term and a placement rate of 4.6% per annum. The issue complied with Rule 144A and Regulation S of the Securities and Exchange Commission under the Securities Act of 1933 of the United States of America.

On January 30, the founder and Chairman of the company, Gonzalo Vial Vial, passed away. He was a visionary, industrious, a creator of opportunities and an example of integrity, with a deep concern and unwavering commitment to Chile's development. These characteristics will remain with those who are and were part of Agrosuper as his legacy.

2.2 Segments

The Company has defined three operating segments, which were defined based on its organizational structure, the nature of its business activities, the management of these segments (Meat, Aquaculture and Others) and the way in which information is analyzed for decision making.

These operating segments have separated financial information, and the results of their operations are periodically reviewed by the chief operating decision maker of each segment to decide on the allocation of resources and to evaluate their performance.

Meat Segment

This segment includes production, processing, distribution, and marketing of meat products based on chicken, pork, turkey, and processed foods, for domestic and export markets. These products are sold under the Agrosuper, Super Pollo, Super Cerdo, Sopraval, La Crianza, King and Super Beef brands.

This business process is vertically integrated from producing the live animal through to marketing its products on national and international markets, through an extensive distribution chain.

The production process starts by importing the first generation of live animals, which enables the Company to locally develop two generations of chickens (breeders and broilers), three generations of pigs (grandparents, breeders and fatteners) and one generation of turkeys (eggs are directly imported from breeders). This secures supplies at a key stage in the chain, which leads to the breeding and fattening stages. This whole process is performed at its own facilities. The Company has food plants and complete sewerage treatment systems that support the productive cycle.

The fattening stage is followed by the processing stage. These plants use the most advanced technology to prepare many fresh and frozen products with various features, depending on the target market or customer. This process secures complete traceability, with quality and biosafety standards that are the highest in industry.

Processed foods are mainly based on chicken, pork, turkey, salmon and beef. This unit is focused on developing new business segments, by introducing new products with high added value that are convenient, practical and healthy, based on the latest consumption trends.

Therefore, the sanitary status of all its processes, the excellence of its environment, the biosafety of its operations and the safety of its products are all closely controlled. Its productive processes have been certified as meeting various quality standards, which include ISO 9001 and HACCP (product quality), BRC (British Retail Consortium), ISO 14001 (environmental management), APL (clean production agreement), BPA (good agricultural practices) and PABCO (animal processing plants under official certification). All these certificates of compliance with quality standards enable it to reach more demanding global markets, such as the North American, European and Asian markets.

Domestic distribution is managed by 26 sales offices throughout the country, which enables it to reach over 300 communities with its products, which represents over 98% of the country. International distribution is managed through commercial offices in Atlanta, USA; Mexico City, Mexico; Genoa, Italy; Shanghai and Hong Kong, China; and Tokyo, Japan.

In the segment, currently we are implementing a productive transformation process in the turkey business, aimed at adapting our turkey operations for chicken farming.

This process responds to different factors that have impacted the business, mainly, the decrease in global turkey consumption, primarily the decline in global turkey consumption—due to changes in consumer habits—and the avian influenza outbreaks in early 2023, which led to the closure of key export markets such as China and Europe.

This plan consists of a gradual migration of production that will be carried out as sectoral permits are obtained and that does not contemplate the closure of facilities but rather their reconversion.

At the beginning of October 2024, we started this process with the reconversion of the first turkey plant to chicken plant in the Casablanca area and will continue with the following production sectors.

Our Sopraval brand will keep its presence in the domestic market with its principal products, and gradually, raw materials will be sourced from different suppliers, adhering to the highest quality standards.

Aquaculture Segment

This segment includes producing, processing, and distributing and marketing products based on Atlantic and Pacific salmon in domestic and export markets. These products are sold under the Aqua and Verlasso brands.

This business process is vertically integrated from producing eggs through to marketing its products on national and international markets, through an extensive distribution chain.

The Company has its own breeding program that produces eggs and smolts, which secure a wide safety margin at this key stage in the production chain. This is followed by the fattening process, using only its own concessions and fattening centers. The Company has storage facilities on land and plants that use the latest technology, which process all production and prepare a range of products with various features depending on the target market or customer. This process ensures complete traceability, with quality and biosafety standards that are the highest in industry.

Therefore, the sanitary status of all its processes, the excellence of its environment, the biosafety of its operations and the safety of its products are all closely controlled at every stage. The Company has certified compliance with various quality standards: ISO 9001 and HACCP (product quality), ISO 14001 (environmental management), OHSAS 18001 (occupational safety), IFS (International Food Standard) Level v5, BRC (British Retail Consortium) v5, Global GAP and BAP (good practices in agriculture and aquaculture) and Kosher Certification. All these certificates of

compliance with quality standards enable it to reach more demanding global markets, such as the North American and Asian markets.

Segment Other

This segment mainly incorporates the provision of distribution services to third parties, using the installed logistics capacity, with a minimal investment of resources in addition to the usual management

3. BASIS OF PRESENTATION OF THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS

3.1 Basis for the Interim Consolidated Financial Statements

These interim consolidated financial statements include assets, liabilities, income, equity and cash flows of the Company and its subsidiaries. The balances and effects of significant transactions between subsidiaries have been eliminated on consolidation together with unrealized income. The participation of minority investors has been recognized within non-controlling interests in the statements of financial position and of comprehensive income.

When preparing the interim consolidated statement of financial position, Management has utilized its best understanding and knowledge to apply standards and interpretations to current facts and circumstances, which may be subject to change. For example, additional amendments to standards or interpretations may be issued by the International Accounting Standards Board (IASB) that may change the current standards.

Net income, conversion differences and dividends declared by subsidiaries and affiliated companies are recognized in equity in each reporting period.

3.2 Basis for the preparation and presentation of the interim financial statements

These interim consolidated financial statements comprise statements of financial position as of June 30, 2025 and December 31, 2024, the interim related statements of income by function and comprehensive income, interim statements of changes in equity and interim statements of cash flow, direct method, for the periods from January 1 to June 30, 2025 and 2024 and they have been prepared in accordance with IAS 34 “Interim Financial Reporting” in International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB).

The preparation of these interim consolidated financial statements includes estimates made by Group Management, to quantify various assets, liabilities, revenues, expenses and commitments. These estimates basically refer to:

- Useful lives of assets
- Asset impairment
- Allowance for doubtful accounts receivable
- Fair value of biological assets

- Net realizable value of inventories
- Fair value of derivative instruments

Although these estimates have been based on the best information available at the date these interim consolidated financial statements were issued, it is possible that events may occur in the future that will require a change in future periods, which would occur prospectively, and recognize the effects of such changes in the corresponding interim consolidated financial statements.

3.3 Changes in accounting policies

For an easier comparison, certain least reclassifications have been made to the interim consolidated financial statements corresponding to the period 2024.

The interim consolidated financial statements of the Company and its subsidiaries do not present other significant changes in accounting policies and estimates as compared to the previous year and have been prepared in accordance with IFRS, with the principles and criteria applied being consistent.

4. PRINCIPAL ACCOUNTING POLICIES

The principal accounting policies used to prepare these interim consolidated financial statements are described as follows. These policies have been defined in accordance with IFRS and have been applied uniformly throughout all the period presented in these interim consolidated financial statements.

4.1 Presentation of Interim Consolidated Financial Statements

Interim Consolidated Statements of Financial Position

Agrosuper S.A. and its subsidiaries have classified balances as current and non-current for the purposes of presenting its interim consolidated statement of financial position.

Interim Consolidated Statements of Comprehensive Income

Agrosuper S.A. and its subsidiaries have presented its interim consolidated statements of income classified by function and interim consolidated statements of comprehensive income.

Interim Consolidated Statements of Cash Flow

Agrosuper S.A. and its subsidiaries have presented its interim statements of cash flow using the direct method.

4.2 Accounting period

The interim consolidated financial statements of Agrosuper S.A. and its subsidiaries are for the periods described below.

	CUMULATIVE			QUARTERLY	
	01.01.2025 06.30.2025	01.01.2024 12.31.2024	01.01.2024 06.30.2024	04.01.2025 06.30.2025	04.01.2025 06.30.2024
Consolidated statements of financial position	X	X			
Consolidated statements of changes in equity	X		X		
Consolidated statements of net income by function	X		X	X	X
Consolidated statements of comprehensive income	X		X	X	X
Consolidated statements of cash flow	X		X		

4.3 Consolidation basis

The interim consolidated financial statements of Agrosuper S.A. (the Company) and its subsidiaries (collectively, the Group) include the assets, liabilities, income, expenses and cash flows of the Company and its subsidiaries.

The minority shareholders share of equity and net income of the consolidated subsidiaries is presented in “Equity attributable to non-controlling interests” and “Net income attributable to non-controlling interests” in the interim consolidated financial statements.

The accounting policies and procedures used by Agrosuper Group companies have been aligned with the parent Company, to present interim consolidated financial statements using standardized valuation policies.

The interim financial statements of dependent companies whose functional currency is different from the presentation currency are converted using the following procedures:

- a) Assets and liabilities are converted using the prevailing exchange rate on the reporting date.
- b) Items in the interim income statement are converted using the average exchange rate for the period.
- c) Equity is held at the historical exchange rate at the date of acquisition or contribution and at the average exchange rate at the date of generation in the case of retained earnings. Exchange differences attributable to the Controller that arise on the conversion of interim financial statements is recorded under the heading “Exchange differences on conversion” within equity.

4.3.a) Subsidiaries - A subsidiary is a Company where Agrosuper S.A. can control its operating and financial policies, to obtain a return on its business. This control is generally, but not always, defined as direct or indirect ownership of over 50% of rights in the Company. Companies are also consolidated using this method even when this ownership share has not been reached, when it is understood that its business is run for the benefit of Agrosuper S.A., who is exposed to all its risks and rewards. The interim consolidated financial statements include all assets, liabilities, income, expenses, and cash flows of the Company and its subsidiaries after eliminating inter-company balances and transactions between Group companies, as indicated in IFRS 10.

The table below details the direct and indirect subsidiaries that have been consolidated:

ID number	Company	Relationship to Parent company	Country	Functional Currency	% Interest as of 06.30.2025			% Interest as of 12.31.2024		
					Direct	Indirect	Total	Direct	Indirect	Total
76,126,154-1	Agrosuper SpA.	Direct Subsidiary	Chile	US\$	100%	0%	100%	100%	0%	100%
77,805,520-1	Agrosuper Comercial AS Ltda.	Direct Subsidiary	Chile	US\$	99.99%	0.01%	100%	99.99%	0.01%	100%
88,680,500-4	Agrícola Súper Ltda.	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
78,429,980-5	Agro Tantehue Ltda.	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
79,984,240-8	Agrosuper Comercializadora de Alimentos Ltda.	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
78,408,440-K	Faenadora Lo Miranda Ltda.	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
78,483,600-2	Faenadora San Vicente Ltda.	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
92,870,000-3	Servicios de Marketing AS Ltda.	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
79,872,410-K	Elaboradora de Alimentos Doñihue Ltda.	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
79,561,890-2	Comercializadora de Alimentos Lo Miranda Ltda.	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
77,476,390-2	Procesadora de Alimentos del Sur Ltda.	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
76,676,350-2	Agrícola Purapel del Maule Ltda.	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
82,366,700-0	Sopraval SpA	Indirect Subsidiary	Chile	US\$	0%	99.81%	99.81%	0%	99.81%	99.81%
76,278,340-1	Transportes AS Ltda.	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
76,688,951-4	Inversiones Agrosuper Internacional Ltda.	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
Foreign	Inversiones Eurosuper SL	Indirect Subsidiary	Spain	Euro	0%	100%	100%	0%	100%	100%
Foreign	Productos Alimenticios Súper R.L.	Indirect Subsidiary	Mexico	MXN	0%	100%	100%	0%	100%	100%
Foreign	Agrosuper Asia Limited	Indirect Subsidiary	China	US\$	0%	100%	100%	0%	100%	100%
Foreign	Andes Asia INC	Indirect Subsidiary	Japan	JPN	0%	100%	100%	0%	100%	100%
Foreign	Agrosuper Shanghai Limited Company	Indirect Subsidiary	China	YUAN	0%	100%	100%	0%	100%	100%
Foreign	Agro Europa SPA	Indirect Subsidiary	Italy	Euro	0%	85.64%	85.64%	0%	85.64%	85.64%
Foreign	Agrosuper Brasil Representação de Productos Alimenticios Ltda	Indirect Subsidiary	Brazil	BRL	0%	100%	100%	0%	100%	100%
Foreign	Agro América LLC	Indirect Subsidiary	USA	US\$	0%	100%	100%	0%	100%	100%
86,247,400-7	Empresas AquaChile S.A.	Direct Subsidiary	Chile	US\$	99.99%	0.01%	100%	99.99%	0.01%	100%
79,872,420-7	Exportadora Los Fiordos Ltda.	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
Foreign	AquaChile Inc.	Indirect Subsidiary	EEUU	US\$	0%	100%	100%	0%	100%	100%
76,125,666-1	Salmones Reloncaví SpA.	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
88,274,600-3	Procesadora Mar del Sur SpA.	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
79,800,600-2	AquaChile SpA	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
78,512,930-K	Procesadora Cailin SpA	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
78,754,560-2	Aquachile Magallanes SpA	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
96,509,550-0	Inversiones AquaChile SpA	Indirect Subsidiary	Chile	US\$	0%	0%	0%	0%	100%	100%
76,794,910-3	Aquainnovo SpA.	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
76,452,811-5	Centro de Innovación Aquainnovo-Biomar S.A.	Indirect Subsidiary	Chile	US\$	0%	70%	70%	0%	70%	70%
76,300,265-9	Laboratorio AquaChile SpA.	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
79,728,530-7	AquaChile Maullín Ltda	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%
76,495,180-8	Procesadora Calbuco SpA	Indirect Subsidiary	Chile	US\$	0%	100%	100%	0%	100%	100%

- a) Aquachile SpA and Inversiones Aquachile SpA merged following resolutions approved at respective Extraordinary Shareholders' Meetings held on January 2, 2024. The former was the absorbing company, which resulted in Inversiones AquaChile SpA being dissolved. The minutes of the AquaChile SpA meeting were recorded in a public deed on January 2, 2024, and an extract was registered on page 151 number 83 of the Commercial Registry of the Puerto Montt Real Estate Registry for 2024. The minutes of the Inversiones AquaChile SpA meeting were recorded in a public deed on January 2, 2024, and an extract was registered on page 153 number 84 of the Commercial Registry of the Puerto Montt Real Estate Registry for 2024.
- b) Exportadora Los Fiordos Limitada was amended by public deed on March 22, 2024, as follows: (1) The merger of Inversiones AquaChile SpA and Aquachile SpA (the "Merger") was agreed at an Extraordinary Shareholders' Meetings held on January 2, 2024, where Aquachile SpA absorbed Inversiones AquaChile SpA and became the legal successor to all its assets, liabilities and equity. On January 2, 2024, the minutes of the Extraordinary Shareholders' Meetings of Inversiones AquaChile SpA and Aquachile SpA referred to above were recorded in public deeds, thus legalizing the Merger. Consequently, Aquachile SpA has acquired 99.99% of the voting shares of Exportadora Los Fiordos Limitada that were owned by Inversiones AquaChile SpA. (2) Consequently, Aquachile SpA and Empresas Aquachile S.A. are its only shareholders and own 99.99% and 0.01% of its shares respectively. The share capital of the company is now US\$ 357,821,895.28, paid as follows: a) Aquachile SpA fully paid US\$ 357,786,112.88 for 99.99% of its shares, and b) Empresas Aquachile S.A. fully paid US\$35,782.40 for 0.01% of its shares."
- c) On April 29, 2024, Agrosuper S.A. modified the Twelfth article of its bylaws, in order to reduce the number of directors that make up the Company's board of directors, from 10 to 9 members.
- d) On April 29, 2024, Empresas Aquachile S.A. modified the Twelfth Article of its bylaws, in order to reduce the number of directors that make up the Company's board of directors, from 10 to 9 members.
- e) On May 15, 2024, Exportadora Los Fiordos Limitada was amended to increase its capital from US \$357,821,895 to US \$357,840,576, through the contribution in ownership of the "San Pedro" concession, by Empresas Aquachile S.A
- f) On August 20, 2024, Aquachile SpA and Empresas Aquachile S.A., as partners of Exportadora Los Fiordos Limitada, reversed the company's capital increase executed on May 15, 2024, which involved the transfer of the San Pedro concession. The purpose was for said concession to be operated again by Empresas Aquachile S.A.
- g) A shareholders' meeting of Aquachile Magallanes SpA was held on November 5, 2024, where its shareholders agreed to increase the capital of the company from US\$100,614,176 to US\$100,731,387, through the contribution of ownership of the "Benjamín 2" concession, owned by Exportadora Los Fiordos Limitada.

- h) A shareholders' meeting of Procesadora Calbuco SpA was held on November 5, 2024, where its shareholder decided to increase the capital of the company from US\$7,532,622.26 to US\$7,551,303.47, through the contribution of ownership of the 'Lagrece Norte' concession, by Empresas Aquachile S.A.
- i) On November 8, 2024, Agrosuper Comercializadora de Alimentos Limitada was amended to expand its corporate purpose, including the provision of back-office services.
- j) An extraordinary shareholders' meeting of Centro de Innovacion Aquainnovo Biomar S.A was held on January 30, 2025, and the minutes were summarized in a public deed with the same date. This meeting approved a capital decrease from US\$ 6,823,563 to US\$ 5,023,563 maintaining the number of shares, being distributed as follows: Aquachile SpA with 12,673 shares and Biomar Chile S.A. with 5,431 shares

4.3.b) Affiliates or associates

An associate is company over which Agrosuper S.A. can exercise significant influence, but not control nor joint control, as it can participate in decisions regarding its operational and financial policies. The Group's share of its associates' net assets, after-tax net income and post-acquisition reserves is included in the financial statements. This requires initially recording the investment at cost and then adjusting the book value of the investment in subsequent periods to reflect the Group's share of the associate's net income, less impairment of goodwill and other changes in the associate's net assets, such as dividends.

4.3.c) Acquisitions and disposals

The net income from businesses acquired during the period is included in the interim-consolidated financial statements from the effective date of acquisition. The net income of businesses sold during the period is included in the interim consolidated financial statements for the period until the effective date of disposal. Gains or losses upon disposal are calculated as the difference between the income obtained from the sale (net of expenses) and the net assets attributable to the interest that has been sold.

4.3.d) Transactions and non-controlling interests

Agrosuper S.A. applies the policy of considering transactions with non-controlling interests as transactions with Group shareholders. When acquiring a non-controlling interest, the difference between the amount paid and the share of the book value of that company's net assets is recorded in equity. Gains and losses on reductions in non-controlling interests, while retaining control, are also recorded in equity.

4.4 Functional and presentation currency

The items included in the individual interim financial statements of subsidiaries are valued using the currency of the primary economic environment in which the entity operates (functional

currency). The interim consolidated financial statements are presented in dollars, which is the company's functional currency.

Monetary assets and liabilities denominated in foreign currencies are recognized at the closing exchange rate for each period. Any difference between their original value and their closing value is recognized in the interim consolidated statement of comprehensive income under exchange differences, except if these changes are deferred in equity, such as cash flow hedges, which are recognized in other comprehensive income.

Assets and liabilities for subsidiaries with a functional currency other than the US dollar are converted to this currency at the exchange rate on the closing date of the interim financial statements on consolidation, and interim income statements are converted using the average exchange rate. Exchange differences on conversion arising on the net assets of these companies are recognized in equity in a separate conversion reserve within other reserves.

The functional currency of the entity shall reflect the underlying transactions, events and conditions that are significant to the entity. Consequently, once the functional currency has been chosen, it cannot be changed unless there is a change in such transactions, events or conditions.

When there is a change in the entity's functional currency, the entity shall apply the conversion procedures applicable to the new functional currency prospectively from the date of change.

4.5 Conversion basis

Assets and liabilities in UF, Chilean pesos, Euros, Mexican pesos, Japanese yen, Pounds Sterling and Brazilian reals have been converted to US dollars at the prevailing exchange rates on the closing date of these financial statements, as detailed below:

Currency	06.30.2025 US\$	12.31.2024 US\$
Unidad de Fomento (UF) (a)	42.06795	38.55317
Chilean pesos	0.00107	0.00100
Euro	1.17744	1.03896
Japanese yen	0.00694	0.00636
Pound sterling	1.37174	1.25345
Brazilian real	0.18421	0.16189
Mexican peso	0.05332	0.04866
Hong Kong dollar	0.12739	0.12880
Peruvian sol	0.28255	0.26548
Chinese yuan	0.13970	0.13672

a): The Unidad de Fomento is a monetary unit denominated in Chilean pesos, indexed to the Chilean inflation rate. Its value is set daily and in advance, based on the variation in the Consumer Price Index (IPC) for the previous month.

Exchange differences and inflation indexation are charged or credited to net income according to IFRS, except for the conversion of subsidiaries financial statements that use a functional currency other than the US dollar, which are recorded in other reserves within equity.

4.6. Trade and other receivables

Trade and other receivables are non-derivative financial assets with fixed or determinable payments that are not quoted on an active market. Those assets that will mature in less than 12 months are classified as current assets. Those assets that will mature in greater than 12 months are classified as non-current assets.

The entire trade receivables portfolio comprises sales on credit and the Company applies the following hedging policy to it:

Domestic Market

Every credit customer has an individual line of credit approved by the Insurance Company regardless of the credit term. This insurance policy applies a deductible of 10% to each receivable, and the Company makes impairment provisions for the deductibles of each customer with a claim or in judicial collection, when the case is reported to the insurance company.

Customers without credit must pay immediately, so no impairment provision is required.

International Market

Approximately 81.2% of sales are to customers with an individual line of credit approved by the insurance company. This insurance policy applies a deductible of 10% to each receivable, and the Company makes impairment provisions for the deductibles of each customer with a claim or in judicial collection, when the case is reported to the insurance company.

Customers without an approved line of credit with an insurance company are:

- Customers guarantee and pay with the Letter of Credit, who represent approximately 6.0% of sales. In these cases, the customer's bank pays the national bank that has confirmed the letter of credit, to finally pay Agrosuper S.A. or AquaChile S.A.
- Customers who prepay or pay against a copy of the documents (CAD) represent 5.4% of sales. In these cases, the customer pays between 10% and 50% in advance and the difference is paid when the product arrives. However, the documentation required to clear customs is released after the customer has paid.
- Customers who pay against a copy of the documents (CAD) represent 5.1% of the receivables, where the documentation required to clear customs is released after the customer has paid.
- Customers with Bank Collection of the amount invoiced at the time of arrival of the product, 1.5% of the debit
- Customers who fully prepay before the product is dispatched represent 0.8% of receivables.

4.7 Property, Plant and Equipment

Property, Plant and Equipment is stated at cost, excluding periodic maintenance costs, and less accumulated depreciation and accumulated impairment losses. This cost includes the cost of replacing components of property, plant and equipment, if recognition criteria are met.

The cost of major maintenance is added to the book value of Property, Plant and Equipment as a replacement, if recognition criteria are met. Accounting policies and criteria are applied consistently to additional components that affect the valuation of plant and equipment and their corresponding depreciation.

Any gain or loss from the disposal or withdrawal of an asset is calculated as the difference between the sales price and the asset's book value and is recorded in net income for the period.

The Company reviews the book value of its assets to assess whether there is any indication that the book value may not be recoverable, in accordance with IAS 36. If identified, the recoverable value of the asset is estimated to calculate the extent of the impairment. Assets that do not generate independent cash flows are grouped into appropriate cash generating units (CGU) for impairment testing purposes.

The recoverable amount is the greater of fair value, less selling costs, and value in use. Value in use is calculated as the present value of future cash flows discounted at a rate associated with the evaluated asset.

If the recoverable value of an asset is estimated to be less than its value book, the book value is reduced to the recoverable value.

Assets that have an indefinite useful life, for example, land, are not amortized and are tested for impairment on an annual basis. Amortized assets are tested for impairment whenever an event or change in circumstances indicates that their book value may not be recoverable.

Impairment losses can be reversed, but are limited to losses recognized in previous periods, in such a manner that the book value becomes the same as if these impairment adjustments had never been made.

4.8 Depreciation

Components of Property, plant and equipment are depreciated on a straight-line basis by distributing the asset's acquisition cost less its estimated residual value over the asset's estimated useful life. The following table presents the main components of Property, plant and equipment and their useful lives:

	Financial useful life Range in years
Buildings	40 and 50
Constructions and infrastructure works	20 and 50
Machinerand and equipment	10 and 15
Information technology equipment	3 and 5
fixed installations and accessories	10 and 20
Motor vehicles	5 and 10

Property, plant and equipment is depreciated on a straight-line basis over its useful life. The useful lives of the assets are reviewed annually to assess whether the initial conditions have changed. Land is recorded separately from any buildings or infrastructure built on it, and has an indefinite useful life, so is not depreciated.

The Group tests Property, plant and equipment for impairment at least once each year. Any reversal in impairment losses is recorded in net income, except assets that have been previously revalued whose reversal is recorded in equity.

4.9 Borrowing costs

The Group's property, plant and equipment include borrowing costs incurred to construct or acquire the asset. These costs are capitalized until the assets are in condition to be used, in accordance with IAS 23. Capitalized borrowing costs use the weighted average interest rate of the related loans.

4.10 Goodwill

Goodwill generated upon consolidation represents the excess of the acquisition cost over the Group's share of the fair value of assets and liabilities, including identifiable contingent assets and liabilities of a subsidiary as of the acquisition date.

The valuation of assets and liabilities acquired in taking control of a company is finally calculated based on the fair value of its assets and liabilities. The difference between the acquisition price and the fair value of the acquired company is recorded as goodwill.

Goodwill is not amortized, but at each reporting date the respective investment is evaluated for evidence of impairment that might reduce its recoverable value to below its book value, which would trigger an annual impairment provision.

The Company's assumptions to calculate the recoverable value of its assets during the period are as follows.

- a. Identification of acquired goodwill and its recognition when it complies with IAS 38 Intangible Assets. Revaluation is based on changes in market conditions since the last valuation, the acquirer's plans and evaluation of potential impairment. This includes brands already registered with the acquirer, concessions, and water rights recognized by AquaChile.
- b. Valuation of biomass at fair value according to the method validated by the acquirer. Atlantic salmon and Coho at fair value when they reach 1.0 kg. While they weigh less than this weight, their fair value is accumulated cost less impairment. The biomass in sea water is classified as short term, with biomass in freshwater as long term.
- c. Valuation of property, plant and equipment not recently valued.
- d. Investments recognized using the equity method are recognized at fair value.

To support that the recoverable amount of the assets is greater than the amount paid and therefore there is no indication of impairment of goodwill, management has performed a Discounted Cash Flow using a 5-year time horizon and has performed an assessment of the Value in Use of Assets versus the Book Value of each goodwill.

4.11 Intangible assets other than goodwill

Separately acquired intangible assets other than goodwill are initially recognized at acquisition cost. The cost of intangible assets acquired in a business combination is their fair value as of the date of acquisition. After initial recognition, intangible assets are recorded at cost less any accumulated amortization and any accumulated impairment loss.

The useful lives of intangible assets are defined as finite and indefinite. Intangible assets with indefinite useful lives are tested for impairment annually either as an individual asset or as a Cash Generating Unit (CGU).

Intangible assets with finite useful lives are amortized over their useful life and are tested for impairment each time there is an indication that the intangible asset may be impaired. The amortization period and amortization method for an intangible asset with a finite useful life are reviewed at least at every reporting date. Expected changes in useful life or the expected consumption pattern of future financial returns are recognized by changing the amortization period or amortization method, as appropriate, and treated as changes in accounting estimates.

Amortization expenses for intangible assets with finite useful lives are recognized in the income statement, which is consistent with the function of an intangible asset.

The Company's main intangible assets are:

(a) Aquaculture concessions: Aquaculture concessions acquired from third parties are recognized at historical cost and their amortization is subject to the results of annual impairment testing.

(b) Research and development expenses: Research costs are expensed as incurred. An intangible asset that arises from developing an individual project is recognized only when Agrosuper S.A. and its subsidiaries can demonstrate the technical feasibility of completing the intangible asset so that it will become available for use or sale, their intention to complete it and their ability to use or sell the asset, how the asset will generate future financial returns, the availability of resources to complete the asset and the ability to reliably measure expenditure during its development.

(c) Water rights: Water rights are initially recognized at their acquisition cost and are not amortized. These assets are tested for impairment every year, or when there are indications of a possible loss in value.

(d) Commercial brands: The Company's brands are intangible assets with indefinite useful lives that are recognized at historical cost, less any impairment losses. These assets are tested for impairment every year, or when there are indications of a possible loss in value.

(e) IT projects and other intangible assets: These intangible assets correspond mainly to IT developments and licenses: These computer assets are capitalized at the value of the costs incurred in acquiring them and preparing them for use with the specific software. These costs are amortized over their estimated useful lives (4 to 8 years). Software maintenance costs are recognized as an expense in the period in which they are incurred.

4.12 Investments in associates

Investments by Agrosuper S.A. and its subsidiaries in associates are accounted for using the equity method. An associate is a company over which the Company has significant influence that is not a subsidiary or a joint venture. Under the equity method, the investment in the associate is recorded in the statement of financial position at cost plus post-acquisition changes based on the Company's share of the associate's net assets.

The income statement reflects the Company's share in the associate's operating results. When a change has been recognized directly in the associate's equity, the Company recognizes its share of any change and discloses it, if necessary, in the statement of changes in equity. Gains and losses on transactions between the Group and the associate are eliminated on consolidation based on the participation in the associate.

The reporting dates of associates are identical to those of Agrosuper S.A., and its subsidiaries and the associate's policies agree to those used by the Company for equivalent transactions and events under similar circumstances.

4.13 Impairment of non-financial assets

The Company and its subsidiaries assess whether there are indicators that a non-financial asset may be impaired at each reporting date. If such an indication exists, or when there is an annual impairment testing requirement, the asset's recoverable value is estimated. An asset's recoverable value is the greater of the fair value of an asset or its cash generating unit, less its selling costs, and its value in use, and is calculated for an individual asset unless the asset does not generate cash inflows that are clearly independent from those of other assets or asset groups. When the book value of an asset exceeds its recoverable value, the asset is impaired and is written down to its recoverable value.

When assessing value in use, estimated future cash flows are discounted to present value using a before-tax discount rate that reflects current market assessments for the time value of money and the asset's specific risks. An appropriate valuation model is used to calculate fair value with less selling costs.

Impairment losses of continuing operations are recognized in the income statement within expense categories consistent with the function of the impaired asset, except for previously revalued properties where the revaluation was recorded in equity. In this case, impairment is also recognized in equity but limited to the value of the prior revaluation adjustment.

An assessment is made of assets at each reporting date as to whether there are indicators that the previously recognized impairment loss may no longer exist or may have decreased. If such an indication exists, the Group estimates the asset's recoverable value. A previously recorded impairment loss is reversed only if there has been a change in the estimations used to determine the recoverable value since the last impairment loss was recorded. If this is the case, the asset's book value is increased to its recoverable value. This increased value cannot exceed the asset's book value, net of depreciation, if the impairment loss had never been recognized in prior years. This reversal is recognized in the income statement unless an asset has been revalued, in which case the reversal is treated as an increase in the revaluation.

The following criteria are also applied in assessing impairment of specific assets:

- a) **Goodwill** - Goodwill is reviewed annually to determine whether any impairment exists, or more often if events or changes in circumstances indicate that its book value may be impaired.

Impairment is determined for goodwill by evaluating the recoverable value of the cash generating unit (or group of cash generating units) to which the goodwill is allocated. When the recoverable value of the cash generating unit (or group of cash generating units) is less than the book value of the cash generating unit (or group of cash generating units) to which goodwill has been allocated, an impairment loss is recorded. Impairment losses relating to goodwill cannot be reversed in future periods.

The Company and its subsidiaries perform annual impairment testing annually at each reporting date.

- b) **Intangible assets with indefinite useful lives** - The impairment of intangible assets with indefinite useful lives is tested annually at each reporting date, either individually or by cash-generating unit, as appropriate.
- c) **Investments in associates** - After applying the equity method, the Company determines whether an additional impairment loss must be recognized for investments in associates. The Company and its subsidiaries determine whether there is objective evidence that the investment in the associate is impaired at each reporting date. In this case, the Group calculates the impairment as the difference between the associate's fair value and its acquisition cost and recognizes this expense in the income statement.

4.14 Financial assets

The financial assets within the scope of IFRS 9 are classified at amortized cost, at fair value through profit and loss, or through equity, as appropriate.

When financial instruments are initially recognized, they are measured at fair value plus (in the case of investments not at fair value through profit or loss) directly attributable transaction costs.

The Company evaluates whether there are embedded derivatives in contracts or financial instruments to determine if their characteristics and risks are closely related to the principal

contract provided the set is not being accounted for at fair value. If they are not closely related, they are recorded separately and changes in value are accounted for directly in the statement of comprehensive income.

The Company and its subsidiaries classify its financial assets after initial recognition and, when permitted and appropriate, reassesses this classification as of each reporting date. All regular purchases and sales of financial assets are recognized on the trade date, which is the date on which the company becomes committed to the trade. Regular purchases and sales of financial assets are those that require the delivery of assets within the time frame generally established by regulation or market convention. The following investment classifications are used:

- a) **Financial assets at fair value through profit and loss** - Financial assets at fair value through profit and loss include financial assets held for sale and financial assets initially recognized at fair value through profit and loss.

When a contract contains one or more embedded derivatives, the entire hybrid contract can be designated as a financial asset at fair value through profit and loss, except when the embedded derivative does not significantly modify the cash flows, or separation of the embedded derivative is prohibited.

- b) **Derivative financial instruments and hedges** - The Company and its subsidiaries use derivative financial instruments such as forward exchange contracts, cross currency swaps (CCS) and interest rate swaps (IRS) to hedge their risks associated with fluctuations in interest rates and exchange rates. These derivative financial instruments are initially recognized at fair value at the date on which the derivative contract is entered into and are subsequently measured at fair value.

4.15 Inventories

Raw materials, products in process, finished products and spare parts are valued at the lesser of cost and net realizable value. Net realizable value represents the estimated sales value of the inventory less all remaining production costs and the costs necessary to carry out the sale.

Inventory is valued using the following methods:

- a) Finished products and products in process are animals that are no longer alive, such as poultry, pork, turkey and salmon processed into various cuts and packages and sausages, which are valued at their average monthly production cost. The average cost of finished products includes the value of raw materials, labor and indirect manufacturing costs.
- b) Raw materials, consumables and spare parts are valued at average acquisition cost.
- c) Inventory in transit is valued at acquisition cost.

Inventories of raw materials, consumables and spare parts that are expected to be used in production within a period of one year are presented as current assets. The Company estimates that most of its inventories have a high turnover.

When market conditions cause production costs to exceed net realizable value, an impairment estimate is recorded for the difference in value. This impairment estimate also considers amounts related to obsolescence arising from low turnover, technical obsolescence and products withdrawn from the market.

The company and its subsidiaries evaluate, at least annually, the existence of any potential impairment of materials and spare parts. Any impairment loss and its effect on income are recognized in the same period.

4.16 Biological assets

Due to the nature of the business operated by the Company and its subsidiaries, the breeding, incubation, fattening and reproduction of chickens, turkeys, pork and salmon are classified as biological assets.

Biological assets intended for sale are classified as current biological assets, and those intended to reproduce new biological assets are classified as non-current and are depreciated on a straight-line basis over their useful lives, as described in note 13.3.

For those biological assets that are valued under the absorption costing method, the Company periodically evaluates the existence of any indication that the carrying amount may not be recoverable (impairment) in accordance with the standards contained in IAS 41 or IAS 36, as applicable. If the recoverable amount of an asset is estimated to be less than its carrying amount, the latter is reduced to the recoverable amount.

Meat Segment

Current biological assets are valued using the total production absorption costing method due to the short term of the production process (43 days for chicken, 130 days for turkey and 180 days for pork) and/or because such cost is close to its fair value.

Non-current biological assets are valued using a production costing method less accumulated depreciation based on their years of productive life and whose value is close to their fair values.

Aquaculture Segment

Starting January 1, 2019, the Company has opted for a discounted cash flow model or present value method for the determination of fair value. The estimates and valuation model used to measure biological assets are described below:

Biological assets (salmon), such as brood fish, eggs, fries, smolts and small growing fish, are measured at fair value at less estimated costs to the point of sale, except when fair value cannot be reliably determined in accordance with the definitions contained in IAS 41. For this purpose, the existence of a market for these assets must be considered in the first instance.

Considering that there is no active market for live fish inventories at these stages, it has been considered to value them at their accumulated cost at the closing date. Notwithstanding the above, if conditions are so required, the Group performs an impairment test of its breeding biomass, the cumulative net effect of which is charged against the results for the period.

Biological assets (salmon) in breeding equal to or greater than one kilogram of weight are measured at fair value less estimated costs of processing and sale.

The direct and indirect costs incurred in the production process are part of the value of the biological asset. Through its capitalization the accruals of such costs at the end of each period are compared and adjusted to the fair value of the biological asset.

Changes in the fair value of those biological assets are reflected in the interim consolidated statement of income of the period.

The calculation of the fair value estimate is based on market prices for harvested fish. This price is adjusted for the expected costs of harvesting, processing and freight to destination, to bring them to their value and condition of fish in bled-farmed condition (WFE¹). Thus, the evaluation considers the stage of the life cycle, its current weight and the expected distribution to the weight at which the valuation of the biomass is made. This estimate of fair value is recognized in the interim consolidated statement of income for the period.

A summary of the valuation criteria is as follows:

Stage	Assets	Valuation
Fresh water	Spawning fish	Direct and indirect cumulative cost
Fresh water	Eggs	Direct and indirect cumulative cost
Fresh water	Fry and smolts	Direct and indirect cumulative cost
Sea water	Fish in the sea	Fair value, according to the following:
		-Atlantic salmon, above 1.0 kg WFE ¹
		-Pacific salmon, above 1.0 kg WFE ¹
		Smaller fish are valued at their cumulative cost as of the reporting date, net of impairment, if appropriate.

Market prices

Market price assumptions are important for valuations, particularly when minor changes in market prices can result in significant changes in valuations.

4.17 Financial policies

The general financing and hedging policy of the Agrosuper companies provides guidelines for financing transactions using financial market hedging instruments, which aim to reduce operational risks, exchange rate risks and interest rate risks, which are described in the following policies.

¹WFE (*Whole Fish Equivalent*): is an industry standard measure, which refers to the weight of the whole bled salmon, also known internationally as *round weight* (RW).

- 1) **Financing policy** Financing requirements are identified by the Company's cash mismatches, which can be short or long term and are subject to the Company's financial performance and its investment plan. Accordingly, the Company bilaterally evaluates sources of short and long-term financing with local and international banks and the financial markets.
- 2) **Hedge policy** the objective of using derivatives is to reduce the financial risk of inflows and outflows committed in currencies other than the U.S. Dollar, arising in companies owned by Agrosuper. Derivatives are used to maintain known levels of debt and minimize exchange rate exposure in foreign trade transactions to reduce the effect of variations in the interest rates and/or exchange rates.
 - a) **Sale hedge policy** the objective of this policy is to hedge against the sale exchange rate by fixing income from exports. Since Agrosuper sells in different currencies (Japanese Yen, CNY and Euro), the execution of this policy converts all transactions from the currency of origin to the U.S. Dollar.
 - b) **Debt Hedge Policy** In order to look for the best financing rates, it might be that the debt subscribed by Agrosuper is in different currencies than the one sought. On that basis, debt must be converted to the currency of interest through forwards or an interest rate swap to neutralize the effect of having debt in a different currency while maintaining the advantage of a lower interest rate. This analysis is always made prior to closing a transaction.
 - c) **Interest Rate Risk Hedge Policy** The purpose of hedging interest rate is to limit the effect of variations in the interest rate in loans subscribed by Agrosuper to banks and financial institutions and in bonds, to thus reduce the volatility of cash flows generated by interest payments.
 - d) **Balance Sheet Hedge Policy** Agrosuper manages currency mismatching on a balance sheet level through a model by which exposure to different currencies occurring in the interim consolidated financial statements is monitored daily, taking them to the Company's functional currency.

4.18 Financial liabilities

The Group has two groups of financial liabilities.

Other financial liabilities

- a) **Classification as debt or equity** - Debt and equity instruments are classified as either financial liabilities or as equity, according to the nature of the contractual arrangement.
- b) **Equity instruments** - An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all its liabilities. The equity instruments issued by Agrosuper S.A. are recorded at the value of the consideration received, net of direct issuance costs. The Company currently has only issued one series of shares.
- c) **Financial liabilities** - Financial liabilities are classified either as financial liabilities at fair value through profit and loss, or as other financial liabilities.

Financial liabilities at fair value through net income - Financial liabilities are classified at fair value through profit and loss when they are held for trading, or when they are designated as at fair value through profit and loss.

Other financial liabilities - Other financial liabilities including loans are initially valued at the value received, net of transaction costs. Other financial liabilities are subsequently revalued at amortized cost using the effective interest rate method, recognizing the interest expense based on the effective interest rate.

The effective interest rate method is used to calculate the amortized cost of a financial liability and the allocation of interest expense across the entire corresponding period. The effective interest rate is the rate which exactly discounts the future estimated payment cash flows over the expected life of the financial liability, or where appropriate a lesser period, or where the associated liability benefits from an early repayment option that is likely to be exercised.

Trade and other payables

Trade payables are initially recognized at fair value and subsequently at their amortized cost using the effective interest method. When the nominal value of a payable does not differ significantly from its fair value, it is recognized at its nominal value.

4.19 Derivative financial instruments and hedges

The Company and its subsidiaries use hedging financial instruments such as currency forwards, cross currency swaps and interest rate swaps to hedge risks related to exchange rates and interest rates, respectively.

Furthermore, it purchases futures and options on the Chicago Stock Exchange, with the aim of avoiding volatility in raw material commodity prices. These investments are initially recognized at fair value on the date on which the derivative contract is signed and are subsequently valued at their fair value.

Changes in the fair value of these derivatives are recognized in equity if they have been designated as hedging instruments and if the conditions established by IFRS are met to apply hedge accounting, otherwise they are recognized in net income.

Fair value hedge: The gain or loss arising from valuing a hedge instrument must be immediately recognized in the income statement, as must changes in the fair value of the hedged item attributable to the hedged risk, netting the effect in the same interim consolidated statement of income of the period.

Cash flow hedge: Changes in the fair value of the effective portion of derivatives are recorded in a net equity reserve known as cash flow hedges. The cumulative loss or gain in this account is transferred to the interim consolidated statement of income to the extent that the hedged item

impacts the income statement because of the hedged risk, netting the effect in the same interim consolidated statement of income of the period.

The results corresponding to the ineffective portion of the hedges are recorded directly in the statement of income

The Company evaluates the existence of embedded derivatives in contracts or financial instruments to determine if their characteristics and risks are closely related to the principal contract as long as the set is not being accounted for at fair value. If not closely related, they are recorded separately by accounting for variations in value in the income statement. Agrosuper S.A. and its subsidiaries has determined that its contracts have no embedded derivatives at the reporting date.

Fair value and classification of financial instruments

The fair value of derivative financial instruments is calculated as follows:

Derivatives traded on a formal market are valued at their quoted price at the reporting date.

Derivatives not traded on formal markets are valued by the Group using discounted expected cash flows and generally accepted options valuation models, based on current and future market conditions at the reporting date.

Therefore, the Group classifies financial instruments into the following hierarchies:

Level 1: Quoted (unadjusted) price in an active market for identical assets and liabilities.

Level 2: Indications other than quoted prices included in level 1 that are observable for assets or liabilities, either directly (i.e. as a price) or indirectly (i.e. as a derivative of a price).

Level 3: Indications for assets or liabilities that are not based on observable market information (non-observable indications).

4.20 Leases

IFRS 16 "Leases", the Company, in its capacity as lessee, identifies right-of-use assets related to lease contracts which are classified in the interim financial statement as Right-of-use leased assets. Upon inception of a lease, the Company recognizes a right-of-use asset and a lease liability. Assets and liabilities arising from a lease contract are initially measured at present value.

At the inception of a contract, the Company assesses whether the contract is, or contains, a lease, i.e. whether the contract gives the right to control the use of an identified asset, for a period in exchange for consideration. To assess whether a contract has the right to control the use of an identified asset, the Company assesses whether:

1. The contract implies the use of an identified asset.
This can be specified explicitly or implicitly. If the supplier has a substantial right of substitution, then the asset is not identified.

2. The Company has the right to obtain substantially all the economic benefits from the use of the asset during the period; and
3. The Company has the right to manage the use of the assets, i.e. it has the right to decide how and for what purpose the asset is used.

Considerations:

- Right-of-use asset identification: As part of the contract review and analysis process, the Company identified right-of-use assets associated with identifiable and non-substitutable lease contracts, which were classified under Right-of-use assets.
- The Company has leases mainly for the lease of branches, offices, vehicles and boats.
- Interest rate used in the measurement of financial liabilities for leases: The Company determined the average interest rate of indebtedness based on the currency and term of the lease agreements.
- Lease term: The Company evaluated the terms of the leases, market conditions, costs related to lease termination and early cancellation.
- Initial valuation of lease contracts:
 1. The Company excluded from this accounting, those with a remaining term of less than 12 months and whose amounts were less than US\$ 10,000.
 2. The Company excluded the initial direct costs for the measurement of the right of use at the date of initial application.
 3. The Company analyzed the lease term on a case-by-case basis for those leases with an option to extend or terminate the lease.

Each lease payment is allocated between the liability and the finance cost. The financial cost is recognized in the income statement during the lease period, to generate a constant periodic interest rate over the remaining balance of the liability for each period.

In this regard, the Company has opted not to recognize right-of-use assets and lease liabilities for those contracts with a term of twelve months or less and for those contracts whose assets are of a lesser amount than permitted by the standard. This recognition was made starting on 01/01/2019, applying the standard on its mandatory application date.

For those contracts described in the preceding paragraph, the lease cost is classified directly as the cost of sales, distribution cost or administrative expense, depending on the nature of the contract

4.21 Interim Consolidated Statement of cash flow

The interim consolidated statement of cash flow reflects cash movements during the period, determined using the direct method. The terms used in this interim consolidated statement of cash flow are defined as follows:

Operating activities: Those activities that generate the Group's principal source of revenue as well as other activities that cannot be classified as investing or financing.

Investing activities: Those activities involving acquisition, sale or disposal by other means of non-current assets and other investments not included in cash and cash equivalents.

Financing activities: Those activities that bring about changes in the size and composition of total equity and financial liabilities.

4.22 Provisions

Provisions are obligations at the reporting date resulting from past events, which may damage the Company's equity, whose value and timing are uncertain. Provisions are recorded at the present value of the most likely amount the Company expects to disburse to settle that obligation.

Provisions are regularly reviewed and quantified using the latest information available at the reporting date.

4.23 Revenue recognition

The Company's revenues are mostly derived from its principal performance obligation to transfer its products under agreements in which the transfer of control determines compliance with its performance obligations. These revenues are recognized at a point in time under IFRS 15 terminology.

Revenues are measured at the fair value of the economic benefits received or receivable and are presented net of value added tax, specific taxes, returns, discounts and rebates.

Revenue from sales of goods is recognized after the Company has transferred to the buyer the risks and rewards of ownership of those goods in accordance with the terms agreed in the commercial agreements and does not retain the right to dispose of them or maintain effective control; generally, this means that sales are recorded upon physical transfer.

Domestic sales

The sale of our chicken, pork, turkey, salmon and processed food products in their various formats is made through our 26 commercial offices throughout the country, supplying supermarket chains, traditional channel, wholesale distributors and Food Service. Revenues from sales in the domestic market, net of all taxes, returns, discounts, contributions and rebates, are recognized upon delivery of the products together with the transfer of all risks and rewards thereof and once the performance obligation is satisfied.

Export

The sale of our chicken, pork, turkey, salmon and processed food products in their various formats is mainly made through our 11 international commercial offices, the main destinations being China, USA, Japan, Brazil, Russia, European Union, South Korea and Mexico, among others.

In compliance with IFRS 15 “Revenue from Contracts with Customers”, the Company recognizes revenue from international sales when control of the goods is transferred to the customer, which occurs once the performance obligations established in the contract have been fulfilled.

The determination of the moment when control is transferred considers the criteria established by IFRS 15, such as:

- The transfer of significant risks and rewards,
- The present right to receive payment,
- The customer’s or its agent’s physical possession of the goods,
- Contractual acceptance (when applicable), and
- The transfer of legal title.
- In export operations, the contractual terms — including the Incoterms agreed with the customer, in accordance with the latest version issued by the International Chamber of Commerce (ICC) 2020 — are used as a reference to identify the point at which the customer obtains control of the goods.
- Nevertheless, revenue recognition is carried out only when, based on the evaluation of the above criteria, it is concluded that substantial control of the goods has been effectively transferred to the customer, regardless of the formal moment of dispatch or shipment.

4.24 Income and deferred taxes

An income tax provision is calculated based on the Company's corporate taxable income, calculated according to current tax regulations. This calculation for foreign subsidiaries complies with the laws in their respective countries.

Deferred taxes are calculated using the balance method on temporary differences that arise between the tax value of assets and liabilities and their book values. However, if deferred taxes arise from the initial recognition of a liability or an asset in a transaction other than a business combination, which at the time of the transaction neither affected the accounting result nor the tax gain or loss, it is not accounted for. Deferred tax is calculated using the current tax rates and laws, or those about to be approved at the reporting date, which are likely to be applicable when the corresponding deferred tax asset is collected, or deferred tax liability is settled.

The Company does not record deferred taxes on temporary differences that arise from investments in subsidiaries, associates and investments in joint control agreements, provided the Company can control when those temporary differences will reverse and the temporary differences are not likely to reverse in the foreseeable future.

Current and deferred income taxes are recognized in the income statement, except taxes arising on items recognized in other comprehensive income, or directly in equity, or on a business combination. In such case, the corresponding tax is also recognized in Other comprehensive income.

4.25 Segment reporting

The Company and its subsidiaries present segment information based on the financial information available to senior decision makers for assessing performance and allocating resources, in accordance with IFRS 8 “Operating Segments”.

4.26 Earnings (loss) per share

Basic earnings per share are calculated as the quotient of net income (loss) for the period attributable to the Parent Company divided by the average weighted number of ordinary shares in circulation during that period, without including the average number of shares of the Parent Company held by any subsidiaries, should that be the case.

4.27 Dividends

Article 79 of Chile’s Corporations Law establishes that, except if unanimously agreed otherwise by shareholders of all issued shares, listed corporations should distribute a cash dividend to its shareholders on a yearly basis, prorated based on their shares or the proportion established in the company's by-laws if there are preferred shares, of at least 30% of net income for each period, except when accumulated losses from prior years must be absorbed.

The Company's Board of Directors agreed to create a quarterly dividend provision equivalent to 30% of the Company's net income for the quarter, subject to the Company's annual net distributable income, calculated in accordance with Circular 1945 dated September 29, 2009. Net distributable income was defined at the Company's board meeting held on March 27, 2020, and the Annual General Shareholders' Meeting held on April 29, 2020, approved the policy to calculate the Company's net distributable income, dividends and profit sharing, where it was agreed to exclude the following:

- Unrealized income relating to increases in the fair value of biological assets regulated by IAS 41. This income will be recognized as net distributable net income when such assets have been realized. For these purposes, realizing means the portion of those increases in the fair value of assets sold or disposed of by any other means.
- Unrealized income from the acquisition of other entities and unrealized income arising from applying paragraphs 24, 39, 42 and 58 of IFRS 3, which refers to business combinations.

Interim, prospective and final dividends are deducted from Total Equity as soon as they are approved by the competent entity, which in the first case is normally the Company’s Board of Directors and in the second and third cases, are the shareholders at the Shareholders meeting.

4.28 Environment

Expenditure associated with the environment is charged by the income statement when incurred, except for when it relates to an investment project that is associated with production, in which case it is capitalized in accordance with IFRS.

4.29 Non-current assets held for sale and discontinued operations

Non-current assets or groups of assets whose book values will be recovered through sale rather than continued use are classified as held for sale. This condition is only fulfilled when the sale is highly probable, and the assets are available for sale immediately in its current state. These assets are valued at the lower of their book value and their fair value, with less selling costs, considering that depreciation will no longer apply to such assets.

There are no discontinued operations, according to Company analysis based on the criteria described in paragraph 32 of IFRS 5.

4.30 New standards, interpretations and amendments

The following standards, interpretations and amendments are mandatory for the first time for financial periods beginning on or after January 1, 2025.

Amendments to IAS 21 - Lack of Exchangeability, published in August 2023. An entity is impacted by the amendments when it has a transaction or an operation in a foreign currency that is not exchangeable into another currency at a measurement date for a specified purpose. A currency is exchangeable when there is an ability to obtain the other currency (with a normal administrative delay), and the transaction would take place through a market or exchange mechanism that creates enforceable rights and obligations. Early adoption is permitted.

- a) Standards, interpretations and amendments issued, but not yet mandatory and which have not been adopted early

Standards and Interpretations	as of
Amendment to IFRS 9 and IFRS 7 - Classification and Measurement of Financial Instrument. Published in May 2024. These amendments: <ul style="list-style-type: none"> - Clarify the requirements for the timing of recognition and derecognition of some financial assets and liabilities, with a new exception for some financial liabilities settled through an electronic cash transfer system. - Clarify and add further guidance for assessing whether a financial asset meets the payments of principal and interest (SPPI) criterion. - Add new disclosures for certain instruments with contractual terms that can change cash flows (such as some instruments with features linked to the achievement of environment, social and governance (ESG) targets); and - Make updates to the disclosures for equity instruments designated at Fair Value through other Comprehensive Income (FVOCI). 	01/01/2026
Annual Improvements to IFRS Standards – Volume 11. The following improvements were published in July 2024:	01/01/2026

<ul style="list-style-type: none"> • IFRS 1 First-time Adoption of International Financial Reporting Standards. Some cross-references to IFRS 9 indicated in paragraphs B5-B6 regarding the exception to retrospective application in hedge accounting were improved. • IFRS 7 Financial Instruments: Disclosures. Regarding disclosures about results arising from the derecognition of financial assets where there is continuing involvement, a reference to IFRS 13 is incorporated to disclose whether there are significant unobservable inputs that impacted the fair value and, therefore, part of the derecognition result. 01/01/2026 <p>46</p> <ul style="list-style-type: none"> • IFRS 9 Financial Instruments. A reference to the initial measurement of receivables was amended, eliminating the transaction price concept. • IFRS 10 Consolidated Financial Statements. Some improvements have been made to the description of the control assessment when there are "de facto agents." • IAS 7 Statement of Cash Flows. A reference in paragraph 37 regarding the "equity method" concept has been amended by removing the reference to the "cost method." 	
<p>IFRS 9 and IFRS 7: Contracts that refer to electricity that depend on nature. Released in December 2024. This modification includes clarify the application of the "own use" requirements; permitting hedge accounting if these contracts are used as hedging instruments; and adding new disclosure requirements to enable investors to understand the effect of these contracts on a company's financial performance and cash flows</p>	01/01/2027
<p>IFRS 18 Presentation and Disclosure in Financial Statements - Published in April 2024. This is the new standard on presentation and disclosure in financial statements, with a focus on updates to the statement of profit or loss. The key new concepts introduced in IFRS 18 relate to:</p> <ul style="list-style-type: none"> - the structure of the statement of profit or loss. - required disclosures in the financial statements for certain profit or loss performance measures that are reported outside an entity's financial statements (that is, management defined performance measures); and - enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes in general 	01/01/2027
<p>IFRS 19 Subsidiaries without Public Accountability: Disclosures. Published in May 2024. This new standard works alongside other IFRS Accounting Standards. An eligible subsidiary applies the requirements in other IFRS Accounting Standards except for the disclosure requirements and instead applies the reduced disclosure requirements in IFRS 19. IFRS 19's reduced disclosure requirements balance the information needs of the users of eligible subsidiaries' financial statements with cost savings for preparers. IFRS 19 is a voluntary standard for eligible subsidiaries.</p> <p>A subsidiary is eligible if:</p> <ul style="list-style-type: none"> - It does not have public accountability; and - It has an ultimate or intermediate parent that produces consolidated financial statements available for public use that comply with IFRS Accounting Standards. 	01/01/2027

Management is currently assessing the potential impacts on the consolidated financial statements of the application of IFRS 18 – Presentation and Disclosures in Financial Statements, as well as the amendments to IFRS 9 and IFRS 7. Regarding the adoption of IFRS 19, it is estimated that it will not have a significant effect on the Company's consolidated financial statements in the year of its initial application.

5. FINANCIAL RISK MANAGEMENT AND DEFINITION OF HEDGES

The Group's companies are exposed to risks that are managed by implementing systems that identify, measure, limit concentration and monitor these risks.

The basic policies defined by the Group include the following:

- Comply with good corporate governance standards.
- Strictly comply with all the Company's standards.
- Each business and corporate area defines:
 - Its markets and products, based on sufficient knowledge and ability to ensure effective risk management.
 - Criteria regarding third parties.
 - Authorized operators.

Businesses and corporate areas establish a predisposition to risk that is consistent with the defined strategy for each of their markets.

All the transactions performed by businesses and corporate areas are conducted within the limits approved by the appropriate internal entity.

Businesses, corporate areas, business lines and companies establish sufficient risk management controls to ensure that market transactions are conducted in accordance with the Company's policies, standards and procedures.

5.1 Interest rate risk

Variations in interest rates alter the fair value of assets and liabilities that accrue interest at a fixed rate, as well as future cash flows from assets and liabilities with a variable interest rate.

The objective of interest rate risk management is to achieve a balanced debt structure that minimizes the cost of debt, with reduced volatility in the interim consolidated statements of income.

Depending on the Group's estimates and debt structure objectives, hedging transactions take place by purchasing derivatives that mitigate these risks. The status of debts and their associated hedges is as follows:

Financial debt position, net of hedging transactions	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Bank loans (Note 21.1)	85,899	144,492
Bonds payable (Note 21)	878,783	855,332
Net positions in derivative transactions (Note 22.3 a)	(12,754)	22,800
Total	951,928	1,022,624

The Group's financial debt structure by fixed and variable interest rates, after purchased hedges, is as follows:

Net position:	06.30.2025	12.31.2024
Fixed interest rate	52.86%	49.09%
Protected interest rate	47.14%	44.63%
Variable interest rate	0%	6.28%
	100%	100%

5.2 Exchange rate risk

Exchange rate risk relates mainly to the following:

- A significant proportion of the meat segment marketed in Chile is sold in Chilean pesos.
- Loans contracted by Group's companies and denominated in Chilean pesos.
- Domestic payments for labor and raw materials purchases associated with animal production and other services.

The Company's exchange rate hedging policy is based on cash flows and maintaining a balance between flows indexed to the US dollar and the assets and liabilities in that currency, to mitigate exchange rate risk. The objective is to minimize the exposure of cash flows to exchange rate risk.

The instruments currently used to comply with the policy are currency swaps and exchange rate forwards, whose market value and notional amount are detailed in notes 22.3a) and 22.3b) respectively. Likewise, the Group policy is to refinance debt into the functional currency of each company.

5.3 Commodities risk

The Company is exposed to the risk of variations in some commodity prices, primarily on grain purchases for animal production, such as corn and soybeans.

Our competitors worldwide do not take long-term hedging positions, the policy is to use a coverage range, in days of consumption, for each relevant raw material and for each price component, future, premium and freight.

The following table shows the minimum and maximum coverage range:

	Future hedge (consumption days)		Premium hedge (consumption days)		Freight Coverage (consumption days)	
	Min	Max	Min	Max	Min	Max
Corn + Sorghum	30	120	30	120	30	120
Soy	30	120	30	150	30	150
Fishmeal	30	150	30	150	30	150
Soy beans	30	120	30	120	30	120

5.4 Liquidity risk

The Company's liquidity policy consists of obtaining long-term credit facilities and temporary financial investments. Their values should be sufficient to meet projected liquidity requirements for a period based on the circumstances and expectations surrounding debt and capital markets.

These projected liquidity requirements include gross financial debt maturity, after financial derivatives. Details of the characteristics and conditions of financial debt and financial derivatives are contained in the attached repayment table.

	2025 ThUS\$	2026 ThUS\$	2027 ThUS\$	2028 ThUS\$	2029 ThUS\$	2030 ThUS\$	2031 + ThUS\$	Total ThUS\$
Principal repayment	110,767	17,404	17,404	174,824	21,699	21,699	582,048	945,845
Interest	21,206	40,131	39,152	38,196	29,342	28,154	50,225	246,406
Total	131,973	57,535	56,556	213,020	51,041	49,853	632,273	1,192,251

With the aim of continuing with a liquidity reserve and the Company's cash in hand position, a committed line of credit was obtained with SCOTIABANK CHILE, for the capital purposes, up to a maximum amount of MCLP\$50,000 (fifty billion Chilean pesos) and with BANK OF AMERICA, N.A. also for the concept of capital, and up to a maximum amount of MUS\$50,000 (fifty million US dollars). As of June 30, 2025, this line is valid and unused.

5.5 Credit risk

The Group performs detailed credit risk monitoring.

Trade receivables:

Trade and other receivables are non-derivative financial assets with fixed or determinable payments that are not quoted on an active market. Those assets that will mature in less than 12 months are classified as current assets. Those assets that will mature in greater than 12 months are classified as non-current assets.

The entire trade receivables portfolio comprises sales on credit and the Company applies the following hedging policy to it:

Domestic Market

Every credit customer has an individual line of credit approved by the Insurance Company regardless of the credit term. This insurance policy applies a deductible of 10% to each receivable, and the Company makes impairment provisions for the deductibles of each customer with a claim or in judicial collection, when the case is reported to the Insurance Company.

Customers without credit must pay immediately, so no impairment provision is required.

International Market

Approximately 81.2% of sales are to customers with an individual line of credit approved by the Insurance Company. This insurance policy applies a deductible of 10% to each receivable, and the Company makes impairment provisions for the deductibles of each customer with a claim or in judicial collection, when the case is reported to the insurance company.

Customers without an approved line of credit with an Insurance Company are:

- Customers guarantee and pay with the Letter of Credit, who represent approximately 6.0% of sales. In these cases, the customer's bank pays the national bank that has confirmed the letter of credit, to finally pay Agrosuper S.A.
- Customers who prepay or pay against a copy of the documents (CAD) represent 5.4% of sales. In these cases, the customer pays between 10% and 50% in advance and the difference is paid when the product arrives. However, the documentation required to clear customs is released after the customer has paid.
- Customers who pay against a copy of the documents (CAD) represent 5.1% of the receivables, where the documentation required to clear customs is released after the customer has paid.
- Customers with Bank Collection of the amount invoiced at the time of arrival of the product, 1.5% of the debit
- Customers who fully prepay before dispatch represent 0.8% of receivables.

Other financial assets:

Cash surpluses are invested in domestic and foreign financial entities, within limits established for each instrument.

Banks and financial institutions are chosen from those with at least two investment grade risk ratings, according to the main international risk rating agencies, such as Moody's, Standard & Poor's and Fitch Ratings.

5.6 Risk measurement

Interest rate risk:

At the close of these interim financial statements, the company has no unhedged variable-rate debt.

Exchange rate risk:

The Company hedges exchange rates with forwards and cross currency swaps to minimize its exchange rate risks.

The net balance exposure by currency is as follows:

Exposure of net assets (liabilities) by currency	06.30.2025	12.31.2024
	Original currency (thousands)	
Chilean pesos	60,803,171	56,133,581
Japanese yen	13,714,903	18,185,267
Mexican peso	608,106	545,841
Euros	12,906	14,111
UF	132	182

If exchange rates increase by 10%, the net balance exposure by currency is as follows:

Exposure of net assets (liabilities) by currency	06.30.2025	12.31.2024
	Original currency (thousands)	
Chilean pesos	60,720,388	56,065,926
Japanese yen	13,742,169	18,230,273
Mexican peso	608,518	546,151
Euros	12,910	14,116
UF	132	182

6. MANAGERMENTS' JUDGMENTS IN APPLYING THE COMPANY'S ACCOUNTING POLICIES

Applying to IFRS requires the use of estimates and assumptions that affect the values of assets and liabilities at the reporting date and income and expenses during the reporting period. Management must make judgments and estimates that may have a significant effect on the figures presented in these interim-consolidated financial statements prepared by IFRS.

Management must make judgments and estimates that have a significant effect on the figures presented in these interim consolidated financial statements. The most critical estimates and judgments are detailed as follows:

6.1 Useful life of assets

Depreciation of PPE is calculated on a straight-line basis based on the estimated useful lives of the assets, considering their estimated residual value. When an asset is comprised of significant components, which have different useful lives, each part is depreciated separately. The estimated useful lives and residual values of PPE are reviewed and adjusted, if necessary, at each balance sheet date.

6.2 Asset impairment

The Company and its subsidiaries review the book value of its tangible and intangible assets to assess whether there is any indication that these assets could be impaired.

For intangible assets of indefinite useful life, which are not amortized, on an annual basis or earlier if evidence of impairment is detected, the necessary tests are performed to ensure that their carrying amount does not exceed their recoverable amount.

Assets that do not generate independent cash flows are grouped into their appropriate cash generating unit (CGU) for impairment testing purposes. The recoverable value of these assets or CGUs is the higher of their fair values (discounted future cash flow method) and their book values.

Other non-financial assets other than goodwill and intangible assets with indefinite useful lives are tested for impairment whenever events or changes in business circumstances indicate that the carrying amount of the assets may not be recoverable, and an impairment loss is recognized when the carrying amount is greater than the recoverable amount.

The Company assesses annually whether impairment indicators on non-financial assets that resulted in losses recorded in prior years have disappeared or decreased. If this situation exists, the recoverable amount of the specific asset is recalculated and its carrying value increased if necessary. The increase is recognized in the Interim Consolidated Statement of Income by Function as a reversal of impairment losses. The increase in the value of the previously impaired asset is recognized only if it arises from changes in the assumptions that were used to calculate the recoverable amount. The amount of the increase in the asset resulting from the reversal of the impairment loss is limited to the amount that would have been recognized had the impairment not existed.

6.3 Allowance for doubtful receivables

The Company evaluates accounts receivable for impairment on a collective basis, in accordance with IFRS 9, by grouping financial assets according to similar risk characteristics that are indicative of the debtors' ability to meet their obligations under the agreed terms. When there is objective evidence that an impairment loss on accounts receivable has been incurred, the amount of the loss is recognized in the Interim Consolidated Statement of Income by Function under Administrative expenses.

If, in a subsequent period, the amount of impairment loss decreases and the decrease can be objectively related to an event occurring after the impairment was recognized, the previously recognized impairment loss is reversed.

Any subsequent reversal of an impairment loss is recognized in income to the extent that the carrying amount of the asset does not exceed its fair value at the date of reversal.

6.4 The probability of occurrence and the value of uncertain or contingent liabilities

Estimates are based on the information available at the reporting date. However, future events may require these estimates to be revalued in future periods.

6.5 Fair value of biological assets

All biological assets in the meat segment are valued using the total production cost absorption method, due to the short-term nature of the productive process and as this cost is close to their fair values.

Biological assets of the aquaculture segment, such as brood fish, eggs, alevins, smolts and small growing fish, are measured at fair value less estimated costs to the point of sale, except when fair value cannot be reliably determined in accordance with the definitions contained in IAS 41. For this purpose, the existence of a market for these assets must be considered in the first instance.

Considering that there is no active market for live fish stocks at these stages, it has been considered to value them at their accumulated cost at the closing date. Notwithstanding the foregoing, if conditions so require, the Group performs an impairment test on its growing biomass, the net cumulative effect of which is charged against income for the period.

Biological assets in breeding equal to or greater than one kilogram are measured at fair value less estimated costs of processing and sale.

Direct and indirect costs incurred in the production process are part of the value of the biological asset through capitalization. The accrual of such costs at the end of each period is compared and adjusted to the fair value of the biological asset.

Changes in the fair value of such biological assets are reflected in the statement of income for the period.

The calculation of the fair value estimate is based on market prices for harvested fish. This price is adjusted for the expected costs of harvesting, processing and freight to destination, to bring them to their value and condition of fish in the bled-farmed state (WFE). This way, the evaluation considers the stage of the life cycle, its current weight and the expected distribution at the weight at which the biomass is valued. This fair value estimate is recognized in the Group's income statement.

Valuation model

As of the consolidated financial statements ended December 31, 2019, the Company has opted for a discounted cash flow model or present value method for determining fair value.

The estimates and the valuation model applied for the measurement of biological assets are detailed below:

The model uses a discount rate determined for each region, which reflects the risk by geographical sector of cultivation. In addition, the projected costs include a theoretical cost of use of concessions, in accordance with the definitions contained in IAS 41, allowing the adjustment to fair value of the biological asset at different stages of growth to be taken to present value.

The assessment is reviewed for each farm and is based on the biomass of fish existing at the end of each month. Its detail includes the total number of fish in farming, their estimated average weight

and the cost of fish biomass. In its calculation, the value is estimated by considering the average weight at which the biomass is found, which in turn is multiplied by the value per kilo that reflects the market price. The market price is obtained from an international price index, or from sales made at the closing date of the financial statements, and, therefore, Level III input data is used for these purposes, in accordance with the definitions of IFRS 13.

Assumptions used to determine the fair value of farmed fish

The estimation of the fair value of fish biomass will always be based on assumptions, even when the Group has sufficient experience in considering these factors. Estimates are applied considering the following elements: volume of fish biomass, average weights of biomass, distribution at valuation weight and market prices.

Volume of fish biomass

The volume of fish biomass to a kilogram is estimated based on the number of smolts seeded in the seawater, the estimate of cumulative growth, and the record of observed mortality in the cycle, among others. Uncertainty regarding biomass volume is usually lower in the absence of massive mortality or disease events.

Harvest weight distribution

Fish in water grow at different rates and, even in the presence of good estimates for average weight, there may be some dispersion in fish quality and size. It is relevant to consider the distribution of size and quality since there are different prices in the market depending on these product attributes. When estimating the value of fish biomass, a normal size distribution or, alternatively, the most recent size distribution obtained in processing by the Group's processing plants is considered.

Market prices

The assumption of market prices is important for the evaluation, especially when minor changes in market prices can produce significant changes in the evaluation.

6.6 Net realizable value of inventories

Inventories are valued at the lower production or acquisition cost and their net realizable value, which is estimated as the selling price of the inventories in the normal course of business, less the estimated costs to complete production and those necessary to perform the sale. The costs of inventories include all costs arising from production and other costs incurred in that process, which are considered part of the cost of sales (absorption costing).

6.7 Fair value of derivative instruments

The fair value of derivative instruments is determined using assumptions based on quoted market rates, adjusted to consider the specific characteristics of each instrument.

7. CASH AND CASH EQUIVALENTS.

- a) Cash and cash equivalents as of June 30, 2025, and December 31, 2024, are detailed as follows:

Details	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Cash and bank accounts	69,208	51,144
Remunerated current accounts	8,290	27,786
Term deposits	321,558	269,778
Total	399,056	348,708

Note: As of June 30, 2025, and December 31, 2024, interest-bearing checking accounts are balances maintained at Bank of America and Itaú CorpBanca. Regarding time deposits, they are primarily held in national banks (Itaú, Scotiabank and BCI) with maturities of less than 90 days.

There were no restrictions on the availability of cash.

- b) Cash and cash equivalents by currency are as follows:

Currency	06.30.2025 ThUS\$	12.31.2024 ThUS\$
US dollar	345,688	287,534
Chilean peso	8,745	31,044
Japanese yen	36,081	16,057
Chinese yuan	3,639	8,761
Mexican peso	1,651	2,993
Euro	1,339	866
Other currencies	1,913	1,453
Total	399,056	348,708

8. OTHER CURRENT AND NON-CURRENT FINANCIAL ASSETS

Other current and non-current financial assets as of June 30, 2025, and December 31, 2024, are detailed as follows:

Details	Current		Non-current	
	06.30.2025 ThUS\$	12.31.2024 ThUS\$	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Hedging contracts (a)	4,237	20,609	-	-
Deposits per Margin Call	11,820	16,370	-	-
Others	924	866	19	15
Total	16,981	37,845	19	15

(a) Derivative contracts are detailed in Note 22.3.

9. OTHER CURRENT NON-FINANCIAL ASSETS

Other current non-financial assets as of June 30, 2025, and December 31, 2024, are detailed as follows:

Details	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Prepaid security	18,286	25,673
Prepaid expenses	19,947	8,228
Documents in guarantee	969	984
Others	3,235	1,017
Total	42,437	35,902

10. TRADE AND OTHER CURRENT RECEIVABLES, NON-CURRENT RIGHTS RECEIVABLE

As of June 30, 2025, and December 31, 2024, these are detailed as follows:

Details	Trade and other receivables Total current		Rights receivable Total non-current	
	06.30.2025 ThUS\$	12.31.2024 ThUS\$	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Domestic trade receivables	160,515	152,956	-	-
Export trade receivables	213,170	163,349	-	-
Notes receivable	4,837	5,596	-	-
Subtotal gross trade receivables	378,522	321,901	-	-
Allowance for doubtful receivables	(1,829)	(2,397)	-	-
Subtotal net trade receivables	376,693	319,504	-	-
Employee receivables	12,230	15,683	-	-
Other rights and receivables	15,824	15,258	1,038	2,043
Subtotal other receivables	28,054	30,941	1,038	2,043
Total trade and other receivables	404,747	350,445	1,038	2,043

The fair values of trade and other receivables are equal to their commercial values as they represent the amounts in cash that will be collected for each concept.

On June 30, 2025, and December 31, 2024, there are no significant restrictions on the availability of these accounts receivable.

The balances on this account do not generally accrue interest.

The principal debtors that comprise Trade receivables and other current receivables are as follows:

Trade debtor (gross)	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Traditional	23,076	6,068
Supermarket	110,766	113,779
Industrial	19,620	22,911
Food service	11,890	15,794
Subtotal domestic trade debtors	165,352	158,552
Subtotal export trade debtors	213,170	163,349
Total gross trade receivables	378,522	321,901

These values do not include the allowance for doubtful receivables.

The general criterion for determining the impairment provision has been established within the framework of IFRS 9, which requires analyzing the long-term behavior of the customer portfolio to generate an index of expected credit losses by tranches based on the age of the portfolio. This analysis of expected credit loss rates on the portfolio impairment provision provided the following results for the Company:

	06.30.2025			12.31.2024		
	Gross book value	Expected loss rate	Provision for impairment	Gross book value	Expected loss rate	Provision for impairment
	ThUS\$	ThUS\$	%	ThUS\$	ThUS\$	%
Not past-due	339,432	-	0%	284,012	-	0%
1 up to 90 days	34,085	(341)	27%	34,255	(755)	23%
91 up to 180 days	1,041	(254)	14%	1,839	(378)	16%
181 up to 250 days	3,113	(383)	21%	811	(280)	12%
Over 250 days	851	(851)	83%	984	(984)	86%
	<u>378,522</u>	<u>(1,829)</u>		<u>321,901</u>	<u>(2,397)</u>	

The amounts claimed on these insurance policies and the corresponding compensation received during June 30, 2025, and December 31, 2024, are as follows:

Details	01.01.2025 to 06.30.2025 ThUS\$	01.01.2024 to 06.30.2024 ThUS\$
Opening balance of claims pending settlement	2,824	1,713
Claims settled in the period	527	838
Write-offs	(60)	(84)
claims indemnified in the period	(1,381)	(351)
doubtful accounts	(42)	(56)
other doubtful receivables	-	(5)
Subtotal	1,868	2,055
Deductible for claims settled	(667)	(599)
Closing balance of claims pending settlement	1,201	1,456

An impaired receivables provision is created for each customer in accordance with the conditions established with the insurance companies when the customer was evaluated.

Both the domestic and international markets have a credit line approved by various Insurance Companies, which has a 10% excess. Therefore, the provisions will not exceed this 10%.

The compensation received and the premium expense for this insurance are recorded on a cash basis, and the allowance for doubtful accounts receivable is recorded on an accrual basis, as required by International Financial Reporting Standards (IFRS).

10.a) Stratification of the trade and other receivables portfolio by age.

Trade and other receivables	Balance as of 06.30.2025											Total Overdue Portfolio ThUS\$	Total Current ThUS\$	Total Non-Current ThUS\$
	Total portfolio not yet due ThUS\$	Overdue 1-30 days ThUS\$	Overdue 31-60 days ThUS\$	Overdue 61-90 days ThUS\$	Overdue 91-120 days ThUS\$	Overdue 121-150 days ThUS\$	Overdue 151-180 days ThUS\$	Overdue 181-210 days ThUS\$	Overdue 211-250 days ThUS\$	Overdue over 251 days ThUS\$				
Trade receivables, gross	339,432	31,199	1,756	887	622	194	13	2,992	85	15	37,763	377,195	-	
Documents receivable in judicial collection	-	161	60	22	193	2	17	6	836	-	1,327	1,327	-	
Other receivables, gross	28,032	16	6	-	-	-	-	-	-	-	22	28,054	1,038	
Total	367,464	31,376	1,822	909	815	196	30	2,998	115	851	39,112	406,576	1,038	

Trade and other receivables	Balance as of 12.31.2024											Total Overdue Portfolio ThUS\$	Total Current ThUS\$	Total Non-Current ThUS\$
	Total portfolio not overdue ThUS\$	Overdue 1-30 days ThUS\$	Overdue 31-60 days ThUS\$	Overdue 61-90 days ThUS\$	Overdue 91-120 days ThUS\$	Overdue 121-150 days ThUS\$	Overdue 151-180 days ThUS\$	Overdue 181-210 days ThUS\$	Overdue 211-250 days ThUS\$	Overdue over 251 days ThUS\$				
Trade receivables, gross	283,999	30,841	1,613	1,705	273	452	89	69	212	344	35,598	319,597	-	
Documents receivable in judicial collection	13	47	32	17	795	227	3	201	329	640	2,291	2,304	-	
Other receivables, gross	30,941	-	-	-	-	-	-	-	-	-	-	30,941	2,043	
Total	314,953	30,888	1,645	1,722	1,068	679	92	270	541	984	37,889	352,842	2,043	

By portfolio:

Overdue ranges	Balance as of 06.30.2025						Balance as of 12.31.2024					
	Portfolio		Renegotiated Portfolio		Total gross portfolio		Portfolio		Renegotiated Portfolio		Total gross portfolio	
	Number of Customers	Gross amount ThUS\$	Number of customers	Gross amount ThUS\$	Number of customers	Gross amount ThUS\$	Number of customers	Gross amount ThUS\$	Number of customers	Gross amount ThUS\$	Number of customers	Gross amount ThUS\$
Not yet due	5,076	367,440	7	24	5,083	367,464	5,306	314,923	6	30	5,312	314,953
Between 1 and 30 days	2,294	31,375	3	1	2,297	31,376	3,246	30,885	2	3	3,248	30,888
Between 31 and 60 days	638	1,822	-	-	638	1,822	672	1,645	-	-	672	1,645
Between 61 and 90 days	387	909	-	-	387	909	450	1,722	-	-	450	1,722
Between 91 and 120 days	361	815	-	-	361	815	403	1,068	-	-	403	1,068
Between 121 and 150 days	222	196	-	-	222	196	89	679	-	-	89	679
Between 151 and 180 days	102	30	-	-	102	30	39	92	-	-	39	92
Between 181 and 210 days	92	2,998	-	-	92	2,998	44	270	-	-	44	270
Between 211 and 250 days	84	115	-	-	84	115	66	541	-	-	66	541
Over 250 days	595	851	-	-	595	851	367	984	-	-	367	984
Total		406,551		25		406,576		352,809		33		352,842

(*) The sum is not linear, since the same customer may be in more than one stratification

10.b) Portfolio contested and in judicial collection.

Portfolio contested and in judicial collection.	Balance as of 06.30.2025		Balance as of 12.31.2024	
	Number of Customers	Amount ThUS\$	Number of customers	Amount ThUS\$
Documents receivable contested	13	26	24	37
Documents receivable in judicial collection	135	1,301	242	2,267
Total	148	1,327	266	2,304

10.c) Allowances and write offs.

Allowances and write-offs	Balances as of	
	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Opening balance	2,397	1,851
Provisions	1,316	2,546
Write-offs in the period	(1,884)	(2,000)
Closing balance	1,829	2,397

11. BALANCES AND SIGNIFICANT TRANSACTIONS WITH RELATED PARTIES

Transactions between the Company and its subsidiaries consist of recurring transactions made under regular business terms. These intergroup transactions have been eliminated upon consolidation and are not disclosed in this note. Since there are no doubtful balances, management has not made any allowances for doubtful accounts to reduce balances receivable and there are no related guarantees.

11.1 Balances and significant Transactions with Related Parties

Receivables and payables between the Company and its unconsolidated related companies are detailed as follows:

a) Accounts receivable with Related Parties

Country	Relationship	Chilean ID number	Company	Currency	Operation	Total current	
						06.30.2025 ThUS\$	12.31.2024 ThUS\$
Chile	Common shareholder	96.725.160-7	Graneles de Chile S.A	US dollar	Commercial	253	-
Chile	Common shareholder	76.008.900-1	Agroindustrial y Comercial Superfruit Ltda.	Chilean pesos	Commercial	35	-
Total						288	-

b) Payables with Related Parties

Country	Relationship	Chilean ID number	Company	Currency	Operation	Total current	
						06.30.2025 ThUS\$	12.31.2024 ThUS\$
Chile	Common shareholder	96,725,160-7	Graneles de Chile S.A.	US dollar	Commercial	-	362
Chile	Controlling shareholder	78,407,260-6	Promotora Doñihue Ltda. (a)	US dollar	Dividend provision	73,291	86,798
Chile	Non-controlling shareholder	96,733,090-6	Agrocomercial El Paso S.A. (a)	US dollar	Dividend provision	1,131	1,339
Total						74,422	88,499

(a) dividends are the current dividend provision for each period.

c) Significant transactions with Related Parties exceed ThUS\$ 50 and their effect on net income.

Chilean ID number	Company	Relationship	Transaction description	ThUS\$ 06.30.2025		ThUS\$ 12.31.2024	
				Transactions	Effect on net income (loss)	Transactions	Effect on net income (loss)
96,725,160-7	Graneles de Chile S.A.	Common shareholder	Sale of raw materials	12,300	12,300	8,803	8,803
96,725,160-7	Graneles de Chile S.A.	Common shareholder	Purchase of raw materials	23,356	(23,356)	12,137	(12,137)
96,725,160-7	Graneles de Chile S.A.	Common shareholder	Commission	-	-	791	(791)
96,787,400-0	Mercosexpress S.A.	Common shareholder	Freight	7,255	(7,255)	7,927	(7,927)
96,787,400-0	Mercosexpress S.A.	Common shareholder	Warehouse Capacity	358	(358)	734	(734)
96,787,400-0	Mercosexpress S.A.	Common shareholder	Portage	185	(185)	48	(48)
96,909,330-8	Puerto Panul S.A.	Related party	Unloading	4,457	(4,457)	4,490	(4,490)
Shareholders		Controlling shareholders	dividends	(88,137)	-	-	-

11.2 Senior Management and the Board of Directors

Agrosuper S.A. is managed by a Board of Directors composed of nine members. The directors shall serve a term of three years and may be re-elected.

The Board of Directors of Agrosuper S.A. was re-elected on April 28, 2023, at the thirteenth Annual General Meeting of shareholders. At an Extraordinary Board Meeting held on October 26, 2023, the Board received the resignation of Mr. Fernando Barros Tocornal from his position as director. The Board appointed Mr. Gonzalo Vial Concha as his replacement, which was reported as a Material Event on October 26, 2023.

On January 30, 2024, our founder and Chairman Gonzalo Vial Vial passed away. He will be remembered for his simplicity, exemplary leadership and entrepreneurial spirit. He built the Company from the very beginning with these characteristics, and they have influenced every successive generation.

On May 2, 2024, the Company's Board of Directors held an ordinary session, where Mr. Canio Corbo Lioi was elected as Chairman of the Company

The directors appointed are:

Canio Corbo Lioi	: Chairman
Carlos Jose Guzman Vial	: Vice Chairman
María del Pilar Vial Concha	: Director
María José Vial Concha	: Director
Gonzalo Vial Concha	: Director
Andres Alberto Vial Sanchez	: Director
Verónica Edwards Guzmán	: Director
Antonio Tuset Jorratt	: Director
Juan Claro González	: Director

a) Director's remuneration

The parent company's Directors have received remuneration and accrued a profit share as of June 30, 2025, and 2024, as follows:

Name	Position	06.30.2025		06.30.2024	
		Board Fees ThUS\$	Share of Net Income ThUS\$	Board Fees ThUS\$	Share of Net Income ThUS\$
Mr. Canio Corbo Lioi	Chairman	86	233	57	83
Mr. Carlos José Guzman Vial	Vice Chairman	64	175	64	79
Mrs. María del Pilar Vial Concha	Director	44	119	43	53
Mrs. María Jose Vial Concha	Director	44	119	43	53
Mr. Gonzalo Vial Concha	Director	44	119	43	53
Mr. Andrés Alberto Vial Sánchez	Director	44	119	43	53
Mrs. Verónica Edwards Guzmán	Director	44	119	43	53
Mr. Antonio Tuset Jorratt	Director	44	119	43	53
Mr. Juan Claro González	Director	44	119	43	53
Mr. Gonzalo Vial Vial (†)	Ex - Chairman	-	-	15	13
Total		458	1,241	437	546

Note: as of June 30, 2025, and 2024, profit sharing is based on the net distributable income described in Notes 4.27 and 25.6

b) Senior executive's remuneration

Description	06.30.2025 ThUS\$	06.30.2024 ThUS\$
Wages and salaries	1,968	1,765
Welfare benefits	26	25
Senior executives remuneration	1,994	1,790

12. INVENTORIES

12.1 Inventories are detailed as follows

	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Raw materials	172,127	169,110
Finished products (a)	197,203	315,414
Aquaculture net realizable value and fair value	12,652	20,846
Materials, consumables and spare parts	98,260	94,643
Total	480,242	600,013

a) Finished Products are expressed at their consolidated value, this is discounting unrealized results, which correspond to purchase and sales operations to subsidiaries and affiliates

Management estimates that its inventory will be used within less than one year.

The Company has no rebates on inventories nor reversed any rebates in the period, and it has not provided any inventories as guarantee, as of June 30, 2025, and December 31, 2024.

The amount of inventories recognized as cost in the periods ended June 30, 2025, and 2024, amounts to ThUS\$1,388,409 and ThUS\$1,433,671 respectively.

The movement of fair value by the finished product is as follows:

Changes in the fair value and net realizable value of finished products for the period are as follows:

	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Opening balance fair value of finished products	20,846	(9,078)
Fair value transferred from biological assets to finished products	140,286	291,637
Fair value of finished products harvested and sold with effect on income	(148,480)	(261,713)
Closing balance fair value and net realizable value of finished products	12,652	20,846

13. BIOLOGICAL ASSETS

13.1 Detail of biological assets

Biological assets as of June 30, 2025, and December 31, 2024, are detailed as follows:

	Current		Non-current	
	06.30.2025 ThUS\$	12.31.2024 ThUS\$	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Meat biological assets	194,890	197,582	24,478	24,282
Aquaculture biological assets	830,168	722,205	61,952	59,692
Total	1,025,058	919,787	86,430	83,974

13.2 Movement in biological assets

Movements in biological assets associated with the meat and aquaculture businesses as of June 30, 2025, and December 31, 2024, are as follows:

a) Meat Segment

MOVEMENTS IN MEAT ASSETS

	Current	
	From 01.01.2025 to 06.30.2025 ThUS\$	From 01.01.2024 to 12.31.2024 ThUS\$
Opening balance	197,582	217,737
Changes to biological assets		
Increases for incubation and birth costs	70,909	144,367
Increases for fattening costs	645,475	1,354,029
Decreases for processing	(719,076)	(1,518,551)
Total changes to biological assets	(2,692)	(20,155)
Closing balance of current biological assets	194,890	197,582
	Non-current	
	From 01.01.2025 to 06.30.2025 ThUS\$	From 01.01.2024 to 12.31.2024 ThUS\$
Opening balance	24,282	29,715
Changes to biological assets		
Increases for purchases and relocating breeders	16,635	38,134
Decreases for depreciation and processing breeders	(16,439)	(43,567)
Total changes to biological assets	196	(5,433)
Closing balance of non-current biological assets	24,478	24,282

b) Aquaculture Segment

MOVEMENTS IN AQUACULTURE ASSETS

	Current	
	From 01.01.2025 to 06.30.2025	From 01.01.2024 to 12.31.2024
	ThUS\$	ThUS\$
Opening balance	722,205	717,253
Changes to biological assets		
Fair value of biological assets for the period (a)	167,345	312,581
Fair value of biological assets transferred to inventories	(140,286)	(291,637)
Increases for purchases and relocating biomass	54,921	108,166
Increases for fattening costs	459,381	876,847
Decreases for processing	(433,398)	(1,001,005)
Total changes to biological assets	107,963	4,952
Closing balance of current biological assets	830,168	722,205
	Non-current	
	From 01.01.2025 to 06.30.2025	From 01.01.2024 to 12.31.2024
	ThUS\$	ThUS\$
Opening balance	59,692	58,915
Changes to biological assets		
Decrease from harvesting and transfers to biological assets,	57,180	108,943
Increases for purchases and relocating breeders and biomass	(54,920)	(108,166)
Total changes in biological assets	2,260	777
Closing balance of non-current biological assets	61,952	59,692

Changes in fair value of biological assets for the period are as follows:

	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Opening balance fair value of biological assets	169,252	148,308
Fair value of biological assets for the period with effect on income (a)	167,345	312,581
Fair value of biological assets transferred to inventories	(140,286)	(291,637)
Closing balance fair value of biological assets	196,311	169,252

(a) The fair value of biological assets for the period, and its balancing entry is in the interim consolidate statement of income according to Note 27 (see Statement of Income for the aquaculture segment).

13.3 Useful lives and depreciation rates for the meat segment

	Animals	Useful life in months	Useful life in years
Birds	Hens, roosters and older chickens (grandfathers and grandmothers), breeders	16 months	1.3 years
	Breeder turkeys	14.5 months	1.2 years
Pigs	Females (grandmothers)	10 months	0.8 year
	Males (grandfathers)	12 months	1 year
	Breeders	13 months	1.1 years

13.4 Gross book value and depreciation of non-current biological assets

	06.30.2025			12.31.2024		
	Gross value ThUS\$	Accumulated depreciation ThUS\$	Net value ThUS\$	Gross value ThUS\$	Accumulated depreciation ThUS\$	Net value ThUS\$
Meat segment	41,145	(16,667)	24,478	41,620	(17,338)	24,282
Aquaculture segment	61,952	-	61,952	59,692	-	59,692
TOTAL	103,097	(16,667)	86,430	101,312	(17,338)	83,974

13.5 Physical quantities by biological asset groups

Period	MEAT SEGMENT			AQUACULTURE SEGMENT		
	At the end of period	Accumulated		At the end of period	Accumulated	
	Biomass (kg)	Units	Sale (kg) (*)	Biomass (kg)	Units	Sale (kg) (*)
December 2024	131,562,866	27,018,030	944,848,724	107,727,643	170,827,808	185,870,175
June 2025	127,491,279	27,233,913	471,299,504	141,629,033	200,484,999	101,670,707

(*) Sales volumes are for the periods ended June 30, 2025, and December 31, 2024, while biomass and units are inventories as of each period end.

The biological assets recorded at production cost for the meat segment were not impaired, as of the date these interim consolidated financial statements were issued, in accordance with IAS 41.

14. CURRENT TAX ASSETS AND LIABILITIES

Current and non-current tax assets and liabilities as of June 30, 2025, and December 31, 2024, are as follows:

14.1 Current and non-current tax assets

	Current		Non-current	
	06.30.2025 ThUS\$	12.31.2024 ThUS\$	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Monthly provisional payments for the period (a)	1,855	922	-	-
Monthly provisional payments for prior years (b)	1,274	1,246	-	-
Other credits	1,714	2,359	-	-
VAT recoverable	12,204	8,754	-	-
Exporters VAT	32,938	29,954	-	-
Training credits	2,021	1,590	-	-
Austral law credits	11,434	8,748	54,837	51,646
Total	63,440	53,573	54,837	51,646

- (a) These are monthly provisional tax payments that are less than the corresponding corporate income tax provision, by legal entity.
- (b) Corresponds to the balance of monthly provisional payments from the previous year pending return.

14.2 Current tax liabilities

	Current	
	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Corporate income tax provision	62,879	59,494
Income tax credits (a)	(25,972)	(34,885)
total current tax liabilities for years	36,907	24,609
Total current tax liabilities	36,907	24,609

- (a) These are primarily provisional monthly income tax payments.

There were no non-current tax liabilities as of June 30, 2025, and December 31, 2024.

15. INTERIM CONSOLIDATED FINANCIAL STATEMENTS

15.1. Financial information

The Interim Consolidated Financial Statements include the financial statements of the Parent company and its controlled subsidiaries. Information regarding subsidiaries as of June 30, 2025, and December 31, 2024, is as follows.

Balances as of June 30, 2025

Chilean ID number	Company	Country	Relationship	Functional Currency	% Share		Current assets	Non-current assets	Current liabilities	Non-current liabilities	Equity	Revenue	Net Income (Loss)	Income tax expense	Capital expenditure	Net Income (loss) before tax
					Direct	Indirect										
							ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
76,126,154-1	Agrosuper S.P.A.	Chile	Direct Subsidiary	US dollars	100.00%	0.00%	24	215	-	1	239	-	18	2	126	17
77,805,520-1	Agrocomercial AS Ltda.	Chile	Direct Subsidiary	US dollars	99.99%	0.01%	469,007	1,865,098	540,844	651	1,792,610	942,263	130,380	(12,538)	1,254,476	142,917
88,680,500-4	Agrícola Súper Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	687,743	555,963	140,123	118,115	985,468	693,874	39,007	(13,241)	338,512	52,248
78,429,980-5	Agro Tantehue Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	20,032	281	14,370	(153)	6,096	20,064	579	(290)	735	868
82,366,700-0	Sopralval S.P.A.	Chile	Indirect Subsidiary	US dollars	0.00%	99.81%	210,710	96,927	89,236	(643)	219,045	157,546	(581)	240	206,627	(821)
77,476,390-3	Procesadora de Alimentos del Sur Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	33,940	34,112	21,294	6,134	40,625	66,983	2,204	(818)	26,325	3,022
78,483,600-2	Faenadora San Vicente Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	36,049	47,481	23,883	21,085	38,563	79,872	1,822	(745)	8,297	2,567
78,408,440-K	Faenadora Lo Miranda Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	65,330	99,687	27,986	59,167	77,863	96,454	2,670	(1,064)	15,778	3,735
76,676,350-2	Agrícola Purapel del Maule Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	605	13,703	4	-	14,304	-	(13)	(3)	19,753	(10)
79,984,240-8	Agrosuper Comercializadora de Alimentos Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	812,469	111,865	714,324	15,716	194,290	1,303,353	46,276	(17,054)	95,870	63,330
92,870,000-3	Serv. de Marketing AS Ltda	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	4,521	2,421	235	241	6,466	584	60	(22)	292	82
79,872,410-K	Elaboradora de Alimentos Doñihue Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	42,925	10,478	29,532	2,307	21,564	39,698	1,635	(629)	1,914	2,264
76,278,340-1	Transportes AS Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	2,282	1,823	14	-	4,090	-	53	(9)	3,636	62
76,688,951-4	Inv. Agrosuper Internac. Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	98	45,589	94	-	45,593	-	2,919	(55)	3,878	2,975
79,561,890-2	Comercializadora de Alimentos Lo Miranda Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	77	257	-	61	273	-	14	2	369	12
Foreign	Inversiones Eurosuper SL	España	Indirect Subsidiary	Euro	0.00%	100.00%	385	29,632	-	-	30,017	-	2,191	-	1,061	2,191
Foreign	Agro Europa SPA	Italia	Indirect Subsidiary	Euro	0.00%	85.64%	12,699	16	10,676	252	1,788	18,648	353	(136)	1,177	489
Foreign	Andes Asia INC	Japan	Indirect Subsidiary	Japanese yen	0.00%	100.00%	110,086	468	99,502	40	11,012	167,930	3,713	(2,059)	69	5,772
Foreign	Agro América LLC	EEUU	Indirect Subsidiary	US dollars	0.00%	100.00%	46,510	86	34,570	108	11,917	128,874	712	(227)	200	938
Foreign	Agrosuper Shangai	China	Indirect Subsidiary	Chinese Yuan	0.00%	100.00%	32,034	289	22,762	2	9,560	92,359	(854)	275	699	(1,129)
Foreign	Agrosuper Asia Limited	China	Indirect Subsidiary	US dollars	0.00%	100.00%	1,583	20,571	1,175	-	20,979	1,559	2,851	-	760	2,851
Foreign	Agrosuper Brasil Representação de Produtos Alimentícios Ltda.	Brazil	Indirect Subsidiary	Real	0.00%	100.00%	-	-	7	46	(53)	-	4	-	32	4
Foreign	Productos Alimenticios Súper R.L.	Mexico	Indirect Subsidiary	Mexican peso	0.00%	100.00%	33,286	729	25,878	690	7,446	64,748	(712)	(345)	-	(367)
86,247,400-7	Empresa Aquachile S.A	Chile	Direct Subsidiary	US dollars	99.99%	0.01%	1,049,985	1,414,907	522,218	20,319	1,922,355	793,139	216,960	(16,205)	959,882	233,165
79,872,420-7	Exportadora Los Fioridos Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	910,113	336,711	490,886	91,621	664,316	561,410	23,773	(7,753)	357,822	31,526
78,512,930-K	Procesadora Cailin SpA.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	35,288	26,376	34,126	6,199	21,339	27,015	4,865	(1,840)	8,490	6,705
76,794,910-3	Aquainnova SpA.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	40,037	17,361	29,470	6,509	21,418	901	8,870	(3,356)	4,434	12,225
79,800,600-2	AquaChile S.P.A.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	65,315	844,309	39,428	4,993	865,203	17,260	72,614	(1,837)	274,252	74,451
Foreign	AquaChile Inc.	EEUU	Indirect Subsidiary	US dollars	0.00%	100.00%	76,741	17,764	64,955	6,013	23,538	250,612	2,598	(838)	200	3,436
88,274,600-3	Procesadora Mar del Sur SpA	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	17,077	18,576	19,126	13,572	2,955	15,725	502	(213)	2,978	715
76,495,180-8	Procesadora Calbuco SpA	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	18,921	21,544	21,428	21,586	(2,549)	31,695	2,602	(928)	7,551	3,530
79,728,530-7	AquaChile Maullín Ltda	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	100,130	62,286	63,604	20,788	78,025	13,590	34,204	(12,880)	38,667	47,084
76,300,265-9	Laboratorio AquaChile SpA.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	1,183	122	228	25	1,053	687	19	(8)	208	27
76,452,811-5	Centro de Innovación Aquainnova-Biomar S.A.	Chile	Indirect Subsidiary	US dollars	0.00%	70.00%	1,008	3,139	638	283	3,227	1,903	35	(12)	5,024	47
78,754,560-2	AquaChile Magallanes SpA	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	283,985	180,573	97,297	99,565	267,696	101,982	2,957	(2,062)	100,731	5,019
76,125,666-1	Salmones Reloncavi SPA	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	47,729	58,350	46,183	33,909	25,987	48,912	3,910	(1,389)	17,295	5,299

Balances as of December 31, 2024

Chilean ID number	Company	Country	Relationship	Functional Currency	% Share		Current	Non-current	Current	Non-current	Equity	Revenue	Net Income	Income tax	Capital	(loss)
					Direct	Indirect	assets	assets	liabilities	liabilities			(Loss)	expense	expenditure	before tax
							ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
76,126,154-1	Agrosuper S.P.A.	Chile	Direct Subsidiary	US dollars	100.00%	0.00%	23	219	-	2	239	-	14	(2)	126	16
77,805,520-1	Agrocomercial AS Ltda.	Chile	Direct Subsidiary	US dollars	99.99%	0.01%	552,580	1,897,391	594,655	507	1,854,810	1,809,093	166,938	(17,127)	1,254,476	184,065
88,680,500-4	Agrícola Súper Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	765,271	550,637	126,277	117,486	1,072,146	1,434,497	89,508	(33,358)	338,512	122,866
78,429,980-5	Agro Tantehue Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	19,280	326	14,043	45	5,517	37,635	1,763	(656)	735	2,419
82,366,700-0	Sopraval S.P.A.	Chile	Indirect Subsidiary	US dollars	0.00%	99.79%	227,944	76,060	83,366	1,013	219,625	175,377	(30,283)	10,795	206,627	(41,078)
77,476,390-2	Procesadora de Alimentos del Sur Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	36,640	34,364	27,608	4,976	38,420	129,436	6,840	(2,556)	26,325	9,396
78,483,600-2	Faenadora San Vicente Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	33,498	51,553	27,308	21,001	36,741	147,730	5,479	(2,068)	8,297	7,546
78,408,440-K	Faenadora Lo Miranda Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	60,217	101,243	28,181	58,085	75,193	182,425	6,579	(2,454)	15,778	9,033
76,676,350-2	Agrícola Purapel del Maule Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	560	13,760	4	-	14,317	-	(97)	22	19,753	(119)
79,984,240-8	Agrosuper Comercializadora de Alimentos Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	872,059	110,713	818,854	15,905	148,012	2,528,970	33,644	(12,987)	95,870	46,632
92,870,000-3	Serv. de Marketing AS Ltda	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	4,460	2,387	200	241	6,406	1,282	187	(69)	292	256
79,872,410-k	Elaboradora de Alimentos Doñihue Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	31,705	10,776	19,884	2,669	19,928	71,537	2,167	(808)	1,914	2,975
76,278,340-1	Transportes AS Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	2,278	1,778	25	-	4,031	-	(59)	(40)	3,636	(19)
76,688,951-4	Inv. Agrosuper Internac. Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	106	40,670	33	-	40,742	-	5,585	(81)	3,878	5,666
79,561,890-2	Comercializadora de Alimentos Lo Miranda Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	78	256	-	63	271	-	(41)	(63)	369	22
Foreign	Inversiones Eurosuper SL	España	Indirect Subsidiary	Euro	0.00%	100.00%	190	25,703	-	-	25,894	-	3,479	-	936	3,479
Foreign	Agro Europa SPA	Italia	Indirect Subsidiary	Euro	0.00%	85.64%	8,307	22	5,751	216	2,362	56,014	1,163	(450)	1,039	1,613
Foreign	Andes Asia INC	Japan	Indirect Subsidiary	Japanese yen	0.00%	100.00%	116,558	439	110,378	114	6,504	293,043	2,240	(1,127)	64	3,367
Foreign	Agro América LLC	EEUU	Indirect Subsidiary	US dollars	0.00%	100.00%	42,656	120	31,537	34	11,205	218,734	1,964	(740)	200	2,704
Foreign	Agrosuper Shangai	China	Indirect Subsidiary	Chinese Yuan	0.00%	100.00%	35,295	10	25,095	3	10,207	175,992	541	(202)	684	743
Foreign	Agrosuper Asia Limited	China	Indirect Subsidiary	US dollars	0.00%	100.00%	1,322	16,711	906	-	17,127	3,005	2,813	-	760	2,813
Foreign	Agrosuper Brasil Representação de Produtos Alimentícios Ltda.	Brazil	Indirect Subsidiary	Real	0.00%	100.00%	-	-	6	44	(50)	-	(21)	-	28	(21)
Foreign	Productos Alimenticios Súper R.L.	Mexico	Indirect Subsidiary	Mexican peso	0.00%	100.00%	25,794	775	18,412	709	7,449	118,563	513	(529)	-	1,042
86,247,400-7	Empresa Aquachile S.A	Chile	Direct Subsidiary	US dollars	100.00%	0.00%	811,315	1,372,622	241,322	35,500	1,907,114	1,304,771	347,319	(9,330)	959,882	356,649
79,872,420-7	Exportadora Los Fiordos Ltda.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	711,158	349,850	320,023	100,517	640,468	1,104,780	93,670	(33,623)	357,822	127,294
96,509,550-0	Inversiones AquaChile SpA	EEUU	Indirect Subsidiary	US dollars	0.00%	100.00%	10,829	25,207	14,871	4,476	16,688	29,460	3,539	(1,308)	8,490	4,847
78,512,930-k	Procesadora Cailín SpA.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	4,852	16,368	5,715	2,956	12,549	62,353	6,477	(2,342)	4,434	8,819
76,794,910-3	Aquainnovo SpA.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	29,114	784,600	10,271	2,991	800,452	61,257	84,933	854	274,252	84,079
79,800,600-2	AquaChile S.P.A.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	61,716	18,483	52,807	6,451	20,940	475,919	3,077	(818)	200	3,895
Foreign	AquaChile Inc.	EEUU	Indirect Subsidiary	US dollars	0.00%	100.00%	11,675	16,389	12,736	12,289	3,039	30,286	762	(276)	2,978	1,038
88,274,600-3	Procesadora Mar del Sur SpA	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	8,601	22,187	12,729	20,971	(2,911)	29,451	10	(4)	7,533	15
76,495,180-8	Procesadora Calbuco SpA	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	25,073	61,100	30,145	8,397	47,631	225,921	(11,571)	3,520	38,667	(15,091)
79,728,530-7	AquaChile Maullín Ltda	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	1,126	82	168	6	1,033	1,243	10	(31)	208	41
76,300,265-9	Laboratorio AquaChile SpA.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	3,116	2,719	778	65	4,992	3,825	153	(65)	6,824	218
76,452,811-5	Centro de Innovación Aquainnovo-Biomar S.A.	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	222,215	175,921	37,783	95,731	264,622	235,800	42,916	(15,257)	100,614	58,173
78,754,560-2	AquaChile Magallanes SpA	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	35,499	53,335	35,679	31,077	22,077	100,273	6,792	(2,431)	17,295	9,223
76,125,666-1	Salmones Reloncavi SPA	Chile	Indirect Subsidiary	US dollars	0.00%	100.00%	-	-	-	-	-	-	-	-	-	-

15.2 General information regarding the principal subsidiaries

Agrícola Super Ltda. (Formerly Agrícola Super Pollo Ltda.) was constituted on February 12, 1982, before the Notary Public Mr. Sergio Rodríguez Garcés. The company's aim is to operate and market directly or through other people all manner of movable goods, especially those related to food and agriculture; to manage, operate, market directly and through other people all manner of agricultural, farm, forestry, fruit and general agro-industrial property; to provide services in general, and any other business that the shareholders agree.

Agrosuper Comercializadora de Alimentos Limitada was incorporated by public deed on April 10, 1990, before Notary Public Mr. Aliro Veloso Muñoz. The company's aim is to purchase, sell, market and distribute directly, indirectly or through a third party, for itself or on behalf of a third party, all manner of goods and foods; to provide services in general, and any other business that the shareholders agree.

Agrocomercial AS Limitada was incorporated on August 6, 2002, by public deed before Santiago Notary Public Mrs. Antonia Mendoza Escalas. The company's aim is to acquire, market and sell poultry, pigs and animals in general; to acquire, manage and operate its own property or that of third parties, and to operate agro-industrial businesses. During February 2012, Agrocomercial AS Limitada became the parent company for the Group businesses in the meats segment.

Procesadora de Alimentos del Sur Limitada (formerly Faenadora Rosario Limitada) was incorporated on July 13, 2000, as a limited liability company, by public deed before Notary Public Mrs. Antonia Mendoza Escalas. The company's aim is to process and conserve in refrigeration meats and complementary products from poultry, cattle and animals in general, such as pigs, sheep, cattle and their by-products; to operate agro-industrial establishments and refrigerators that process and preserve meat in general and their by-products; to market, distribute, acquire, import and export, either directly or through third parties, owned meat products or those of third parties, as by-products and to provide services in general.

Faenadora Lo Miranda Limitada was incorporated on August 4, 1993, as a limited liability company by public deed, before Notary Public Mr. Felix Jara Cadot. The company's aim is to process, conserve in refrigeration, distribute, import and export meat and complementary products such as poultry, cattle and animals in general; to operate agro-industrial establishments and refrigerators to process meat in general; to provide services in general, and any other business that the shareholders agree.

Faenadora San Vicente Limitada was incorporated on March 1, 1994. The company's aim is to process, conserve in refrigeration, market, distribute and import its own poultry and by-products or those of third parties; to provide services in general, and any other business that the shareholders agree.

Elaboradora de Alimentos Doñihue Limitada was incorporated on January 9, 1989. The company's aim is to prepare sausages and cured meats.

Exportadora Los Fiordos Limitada was incorporated on January 9, 1989, by public deed, before Notary Public Mr. Aliro Veloso Muñoz. The company's aim is to extract and farm and fish for anything that lives in water; to freeze, conserve, prepare and transform it; to explore the fishing industry in general and its derivatives; to prepare fishmeal and fish oil.

Sopraval S.A. was incorporated by public deed on July 20, 1967, when it was named Sociedad de Productores Avícolas de Valparaíso Limitada. On December 31, 1992, the company amended its statutes to become a privately held corporation, amending its name from Sopraval Limitada to Sopraval S.A. Subsequently, on March 22, 1993, it became a publically held corporation and was registered on the Securities Registry under number 449, and subject to regulation by the Chilean Superintendence of Securities and Insurance (Now the Financial Market Commission). Currently the company has its registered office at J. J. Godoy "La Calera", in Valparaiso Region, Chile. On August 29, 2011, the subsidiary Sopraval S.A. requested the voluntary cancellation of its registration in the Securities Register held by the Superintendence of Securities and Insurance. The company's aim is to farm poultry, to produce turkey meat and prepare turkey sausages. On June 1, 2020, it was changed into a simplified limited liability company.

The foreign subsidiaries Agro América LLC, Agro Europa SPA, Inversiones Eurosuper SL, Productos Alimenticios Super Limitada, Andes Asia INC, Agrosuper Asia Limited, Agrosuper Brasil Representação de Productos Alimenticios Limitada, and Agrosuper Shanghai Limited aim to import, sell and distribute food products derived from chicken, turkey, pork, beef, salmon and generally any food product; to broker such products; and to represent other companies and their products, brands and licenses.

The Chilean Identification Number of Empresas AquaChile S.A. is 86,247,4007. It was originally formed as a privately held company under the name Fischer Hermanos Limitada, through a public deed dated July 20, 1979, granted by the Coyhaique Notary of Mr. Patricio Olate Melo. An extract of this public deed was recorded in the Commercial Registry of the Coyhaique Property Registrar on page 38 number 34 and published in the Official Gazette on August 3, 1979. It aims to produce and sell salmon, by participating in the entire production chain, and is currently the largest company in the Chilean salmon industry.

16. EQUITY METHOD INVESTMENTS IN ASSOCIATES

16.1 Details of investments in associates

As of June 30, 2025, and December 31, 2024, the investment in associates corresponds to Puerto Las Losas S.A., as follows:

As of June 30, 2025

Chilean ID number	Companies	Country	Functional Currency	% Share	Balance as of 01.01.2025 ThUS\$	Share of net income ThUS\$	Others Increases (decreases) ThUS\$	Balance as of 06.30.2025 ThUS\$
76,498,850-7	Puerto Las Losas S.A.	Chile	US dollars	49.00	21,637	359	(134)	21,862
Total					21,637	359	(134)	21,862

As of December 31, 2024

Chilean ID number	Companies	Country	Functional Currency	% Share %	Balance as of 01.01.2024 ThUS\$	Share of net income ThUS\$	Others Increases (decreases) ThUS\$	Others Balance as of 12.31.2024 ThUS\$
76,498,850-7	Puerto Las Losas S.A.	Chile	US dollars	49.00	22,892	(272)	(983)	21,637
Total					22,892	(272)	(983)	21,637

16.2 Financial information regarding associates

As of June 30, 2025

Chilean ID number	Companies	Current assets ThUS\$	Non-current assets ThUS\$	Current liabilities ThUS\$	Non-current liabilities ThUS\$	Operating Revenue ThUS\$	Net Income (loss) ThUS\$
76,498,850-7	Puerto Las Losas S.A.	2,074	44,405	1,390	473	44,616	732
		2,074	44,405	1,390	473	44,616	732

As of December 31, 2024

Chilean ID number	Companies	Current assets ThUS\$	Non-current assets ThUS\$	Current liabilities ThUS\$	Non-current liabilities ThUS\$	Operating Revenue ThUS\$	Net Income (loss) ThUS\$
76,498,850-7	Puerto Las Losas S.A.	905	45,454	2,199	3	44,157	(556)
		905	45,454	2,199	3	44,157	(556)

17. INTANGIBLE ASSETS OTHER THAN GOODWILL

17.1 Intangible assets other than goodwill

	06.30.2025		
	Gross value ThUS\$	Cumulative amortization/ Impairment ThUS\$	Net value ThUS\$
Aquaculture concessions	452,851	-	452,851
Mining concessions	294	-	294
Water rights and easements	11,898	-	11,898
IT Projects	63,529	(51,815)	11,714
Brands (a)	57,516	(83)	57,433
Other intangible assets	4,420	(2,136)	2,284
Total	590,508	(54,034)	536,474

	12.31.2024		
	Gross value ThUS\$	Cumulative amortization/ Impairment ThUS\$	Net value ThUS\$
Aquaculture concessions	452,851	-	452,851
Mining concessions	294	-	294
Water rights and easements	11,898	-	11,898
IT Projects	62,654	(49,078)	13,576
Brands (a)	57,516	(83)	57,433
Other intangible assets	4,420	(2,136)	2,284
Total	589,633	(51,297)	538,336

- (a) As of June 30, 2025, and December 31, 2024, these are mainly brands owned by Empresas AquaChile and recognized at their fair value as of their acquisition date. These brands have been assigned an indefinite useful life, because of long-term business plans and business forecasts.

The Company has no pledges or restrictions on intangible assets.

There are no contractual commitments for the acquisition of intangible assets.

17.2 Movements in intangible assets other than goodwill

Movements of identifiable intangible assets as of June 30, 2025, and December 31, 2024, are detailed as follows:

As of June 30, 2025	Aquaculture Concessions ThUS\$	Mining Concessions ThUS\$	Water Rights ThUS\$	IT Projects ThUS\$	Brands ThUS\$	Other Intangible assets ThUS\$	Total ThUS\$
Opening balance as of January 1, 2025	452,851	294	11,898	13,576	57,433	2,284	538,336
Additions	-	-	-	875	-	-	875
Amortization	-	-	-	(2,737)	-	-	(2,737)
Closing balance as of June 30, 2025	452,851	294	11,898	11,714	57,433	2,284	536,474

As of December 31, 2024	Aquaculture Concessions ThUS\$	Mining Concessions ThUS\$	Water Rights ThUS\$	IT Projects ThUS\$	Brands ThUS\$	Other Intangible assets ThUS\$	Total ThUS\$
Opening balance as of January 1, 2024	452,851	294	11,898	18,868	57,433	2,284	543,628
Additions	-	-	-	770	-	-	770
Amortization	-	-	-	(6,062)	-	-	(6,062)
Closing balance as of December 31, 2024	452,851	294	11,898	13,576	57,433	2,284	538,336

17.3 Amortization of intangible assets other than goodwill

Intangible assets with indefinite useful lives are tested for impairment annually either as an individual asset or as a cash generating unit (CGU).

Intangible assets with finite useful lives are amortized over their useful life and are tested for impairment each time there is an indication that the intangible asset may be impaired. The amortization period and amortization method for an intangible asset with a finite useful life are reviewed at least at every reporting date.

The amortization periods for intangible assets are:

The SAP IT Project is expenditure on the SAP Project, which will be depreciated based on its returns and estimated usage.

The definition of identifiable assets arising from the acquisition of Sopraval S.A., recognized the Sopraval brand, which is not being amortized because its useful life is indefinite, according to independent third parties.

17.4 Research and development expenditure

Research and development expenditure for the period is as follows:

	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Meat	1,389	2,807
Aquaculture	1,040	1,936
	2,429	4,743

18. GOODWILL

18.1 Goodwill

Goodwill as of June 30, 2025, and December 31, 2024, are detailed as follows:

Investor	Underlying asset.	06.30.2025 Goodwill ThUS\$	12.31.2024 Goodwill ThUS\$
Agrosuper Comercializadora de Alimentos Ltda.	Comercial Geiser S.A.	19,083	19,083
Agrosuper S.A.	Sopraval SpA.	23,303	23,303
Agrosuper S.A.	Empresas AquaChile S.A.	304,541	304,541
Empresas AquaChile S.A.	Salmones Reloncaví SpA	32,453	32,453
		379,380	379,380

There were no movements in goodwill during both periods.

18.2 Acquisitions

(a) Former Comercial Geiser S.A.

This acquisition integrated into the Group the distribution of its products in the north of Chile, where the acquired Company (and which was absorbed by subsidiary Agrosuper Comercializadora de Alimentos Ltda.) operated between the I and IV region.

Main reasons for this business combination:

The acquisition was part of the Group's business plan to integrate and control the distribution of products sold in the north of Chile. This acquisition meets the definition of IFRS 3 "Business Combinations", as the acquisition is associated with a business unit.

Factors resulting in goodwill:

Goodwill is mainly the synergy arising from integrating the distribution and logistics business unit for Agrosuper products, which results in distribution cost efficiencies and a better understanding of customer's requirements in the north of Chile.

(b) Sopraval S.A.

Main reasons for this business combination:

The acquisition was part of the Group's business plan to integrate and control the production and marketing of agricultural products associated with the turkey business. This acquisition meets the definition of IFRS 3 "Business Combinations", as the acquisition is associated with a business unit.

Factors resulting in goodwill:

Goodwill represents the excess acquisition cost over the fair value of the Company's share in the identifiable assets, liabilities and contingent liabilities at the acquisition date of Sopraval S.A. It is recorded at acquisition cost less accumulated impairment losses.

Goodwill is not amortized, but at each reporting date the respective investment is evaluated for evidence of impairment that might reduce its recoverable value to below its book value, which would trigger an impairment provision.

(c) Empresas AquaChile S.A. and its subsidiaries

In January 2019, through a Public Offering process of share acquisition, Agrosuper acquired 99.71% of the Company Empresas AquaChile S.A. and subsequently directly and indirectly acquired the remaining 0.29%. Today, Agrosuper owns 100% of the company's shares. This purchase is part of the business plan of the Group, which seeks to consolidate its position in the salmon business as the largest national producer and exporter and the second largest producer worldwide through the integration of Empresas AquaChile S.A. with the other existing salmon businesses.

The fair value of the purchase amounted to ThUS\$ 851,375.77

Its financial statements as of December 31, 2018 have been restated to include the fair value of its biomass calculated using a discounted cash flow method that recognized a higher biomass fair value of ThUS\$ 88,702, which was clarified as of the date of the takeover of Empresas AquaChile S.A. by Agrosuper S.A. in accordance with Letter 444 issued by the Financial Market Commission on biomass acquired in a business combination and its impact on the calculation and allocation of the purchase price or PPA.

18.3 Impairment assessment

Goodwill allocated to the CGUs detailed in note 18.1 is tested for impairment annually, or more frequently if there are signs of potential impairment. These signs may include a significant change in the economic environment affecting the business, new legal provisions, operating performance indicators or the disposal of a significant portion of a CGU. Any impairment loss is recognized for the amount that exceeds the recoverable amount of the CGU. The recoverable amount of each CGU is determined as the higher of its value in use or fair value less costs to sell.

Management believes that the value in use approach, determined by using the discounted cash flow model, is the most reliable method for determining the recoverable amounts of the CGUs.

The critical variables used in the assessment model, where historical information is considered, a five-year projection and perpetuity, are as follows.

Projection period and estimated cash flows: Management considers that the projection model of income, expenses and cash outflows considers a 5-year horizon plus perpetuity. To determine the value in use, it has used cash flow projections over the time horizon described above, considering

the main variables of the historical cash flows of the CGUs based on financial statements, strategic production and slaughtering plans and the most recent approved budgets.

Discount rate: The WACC (Weighted Average Cost of Capital) rate was constructed using the following assumptions:

Risk-free rate: corresponds to the rates of 10-year United States Treasury bonds.

Equity Risk Premium Derived from a model that uses data applicable to Chile from the database published by Aswath Damodaran ("Damodaran") and other internal corporate assumptions.

Levered Beta (BI): Calculated using an internal model, based on various valuations and the betas that currently apply to comparable companies.

Country Risk Premium: Calculated using an internal model, based on several assumptions, including Damodaran's estimate of country risk.

Tax Rate: equivalent to 27% as determined by the Chilean Tax Authority.

Equity Rate: calculated with the CAPM model, using as input the levered beta, risk-free rate and market risk premium.

Debt Ratio: The current cost of long-term debt, based on the interest rate for 10-year U.S. treasury bonds and the spread for the international bond issued by Agrosuper S.A. in 2022.

Debt-to-equity ratio (D/E): corresponds to the structure of the Company's financial debt on capitalization at the close of the Interim Consolidated Financial Statements of September 2024

Meat Segment

After valuing the cash flows associated with Comercial Geiser S.A. and Sopraval SpA. Over a 5-year time horizon, a value in use greater than the book value of the brand, goodwill and fixed assets was determined, therefore it is estimated that there is no impairment.

The assets' value in use will be reassessed during the second semester of the current fiscal year

Aquaculture Segment:

After performing the valuation of the cash flows associated with Empresas AquaChile S.A, over a 5-year time horizon, a value in use greater than the book value of the brand, goodwill and fixed assets was determined, therefore it is estimated that there is no impairment.

The assets' value in use will be reassessed during the second semester of the current fiscal year

19. PROPERTY, PLANT AND EQUIPMENT

19.1 Description

The net and gross values of Property, Plant and Equipment as of June 30, 2025, and December 31, 2024, are detailed by class as follows:

NET VALUES	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Property, plant and equipment, net		
Land	175,633	177,152
Construction in progress	74,617	54,943
Buildings	509,051	506,578
Plant and equipment	218,698	209,157
IT equipment	5,208	5,979
Fixtures and fittings	179,076	188,467
Motor vehicles	10,218	10,912
Other property, plant and equipment	29,168	23,997
Total property, plant and equipment, net	1,201,669	1,177,185
GROSS VALUES	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Property, plant and equipment, gross		
Land	175,633	177,152
Construction in progress	74,617	54,943
Buildings	1,080,419	1,064,114
Plant and equipment	864,875	833,896
IT equipment	27,066	26,756
Fixtures and fittings	830,052	819,519
Motor vehicles	34,140	34,255
Other property, plant and equipment	103,391	97,483
Total property, plant and equipment, gross	3,190,193	3,108,118
ACCUMULATED DEPRECIATION	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Accumulated depreciation		
Buildings	(571,368)	(557,536)
Plant and equipment	(646,177)	(624,739)
IT equipment	(21,858)	(20,777)
Fixtures and fittings	(650,976)	(631,052)
Motor vehicles	(23,922)	(23,343)
Other property, plant and equipment	(74,223)	(73,486)
Total accumulated depreciation	(1,988,524)	(1,930,933)

Construction in progress, buildings and plant and Equipment, including their segment and book value as of June 30, 2025, and December 31, 2024, are described as follows.

		June 30, 2025			December 31, 2024		
		Meat	Aquaculture	Book value	Meat	Aquaculture	Book value
		ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Construction in progress	Industrial Buildings	48,777	5,575	54,352	24,253	5,265	29,518
	Treatment Plant	3,842	-	3,842	2,826	-	2,826
	Farming sites	-	15,029	15,029	-	20,697	20,697
	Others	-	1,394	1,394	-	1,902	1,902
	Total	52,619	21,998	74,617	27,079	27,864	54,943
Buildings	Industrial Buildings	417,320	55,342	472,662	412,201	56,916	469,117
	Water Wells	6,201	-	6,201	6,509	-	6,509
	Others	25,895	4,293	30,188	26,523	4,429	30,952
	Total	449,416	59,635	509,051	445,233	61,345	506,578
Plant and equipment	Industrial equipment	84,331	124,014	208,345	90,844	112,248	203,092
	Others	5,375	4,978	10,353	5,530	535	6,065
	Total	89,706	128,992	218,698	96,374	112,783	209,157

19.2 Movements

Movements in net Property, Plant and Equipment for the period ended June 30, 2025, and December 31, 2024, are detailed as follows:

June 30, 2025	Land	Construction in progress	Buildings	Plant and equipment	IT equipment	Fixtures and fittings	Vehicles	Other property, plant and equipment	Total
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Assets									
Opening balance as of January 1, 2025	177,152	54,943	506,578	209,157	5,979	188,467	10,912	23,997	1,177,185
Additions	-	82,172	617	14	434	75	908	5,615	89,835
Reclassifications	-	(62,498)	15,951	34,775	91	11,261	-	420	-
Divestments	(1,519)	-	(175)	(3,810)	(216)	(420)	(1,024)	(128)	(7,292)
Depreciation on divestments	-	-	163	3,684	203	401	797	127	5,375
Depreciation	-	-	(13,995)	(25,122)	(1,284)	(20,325)	(1,376)	(864)	(62,966)
Other increases (decreases)	-	-	(88)	-	1	(383)	1	1	(468)
Closing balance as of June 30, 2025	175,633	74,617	509,051	218,698	5,208	179,076	10,218	29,168	1,201,669

December 31, 2024	Land	Construction in progress	Buildings	Plant and equipment	IT equipment	Fixtures and fittings	Vehicles	Other property, plant and equipment	Total
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Assets									
Opening balance as of January 1, 2024	176,608	108,419	479,533	212,468	5,826	185,439	9,292	23,624	1,201,209
Additions	928	93,887	2,929	324	881	368	3,411	974	103,702
Reclassifications	81	(147,134)	53,007	44,649	2,021	44,603	966	1,807	-
Divestments	(465)	(229)	(7,311)	(9,869)	(669)	(6,498)	(1,909)	(1,912)	(28,862)
Depreciation on divestments	-	-	6,741	8,590	654	4,991	1,651	1,731	24,358
Depreciation	-	-	(28,291)	(47,005)	(2,733)	(40,226)	(2,495)	(2,221)	(122,971)
Other increases (decreases)	-	-	(30)	-	(1)	(210)	(4)	(6)	(251)
Closing balance as of December 31, 2024	177,152	54,943	506,578	209,157	5,979	188,467	10,912	23,997	1,177,185

19.3 Additional information

(a) Interest capitalization

The Company and its subsidiaries capitalized interest in Property, plant and equipment, in accordance with IAS 23.

	01.01.2025 to 06.30.2025 ThUS\$	01.01.2024 to 06.30.2024 ThUS\$
Capitalized financial costs	1,244	1,795
Average capitalized interest rate	4.55%	4.52%

(b) Insurance

The Company and its subsidiaries have taken out insurance policies to cover possible risks to Property, Plant and Equipment as well as possible claims related to their businesses. These policies sufficiently cover the risks to which they are exposed.

(c) Pledges and mortgages associated with Property, plant and equipment

The Agrosuper Group don't have pledges and mortgages on Property, Plant and Equipment.

(d) Commitments for future purchases

The Agrosuper group has no contractual commitments for the future acquisition of Property, Plant and Equipment.

(e) Depreciation expense

Depreciation is calculated on a straight-line basis over the respective useful life of the asset.

This useful life is based on naturally expected deterioration and technical or commercial obsolescence, due to changes or improvements in production and changes in market demand for the products produced by these assets.

The residual value and useful life of assets are reviewed, and adjusted where necessary, at each reporting date.

The charge for the income statement for depreciation on Property, plant and equipment is as follows:

	06.30.2025 ThUS\$	06.30.2024 ThUS\$
In cost of sales	57,170	57,418
In administrative expenses	3,993	2,031
In other non-operating expenses	1,803	886
Total	62,966	60,335

(f) Cost of dismantling, withdrawal or rehabilitation

The Agrosuper Group has no contractual obligations to withdraw, dismantle and rehabilitate any of its facilities as of June 30, 2025, and December 31, 2024, and therefore has no provisions for these costs.

(g) Assets temporarily out of service

As of June 30, 2025, and December 31, 2024, the Agrosuper Group had no items of property, plant, or equipment that were temporarily out of service.

20. CURRENT AND DEFERRED INCOME TAXES

20.1 Income tax recognized in net income for the period

	06.30.2025 ThUS\$	06.30.2024 ThUS\$
Current tax expense (income)	62,879	30,453
Total net current tax expense (income)	62,879	30,453
Deferred tax expense (income)		
Tax expense adjustment for prior year	3,376	1,380
Deferred tax expense (income) related to creation and reversal of temporary differences	31,686	3,402
Others	(1,307)	(489)
Total net deferred tax income (expense)	33,755	4,293
Total income tax income (expense)	96,634	34,746

20.2 Reconciliation of effective tax rate

A reconciliation of the legal tax rate in Chile and the effective tax rate applicable to the Company and its subsidiaries is as follows:

	06.30.2025 ThUS\$	06.30.2024 ThUS\$
Reconciliation of income tax expense using the statutory rate with income tax expense using the effective rate		
	96,629	34,746
Tax effect of rates in other jurisdictions	742	1,310
Tax effect of deductible expenses	2,780	1,192
Tax effect of non-deductible expenses	(322)	(69)
Others	(3,195)	(2,433)
Total tax expense (income)	96,634	34,746

20.3 Deferred taxes

Deferred tax assets and liabilities as of June 30, 2025, and December 31, 2024, are detailed as follows:

Deferred taxes relating to:

	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Provision for the indefinite strike at the Huasco agro-industrial complex	38,639	39,547
Employee benefits provision	1,919	2,202
Tax losses	32,382	53,715
Other provisions	23,150	20,027
Vacation provisions	3,225	3,007
Allowance for doubtful receivables	1,250	814
Offset deferred taxes (a)	(49,615)	(66,374)
Total deferred tax assets	50,950	52,938
Difference between financial and tax PP&E	166,075	154,919
Intangible	89,974	90,641
Animals born in the field	57,446	56,788
Indirect manufacturing expenses	58,073	65,322
Deferred expenses	17,150	14,269
Fair value of biological assets and inventories	55,539	49,543
Collective agreement bonus	944	1,408
Other events	906	677
Offset deferred taxes (a)	(49,615)	(66,374)
Total deferred tax liabilities	396,492	367,193

- a) The deferred tax assets and liabilities of each subsidiary have been offset, leaving only a net deferred tax asset or liability position in the financial statements.

There is no valuation provision on deferred tax assets at the reporting date because it is likely that deferred tax assets will be completely recovered

20.4 Deferred Taxes Balance

Movements on deferred tax assets and liabilities are as follows:

Deferred tax movements	Assets (Liabilities) ThUS\$
Balance as of January 1, 2024	(245,563)
Increase (decrease) for deferred taxes on net income	(66,504)
Increase (decrease) for deferred taxes on comprehensive income	(2,188)
Balance as of December 31, 2024	(314,255)
Increase (decrease) for deferred taxes on net income	(31,686)
Increase (decrease) for deferred taxes on comprehensive income	399
Balance as of June 30, 2025	(345,542)

21. OTHER CURRENT AND NON-CURRENT FINANCIAL LIABILITIES

Other current and non-current financial liabilities as of June 30, 2025, and December 31, 2024, are detailed as follows:

	Current		Non-current	
	06.30.2025 ThUS\$	12.31.2024 ThUS\$	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Interest-bearing loans	85,899	81,143	-	63,349
Bonds payable	33,081	31,280	845,702	824,052
Hedging instruments (a)	10,608	3,164	(12,754)	22,800
Total	129,588	115,587	832,948	910,201

(a) See Note 22.3 a

Reconciliation of liabilities from financing activities.

	As of 01.01.2025 ThUS\$	Received ThUS\$	Paid ThUS\$	Interest paid ThUS\$	Exchange differences ThUS\$	Accrued interest ThUS\$	Others ThUS\$	As of 06.30.2025 ThUS\$
Current interest-bearing loans	81,143	-	-	(1,834)	38	765	5,787	85,899
Current bonds payable	31,280	-	-	(17,154)	-	17,836	1,119	33,081
Current edging liabilities	3,164	-	-	-	-	(174)	7,618	10,608
Non-current interest-bearing loans	63,349	-	(64,000)	-	5,373	-	(4,722)	-
Non-current bonds payable	824,052	-	(9,489)	-	20,583	11,213	(657)	845,702
Non-current hedging liabilities	22,800	-	(542)	-	(37,168)	-	2,156	(12,754)
Subtotal	1,025,788	-	(74,031)	(18,988)	(11,174)	29,640	11,301	962,536
Lease liabilities, current and non-current	20,575	-	(3,509)	-	-	-	2,535	19,601
Total	1,046,363	-	(77,540)	(18,988)	(11,174)	29,640	13,836	982,137

	As of 01.01.2024 ThUS\$	Received ThUS\$	Paid ThUS\$	Interest paid ThUS\$	Exchange differences ThUS\$	Accrued interest ThUS\$	Others ThUS\$	As of 12.31.2024 ThUS\$
Current interest-bearing loans	113,231	-	(101,614)	(30,441)	-	22,576	77,391	81,143
Current bonds payable	33,368	-	-	(37,907)	-	33,960	1,859	31,280
Current hedging liabilities	12,422	-	-	(6,695)	-	2,334	(4,897)	3,164
Non-current interest-bearing loans	497,514	-	(335,401)	-	(18,729)	-	(80,035)	63,349
Non-current bonds payable	871,152	-	(18,031)	-	(32,005)	-	2,936	824,052
Non-current hedging liabilities	(5,908)	-	(20,485)	-	26,033	2,331	20,829	22,800
Subtotal	1,521,779	-	(475,531)	(75,043)	(24,701)	61,201	18,083	1,025,788
Lease liabilities, current and non-current	28,047	-	(5,877)	-	-	-	(1,595)	20,575
Total	1,549,826	-	(481,408)	(75,043)	(24,701)	61,201	16,488	1,046,363

21.1 Interest-bearing loans

Details of loans as of 03.31.2025

a) Current

Debtor ID number	Debtor Country	Debtor Company	Contract Number	Loan Date	Maturity Date	Creditor ID number	Creditor Country	Creditor company	Currency	Repayments	Nominal Annual Interest Rate	Current nominal values			Current book values		
												Under 90 days	Over 90 days under 1 year	Total current nominal value	Under 90 days	Over 90 days under 1 year	Total current book value
76.129.263-2	Chile	Agrosuper S.A	10010607	08-13-2020	08-13-2025	97,004,000-5	Chile	BANCO DE CHILE	CLP	At maturity	1.90%	84,923		84,923	85,528		85,528
76.129.263-2	Chile	Agrosuper S.A	549	03-01-2023	02-28-2026	96,526,410-8	Chile	Banco Scotiabank	CLP	At maturity	0.05%	-	371	371	-	371	371
												Total			85,899		

Details of loans as of 12.31.2024

a) Current

Debtor ID number	Debtor Country	Debtor Company	Contract Number	Loan Date	Maturity Date	Creditor ID number	Creditor Country	Creditor company	Currency	Repayments	Nominal Annual Interest Rate	Current nominal values			Current book values		
												Under 90 days	Over 90 days under 1 year	Total current nominal value	Under 90 days	Over 90 days under 1 year	Total current book value
76.129.263-2	Chile	Agrosuper S.A	10010607	8-13-20	8-13-25	97,004,000-5	Chile	BANCO DE CHILE	CLP	At maturity	1.90%	-	79,551	79,551	584	79,550	80,134
76.129.263-2	Chile	Agrosuper S.A	10011800	10-26-23	10-26-30	25-07-6822	EEUU	Rabobank International, Utrecht	US\$	At maturity	6.60%	-	-	-	787	-	787
76.129.263-2	Chile	Agrosuper S.A	549	3-1-23	2-28-26	96,526,410-8	Chile	Banco Scotiabank	CLP	At maturity	0.05%	-	222	222	222	-	222
												Total			81,143		

b) Non-current

Debtor ID number	Debtor Country	Debtor Company	Contract Number	Loan Date	Maturity Date	Creditor ID number	Creditor Country	Creditor company	Currency	Repayments	Nominal Annual Interest Rate	Non-current nominal values				Non-current book values			
												1 to 3 years	3 to 5 years	Over 5 years	Total non-current nominal value	1 to 3 years	3 to 5 years	Over 5 years	Total non-current book value
76.129.263-2	Chile	Agrosuper S.A	10011800	10-26-23	10-26-30	25-07-6822	EEUU	Rabobank International, Utrecht	US\$	At maturity	6.60%	-	-	64,000	64,000	-	-	63,349	63,349
												Total				63,349			

21.2 Bonds

On December 20, 2011, UF 5,000,000 of Series D bonds were placed with a term of 21 years with a 10-year grace period and a placement rate of UF+4.78% per annum. These bonds were issued against the 30-year bond line registered in the Securities Registry of the CMF (formerly SVS), under number 679 on September 15, 2011.

On September 10, 2018, UF 4,000,000 of Series L bonds were placed with a bullet term of 10 years and a placement rate of UF+2.39% per annum. These bonds were issued against the 30-year bond line registered in the Securities Registry of the CMF (formerly SVS), under number 808 on April 10, 2015.

On September 10, 2018, UF 1,500,000 of Series M bonds were placed with a term of 23 years and a placement rate of UF+2.83% per annum. These bonds were issued against the 30-year bond line, registered in the Securities Registry of the CMF (formerly SVS), under number 808 on April 10, 2015.

On January 20, 2022, bonds were placed on the international market for ThUS\$500,000 with a 10-year term and a placement rate of 4.6% per annum. The issue complied with Rule 144A and Regulation S of the Securities and Exchange Commission under the Securities Act of 1933 of the United States of America.

Bonds payable as of June 30, 2025, and December 31, 2024, are as follows:

As of June 30, 2025

Document	Registration number	Ticker	Series	Nominal value	Currency	Placement rate	Maturity date	Interest payments	Repayment	Current			Non-current			
										Under 90 days ThUS\$	90 days to 1 year ThUS\$	Total current as of 06.30.2025 ThUS\$	1 to 3 years ThUS\$	Over 4 years ThUS\$	Total non-current as of 06.30.2025 ThUS\$	
Bonds	679	BAGRS-D	D	3,409,089	UF	3.8%	09.01.2032	Semi-annual from 03.01.2012	22 equal semiannual installments from 03.01.2022	9,561	11,340	20,901	57,365	61,616	118,981	
Bonds	808	BAGRS-L	L	4,000,000	UF	2.5%	09.01.2028	Semi-annual from 03.01.2019	09.01.2028	-	1,379	1,379	-	168,332	168,332	
Bonds	808	BAGRS-M	M	1,500,000	UF	2.8%	09.01.2041	Semi-annual from 03.01.2019	Semi-annual from 03.01.2029	-	579	579	-	62,632	62,632	
Bonds		BAGRS - G	G	500,000,000	US\$	4.6%	01.20.2032	Semi-annual from 07.20.2022	01.20.2032	-	10,222	10,222	-	495,757	495,757	
Total Current										33,081			Total Non-current			845,702

AS of December 31, 2024

Document	Registration number	Ticker	Series	Nominal value	Currency	Placement rate	Maturity date	Interest payments	Repayment	Current			Non-current			
										Under 90 days ThUS\$	90 days to 1 year ThUS\$	Total current as of 12.31.2024 ThUS\$	1 to 3 years ThUS\$	Over 4 years ThUS\$	Total non-current as of 12.31.2024 ThUS\$	
Bonds	679	BAGRS-D	D	3,636,362	UF	3.8%	09.01.2032	Semi-annual from 03.01.2012	22 equal semiannual installments from 03.01.2022	10,501	8,763	19,264	52,573	64,415	116,988	
Bonds	808	BAGRS-L	L	4,000,000	UF	2.5%	09.01.2028	Semi-annual from 03.01.2019	01.09.2028	1,264	-	1,264	-	154,283	154,283	
Bonds	808	BAGRS-M	M	1,500,000	UF	2.8%	09.01.2041	Semi-annual from 03.01.2019	Semi-annual from 03.01.2029	530	-	530	-	57,345	57,345	
Bonds		BAGRS - G	G	500,000,000	US\$	5%	01.20.2032	Semi-annual from 01.20.2022	01.20.2032	10,222	-	10,222	-	495,436	495,436	
Total Current										31,280			Total Non-current			824,052

21.3 Right-of-use assets and lease liabilities

The Company recognizes the right to use asset associated with leased facilities and property used in its business and recognizes a liability for the respective lease.

These are detailed as follows.

Right-of-use leased assets	Buildings ThUS\$	Vehicles ThUS\$	Equipment ThUS\$	Total ThUS\$
Opening balance as of January 1, 2025	17,260	1,749	1,543	20,552
Additions	-	478	1,463	1,941
Amortization	(1,282)	(1,348)	(879)	(3,509)
Other increases (decreases)	874	(401)	117	590
Closing balance as of June 30, 2025	16,852	478	2,244	19,574

Right-of-use leased assets	Buildings ThUS\$	Vehicles ThUS\$	Equipment ThUS\$	Total ThUS\$
Opening balance as of January 1, 2024	20,671	4,755	2,600	28,026
Additions	88	-	-	88
Amortization	(2,462)	(2,545)	(870)	(5,877)
Other increases (decreases)	(1,037)	(461)	(187)	(1,685)
Closing balance as of December 31, 2024	17,260	1,749	1,543	20,552

LEASE LIABILITIES

	Current		Non-current	
	06.30.2025 ThUS\$	12.31.2024 ThUS\$	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Buildings	2,633	2,445	14,246	14,838
Vehicles	478	1,749	-	-
Equipment	1,283	1,041	961	502
Total	4,394	5,235	15,207	15,340

Lease liabilities by maturity are detailed as follows.

	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Under 1 year	4,394	5,235
One to two years	3,543	2,938
Two to three years	2,921	2,751
Three to four years	2,763	2,604
Four to five years	2,770	2,610
Over five years	3,210	4,437
Total lease liabilities	19,601	20,575

22. FINANCIAL INSTRUMENTS

22.1 Classification of financial asset instruments by nature and category

The financial asset instruments classified by nature and category as of June 30, 2025, and December 31, 2024, are detailed as follows:

Classification in statement of financial position	June 30, 2025		
	At amortized Cost	At fair value through profit and loss	Total financial assets
	ThUS\$	ThUS\$	ThUS\$
Cash and cash equivalents	399,056	-	399,056
Other financial assets, current	-	16,981	16,981
Trade and other receivables	404,747	-	404,747
Related party receivables	288	-	288
Total current	804,091	16,981	821,072
Other financial assets, non-current	19	-	19
Trade and other receivables	1,038	-	1,038
Total non-current	1,057	-	1,057
Total	805,148	16,981	822,129

Classification in statement of financial position	December 31, 2024		
	At amortized Cost	At fair value through profit and loss	Total financial assets
	ThUS\$	ThUS\$	ThUS\$
Cash and cash equivalents	348,708	-	348,708
Other financial assets, current	-	37,845	37,845
Trade and other receivables	350,445	-	350,445
Related party receivables	-	-	-
Total current	699,153	37,845	736,998
Other financial assets, non-current	15	-	15
Trade and other receivables	2,043	-	2,043
Total non-current	2,058	-	2,058
Total	701,211	37,845	739,056

22.2 Classification of financial liability instruments by nature and category

The financial liability instruments classified by nature and category as of June 30, 2025, and December 31, 2024, are detailed as follows:

	June 30, 2025		
	At amortized Cost	At fair value through profit and loss	Total financial liabilities
	ThUS\$	ThUS\$	ThUS\$
Other current financial liabilities	118,980	10,608	129,588
Lease liabilities	4,394	-	4,394
Trade and other payables	436,726	-	436,726
Related party payables, current	74,422	-	74,422
Total current	634,522	10,608	645,130
Lease liabilities, non-current	845,702	-	832,948
Trade and other payables	15,207	-	15,207
Total non-current	860,909	(12,754)	848,155
Total	1,495,431	(2,146)	1,493,285

	December 31, 2024		
	At amortized Cost	At fair value through profit and loss	Total financial liabilities
	ThUS\$	ThUS\$	ThUS\$
Other current financial liabilities	112,423	3,164	115,587
Lease liabilities	5,235	-	5,235
Trade and other payables	474,816	-	474,816
Related party payables, non-current	88,499	-	88,499
Total current	680,973	3,164	684,137
Other financial liabilities, non-current	887,401	22,800	910,201
Lease liabilities, non-current	15,340	-	15,340
Total non-current	902,741	22,800	925,541
Total	1,583,714	25,964	1,609,678

22.3 Hedging instruments

Agrosuper S.A. and its subsidiaries purchases interest rate and exchange rate hedges, in accordance with risk management policy.

The Company classifies its hedges as cash flow hedges:

Effective hedges and ineffective hedges: The Company uses hedges to cover the risk of volatility in cash flow attributable to changes in interest rates or exchange rates on loans with variable interest rates or in a currency other than the US dollar.

The effective part of changes in value of hedging instruments is recorded temporarily in equity, until the envisaged transactions occur. The ineffective part is recorded directly in the statement of net income.

The details of hedging contracts and their hedged items are as follows:

Bank	Hedging instrument	Transaction		Rate received	Rate paid	Hedged Item	Hedge	06.30.2025	12.31.2024
		number	Currency					Notional	Notional
Banco de Chile	Cross Currency Swap	4000053	UF/US\$	Fixed rate	Fixed rate	Bonds payable	Cash flow	17,202	18,348
Scotiabank	Cross Currency Swap	4000054	UF/US\$	Fixed rate	Fixed rate	Bonds payable	Cash flow	17,167	18,311
Goldman Sachs	Cross Currency Swap	4000057	UF/US\$	Fixed rate	Fixed rate	Bonds payable	Cash flow	35,256	37,607
Banco de Chile	Cross Currency Swap	4000005	UF/US\$	Fixed rate	Fixed rate	Bonds payable	Cash flow	101,754	101,754
Bank of America	Cross Currency Swap	4000005	UF/US\$	Fixed rate	Fixed rate	Bonds payable	Cash flow	55,666	55,666
JP Morgan	Cross Currency Swap	4000006	UF/US\$	Fixed rate	Fixed rate	Bonds payable	Cash flow	55,830	55,830
JP Morgan	Cross Currency Swap	4000007	UF/US\$	Fixed rate	Fixed rate	Bonds payable	Cash flow	60,905	64,966
Goldman Sachs	Cross Currency Swap	4000008	CLP/US\$	Fixed rate	Fixed rate	Loans payable	Cash flow	102,065	102,065
Total								445,845	454,547

22.3 a) Assets and liabilities for hedge instruments

Financial derivative transactions that qualify as hedge instruments resulted in recognizing the following assets and liabilities in the statement of financial position as of June 30, 2025, and December 31, 2024:

	June 30, 2025				December 31, 2024			
	Assets		Liabilities		Assets		Liabilities	
	Current	Non-current	Current	Non-current	Current	Non-current	Current	Non-current
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Effective hedges	4,237	-	10,608	(12,754)	20,609	-	3,164	22,800
Cash flow hedge note 21	-	-	10,608	(12,754)	-	-	3,164	22,800
Cash flow hedge note 8	4,237	-	-	-	20,609	-	-	-
Total	4,237	-	10,608	(12,754)	20,609	-	3,164	22,800

22.3 b) Other information about derivative instruments

The Company's financial hedges as of June 30, 2025, and 2024, their fair values, their maturity and their notional and contractual values are detailed as follows:

June 30, 2025								
Financial derivatives	Fair value ThUS\$	Notional value					Subsequent years ThUS\$	Total ThUS\$
		Under 1 year ThUS\$	1 - 2 years ThUS\$	2 - 3 years ThUS\$	3 - 4 years ThUS\$	4 - 5 years ThUS\$		
Business hedges								
Cross Currency Swap	2,146	102,065	69,625	-	157,420	-	116,735	445,845
Forwards	4,237	920,293	-	-	-	-	-	920,293
TOTAL	6,383	1,022,359	69,625	-	157,420	-	116,735	1,366,139

December 31, 2024								
Financial derivatives	Fair value ThUS\$	Notional value					Subsequent years ThUS\$	Total ThUS\$
		Under 1 year ThUS\$	1 - 2 years ThUS\$	2 - 3 years ThUS\$	3 - 4 years ThUS\$	4 - 5 years ThUS\$		
Business hedges								
Cross Currency Swap	(25,964)	102,065	74,266	-	157,420	-	120,796	454,547
Forwards	20,609	958,459	-	-	-	-	-	958,459
TOTAL	(5,355)	1,060,524	74,266	-	157,420	-	120,796	1,413,006

22.4 Fair value assets and liabilities

Fair value is generally understood to be the price of a financial instrument at a particular time in a free and voluntary transaction between interested parties, duly informed and independent of each other. The fair value of financial instruments without available market prices have been estimated using current values or other valuation techniques. These techniques are significantly affected by the underlying assumptions, including the discount rate and the prepayment assumptions. Therefore, the estimates of fair value for some financial assets and liabilities cannot be justified in comparison with independent markets and in many cases, they cannot be immediately placed.

The estimates of fair value that follow do not attempt to estimate the value of the Company's returns on its business, nor future business, so do not represent the value of the Company as a going concern.

The methods used to estimate the fair value of its financial instruments are described as follows:

(a) Cash and mutual funds:

The book value of cash and mutual funds in banks is approximately their estimated fair value given their short-term nature.

(b) Transactions pending settlement (asset and liability)

The book value of transactions in foreign currencies is approximately their estimated fair value given their short-term nature.

(c) Financial investments:

The estimated fair value of consolidated financial instruments is calculated using market prices or prices quoted for financial instruments with similar characteristics.

(d) Financial instruments

The fair value of financial instruments is the estimated amount that the Company expects to receive or pay to terminate those contracts or agreements, taking into account current interest rates and prices.

The following table details the financial assets and liabilities, including their carrying amounts and respective fair values.

	June 30, 2025		December 31, 2024	
	Book value ThUS\$	Estimated fair value ThUS\$	Book value ThUS\$	Estimated fair value ThUS\$
Current Assets				
Cash and cash equivalents	399,056	399,056	348,708	348,708
Other financial assets, current	12,744	12,744	17,236	17,236
Trade and other receivables	404,747	404,747	350,445	350,445
Related party receivables	288	288	-	-
Non-Current				
Other financial assets, non-current	19	19	15	15
Rights receivable, non-current	1,038	1,038	2,043	2,043
Current liabilities				
Other financial liabilities, current	129,588	128,604	115,587	176,441
Lease liabilities, current	4,394	4,394	5,235	5,235
Trade and other payables	436,726	436,726	474,816	474,816
Related party payables, current	74,422	74,422	88,499	88,499
Non-Current				
Other financial liabilities, non-current	832,948	830,658	910,201	833,686
Lease liabilities, non-current	15,207	15,207	15,340	15,340

22.5 Fair value hierarchies

Financial instruments recognized at fair value in the statement of financial position are classified into the following hierarchies:

- (a) Level 1: Quoted (unadjusted) price in an active market for identical assets and liabilities.
- (b) Level 2: Indications other than quoted prices included in level 1 that are observable for assets or liabilities, either directly (i.e. as a price) or indirectly (i.e. as a derivative of a price).

(c) Level 3: Indications for assets or liabilities that are not based on observable market information (non-observable indications).

Financial assets and liabilities at fair value as of June 30, 2025, and December 31, 2024, are detailed as follows:

Financial instruments measured at fair value

Description	Fair value measured as of the reporting date			
	06.30.2025	Level 1	Level 2	Level 3
	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Financial Assets				
Effective cash flow hedges	4,237	-	4,237	-
Total financial assets	4,237	-	4,237	-
Financial Liabilities				
Effective cash flow hedges	(2,146)	-	(2,146)	-
Total financial liabilities	(2,146)	-	(2,146)	-

Description	Fair value measured as of the reporting date			
	12.31.2024	Level 1	Level 2	Level 3
	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Financial Assets				
Effective cash flow hedges	20,609	-	20,609	-
Total financial assets	20,609	-	20,609	-
Financial Liabilities				
Effective cash flow hedges	25,964	-	25,964	-
Total financial liabilities	25,964	-	25,964	-

23. TRADE AND OTHER PAYABLES

Trade and other payables as of June 30, 2025, and December 31, 2024, are detailed as follows:

	Current	
	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Trade accounts payable	381,270	419,459
Documents payable	15	15
Miscellaneous payables	415	967
Remuneration and social security	26,575	25,031
Retained taxes	20,325	17,108
Other retentions	1,916	1,842
Prepaid revenue	6,210	10,394
Total	436,726	474,816

As of June 30, 2025, and December 31, 2024, the company did not have any trade and other payables, non-current.

Comparative information regarding not yet due and overdue trade accounts payable is as follows.

Trade accounts payable not yet due	As of June 30, 2025			As of December 31, 2024		
	Goods and Services ThUS\$	Others ThUS\$	Total ThUS\$	Goods and Services ThUS\$	Others ThUS\$	Total ThUS\$
Trade accounts payable not yet due by due date						
Under 30 days	363,435	-	363,435	392,042	-	392,042
Between 31 and 60 days	8,364	-	8,364	23,736	-	23,736
Between 61 and 90 days	838	-	838	1,469	-	1,469
Between 91 and 120 days	575	-	575	493	-	493
Total trade accounts payable not yet due	373,212	-	373,212	417,740	-	417,740
Average payment period (days)			31			30

Trade accounts payable overdue	As of June 30, 2025			As of December 31, 2024		
	Goods and Services ThUS\$	Others ThUS\$	Total ThUS\$	Goods and Services ThUS\$	Others ThUS\$	Total ThUS\$
Trade accounts payable overdue by due date						
Under 5 days	2,043	-	2,043	636	-	636
Between 6 and 20 days	2,270	-	2,270	287	-	287
Between 21 and 30 days	1,245	-	1,245	14	-	14
Between 31 and 60 days	1,489	-	1,489	260	-	260
Between 61 and 90 days	675	-	675	168	-	168
Between 91 and 120 days	253	-	253	157	-	157
Over 120 days	83	-	83	197	-	197
Total trade accounts payable	8,058	-	8,058	1,719	-	1,719
Average payment period (days)			38			39
Total trade accounts payable	381,270	-	381,270	419,459	0	419,459

24. CURRENT AND NON-CURRENT PROVISIONS

24.1 Detail of provisions

Provisions as of June 30, 2025, and December 31, 2024, are detailed as follows:

	Current		Non-current	
	06.30.2025	12.31.2024	06.30.2025	12.31.2024
	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Vacation provision (1)	17,189	16,343	-	-
Performance bonuses (2)	10,890	19,228	-	-
Legal bonuses and other benefits	4,167	298	-	-
Other benefits provision (3)	-	-	7,647	8,646
Employee benefit provisions	32,246	35,869	7,647	8,646
Other provisions (4)	4,180	1,864	-	-
Other provisions	4,180	1,864	-	-
Total	36,426	37,733	7,647	8,646

- (1) This provision is for accrued employee vacations, in accordance with current labor law.
- (2) This provision is for all benefits and bonuses that the Company must pay its employees and executives that are established in collective bargaining agreements or employment contracts, as appropriate.
- (3) The Company records a liability for payment of indemnities for years of service, derived from collective and individual agreements signed with certain groups of workers.
- (4) This provision also includes the Director's fees and other expenses for the period.

24.2 Movements in provisions

	Employee benefits						Other provisions			
	Vacation provisions	Performance bonuses	Legal bonuses and others	Total Current	Other benefits provision	Total Non-current	Others Provisions	Total Current	Others Provisions	Total Non-current
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Opening balance as of January 1, 2025	16,343	19,228	298	35,869	8,646	8,646	1,864	1,864	-	-
Provisions added	2,106	12,776	8,195	23,077	13,340	13,340	6,386	6,386	-	-
Provisions used	(1,634)	(20,674)	(4,313)	(26,621)	(13,396)	(13,396)	(1,436)	(1,436)	-	-
Provisions reversed	-	(959)	-	(959)	(157)	(157)	(2,616)	(2,616)	-	-
Conversion adjustments	-	(11)	(7)	(18)	(2)	(2)	-	-	-	-
Exchange differences	374	530	(6)	898	(784)	(784)	(18)	(18)	-	-
Closing balance as of June 30, 2025	17,189	10,890	4,167	32,246	7,647	7,647	4,180	4,180	-	-

	Employee benefits						Other provisions			
	Vacation provisions	Performance bonuses	Legal bonuses and others	Total Current	Other benefits provision	Total Non-current	Others Provisions	Total Current	Others Provisions	Total Non-current
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Opening balance as of January 1, 2024	17,997	19,603	378	37,978	7,420	7,420	634	634	-	-
Provisions added	5,755	22,802	10,388	38,945	24,943	24,943	6,207	6,207	-	-
Provisions used	(5,329)	(20,857)	(10,399)	(36,585)	(22,346)	(22,346)	(223)	(223)	-	-
Provisions reversed	(195)	(1,729)	(41)	(1,965)	(172)	(172)	(4,754)	(4,754)	-	-
Conversion adjustments	-	(49)	(16)	(65)	(1,145)	(1,145)	-	-	-	-
Reclassifications	(1,885)	(542)	(12)	(2,439)	(54)	(54)	-	-	-	-
Closing balance as of December 31, 2024	16,343	19,228	298	35,869	8,646	8,646	1,864	1,864	-	-

25. EQUITY

25.1 Share capital

Company incorporation

Agrosuper S.A. was incorporated by public deed on October 29, 2010, under the name Agrosuper S.A. and its Chilean identification number is: 76,129,263-3. Its registered office is at Camino la Estrella 401, Office 56, Sector Punta de Cortés, Rancagua.

The shareholders at the date of incorporation were Promotora Doñihue Ltda. and Agrocomercial El Paso S.A.

The share capital of Agrosuper S.A. was amended on January 25, 2021, to convert it from Chilean peso to US dollar, due to a change in the functional currency of the Company. Accordingly, its share capital became ThUS\$ 1,342,549, divided into 23,500,376,756 common shares.

The summary of subscribed and paid-in shares is as follows:

Date	Description	Number of Shares
10-29-2010	Constitution Agrosuper S.A.	3,372,525,709
12-15-2010	Capital increase	52,053,605
12-27-2010	Capital increase	13,401,715,543
01-14-2019	Capital increase	6,674,081,899
Total subscribed and paid shares		23,500,376,756

25.2 Capital management

The Company's capital management objective is to be appropriately capitalized, to ensure that it has access to financial markets to develop its medium- and long-term goals, thus optimizing shareholder returns and maintaining a sound financial position.

25.3 Dividend policy

The Company's statutes and Article 79 of Corporate Law establish that the Company should annually distribute a mandatory dividend equivalent to 30% of the net distributable income for the year, provided that there were no losses for the year or accumulated losses from previous years, unless unanimously agreed otherwise by holders of all the issued shares at an Annual General Shareholders meeting.

The Company's Board agreed to provide a quarterly dividend of 30% of net income for the financial year, subject to the Company's final net distributable income, calculated in accordance with Circular 1945 dated September 29, 2009. At the Board session held on March 27, 2020, ratified by the ordinary shareholders' meeting held on April 29, 2020, it was agreed to approve the policy for the calculation of the Company's distributable profit to be considered for the calculation of dividends and profit sharing. It was agreed to exclude the following from the results:

- The unrealized income related to the recording of biological assets at fair value, regulated by the accounting standard "IAS 41", being returned to the net income upon realization. For these purposes, the portion of said increases in fair value corresponding to the assets sold or disposed of by any other means will be understood as realized.
- The unrealized income generated in the acquisition of other entities and, in general, that unrealized income arising from the application of paragraphs 24, 39, 42 and 58 of the accounting standards "IFRS 3", referred to operations of business combinations.

Interim, prospective and final dividends are deducted from Total Equity as soon as they are approved by the competent entity, which in the first case is normally the Company's Board of Directors and in the second and third cases are the shareholders at the Ordinary General Shareholders meeting.

25.4 Shareholders detail

The Company's shareholders are detailed as follows:

Chilean ID number	Shareholders	Shares as of 03.31.2025	% Interest
78,407,260-6	Promotora Doñihue Ltda.	23,143,171,029	98.48%
96,733,090-6	Agrocomercial El Paso S.A.	357,205,727	1.52%
Total		23,500,376,756	100.00%

25.5 Earnings (Loss) per share

Basic earnings (Loss) per share are calculated by dividing the net income attributable to owners of the controller by the weighted average number of shares outstanding during the year:

	06.30.2025	06.30.2024
Net income (Loss) attributable to owners of the parent company ThUS\$	260,940	93,415
Basic weighted average number of shares	23,500,376,756	23,500,376,756
Basic earnings (loss) per share (US\$/share)	0.0111	0.0040

25.6 Net distributable income

The Ordinary Shareholders' Meeting held on April 29, 2020, ratified the resolution adopted at the Board meeting held on March 27, 2020, which approved the Policy for the determination of the Company's distributable net income to be considered for the calculation of dividend payments for the period 2020. This is determined on the basis of the profit being effectively realized, eliminating any relevant variations in the value of assets and liabilities that have not been realized, which are returned to the calculation of the net profit for the year in which such variations are realized.

The calculation of the minimum dividend provision is as follows:

Distributable net profit	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Profit (Loss) attributable to owners of the parent company before profit sharing	261,844	94,400
Unrealized gains, related to fair value adjustments of biological assets	(18,866)	28,369
Deferred tax on unrealized gains	5,094	(7,660)
Distributable net profit	248,072	115,109
Dividend policy of 30%	74,422	34,533

25.7 Other reserves

The details of other reserves included in equity are as follows:

Description	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Exchange differences on conversion reserve (a)	116,748	113,450
Cash flow hedge reserve (b)	781	1,859
Other reserves:		
Effect of business combinations (c)	(50,553)	(50,553)
Other reserves	(7,417)	(7,417)
Total	59,559	57,339

(a) Exchange differences on conversion reserve

This reserve is the effect of converting the financial statements of subsidiaries whose functional currency is not the Chilean peso and generating exchange differences on conversion.

(b) Cash flow hedge reserve

Under IFRS, changes in the fair value of financial instruments designated as cash flow hedges should be recorded in an equity reserve net of adjustments for any ineffective portion.

(c) Effect of business combinations under common control

	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Efecto neto combinación de negocio con Empresas AquaChile S.A.		
Net effect of the capital decrease Exportadora Los Fiordos Ltda (1)	(53,727)	(53,727)
Effect on deferred tax of the merger with Comercial Geiser S.A. (2)	3,174	3,174
Total net effect of business combinations	(50,553)	(50,553)

1. This effect is due to the decrease in equity at Exportadora Los Fiordos Limitada during 2010, due to the withdrawal of the partner Inversiones VC Limitada, who withdrew its capital contribution. This caused an increase in the interest of Agrícola Agrosuper S.A. (merged with Agrosuper S.A.) in Exportadora Los Fiordos Limitada from 51.49% to 99.99%.

2. This is the effect of deferred taxes on the merger of Comercial Geiser S.A. with Agrosuper Comercializadora de Alimentos Limitada in 2010.

The composition of the movement of assets by subsidiaries that originate them is as follows:

	Country	Functional Currency	Total difference change	
			06.30.2025 ThUS\$	12.31.2024 ThUS\$
Inversiones Eurosuper SL	Spain	EUR	3,102	(1,174)
Productos Alimenticios Súper R.L.	Mexico	MXN	39	(1,224)
Andes Asia INC	Japan	JPN	(197)	(313)
Agrosuper Shanghai Limited Company	China	US dollars	46	(179)
Agro Europa SPA	Italy	EUR	308	(53)
Foreign currency conversion reserve			3,298	(2,943)

26. NON-CONTROLLING INTERESTS

Non-controlling interests as of June 30, 2025, and December 31, 2024, are detailed as follows:

Subsidiary	Country	Minority shareholder	June 30, 2025	
			Non-controlling interest	
			In net income ThUS\$	In equity ThUS\$
Sopraval SpA	Chile	Others	-	92
Agroeuropa SPA	Italy	Balestrero G & G SRL	300	506
Centro de Innovacion Aquainnovo-Biomar S.A.	Chile	Others	10	968
Total			310	1,566

Subsidiary	Country	Minority shareholder	As of 12.31.2024	
			Non-controlling interest	
			In net income ThUS\$	In equity ThUS\$
Sopraval S.A.	Chile	Others	(4)	92
Agroeuropa SPA	Italy	Balestrero G & G SRL	512	1,161
Centro de Innovacion Aquainnovo-Biomar S.A.	Chile	Others	21	1,446
Total			529	2,699

27. SEGMENTS

Segmentation criteria

The Agrosuper Group has defined its business segments with a focus on its priorities, so they consist of meat, aquaculture and others.

Since the Group's corporate organization coincides with its segments, the allocations in the segment information presented below are based on the financial information of the companies included in each segment, except for the Parent company's transactions, such as cash management, financing and hedging instruments, with their respective effects on exchange differences and financial costs, which are allocated using criteria defined by management and reviewed quarterly.

The segment information presented below is for the Interim Consolidated Statements of Income for the period ended June 30, 2025, and 2024, and for the Interim Consolidated Statements of Financial Position as of June 30, 2025, and December 31, 2024.

Interim Consolidated Statement of Income - For the period ended June 30, 2025:

	January 1 to June 30, 2025					
	Meat	Aquaculture	Others	Total Segments	Eliminations	Total Consolidated
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Operating revenue	1,344,263	938,319	41,475	2,324,057	(29,648)	2,294,409
Cost of sales	(943,974)	(681,704)	(35,825)	(1,661,503)	29,648	(1,631,855)
Gross margin before fair value	400,289	256,615	5,650	662,554	-	662,554
(Charge) credit to the income statement for the fair value of biological assets harvested and sold (a)	-	(148,480)	-	(148,480)	-	(148,480)
(Charge) credit to the income statement for the fair value adjustment of biological assets for the period (a)	-	167,345	-	167,345	-	167,345
GROSS MARGIN	400,289	275,480	5,650	681,419	-	681,419
Distribution costs	(162,511)	(87,925)	(5,158)	(255,594)	-	(255,594)
Administrative expenses	(24,947)	(15,075)	(68)	(40,090)	-	(40,090)
Other gains (losses)	(9,039)	(1,090)	35	(10,094)	-	(10,094)
Finance income	3,032	3,682	-	6,714	-	6,714
Finance costs	(10,560)	(12,813)	-	(23,373)	-	(23,373)
Share of profit (loss) of investments accounted for used equity method	-	-	359	359	-	359
Exchange differences	(658)	(799)	-	(1,457)	-	(1,457)
OTHER GAINS & LOSSES	(204,683)	(114,020)	(4,832)	(323,535)	-	(323,535)
PROFIT (LOSS) BEFORE TAXES	195,606	161,460	818	357,884	-	357,884
Income tax expense	(52,813)	(43,600)	(221)	(96,634)	-	(96,634)
PROFIT (LOSS)	142,793	117,860	597	261,250	-	261,250
PROFIT (LOSS) ATTRIBUTABLE TO:						
Owners of the parent	142,493	117,850	597	260,940	-	260,940
Non-controlling interests	300	10	-	310	-	310
PROFIT (LOSS)	142,793	117,860	597	261,250	-	261,250

Interim Consolidated Statement of Income - For the period ended June 30, 2024

	January 1 to June 30, 2024					
	Meat	Aquaculture	Others	Total Segments	Eliminations	Total Consolidated
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Operating revenue	1,234,891	881,725	42,171	2,158,787	(16,670)	2,142,117
Cost of sales	(947,249)	(685,678)	(36,224)	(1,669,151)	16,670	(1,652,481)
Gross margin before fair value	287,642	196,047	5,947	489,636	-	489,636
(Charge) credit to the income statement for the fair value of biological assets harvested and sold (a)	-	(107,110)	-	(107,110)	-	(107,110)
(Charge) credit to the income statement for the fair value adjustment of biological assets for the period (a)	-	78,741	-	78,741	-	78,741
GROSS MARGIN	287,642	167,678	5,947	461,267	-	461,267
Distribution costs	(157,440)	(96,076)	(5,314)	(258,830)	94	(258,736)
Administration and sales expenses	(22,706)	(13,573)	(98)	(36,377)	-	(36,377)
Other gains (losses)	(4,601)	(807)	98	(5,310)	(94)	(5,404)
Finance income	3,747	4,474	-	8,221	-	8,221
Finance costs	(18,179)	(21,200)	-	(39,379)	-	(39,379)
Share of profit (loss) of investments accounted for used equity method	-	-	(1,005)	(1,005)	-	(1,005)
Exchange differences	46	57	-	103	-	103
OTHER GAINS & LOSSES	(199,133)	(127,125)	(6,319)	(332,577)	-	(332,577)
PROFIT (LOSS) BEFORE TAXES	88,509	40,553	(372)	128,690	-	128,690
Income tax expense	(23,897)	(10,950)	101	(34,746)	-	(34,746)
PROFIT (LOSS)	64,612	29,603	(271)	93,944	-	93,944
PROFIT (LOSS) ATTRIBUTABLE TO:						
Owners of the parent	64,104	29,582	(271)	93,415	-	93,415
Non-controlling interests	508	21	-	529	-	529
PROFIT (LOSS)	64,612	29,603	(271)	93,944	-	93,944

Interim Consolidated Statement of Financial Position - As of June 30, 2025

ASSETS	As of June 30, 2025			
	Meat ThUS\$	Aquaculture ThUS\$	Others ThUS\$	Total ThUS\$
CURRENT ASSETS				
Cash and cash equivalents	242,749	156,307	-	399,056
Other financial assets, current	7,652	9,329	-	16,981
Other non-financial assets, current	25,848	16,587	2	42,437
Trade and other receivables	250,770	153,898	79	404,747
Related party receivables	288	-	-	288
Inventories	288,596	186,644	5,002	480,242
Biological assets	194,890	830,168	-	1,025,058
Current tax assets	22,702	40,650	88	63,440
Total current assets	1,033,495	1,393,583	5,171	2,432,249
NON-CURRENT ASSETS				
Other financial assets, non-current	8	11	-	19
Rights receivable, non-current	450	588	-	1,038
Equity method investments	-	-	21,862	21,862
Intangible assets other than goodwill	20,792	515,669	13	536,474
Goodwill	42,387	336,993	-	379,380
Property, plant and equipment	865,963	333,770	1,936	1,201,669
Right-of-use leased assets	12,549	7,025	-	19,574
Biological assets, non-current	24,478	61,952	-	86,430
Non-current tax assets	-	54,837	-	54,837
Deferred tax assets	45,430	5,520	-	50,950
Total Non-Current Assets	1,012,057	1,316,365	23,811	2,352,233
Total Assets	2,045,552	2,709,948	28,982	4,784,482
LIABILITIES				
	As of June 30, 2025			
	Meat ThUS\$	Aquaculture ThUS\$	Others ThUS\$	Total ThUS\$
CURRENT LIABILITIES				
Other financial liabilities, current	58,348	71,240	-	129,588
Lease liabilities, current	3,360	1,034	-	4,394
Trade and other payables	228,194	208,318	214	436,726
Related party payables, current	33,612	40,810	-	74,422
Other provisions, current	1,267	2,913	-	4,180
Current tax liabilities	24,261	12,586	60	36,907
Employee benefit provisions, current	21,363	10,883	-	32,246
Total current liabilities	370,405	347,784	274	718,463
NON-CURRENT LIABILITIES				
Other financial liabilities, non-current	374,993	457,955	-	832,948
Lease liabilities, non-current	9,003	6,204	-	15,207
Deferred tax liabilities	140,275	255,914	303	396,492
Employee benefit provisions, non-current	7,633	14	-	7,647
Total non-current liabilities	531,904	720,087	303	1,252,294
TOTAL LIABILITIES	902,309	1,067,871	577	1,970,757

Consolidated Statement of Financial Position - As of December 31, 2024

ASSETS	As of December 31, 2024			
	Meat ThUS\$	Aquaculture ThUS\$	Others ThUS\$	Total ThUS\$
CURRENT ASSETS				
Cash and cash equivalents	160,545	188,163	-	348,708
Other financial assets, current	17,424	20,421	-	37,845
Other non-financial assets, current	26,178	9,721	3	35,902
Trade and other receivables	249,903	100,507	35	350,445
Related party receivables	-	-	-	-
Inventories	280,124	316,188	3,701	600,013
Biological assets	197,582	722,205	-	919,787
Current tax assets	16,321	37,138	114	53,573
Total current assets	948,077	1,394,343	3,853	2,346,273
NON-CURRENT ASSETS				
Other financial assets, non-current	7	8	-	15
Rights receivable, non-current	1,111	932	-	2,043
Equity method investments	-	-	21,637	21,637
Intangible assets other than goodwill	22,302	516,018	16	538,336
Goodwill	42,386	336,994	-	379,380
Property, plant and equipment	845,480	329,769	1,936	1,177,185
Right-of-use leased assets	13,086	7,466	-	20,552
Biological assets, non-current	24,282	59,692	-	83,974
Non-current tax assets	-	51,646	-	51,646
Deferred tax assets	47,394	5,544	-	52,938
Total Non-Current Assets	996,048	1,308,069	23,589	2,327,706
Total Assets	1,944,125	2,702,412	27,442	4,673,979
LIABILITIES				
LIABILITIES	As of December 31, 2024			
	Meat ThUS\$	Aquaculture ThUS\$	Others ThUS\$	Total ThUS\$
CURRENT LIABILITIES				
Other financial liabilities, current	53,072	62,515	-	115,587
Lease liabilities, current	4,229	1,006	-	5,235
Trade and other payables	264,018	210,704	94	474,816
Related party payables, current	40,940	47,559	-	88,499
Other provisions, current	1,397	467	-	1,864
Current tax liabilities	15,447	9,133	29	24,609
Employee benefit provisions, current	22,950	12,919	-	35,869
Total current liabilities	402,053	344,303	123	746,479
NON-CURRENT LIABILITIES				
Other financial liabilities, non-current	419,200	491,001	-	910,201
Lease liabilities, non-current	8,687	6,653	-	15,340
Deferred tax liabilities	138,757	228,130	306	367,193
Employee benefit provisions, current	8,639	7	-	8,646
Total non-current liabilities	575,283	725,791	306	1,301,380
TOTAL LIABILITIES	977,336	1,070,094	429	2,047,859

AGROSUPER S.A. AND SUBSIDIARIES
**CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE PERIODS ENDED JUNE 30, 2025 AND 2025**
(Thousands of US dollars - ThUS\$)

	Meat	Aquaculture	Others	Eliminations	CUMULATIVE
	01.01.2025	01.01.2025	01.01.2025	01.01.2025	01.01.2025
	06.30.2025	06.30.2025	06.30.2025	06.30.2025	06.30.2025
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Cash flow from (used in) operating activities					
Receipts from operating activities					
Receipts from sales of goods and services	1,620,065	907,116	31,262	(124,628)	2,433,815
Receipts from royalties, installments, commissions and other operating income	-	-	12,405	-	12,405
Other receipts from operating activities	2,347	654	-	-	3,001
Types of cash payments from operating activities					
Payments to suppliers for supply of goods and services	(1,219,309)	(767,781)	(43,244)	114,253	(1,916,081)
Payments to and on behalf of employees	(166,912)	(71,277)	-	-	(238,189)
Payments for premiums and claims, annuities and other policy obligations	(25,940)	(10,403)	-	-	(36,343)
Other payments for operating activities	(7)	-	-	-	(7)
Cash flow from (used in) operations					
Interest received, classified as operating activities	213	2,363	-	-	2,576
Income taxes (paid) received, classified as operating activities	(37,034)	1,337	-	-	(35,697)
Other cash receipts (payments), classified as operating activities	(3,738)	105,812	-	(5,275)	96,799
Net cash flow from (used in) operating activities	169,685	167,821	423	(15,650)	322,279
Cash flow from (used in) investing activities					
Cash flows used to purchase non-controlling interests.	-	-	-	-	-
Loans to related companies	-	-	-	-	-
Receipts from the sale of property, plant and equipment	172	-	-	-	172
Acquisitions of property, plant and equipment	(56,962)	(36,753)	-	-	(93,715)
Acquisitions of intangible assets	(2,564)	(51)	-	-	(2,615)
Loans / Receipts from related parties	7,178	-	(423)	(6,291)	464
Interest received, classified as investing activities	3,802	-	-	-	3,802
Other cash receipts (payments)	11,319	-	-	13.00	11,332
Net cash flow from (used in) investing activities	(37,055)	(36,804)	(423)	(6,278)	(80,560)
Cash flow from (used in) financing activities					
Payments for other equity interests	-	(540)	-	-	-540
Loans from related companies	92,940	(113,592)	-	20,652	-
Loan repayments	(38,436)	(35,053)	-	-	(73,489)
Payment of finance lease liabilities	(8,726)	(1,777)	-	1,202	(9,301)
Dividends paid	(88,137)	-	-	-	(88,137)
Interest paid	(8,241)	(10,308)	-	(439)	(18,988)
Income tax payments (refunds)	(3)	3	-	-	-
Other cash receipts (payments)	(2,532)	(1,602)	-	513	(3,621)
Net cash flow from (used in) financing activities	(53,135)	(162,869)	-	21,928	(194,076)
Effect on cash and cash equivalents of exchange rate effects					
Effect on cash and cash equivalents of exchange rate effects	2,705	-	-	-	2,705
Net increase (decrease) in cash and cash equivalents	82,200	(31,852)	-	-	50,348
Cash and cash equivalents at the beginning of the period	160,546	188,162	-	-	348,708
Cash and cash equivalents at the end of the period	242,746	156,310	-	-	399,056

(Thousands of US dollars - ThUS\$)	Meat	Aquaculture	Others	Eliminations	CUMULATIVE
	01.01.2024	01.01.2024	01.01.2024	01.01.2024	01.01.2024
	06.30.2024	06.30.2024	06.30.2024	06.30.2024	06.30.2024
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Cash flow from (used in) operating activities					
Receipts from operating activities					
Receipts from sales of goods and services	1,488,738	882,044	35,023	(72,262)	2,333,543
Receipts from royalties, installments, commissions and other operating income	-	-	7,148	-	7,148
Other receipts from operating activities	2,315	2,527	-	-	4,842
Types of cash payments from operating activities					
Payments to suppliers for supply of goods and services	(1,156,882)	(739,192)	(41,636)	30,581	(1,907,129)
Payments to and on behalf of employees	(158,177)	(63,298)	-	-	(221,475)
Payments for premiums and claims, annuities and other policy obligations	(308)	(201)	-	-	(509)
Other payments for operating activities	(218)	-	-	-	(218)
Cash flow from (used in) operations					
Interest received, classified as operating activities	-	18	-	-	18
Income taxes paid (received), classified as operating activities	4,674	8,132	-	-	12,806
Other cash receipts (payments), classified as operating activities	13,434	115,437	-	-	128,871
Net cash flow from (used in) operating activities	193,576	205,467	535	(41,681)	357,897
Cash flow from (used in) investing activities					
Loans to related companies	(16,796)	-	-	15,783	(1,013)
Acquisitions of property, plant and equipment	(22,385)	(15,456)	-	-	(37,841)
Acquisitions of Intangible	(26)	(47)	-	-	(73)
Acquisition of intangible assets	43,188	27	-	(42,296)	919
Interest paid, classified as investing activities	5,757	2,875	-	-	8,632
Other cash receipts (payments)	1,997	-	-	-	1,997
Net cash flow from (used in) investing activities	11,735	(12,601)	-	(26,513)	(27,379)
Cash flow from (used in) financing activities					
Loans from related companies	2,039	15,264	-	(17,303)	-
Loan repayments	(90,702)	(107,943)	-	-	(198,645)
Payment of finance lease liabilities	(3,153)	(3,769)	-	-	(6,922)
Loans repayments to related companies	(59,844)	(27,108)	(535)	87,487	-
Interest received	-	1,990	-	(1,990)	-
Interest paid	(11,151)	(23,556)	-	-	(34,707)
Other cash receipts (payments)	(14,825)	(11,679)	-	-	(26,504)
Net cash flow from (used in) financing activities	(177,636)	(156,801)	(535)	68,194	(266,778)
Effect on cash and cash equivalents of exchange rate effects	(3,328)	-	-	-	(3,328)
Effect on cash and cash equivalents of exchange rate effects	(3,328)	-	-	-	(3,328)
Net increase (decrease) in cash and cash equivalents	24,347	36,065	-	-	60,412
Cash and cash equivalents at the beginning of the period	119,886	135,517	-	-	255,403
Cash and cash equivalents at the end of the period	144,233	171,582	-	-	315,815

28. OPERATING REVENUE

Operating revenue for the periods ended June 30, 2025, and 2024, is detailed as follows:

By geographical area	01.01.2025 to 06.30.2025	01.01.2024 to 06.30.2024
	ThUS\$	ThUS\$
Domestic	825,750	749,068
International	518,513	485,823
Total meat revenue	1,344,263	1,234,891
Domestic	42,798	42,779
International	895,521	838,946
Total aquaculture revenue	938,319	881,725
Domestic	11,827	25,501
Total other revenue	11,827	25,501
TOTAL	2,294,409	2,142,117

29. COST OF SALES, DISTRIBUTION COSTS AND ADMINISTRATIVE EXPENSES

The details of Cost of sales, distribution costs and administrative expenses as of June 30, 2025, and 2024, are as follows:

	01.01.2025 to 06.30.2025	01.01.2024 to 06.30.2024
	ThUS\$	ThUS\$
Direct costs	1,388,409	1,433,671
Salaries (a)	179,731	160,327
Freight and Insurance	104,248	107,291
Depreciation and amortization	81,694	83,262
Staff benefits (a)	66,665	56,980
Advertising	24,309	21,370
Import cost	2,087	4,623
Commissions	13,540	12,118
Storage	8,129	9,517
Third Party Fees	8,595	8,327
Export expenses	12,735	17,607
Certifications	4,912	5,502
Cloud Services, Telephony and data transmission	4,540	6,428
Rental of equipment and machinery	3,484	3,447
Other cost	24,461	17,124
Total	1,927,539	1,947,594

a) See note 30

30. EMPLOYEE BENEFIT EXPENSES

Employee benefit expenses for the periods ended June 30, 2025, and 2024, are detailed as follows:

	01.01.2025 to 06.30.2025 ThUS\$	01.01.2024 to 06.30.2024 ThUS\$
Wages and salaries	179,731	160,327
Welfare benefits	9,164	8,667
Termination costs	13,593	8,827
Legal bonuses	3,694	3,365
Allowances	16,470	15,218
Performance bonuses	19,262	17,316
Shared funds	163	162
Other employee expenses	4,319	3,424
Total	246,396	217,306

30.1 DEPRECIATION AND AMORTIZATION EXPENSE

Depreciation and amortization expense for the periods ended June 30, 2025, and 2024, are detailed as follows:

	01.01.2025 to 06.30.2025 ThUS\$	01.01.2024 to 06.30.2024 ThUS\$
Depreciation of property, plant and equipment	62,966	60,335
Depreciation of non-current biological assets	14,285	17,837
Amortization of intangible assets	2,737	3,027
Amortization Assets for right of use	3,509	2,950
Total	83,497	84,149

(a) See note 19.3e

31. FINANCIAL INCOME AND EXPENSES

Financial income and expenses for the periods ended June 30, 2025, and 2024, are detailed as follows:

FINANCE INCOME	01.01.2025 to 06.30.2025 ThUS\$	01.01.2024 to 06.30.2024 ThUS\$
Interest on financial investments	6,385	7,565
Other financial income	329	656
Total financial income	6,714	8,221

FINANCE COSTS	01.01.2025 to 06.30.2025 ThUS\$	01.01.2024 to 06.30.2024 ThUS\$
Interest on bank loans	1,684	17,598
Derivatives on bank loans	20,870	20,949
Financial costs for bonds and loans	144	611
Bank fees and commissions	705	705
Other financial costs	1,214	1,311
Capitalized interest (Note 19.3 a)	(1,244)	(1,795)
Total financial costs	23,373	39,379

32. OTHER INCOME AND EXPENSES

Other income and expenses for the periods ended June 30, 2025, and 2024, are detailed as follows:

Other non-operating income	Cumulative	
	06.30.2025 ThUS\$	06.30.2024 ThUS\$
Gains on sale of property, plant and equipment	615	1,734
Rentals charged to third parties	321	1,561
Other sales	423	181
Insurance settlements	874	747
Other non-operating income	2,629	1,976
Total	4,862	6,199

Other non-operating expenses	Cumulative	
	06.30.2025 ThUS\$	06.30.2024 ThUS\$
Depreciation on property, plant and equipment	1,803	887
Donations	517	1,332
Expenditure on inactive cost centers	8,220	6,111
Fines and interest	214	195
Incidents and contingency expenses	587	1,489
Other non-operating expenses	3,615	1,589
Total	14,956	11,603
Net other income (expenses)	(10,094)	(5,404)

33. THIRD-PARTY GUARANTEES, OTHER CONTINGENT ASSETS AND LIABILITIES AND OTHER COMMITMENTS.

33.1 Performance guarantees received as of June 30, 2025

Issuing Bank	Document number	Issue date	Maturity date	Beneficiary	Chilean ID number	Issued by	Chilean ID number	Document value	Currency	Amount ThUS\$
CHILE	285562-2	08-30-22	12-01-25	Agrícola Súper Ltda.	88.680.500-4	Sociedad de Servicios Polcura Ltda	77.222.690-K	25,803,794	CLP	28
BCI	649259	09-06-22	09-30-26	Procesadora de Alimentos del Sur Ltda.	77.476.390-2	Arrendamiento de Maquinarias SPA	85.275.700-0	1,156	UF	49
BCI	649260	09-06-22	09-30-26	Faenadora Lo Miranda Ltda.	78.408.440-K	Arrendamiento de Maquinarias SPA	85.275.700-0	1,708	UF	72
BCI	649261	09-06-22	09-30-26	Faenadora San Vicente Ltda.	78.783.600-2	Arrendamiento de Maquinarias SPA	85.275.700-0	1,162	UF	49
BCI	649138	09-02-22	09-30-26	Elaboradora de Alimentos Doñihue	79.872.410-K	Arrendamiento de Maquinarias SPA	85.275.700-0	472	UF	20
BCI	649142	09-02-22	09-30-26	Sopraval SPA	82.366.700-0	Arrendamiento de Maquinarias SPA	85.275.700-0	646	UF	27
CHILE	686467-9	09-29-22	08-28-25	Sopraval SPA	82.366.700-0	Sodexo Chile S.A.	94.623.000-6	2,352	UF	99
CHILE	686468-5	09-29-22	08-28-25	Faenadora Lo Miranda Ltda.	78.408.440-K	Sodexo Chile S.A.	94.623.000-6	4,133	UF	174
CHILE	686517-8	09-29-22	08-28-25	Faenadora San Vicente Ltda.	78.783.600-2	Sodexo Chile S.A.	94.623.000-6	3,475	UF	146
Santander	56504	10-07-22	03-05-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	ISS SERVICIOS GENERALES LTDA	80.571.500-6	5,400,000	CLP	6
CHILE	4512303	02-03-23	02-04-26	Procesadora de Alimentos del Sur Ltda.	77.476.390-2	Central de Restaurantes Aramark Multiservicios Ltda	76.178.360-2	4,000	UF	168
CHILE	396849-2	04-13-23	05-28-27	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Soc. Industrial y de Inv. Torres Nevada Ltda.	79.740.840-9	3,350	UF	141
CHILE	897389-4	04-27-23	07-18-25	Sopraval SPA	82.366.700-0	Soc de Lavados y Limpiados Quimicos Ltda	79.510.060-1	5,371,489	clp	6
CHILE	102206-2	05-09-23	05-06-27	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Transportes Cristian Aguilera Riquelme EIRL	76.470.201-8	750	UF	32
CHILE	997015-1	04-14-23	05-28-27	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Sociedad Comercial y de Servicios Altaloma Ltda	78.090.420-8	850	UF	36
CHILE	596254-5	03-16-23	03-01-27	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Transportes cabo frío Ltda	78.058.280-4	3,000	UF	126
BICE	253914	07-13-23	09-17-26	Procesadora de Alimentos del Sur Ltda.	77.476.390-2	Aseo Industrial Cil Ltda	77.768.513-9	7,076	UF	298
Chile	503956	07-14-23	09-30-25	Faenadora San Vicente Ltda.	78.783.600-2	Lavandería y Limpieza de Prendas Elisa del pilar duarte alegría eirl	76.200.001-6	6,731,352	CLP	7
Chile	803916	07-17-23	10-01-25	Faenadora San Vicente Ltda.	78.783.600-2	Marcelo salazar valenzuela empresa de aseo y sanitizacion industri	76.216.057-9	29,498,605	CLP	32
Chile	204157	07-21-23	07-01-25	Faenadora San Vicente Ltda.	78.783.600-2	Sociedad Comercial Valdivia Ltda.	76.409.677-0	16,965,004	CLP	18
Scotiabank	240726	07-27-23	09-15-25	Faenadora Lo Miranda Ltda.	78.408.440-K	Anita Reinoso Miranda	52.005.162-7	28,879,251	CLP	31
BCI	516989	07-28-23	09-28-25	Faenadora Lo Miranda Ltda.	78.408.440-K	Sociedad de servicios Servicarl SPA	76.765.700-5	818	UF	34
Security	680470	08-04-23	10-01-25	Agrícola Súper Ltda.	88.680.500-4	Inv. y Serv. Victor A Guzman M EIRL	76.276.262-5	195	UF	8
Security	680469	08-04-23	10-01-25	Agrícola Súper Ltda.	88.680.500-4	Inv. y Serv. Victor A Guzman M EIRL	76.276.262-5	195	UF	8
BCI	640626	08-03-23	10-01-25	Agrícola Súper Ltda.	88.680.500-4	Genprot SPA	76.253.159-3	195	UF	8
CHILE	205328-0	08-30-23	12-30-26	Agrícola Súper Ltda.	88.680.500-4	Central de Restaurantes Aramark Multiservicios Ltda	76.178.390-4	707	UF	30
bice	279356	11-13-23	12-31-25	Agrosuper S.A.	76.129.263-3	Agencia de Aduanas Felipe Espinosa	76.320.451-0	700	UF	29
chile	807252	11-14-23	01-02-26	Agrosuper S.A.	76.129.263-3	Agencia de Aduanas Carmen Gloria Fernandez	85.077.100-6	700	UF	29
CHILE	207459-2	11-28-23	07-31-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	grupo logistico chile compania ltda	76.010.628-3	700	UF	29
santander	63242	11-28-23	11-28-25	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Comercializadora de Alimentos Los Cisnes Spa	79.690.060-1	60,000,000	clp	64
santander	11161	12-05-23	03-31-26	Agrosuper S.A.	76.129.263-3	Ag de Aduana Carlo Rossi y Cia	78.353.030-9	559	UF	24
CHILE	308103-8	12-19-23	03-31-26	Agrosuper S.A.	76.129.263-3	Ag de Aduanas Patricio Larrañaga y CIA Ltda.	77.607.420-9	1,561	UF	66
SANTANDER	58818	12-19-23	12-18-25	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	TRANSPORTADORA TRG LIMITADA	76.789.650-6	1,400	UF	59
CHILE	107864-6	12-07-23	09-30-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	TRAST LOGISTICS SPA	77.591.001-1	300	UF	13
CHILE	8577-7	01-10-24	09-01-25	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	SOCIEDAD INDUSTRIAL Y DE IONVERSIONES TORRES NEVADA	79.740.840-9	700	UF	29
BICE	277309	02-23-24	02-15-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	COMERCIALIZADORA AGROINDUSTRIAL TRES F LIMITADA	76.474.619-8	350,000,000	CLP	375
BCI	715058	03-12-24	03-13-26	Elaboradora de Alimentos Doñihue	79.872.410-K	Central de Restaurantes Aramark Multiservicios Ltda	76.178.390-4	406	UF	17
BCI	715055	03-12-24	03-13-26	Elaboradora de Alimentos Doñihue	79.872.410-K	Central de Restaurantes Aramark Multiservicios Ltda	76.178.390-4	125	UF	7
BCI	715056	03-12-24	03-13-26	Elaboradora de Alimentos Doñihue	79.872.410-K	Central de Restaurantes Aramark Multiservicios Ltda	76.178.390-4	156	UF	5
SECURITY	693803	03-20-24	08-31-26	Agrícola Súper Ltda.	88.680.500-4	Central de Restaurantes Aramark Multiservicios Ltda	76.178.390-4	262	UF	11
Scotiabank	187142	12-14-23	08-31-25	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Transportes Pablo Andrés Peña Urbina E.I.R.L.	76.396.645-3	100	UF	4
CHILE	310902-7	04-11-24	05-27-27	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Sociedad Comercial y de Servicios Altaloma Ltda	78.090.420-8	500	UF	21
Santander	6458530	04-18-24	07-01-27	Faenadora Lo Miranda Ltda.	78.408.440-K	Servicios a la industria R&V Spa.	76.789.304-3	7,665	UF	322
Santander	60059	03-25-24	03-31-26	Agrosuper S.A.	76.129.263-3	Ag de Aduana Carlo Rossi y Cia	78.353.030-9	559	UF	24
Bice	277339	05-13-24	05-30-27	Agrosuper S.A.	76.129.263-3	Soc de Servicios CIL Ltda	76.291.000-4	278,456,686	CLP	298
CHILE	6112115	04-23-24	06-25-26	Agrícola Súper Ltda.	88.680.500-4	SERTEACOM SA	76.341.115-K	642	UF	27
CHILE	9093634	02-08-24	04-01-26	Agrícola Súper Ltda.	88.680.500-4	CHIBRAS SEPARADORES SPA	76.067.616-0	11,972,800	CLP	13
CHILE	111693-3	05-16-24	05-14-27	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Sociedad de Transporte y Comercial Ringo Limitada	76.788.351-k	150	UF	6
BCI	544986	07-15-24	07-15-25	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Comercial El Trebol Norte Ltda	77.498.518-2	70,000,000	CLP	75
santander	55157	07-29-24	07-25-25	Faenadora San Vicente Ltda.	78.783.600-2	Luis Remigio Valdes Zamorano	7.063.707-3	6,150,000	CLP	7
santander	61739	07-30-24	07-29-29	Agrícola Súper Ltda.	88.680.500-4	Transportes Vidal Hermanos Spa	78.634.350-k	1,180	UF	50
CHILE	3136548	08-20-24	09-29-25	Faenadora Lo Miranda Ltda.	78.408.440-K	SGS Chile Ltda. Sociedad de Control	80.914.400-3	5,529,814	CLP	6
CHILE	4131848	08-01-24	07-28-25	Agrícola Súper Ltda.	88.680.500-4	Ingeniería y Servicios Alcaino LTDA	77.397.200-1	1,876	UF	79
BCI	731368	07-29-24	07-25-25	Faenadora San Vicente Ltda.	78.783.600-2	Servicios Generales a la Empresa Ltda	78.816.420-3	13,174	UF	554
ITAU	147083	09-10-24	09-08-25	Agrícola Súper Ltda.	88.680.500-4	Sistema Conta Incendios Eurocomercial Ltda	89.358.100-6	1,512	UF	64
CHILE	8145569	09-24-24	09-23-25	Agrícola Súper Ltda.	88.680.500-4	Transportes Don Eduardo Limitada	76.002.915-7	1,600	UF	67
BCI	738375	08-21-24	09-30-25	Agrícola Súper Ltda.	88.680.500-4	Flesan SA	76.259.040-9	2,499,000	CLP	3
BCI	738374	09-24-24	09-30-25	Agrícola Súper Ltda.	88.680.500-4	Flesan SA	76.259.040-9	12,495,000	CLP	13
BCI	737142	09-03-24	09-30-25	Agrícola Súper Ltda.	88.680.500-4	Flesan SA	76.259.040-9	20,836,326	CLP	22
Santander	8663191	10-11-24	12-02-25	Agrícola Súper Ltda.	88.680.500-4	Servicios Integrales de Seguridad Alert Ltda	76.566.001-7	538	UF	23
BCI	738785	10-10-24	10-10-25	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Comercializadora de Alimentos Los Cisnes Spa	79.690.060-1	40,000,000	CLP	43
CHILE	816650-7	10-24-24	10-30-25	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	HUGO GERARDO MENDEZ ASTUDILLO	10.352.751-1	5,000	UF	210
Scotiabank	203584	10-15-24	12-02-25	Agrícola Súper Ltda.	88.680.500-4	Provinc SPA	77.248.173-k	704	UF	30
Chile	814556-5	09-24-24	09-23-25	Agrícola Súper Ltda.	88.680.500-4	Transportes Don Eduardo Limitada	76.002.915-7	5,000	UF	210
Chile	914607-4	09-25-24	09-23-25	Agrícola Súper Ltda.	88.680.500-4	Transportes Don Eduardo Limitada	76.002.915-7	5,000	UF	210
CHILE	318102-5	11-18-24	07-31-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Transportes Doña Toya Spa	77.662.508-6	1,200	UF	50
santander	68458	11-21-24	11-11-25	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Sociedad Comercial El Canario Ltda.	76.420.807-2	25,000,000	CLP	27
ITAU	154040	12-10-24	12-10-25	Agrosuper S.A.	76.129.263-3	Recupac S.A	96.588.400-9	180	UF	8

Issuing Bank	Document number	Issue date	Maturity date	Beneficiary	Chilean ID number	Issued by	Chilean ID number	Document value	Currency	Amount ThUS\$
BICE	277398	12-02-24	11-30-26	Agrosuper S.A.	76.129.263-3	Transportes Rio Negro S.A.	78.993.410-K	3,000	UF	126
BCI	744086	12-10-24	03-15-26	Sopraval SPA	82.366.700-0	Flesan SA	76.259.040-9	1,071	UF	45
BCI	743706	11-22-24	03-15-26	Sopraval SPA	82.366.700-0	Flesan SA	76.259.040-9	214	UF	9
BCI	743707	11-22-24	03-15-26	Sopraval SPA	82.366.700-0	Flesan SA	76.259.040-9	1,071	UF	45
CHILE	220223-1	12-27-24	11-28-25	Agrícola Súper Ltda.	88.680.500-4	Patricio Soto y Cía. Ltda.	77.372.490-3	941	UF	40
Estado	17031838	01-02-25	01-02-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	COMERCIALIZADORA Y TRANSPORTES MRM LTDA	76.669.601-5	150,000,000	CLP	161
CHILE	320085-5	12-18-24	04-05-28	Agrícola Súper Ltda.	88.680.500-4	Central de Restaurantes Aramark Multiservicios Ltda	76.178.390-4	1,150	UF	48
CHILE	917062-0	11-04-24	01-02-30	Agrícola Súper Ltda.	88.680.500-4	Transportes cabo frio Ltda	78.058.280-4	4,000	UF	168
CHILE	520254-2	12-30-24	12-30-25	Agrícola Súper Ltda.	88.680.500-4	CUEVAS SALDIAS ADA AGUSTINA	11.472.800-1	182	UF	8
BCI	697071	01-28-25	01-28-27	Agrícola Súper Ltda.	88.680.500-4	Transportes Rio Negro S.A.	78.993.410-K	3,000	UF	126
CHILE	520254-0	12-30-24	12-30-25	Agrícola Súper Ltda.	88.680.500-4	CUEVAS SALDIAS ADA AGUSTINA	11.472.800-1	324	UF	14
Estado	859665	01-08-25	12-30-25	Agrícola Súper Ltda.	88.680.500-4	CARDENAS ROJAS MANUEL JESUS	10.123.328-6	1,243,324	CLP	1
CHILE	920456-5	01-09-25	01-09-26	Agrícola Súper Ltda.	88.680.500-4	sociedad de transportes quillaiquen Ltda	78.184.320-2	5,000	UF	210
CHILE	821053-2	02-07-25	01-30-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Alimentos Louisiana SPA	76.319.069-2	30,000,000	CLP	32
CHILE	821058-3	02-07-25	05-27-27	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Transportes Yañez SPA	77.205.347-9	100,000	UF	4,207
Chile	221669-8	03-03-25	03-03-27	Elaboradora de Alimentos Doñihue	79.872.410-K	Manpower Servicios Especializados Ltda	78.806.480-2	435	UF	18
Scotiabank	206728	09-30-24	12-31-29	Agrícola Super Ltda	88.680.500-4	Trasandino Sa	99.555.440-2	4,000	UF	168
Security	714093	03-11-25	01-17-26	Agrícola Super Ltda	88.680.500-4	Delgado S.A	89.784.800-7	35,839,911	CLP	38
Santander	64844	03-12-25	05-31-27	Agrícola Super Ltda	88.680.500-4	Coseducam S.A.	96.963.630-1	5,000	UF	210
Itau	159730	03-19-25	03-05-26	Agrícola Super Ltda	88.680.500-4	Servicios Agroindustriales el maiten SPA	76.965.073-3	460	UF	19
Chile	623063-6	03-26-25	09-26-25	Agrícola Super Ltda	88.680.500-4	Patricio Soto y Cía. Ltda.	77.372.490-3	3,894	UF	164
Chile	623012-5	03-26-25	09-26-25	Agrícola Super Ltda	88.680.500-4	Patricio Soto y Cía. Ltda.	77.372.490-3	974	UF	41
CHILE	623060-7	03-26-25	09-26-25	Agrícola Super Ltda	88.680.500-4	Patricio Soto y Cía. Ltda.	77.372.490-3	195	UF	8
Itau	159734	03-20-25	04-01-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Quality Meats Solutions SPA	77.023.628-2	200,000,000	CLP	214
BCI	725891	03-31-25	03-31-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Comercializadora de Alimentos Los Cisnes Spa	79.690.060-1	19,990,000	CLP	21
Itau	5600157	03-21-25	03-21-26	Faenadora Lo Miranda Ltda.	78.408.440-K	Serveo Facility Management SPA	76.517.676-k	6,726,605	CLP	7
Santander	151963	04-08-25	07-01-26	Agrícola Super Ltda	88.680.500-4	Seguridad Indust Rodrigo Montecino EIRL	76.728.756-9	33,634,000	CLP	36
Chile	524263-2	04-15-25	04-30-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Jorquera Transportes S.A.	79.620.090-1	3,900	UF	164
Chile	923770-7	04-09-25	04-02-26	Agrícola Super Ltda	88.680.500-4	Patricio Soto y Cía. Ltda.	77.372.490-3	6,963,747	CLP	7
Chile	524163-4	04-15-25	04-30-27	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Transportes Lasama Limitada	78.788.940-9	4,200	UF	177
CHILE	724417-3	04-17-25	05-30-27	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Transportes Los Lirios Ltda	76.188.275-9	5,000	UF	210
Itau	5532346	05-02-25	06-01-27	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	PRECISA FROZEN STORAGE Y SERVICE LIMITADA	77.448.630-5	1,000	UF	42
Itau	5637987	04-30-25	04-30-27	Procesadora de Alimentos del Sur Ltda.	77.476.390-2	Sociedad de paisajismo Los Colihues Ltda.	78.180.000-7	6,292,877	CLP	7
Itau	141758	06-25-25	06-25-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Van Hessen Chile SPA	77.535.306-6	100,000	USD	100
Itau	141759	06-25-25	06-25-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Van Hessen Chile SPA	77.535.306-6	100,000	USD	100
Itau	141761	06-25-25	06-25-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Van Hessen Chile SPA	77.535.306-6	100,000	USD	100
Itau	141763	06-25-25	06-25-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Van Hessen Chile SPA	77.535.306-6	100,000	USD	100
Itau	141772	06-25-25	06-25-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Van Hessen Chile SPA	77.535.306-6	100,000	USD	100
Itau	141773	06-25-25	06-25-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Van Hessen Chile SPA	77.535.306-6	100,000	USD	100
Itau	141767	06-25-25	06-25-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Van Hessen Chile SPA	77.535.306-6	100,000	USD	100
Chile	69762	06-13-25	06-01-26	Elaboradora de Alimentos Doñihue	79.872.410-K	Multivac Chile S.A.	99.549.330-6	6,682	USD	7
BICE	295401	04-28-25	04-30-27	Faenadora San Vicente Ltda.	78.783.600-2	Envases Impresos Cordillera SPA	89.201.400-0	706,116	USD	706
BICE	295402	04-28-25	04-30-27	Elaboradora de Alimentos Doñihue	79.872.410-K	Envases Impresos Cordillera SPA	89.201.400-0	38,390	USD	38
BICE	295404	04-28-25	04-30-27	Faenadora Lo Miranda Ltda.	78.408.440-K	Envases Impresos Cordillera SPA	89.201.400-0	403,052	USD	403
BCI	762743	07-08-25	07-08-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Comercializadora de Alimentos Los Cisnes Spa	79.690.060-1	100,000,000	CLP	107
Chile	69560	05-13-25	07-30-27	Procesadora de Alimentos del Sur Ltda.	77.476.390-2	Cartocor Chile SA	99.534.220-0	164,430	USD	164
Chile	69559	05-13-25	07-30-27	Faenadora Lo Miranda Ltda.	78.408.440-K	Cartocor Chile SA	99.534.220-0	140,931	USD	141
Chile	69558	05-13-25	07-30-27	Faenadora San Vicente Ltda.	78.783.600-2	Cartocor Chile SA	99.534.220-0	42,673	USD	43
CHILE	328513-4	07-02-25	08-30-28	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Transportes cabo frio Ltda	78.058.280-4	1,500	UF	63
Scotiabank	265895	07-08-25	10-06-25	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Kentucky Foods Chile Ltda	79.682.100-0	800,000	USD	800
BICE	271299	07-28-23	07-31-25	Exp. Los Fiordos Ltda	79.872.420-7	ENAVASES IMPRESOS SPA VCTO	89201400-0	194,392	USD	194
BANCO CHIL	728367-2	06-26-25	09-26-25	Exp. Los Fiordos Ltda	79.872.420-7	FABRINOX LTDA	77433460-2	49,679,066	CLP	53
BICE	271298	07-28-23	07-31-25	Emp. Aquachile S.A.	86.247.400-7	ENAVASES IMPRESOS SPA	89201400-0	52,084	USD	52
BCI	721354	08-29-24	08-29-25	Emp. Aquachile S.A.	86.247.400-7	SOC INVERSIONES Y SERVICIOS	77100827-5	886	UF	37
BCI	679429	11-05-24	09-30-25	Emp. Aquachile S.A.	86.247.400-7	SOC FRIGORIFICO PVARAS	77092781-1	2,220	UF	93
BCI	679443	11-11-24	10-31-26	Emp. Aquachile S.A.	86.247.400-7	SAAM LOGISTICS	76729932-K	1,652	UF	69
BICE	293635	10-03-24	03-31-26	Emp. Aquachile S.A.	86.247.400-7	EMPRESA BUSES HUALPEN LTDA	84794200-2	43,783,440	CLP	47
BCI	693412	01-09-25	01-08-26	Emp. Aquachile S.A.	86.247.400-7	INMOBILIARIA BAVARIA LTDA	76683623-2	672	UF	28
SECURITY	709596	12-06-24	08-15-25	Proc. Mar del Sur SPA.	88.274.600-3	IMPORT.FITFLOW	76652750-7	50,328	USD	50
SCOTIABAN	259192	12-12-24	08-15-25	Proc. Cailin SPA.	78.512.930-K	IMPORT.FITFLOW	76652750-7	52,437	USD	52
BICE	293634	10-03-24	03-31-26	Proc. Calbuco SPA.	76.495.180-8	EMPRESA BUSES HUALPEN LTDA	84794200-2	39,494,879	CLP	42

33.2 Mortgages received and granted as of June 30, 2025

Mortgages received

NUMBER	PARTIES	START DATE	CONTRACT	BENEFICIARY
106-2007	Teresa Abusleme y Cia. Ltda. and Agrosuper Comercializadora De Alimentos Ltda.	08-09-2001	Distribution agreement (Curicó). Mortgage on the property of the Curicó Branch is included.	Agrosuper Comercializadora de Alimentos Limitada
108-2007	Distribuidora Sur Ltda. and Agrosuper Comercializadora de Alimentos Ltda.	08-09-2001	Distribution agreement (Talca). Mortgage on the property of the Talca Branch is included.	Agrosuper Comercializadora de Alimentos Limitada
1044-2010	Hodar y Ossandón Ltda. and Agrosuper Comercializadora de Alimentos Limitada	12-28-2010	Mortgage and Prohibition of property located in the San Felipe branch.	Agrosuper Comercializadora de Alimentos Limitada
808-2017	Distribuidora de Productos Alimenticios Chiloé y Distribuidora Super Ltda.	08-11-2017	Mortgage agreement to secure performance of the Chiloé Distribution Contract.	Agrosuper Comercializadora de Alimentos Limitada
1883-2018 y 6749-2018	Sindicato Interempresa Agro Melipilla and Agro Tantehue Ltda.	09-25-2018	Mortgage and Prohibition over parcel 22 (Melipilla)	Agro Tantehue Limitada

No mortgages have been granted

33.3 Pledges and sureties as of June 30, 2025

Garments:

There are no current garments

Bonds in favor of Agrosuper:

There are no guarantees in favor of Agrosuper.

As of the date of these Interim Consolidated Financial Statements, Agrícola Súper Limitada and Agrosuper Comercializadora de Alimentos Limitada are a guarantor of the following obligations of Agrosuper S.A. and its subsidiaries:

1. Performance Guarantees that total ThUS\$ 430.
2. Letters of credit that total ThUS\$462 and ThEUR\$ 10,192.
3. UF bond issues placed in Chile totaling UF 8,909,089.
4. Cross currency swap and forward transactions with a consolidated mark to market at the close of these Consolidated Financial Statements totaling MThUS\$ 6,459.

33.4 Joint and several guarantors

As of June 30, 2025, the Company had no joint and several guarantors.

33.5 Performance guarantees granted as of June 30, 2025

Number	Issuing Bank	Issue date	Maturity date	Beneficiary	RUT	Taken by	Document value	Currency	Amount ThUS\$
16968094	Estado	10-26-23	07-31-25	Innova Chile	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	38,000,000	CLP	41
16968065	Estado	10-26-23	10-30-25	Innova Chile	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	30	UF	1
16968064	Estado	10-26-23	07-31-26	Innova Chile	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	30	UF	1
	Estado	03-11-24	10-30-25	COMITE INNOVA CHILE	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	30	UF	1
	Estado	04-05-24	07-31-26	COMITE INNOVA CHILE	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	1,113,665	CLP	1
17308074	Estado	02-13-25	11-03-25	COMITE INNOVA CHILE	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	3,474,761	CLP	4
17098223	Estado	08-29-24	09-22-25	Dirección de Contabilidad de la Armada	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	23,529,870	CLP	25
17137147	Estado	09-03-24	09-01-25	Gendarmería de Chile, Centro de Educación y Trabajo San Carlos	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	6,636,106	CLP	7
17137162	Estado	09-09-24	10-30-26	COMITE INNOVA CHILE	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	1,134,930	CLP	1
17274105	Estado	12-18-24	07-29-25	Director Regional de Vialidad MOP	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	320	UF	13
17274106	Estado	12-18-24	07-29-25	Director Regional de Vialidad MOP	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	320	UF	13
17274164	Estado	12-24-24	07-31-25	COMITE INNOVA CHILE	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	30	UF	1
17274165	Estado	12-24-24	07-31-25	COMITE INNOVA CHILE	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	23,960,000	CLP	26
17274292	Estado	01-08-25	08-11-25	Tesorería del Estado Mayor General del Ejército	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	25,173,838	CLP	27
17295744	Estado	01-28-25	08-11-25	Tesorería del Estado Mayor General del Ejército	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	2,792,728	CLP	3
17295743	Estado	01-28-25	05-11-26	Tesorería del Estado Mayor General del Ejército	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	24,039,659	CLP	26
17295742	Estado	01-28-25	05-11-26	Tesorería del Estado Mayor General del Ejército	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	26,587,185	CLP	28
17308073	Estado	02-13-25	11-03-25	COMITE INNOVA CHILE	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	50,825,360	CLP	54
17295796	Estado	01-31-25	08-11-25	Tesorería del Estado Mayor General del Ejército	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	5,959,734	CLP	6
17295931	Estado	02-17-25	05-11-26	Tesorería del Estado Mayor General del Ejército	79.984.240-9	Agrosuper Comercializadora de Alimentos Ltda.	8,855,498	CLP	9
17431220	Estado	04-09-25	12-01-25	Director Regional de Vialidad MOP	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	320	UF	13
17431221	Estado	04-09-25	12-01-25	Director Regional de Vialidad MOP	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	320	UF	13
17431224	Estado	04-09-25	05-11-26	Tesorería del Estado Mayor General del Ejército	79.984.240-9	Agrosuper Comercializadora de Alimentos Ltda.	1,721,892	CLP	2
17422020	Estado	04-28-25	09-01-25	COMITE INNOVA CHILE	76.129.263-3	Agrosuper SA	38,917,797	CLP	42
17490581	Estado	05-27-25	09-01-25	COMITE INNOVA CHILE	76.129.263-3	Agrosuper SA	3,597,864	CLP	4
17490580	Estado	05-27-25	09-01-25	COMITE INNOVA CHILE	76.129.263-3	Agrosuper SA	39,000,000	CLP	42
17295932	Estado	02-18-25	11-20-25	Sr. Director Regional de Vialidad Región Ohiggins	78.408.440-k	Faenadora Lo Miranda Limitada	45	UF	2
17296134	Estado	02-27-25	09-29-25	Ruta del Maipo Sociedad Concesionaria S.A	77.476.390-2	Procesadora de Alimentos del Sur Limitada	500	UF	21
625388	BCI	03-30-22	12-30-30	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	Exp. Los Fiordos Ltda	2,128,178	CLP	2
73708	BCI	09-22-22	12-31-26	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	Exp. Los Fiordos Ltda	3,153,171	CLP	3
73731	BCI	06-29-23	12-31-28	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	Exp. Los Fiordos Ltda	5,089,509	CLP	5
73732	BCI	06-29-23	12-31-28	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	Exp. Los Fiordos Ltda	2,920,853	CLP	3
456009	BCI	08-21-19	12-31-29	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	Empresas AquaChile S.A.	3,834,234	CLP	4
239647	SCOTIABANK	12-24-24	12-31-25	Empresa Portuaria Austral	61.956.700-5	Empresas AquaChile S.A.	5,000,000	CLP	5
239654	SCOTIABANK	03-21-25	12-31-32	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	Empresas AquaChile S.A.	3,265,632	CLP	3
239622	SCOTIABANK	07-24-24	12-31-39	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	Procesadora Mar del Sur SPA	13,776,548	CLP	15
538635	BCI	04-28-21	12-31-25	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	AquaChile Magallanes SpA.	3,250,000	CLP	3
538636	BCI	04-28-21	12-31-25	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	AquaChile Magallanes SpA.	3,250,000	CLP	3
57720	Banco Santander	11-04-20	12-31-25	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	AquaChile Magallanes SpA.	3,525,000	CLP	4
57721	Banco Santander	11-04-20	12-31-25	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	AquaChile Magallanes SpA.	3,250,000	CLP	3
57722	Banco Santander	11-04-20	12-31-25	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	AquaChile Magallanes SpA.	2,750,000	CLP	3
538578	BCI	08-31-22	06-30-26	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	AquaChile Magallanes SpA.	3,501,636	CLP	4
538579	BCI	08-31-22	06-30-26	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	AquaChile Magallanes SpA.	2,000,000	CLP	2
12476298	Banco Estado	07-07-21	12-31-30	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	Procesadora Calbuco SPA	1,950,821	CLP	2
243524	BCI	03-30-22	06-30-32	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	AquaChile Spa.	3,946,459	CLP	4
586242	BCI	07-19-21	12-31-30	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	AquaChile Spa.	1,950,821	CLP	2
Deposít	BCI	06-30-19	Undefined	Inversiones E Inmobiliaria	78.823.480-5	Laboratorio AquaChile SpA.	2,797,508	CLP	3
Transfer	Bank Of América	11-30-21	Undefined	First Park	International	Aquachile Inc	137,717	USD	138

34. RESTRICTIONS AND LAWSUITS

34.1 Restrictions

The Company has no individual restrictions as of June 30, 2025. However, as a Parent Company it is a guarantor for its subsidiaries and certain restrictions apply to their bank obligations, which are as follows:

- Maintain a debt ratio of less than 1, measured as Net Financial Liabilities divided by Equity, throughout the bond period through maturity.

The Company complied with all its management restrictions and financial indicators as of the date these consolidated financial statements were closed, as described in the original loan contracts and their respective amendments.

Bonds

The US dollar bonds placed in the USA are described in Note 21.2. They do not have associated financial covenants.

The UF bonds placed in the local market are described in Note 21.2. Agrosuper S.A. has agreed to comply with the following financial covenants based on its financial statements.

- Maintain a debt ratio of less than 1, measured as Net Financial Liabilities divided by Equity, throughout the bond period.
- Not selling one or more essential assets in one or a series of transactions, which represent more than 10% of the total assets of the bond issuer.

As of June 30, 2025, and December 31, 2024, the Company is in full compliance with the restrictions as follows:

	06.30.2025 ThUS\$	12.31.2024 ThUS\$
Net financial obligations are equal to:	547,423	640,101
+ Other financial liabilities, current	129,588	115,587
+ Other financial liabilities, non-current	832,948	910,201
- Derivative assets, current	16,057	36,979
- Derivative assets, non-current	-	-
- Cash and cash equivalents	399,056	348,708
Equity is equal to:	2,813,725	2,626,120
+ Equity attributable to owners of the parent company	2,812,159	2,623,421
+ Equity attributable to non-controlling interests	1,566	2,699
Net financial obligations / Equity <= 1.0	0.19	0.24

34.2 Lawsuits

The Parent Company and its Subsidiaries do not record provisions for lawsuits, since in the opinion of Management and its legal advisors, the different lawsuits described below have a higher probability of being favorable for the Company.

a) Judicial and Administrative Cases

a.1 Cases over ThUS\$245

N°	Applicant	Parts	Legal Action	Agency	Rol – year start	Observations
1	Jessica Muñoz Cerda	Agrícola Super Ltda.	Demand seeking compensation for damages under extra-contractual liability.	Civil Court of Melipilla	C-3621-2017	Proceedings progressing
2	Heirs of Juan Muñoz Muñoz	Inversiones AquaChile SpA.	Demand seeking compensation for damages	First Civil Court of Puerto Montt	C-1155-2021	Proceedings progressing
3	Heirs of Jorge Bustamante Carrasco	Empresas Aquachile S.A.	Demand seeking compensation for damages	First Civil Court of Puerto Montt	C-3117-2021	Proceedings progressing
4	Nova Austral	Empresas Aquachile S.A.	Termination of contract with compensation for damages	Second Civil Court of Puerto Montt	C-4402-2023	Proceedings progressing

As of June 30, 2025, there are 206 cases involving less than ThUS\$ 245 where the Group is the main defendant and these totals approximately ThUS\$ 245. There are also 278 cases where the amount is not yet known because they are still at a preliminary stage.

Furthermore, as of that date there were 57 cases of uncertain value filed by SERNAPESCA, which have a wide range of values that will be determined by the offense, where 16 are for demands that could exceed ThUS\$ 245.

b.) Labor lawsuits:

b. Cases over ThUS\$ 245

Plaintiff	Defendant	Organization	Case N°	Comments
Trade Union 1	Elaboradora de Alimentos Doñihue Ltda	2nd Labor Court of Santiago	O-387-2022	Proceedings progressing
Víctor José Chávez López	Agrícola Super Servicios El Maitén	Labor Court of Melipilla	O-158-2021	Proceedings progressing
Vivian Alejandrina Palma Acevedo Edison Nicolás González Palma Daniel Ángelo González Palma Melanie Estefanía González Palma	Agrícola Super Constructora de Vicente S.A.	Labor Court of Santiago	O-4785-2024	Proceedings progressing
Catherine Ofelia Nilo Orellana	Faenadora Lo Miranda Ltda.	Labor Court of Rancagua	O-799-2024	Proceedings progressing
Arturo Misael Huenteo Guequen	Exportadora Los Fiordos Ltda.	Labor Court of Castro	O-161-2023	Proceedings progressing
Jonathan Javier Jara Salazar	Empresas Aquachile S.A.	Labor Court of Puerto Montt	O-275-2024	Proceedings progressing
Héctor Gatica Insunza	Empresas Aquachile S.A.	Labor Court of Arauco	O-19-2024	Proceedings progressing
Carlos Alvarado Vera	Empresas Aquachile S.A.	Labor Court of Concepción	O-1240-2024	Proceedings progressing
Marcos Barrientos Barrientos	Exportadora Los Fiordos Ltda.	Labor Court of Castro	O-179-2024	Proceedings progressing
Martha Pelaez Agudelo	Aquachile Magallanes SpA.	Labor Court Puerto Natales.	O-28-2024	Proceedings progressing

As of June 30, 2025, there are 222 other cases with a value of less than ThUS\$245 where the Group is the principal, or joint and several, or subsidiary defendant and there are also 1 case where the amount has not yet been determined.

35. EMPLOYEE HEADCOUNT

The distribution of employees at Agrosuper S.A., including information relating to subsidiaries by business, as of June 30, 2025, and 2024, was as follows:

	06.30.2025		06.30.2024	
	Total No.	Average for the period No.	Total No.	Average for the period No.
Executives	234	233	233	229
Professionals and managers	3,682	3,667	3,497	3,431
Technicians	1,452	1,418	1,339	1,374
Workers and other employees	13,948	14,004	13,237	13,600
Total	19,316	19,322	18,306	18,634

36. ENVIRONMENT

At Agrosuper, we promote responsible environmental management by evaluating the impacts of our activities and making efficient use of natural resources. This is achieved by continuously innovating to incorporate cutting-edge technology into each of our production processes.

Through sustainable development, we have reduced our carbon footprint at the corporate level by 9.7% compared to 2023, specifically in scopes 1 and 2. We have also decreased our water consumption and increased the use of clean energy in our operations.

In the Meat Segment, we implemented various initiatives that helped us meet this goal, closing 2024 with a 16.7% reduction in our carbon footprint—equivalent to 50,439 tons of CO₂ over the past year.

Currently, 69% of the electricity used by our company comes from renewable sources, through contracts with Statkraft, Enel Chile, and Besalco. This transformation of our energy matrix has been key to reducing both direct and indirect greenhouse gas emissions.

Additionally, we have complemented these agreements with self-generation projects. The most recent is a solar panel-covered parking lot at our headquarters in Rancagua, featuring 590 high-efficiency panels that cover 110 vehicles.

This installation also includes two charging stations for hybrid and electric vehicles. Together, these initiatives are expected to generate approximately 680 megawatt-hours (MWh) annually, supplying 28% of the total energy consumption of our headquarters.

In the same line, the company is developing photovoltaic projects in 13 production sectors located in the regions of Valparaíso and O'Higgins, which include 620 solar panels that will enable self-generation, with the capacity to inject energy into other facilities."

We are optimizing how we use our water resources in the Meat and Aquaculture Segments, by monitoring our consumption and introducing technology that will reduce it and increase water recycling. As a result, 37.4% of the water used in our processes is reused and recirculated, reflecting our commitment to the efficient use of natural resources.

In the Meat Segment, water from organic waste treatment is reused for activities such as pavilion washing, truck cleaning, and irrigation at our headquarters.

We have also implemented initiatives that benefit our local communities by developing projects that improve access to water.

The "Impulsa Agua" program aims to contribute to improving residents' quality of life by financing projects that provide water solutions. Three years after its implementation, and with 29 projects executed, it has benefited 6,400 families in 13 municipalities in the O'Higgins and Metropolitan regions.

In terms of the circular economy, we have implemented an innovative process that stimulates the circular economy by transforming pig slurry into Biofertilizer. This natural fertilizer is an extremely nutritional soil improver, which will increase the productive yields of our neighbors' crops.

In August 2024, we signed an important collaboration agreement with the Regional Ministerial Secretariat of Agriculture of O'Higgins, which aims to benefit farmers in the communes of La Estrella and Las Cabras with the delivery of biofertilizer.

Since it was implemented, we have helped 6.000 small-scale farmers in the Las Cabras, La Estrella, San Pedro and Casablanca municipalities.

Regarding our odor management and anticipating the entry into force of its regulations (February 2027), we are implementing an environmental improvement plan that includes covering the slurry treatment lagoons in our production facilities.

In parallel, we strengthened our environmental governance by establishing a cross-functional ESG committee and incorporating environmental performance indicators into our corporate goals, with quarterly monitoring by the Executive Committee.

Meanwhile, care and respect for the environment are a high priority within our management strategy for the aquaculture segment. This has resulted in the adoption of several measures and best practices, with the aim of increasing operational efficiency and reducing the environmental impact of this business in a sustainable and significant manner.

These programs safeguard the environment, as they involve investing in production improvements and increasing the monitoring and control of any aspects that impact the environment.

The main concepts relating to these environmental costs are described as follows.

1. Bathymetric: Measures the depth of a concession.
2. Current metrics: Measures the dynamics of marine currents around concessions. They identify the prevailing currents, together with their frequency and speed.
3. INFAs: Environmental reports on marine and lake fish farms, which are reviewed by SERNAPESCA. These reports cover facilities in operation and must comply with the deadlines established by resolution.
4. INFAs Preparation: Environmental reports on fish farms before they become operational and that have been followed for over a year.
5. Oxygen profiles: Monitoring oxygen levels in the water column at marine and lake fish farms every 2 months.
6. Phytoplankton monitoring: Analyzing water samples from the marine fish farms, primarily to detect the presence of harmful algae that affect normal fish behavior.
7. Grey and black water sampling and analysis at Pontoon treatment plants: Treated water from pontoon treatment plants must be monitored, in accordance with the Maritime Authority's requirements.

The Company has established disbursements related to improving or investing in productive processes that result in decreased environmental impact or improvements to environmental conditions, such as monitoring effluents from hatcheries, marine crafts and processing plants; implementing silage systems for dead fish at marine fish farms and hatcheries; and environmental reports and studies of fish-farms.

Furthermore, it has established disbursements related to verifying and monitoring regulations and laws governing industrial processes and facilities, such as submitting environmental impact statements that evaluate mortality silage systems; handling and final disposal of hazardous and non-hazardous waste; monitoring phytoplankton; monitoring sediment and the water column at fish-farms; monitoring sludge from hatcheries; environmental consultancy; and sampling and laboratory analysis services.

Another environmental impact is the treatment of the Company's inorganic, organic and hazardous waste generated by each production unit. For example, regarding effluent treatment:

- Sludge: Removal and final disposal of the sludge produced by hatchery and processing plants. The firm that removes and disposes of this waste must have all the health and environmental permits required by environmental legislation.
- Effluent monitoring and analysis: The industrial liquid waste produced by hatcheries and processing plants is monitored and analyzed. The results are sent to the Superintendent of Sanitary Services (SISS) and the Maritime Authority, as appropriate. This analysis conforms with D.S. 90/2001.

The main environmental certificates for this segment and the analyses requested from external laboratories involve INFAs and pre-INFAs, effluents, pontoon treatment plants and drinking water.

Also, sanitary certificates for processes, the environmental excellence of its surroundings, the biosafety of its business and the health quality of its products.

Environmental investment and expenditure as of June 30, 2025, and 2024 are detailed as follows:

Environmental Investments and expenditure	Cumulative	
	06.30.2025 ThUS\$	06.30.2024 ThUS\$
Slurry treatment plants	38,334	35,631
Environmental Management	15,802	18,227
Analysis and Certifications	-	2,179
Investments in plants and equipment for environmental management	6,916	877
Total	61,052	56,914

37. SIGNIFICANT EVENTS IN THE PERIOD

- On January 17, 2025, a current credit with Rabobank was prepaid for ThUS\$64,000.
- At a Regular Board Meeting held on January 27, 2025, the Directors approved the consolidated financial statements of Agrosuper S.A. and subsidiaries as of December 31, 2024, which were prepared according to the standards for the preparation and presentation of financial information issued by the Financial Market Commission (CMF), in accordance with International Financial Reporting Standards (IFRS).
- An Extraordinary Board Meeting was held on April 1, 2025, where the Directors approved to convene an Ordinary Shareholders' Meeting for April 30, 2025, at 9:00 a.m.
- An Annual General Shareholders' Meeting was held on April 04, 2025, where the shareholders agreed to:
 - Approve the annual report, financial statements and external auditor's report for the year ended December 31, 2024.
 - Approve the Director's remuneration for 2025.
 - Appoint PwC as external auditors to examine the financial statements for 2025.
 - Approve the distribution of a dividend out of earnings for 2024 of US\$ 0.00375046047 per share.
 - Select the newspaper Diario Financiero for the Company's publications.
- On April 30, 2025, Promotora Doñihue Ltda. paid the financing provision for ThUS\$51,500 plus interest that it had with Agrosuper S.A. granted in January 2025.
- An Extraordinary Board Meeting was held on May 7, 2025, where the Directors approved the Interim consolidated financial statements of Agrosuper S.A. and subsidiaries as of March 31, 2025, prepared according to the standards for the preparation and presentation

of financial information, issued by the Financial Market Commission (CMF), in accordance with International Financial Reporting Standards (IFRS).

38. EVENTS AFTER THE REPORTING DATE

An Extraordinary Board Meeting was held on August 6, 2025, where the Directors approved the interim consolidated financial statements of Agrosuper S.A. and subsidiaries as of June 30, 2025, prepared according to the standards for the preparation and presentation of financial information, issued by the Financial Market Commission (CMF), in accordance with International Financial Reporting Standards (IFRS).

No other significant subsequent events have occurred between June 30, 2025, and the date of issuance of these Interim Consolidated Financial Statements.

39. CURRENCY

Current assets by currency are as follows:

CURRENT ASSETS	Currency	06.30.2025	12.31.2024
		ThUS\$	ThUS\$
Cash and cash equivalents	Chilean pesos	8,745	31,044
	US dollar	345,688	287,534
	Euro	1,339	866
	Japanese yen	36,081	16,057
	Mexican peso	1,651	2,993
	Other currencies	5,552	10,214
Other financial assets, current	Chilean pesos	1,660	3,812
	US dollar	5,765	12,846
	Euro	848	837
	Japanese yen	3,807	16,231
	Mexican peso	282	578
	UF	4,619	3,541
Other non-financial assets, current	US dollar	38,697	29,250
	Euro	1,792	5,050
	Japanese yen	210	192
	Mexican peso	38	19
	UF	598	631
	Other currencies	1,102	760
Trade and other receivables	Chilean pesos	176,667	173,606
	US dollar	177,010	122,023
	Euro	6,765	8,463
	Japanese yen	30,107	30,450
	Mexican peso	11,767	10,531
	UF	377	2,870
	Other currencies	2,054	2,502
Related party receivables, current	US dollar	288	-
Inventories	US dollar	417,101	517,009
	Japanese yen	27,700	54,478
	Mexican peso	15,341	10,273
	Other currencies	20,100	18,253
Current biological assets	US dollar	1,025,058	919,787
Current tax assets	US dollar	53,342	45,623
	Mexican peso	4,907	3,514
	Other currencies	5,191	4,436
TOTAL CURRENT ASSETS	Chilean pesos	187,072	208,462
	US dollar	2,062,949	1,934,072
	Euro	10,744	15,216
	Japanese yen	97,905	117,408
	Mexican peso	33,986	27,908
	UF	5,594	7,042
	Other currencies	33,999	36,165
Total		2,432,249	2,346,273

Non-current assets by currency are as follows:

NON-CURRENT ASSETS	Currency	06.30.2025		12.31.2024	
		ThUS\$		ThUS\$	
Other financial assets, non-current	US dollar	19		15	
Rights receivable, non-current	Chilean pesos	502		1,164	
	US dollar	536		879	
Investments accounted for using the equity method	US dollar	21,862		21,637	
Intangible assets other than goodwill	US dollar	536,474		538,336	
Goodwill	US dollar	379,380		379,380	
Property, plant and equipment	US dollar	1,196,944		1,176,872	
	Euro	4,620		128	
	Japanese yen	58		60	
	Mexican peso	46		44	
	Other currencies	1		81	
Right-of-use leased assets	UF	19,574		20,552	
Non-current biological assets	US dollar	86,430		83,974	
Non-current tax assets	Chilean pesos	54,837		51,646	
Deferred tax assets	US dollar	50,514		52,468	
	Japanese yen	409		379	
	Mexican peso	27		91	
TOTAL NON-CURRENT ASSETS	Chilean pesos	55,339		52,810	
	US dollar	2,272,159		2,253,561	
	Euro	4,620		128	
	Japanese yen	467		439	
	Mexican peso	73		135	
	UF	19,574		20,552	
	Other currencies	1		81	
Total		2,352,233		2,327,706	

Current liabilities by currency are as follows:

CURRENT LIABILITIES	Currency	06.30.2025		12.31.2024	
		Under 90 days ThUS\$	91 days to 1 year ThUS\$	Under 90 days ThUS\$	91 days to 1 year ThUS\$
Other financial liabilities, current	Chilean pesos	-	-	806	-
	US dollar	129,217	371	787	113,994
Lease liabilities, current	UF	4,394	-	5,235	-
Trade and other payables	Chilean pesos	137,378	-	159,618	-
	US dollar	290,060	-	303,862	-
	Euro	-	-	671	-
	Japanese yen	1,000	-	1,185	-
	Mexican peso	1,487	-	1,416	-
	Other currencies	6,801	-	8,064	-
Related party payables, current	US dollar	74,422	-	88,499	-
Other provisions, current	US dollar	4,180	-	1,864	-
Employee benefits provision	Chilean pesos	16,123	16,123	8,967	26,902
Current tax liabilities	US dollar	34,335	-	23,544	-
	Euro	168	-	12	-
	Japanese yen	2,254	-	987	-
	Mexican peso	148	-	65	-
	Other currencies	2	-	1	-
TOTAL CURRENT LIABILITIES	Chilean pesos	153,501	16,123	169,391	26,902
	US dollar	532,214	371	418,556	113,994
	Euro	168	-	683	-
	Japanese yen	3,254	-	2,172	-
	Mexican peso	1,635	-	1,481	-
	UF	4,394	-	5,235	-
	Other currencies	6,803	-	8,065	-
Total		701,969	16,494	605,583	140,896

Non-current liabilities by currency are as follows:

NON-CURRENT LIABILITIES	Currency	06.30.2025				12.31.2024			
		1 to 3 years	3 to 5 years	5 to 10 years	Over 10 years	1 to 3 years	3 to 5 years	5 to 10 years	Over 10 years
		ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Other financial liabilities, non-current	US dollar	46,736	78,145	263,292	444,775	136,287	163,183	357,821	252,910
Lease liabilities, non-current	UF	6,463	5,533	3,210	-	5,689	5,214	4,437	-
Deferred tax liabilities	US dollar	336,261	12,571	44,544	3,116	300,822	12,033	47,267	7,071
Employee benefit provisions, non-current	Chilean pesos	7,647	-	-	-	8,646	-	-	-
TOTAL NON-CURRENT LIABILITIES	Chilean pesos	7,647	-	-	-	8,646	-	-	-
	US dollar	382,997	90,716	307,836	447,891	437,109	175,216	405,088	259,981
	UF	6,463	5,533	3,210	-	5,689	5,214	4,437	-
Total		397,107	96,249	311,046	447,891	451,444	180,430	409,525	259,981

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