



EMPRESAS AGROSUPER S.A. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENTS

(Thousands of US dollars - ThUS\$)

For the three months ended March 31, 2026 and 2025

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.



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INTERIM CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

EMPRESAS AGROSUPER S.A. AND SUBSIDIARIES

INTERIM CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS OF MARCH 31 (UNAUDITED), 2026 AND DECEMBER 31, 2025.
(Thousands of US dollars - ThUS\$)

ASSETS	Note Nº	03.31.2026 ThUS\$	12.31.2025 ThUS\$
CURRENT ASSETS			
Cash and cash equivalents	7	355.464	449.476
Other financial assets, current	8 - 22.3 a)	18.915	20.043
Other non-financial assets, current	9	21.835	13.667
Trade and other receivables, current	10	413.312	457.853
Accounts receivables from related parties	11	3.479	280
Inventory, current	12	593.135	582.835
Biological assets, current	13	900.413	925.149
Current tax assets	14	97.713	94.432
TOTAL CURRENT ASSETS		2.404.266	2.543.735
NON-CURRENT ASSETS			
Other financial assets, non-current	8 - 22.3 a)	19	19
Rights receivable, non-current	10	477	393
Equity method investments	16	20.572	20.527
Intangible assets other than goodwill	17	540.554	540.420
Goodwill	18	379.380	379.380
Property, plant and equipment	19	1.340.890	1.299.717
Right-of-use leased assets	21.2	17.388	17.250
Biological assets, non-current	13	102.671	88.797
Non-current tax assets	14	22.796	27.916
Deferred tax assets	20.3	46.365	47.413
TOTAL NON-CURRENT ASSETS		2.471.112	2.421.832
TOTAL ASSETS		4.875.378	4.965.567

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

EMPRESAS AGROSUPER S.A. AND SUBSIDIARIES

INTERIM CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS OF MARCH 31 (UNAUDITED), 2026 AND DECEMBER 31, 2025.
(Thousands of US dollars - ThUS\$)

LIABILITIES AND EQUITY	Note Nº	03.31.2026 ThUS\$	12.31.2025 ThUS\$
CURRENT LIABILITIES			
Other financial liabilities, current	21	31.055	42.787
Lease liabilities, current	21.2	4.448	3.648
Trade and other payables, current	23	368.365	415.199
Related party payables, current	11	34.676	152.413
Other short-term provisions	24	2.369	2.971
Current tax liabilities	14	126.276	108.430
Employee benefit provisions, current	24	32.755	43.546
TOTAL CURRENT LIABILITIES		599.944	768.994
NON-CURRENT LIABILITIES			
Other financial liabilities, non-current	21	790.849	805.579
Lease liabilities, non-current	21.2	12.972	13.634
Deferred tax liabilities	20,3	391.118	381.724
Employee benefit provisions, non-current	24	13.085	12.631
TOTAL NON-CURRENT LIABILITIES		1.208.024	1.213.568
TOTAL LIABILITIES		1.807.968	1.982.562
SHAREHOLDERS' EQUITY			
Issued Capital	25	1.342.549	1.342.549
Retained earnings	25	1.659.042	1.579.940
Other reserves	25	64.211	58.628
SHAREHOLDERS' EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT		3.065.802	2.981.117
NON-CONTROLLING INTERESTS	26	1.608	1.888
TOTAL SHAREHOLDERS' EQUITY		3.067.410	2.983.005
TOTAL LIABILITIES AND EQUITY		4.875.378	4.965.567

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

INTERIM CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

EMPRESAS AGROSUPER S.A. AND SUBSIDIARIES

INTERIM CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE THREE MONTHS ENDED MARCH 31 (UNAUDITED), 2026 AND 2025
(Thousands of US dollars - ThUS\$)

Statement of Changes in Equity	Note	Share capital	Foreign currency conversion reserve	Cash flow hedge reserve	Other miscellaneous reserves	Total other reserves	Retained earnings (accumulated deficit)	Equity attributable to owners of the parent company	Equity attributable to non-controlling interests	Total Equity
		ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Closing equity as of 12.31.2025	25-26	1.342.549	116.989	1.678	(60.039)	58.628	1.579.940	2.981.117	1.888	2.983.005
Equity increase (decrease) due to changes in accounting policy		-	-	-	-	-	-	-	-	-
Equity increase (decrease) due to error correction		-	-	-	-	-	-	-	-	-
Opening equity as of 01.01.2026		1.342.549	116.989	1.678	(60.039)	58.628	1.579.940	2.981.117	1.888	2.983.005
Changes in equity										
Net income (loss) for the period		-	-	-	-	-	113.778	113.778	(208)	113.570
Other comprehensive income		-	(615)	3.858	-	3.243	-	3.243	-	3.243
Total comprehensive income (loss)	25-26	-	(615)	3.858	-	3.243	113.778	117.021	(208)	116.813
Shares issued		-	-	-	-	-	-	-	-	-
Current year dividend provision (a)		-	-	-	-	-	(34.676)	(34.676)	-	(34.676)
Equity increase (decrease) for other changes		-	-	-	2.340	2.340	-	2.340	(72)	2.268
Increase (decrease) in equity		-	(615)	3.858	2.340	5.583	79.102	84.685	(280)	84.405
Closing equity as of 03.31.2026	25-26	1.342.549	116.374	5.536	(57.699)	64.211	1.659.042	3.065.802	1.608	3.067.410
Statement of Changes in Equity										
		ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Closing equity as of 12.31.2024	25-26	1.342.549	113.450	1.859	(57.970)	57.339	1.223.533	2.623.421	2.699	2.626.120
Equity increase (decrease) due to changes in accounting policy		-	-	-	-	-	-	-	-	-
Equity increase (decrease) due to error correction		-	-	-	-	-	-	-	-	-
Opening equity as of 01.01.2025		1.342.549	113.450	1.859	(57.970)	57.339	1.223.533	2.623.421	2.699	2.626.120
Changes in equity										
Total comprehensive income (loss)										
Net income (loss) for the period		-	-	-	-	-	110.236	110.236	40	110.276
Other comprehensive income		-	3.687	(817)	-	2.870	-	2.870	-	2.870
Total comprehensive income (loss)	25-26	-	3.687	(817)	-	2.870	110.236	113.106	40	113.146
Eventual dividend paid in the year (a)		-	-	-	-	-	-	-	-	-
Current year dividend provision (a)		-	-	-	-	-	(35.665)	(35.665)	-	(35.665)
Equity increase (decrease) for other changes		-	-	-	(620)	(620)	-	(620)	(1.463)	(2.083)
Increase (decrease) in equity		-	3.687	(817)	(620)	2.250	74.571	76.821	(1.423)	75.398
Closing equity as of 03.31.2025	25-26	1.342.549	117.137	1.042	(58.590)	59.589	1.298.104	2.700.242	1.276	2.701.518

(a) See note 25.6

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

INTERIM CONSOLIDATED STATEMENTS OF INCOME.

EMPRESAS AGROSUPER S.A. AND SUBSIDIARIES

INTERIM STATEMENTS OF INCOME
FOR THE THREE MONTHS ENDED MARCH 31 (UNAUDITED), 2026 AND 2025
(Thousands of US dollars - ThUS\$)

	Note Nº	CUMULATIVE	
		01.01.2026 03.31.2026 ThUS\$	01.01.2025 03.31.2025 ThUS\$
NET INCOME			
Operating revenue	28	1.156.911	1.176.829
Cost of sales	29	(815.565)	(851.380)
Gross margin before fair value		341.346	325.449
Credit (debit) to the income due to fair value of biological assets harvested and sold	12	(94.136)	(81.194)
Credit (debit) to the income due to fair value adjustment of biological assets of the period	13	92.238	69.363
Gross margin		339.448	313.618
Distribution costs	29	(151.367)	(128.208)
Administrative expenses	29	(23.236)	(20.052)
Other gains (losses)	32	(4.875)	(4.952)
Finance income	31	5.293	3.006
Finance costs	31	(10.747)	(12.384)
Share of profit (loss) of investments accounted for used equity method	16	47	859
Exchange differences		1.013	(816)
PROFIT (LOSS) BEFORE TAX		155.576	151.071
Income tax expense	20	(42.006)	(40.795)
PROFIT (LOSS)		113.570	110.276
PROFIT (LOSS) ATTRIBUTABLE TO:			
Owners of the parent		113.778	110.236
Non-controlling interests		(208)	40
PROFIT (LOSS)		113.570	110.276
BASIC EARNINGS (LOSS) PER SHARE - PARENT COMPANY			
Basic earnings (loss) per share on continuing operations (US\$/share)	25.5	0,0048	0,0047

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

INTERIM CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

EMPRESAS AGROSUPER S.A. AND SUBSIDIARIES

INTERIM CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE THREE MONTHS ENDED MARCH 31 (UNAUDITED), 2026 AND 2025
(Thousands of US dollars - ThUS\$)

	CUMULATIVE	
	01.01.2026 03.31.2026 ThUS\$	01.01.2025 03.31.2025 ThUS\$
Profit (loss)	113.570	110.276
Exchange differences on conversion		
Profit (loss) from exchange differences (1)	(615)	3.687
Cash flow hedges		
Profit (loss) from cash flow hedges, before taxes (1)	5.285	(1.119)
OTHER COMPREHENSIVE INCOME (LOSS) ON CASH FLOW HEDGES, BEFORE TAX	4.670	2.568
INCOME TAX RELATED TO COMPONENTS OF OTHER COMPREHENSIVE INCOME		
Income tax relating to cash flow hedges in other comprehensive income	(1.427)	302
TOTAL INCOME TAX RELATED TO COMPONENTS OF OTHER COMPREHENSIVE INCOME	(1.427)	302
Other comprehensive income attributable to owners of the parent company	3.243	2.870
Other comprehensive income attributable to non-controlling interests	-	-
TOTAL OTHER COMPREHENSIVE INCOME (LOSS)	3.243	2.870
TOTAL COMPREHENSIVE INCOME	116.813	113.146
COMPREHENSIVE INCOME ATTRIBUTABLE TO:		
Comprehensive income attributable to owners of the parent company (2)	117.021	113.106
Comprehensive income attributable to non-controlling interests	(208)	40
TOTAL COMPREHENSIVE INCOME	116.813	113.146

(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 Interim Consolidated Financial Statements.

INTERIM CONSOLIDATED STATEMENTS OF CASH FLOWS

EMPRESAS AGROSUPER S.A. AND SUBSIDIARIES

INTERIM CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE THREE MONTHS ENDED MARCH 31 (UNAUDITED), 2026 AND 2025
(Thousands of US dollars - ThUS\$)

	CUMULATIVE	
	01.01.2026 03.31.2026	01.01.2025 03.31.2025
	ThUS\$	ThUS\$
Cash flow from (used in) operating activities		
Receipts from operating activities		
Receipts from sales of goods and services	1.301.378	1.198.640
Receipts from royalties, installments, commissions and other operating income	7.258	6.369
Other receipts from operating activities	648	649
Payments for operating activities		
Payments to suppliers for goods and services	(1.052.183)	(1.012.301)
Payments to and on behalf of employees	(158.026)	(133.164)
Payments for premiums and claims, annuities and other policy obligations	(653)	(23.368)
Other payments for operating activities	(23)	(3)
Cash flow from (used in) operations		
Interest received, classified as operating activities	2.608	1.056
Income taxes (paid) received, classified as operating activities	(12.202)	(9.662)
Other cash receipts (payments), classified as operating activities (a)	59.044	46.102
Net cash flow from (used in) operating activities	147.849	74.318
Cash flow from (used in) investing activities		
Receipts from the sale of property, plant and equipment	51	136
Acquisitions of property, plant and equipment	(61.653)	(35.029)
Acquisition of intangible assets	(46)	(681)
Interest received, classified as investing activities	2.627	1.718
Other cash receipts (payments) (b)	123	6.296
Net cash flow from (used in) investing activities	(58.898)	(27.560)
Cash flow from (used in) financing activities		
Payments for changes in ownership interests in subsidiaries that do not result in loss of control	-	(540)
Amounts from long-term financing	-	388
Receipts from short-term loans	126	-
Loan repayments	(11.325)	(73.490)
Repayment of finance lease liabilities	(1.187)	(4.613)
Dividends paid	(151.958)	-
Interest paid	(17.528)	(18.179)
Other cash receipts (payments) (c)	(469)	(3.451)
Net cash flow from (used in) financing activities	(182.341)	(99.885)
Effect on cash and cash equivalents of exchange rate effects		
Effect on cash and cash equivalents of exchange rate effects	(622)	1.167
Net increase (decrease) in cash and cash equivalents	(94.012)	(51.960)
Cash and cash equivalents at the beginning of the period	449.476	348.708
Cash and cash equivalents at the end of the period	355.464	296.748

(a) Mainly considers Exporters VAT returns

(b) Mainly considers "Margin call" for financial derivate operations for the 2025 period.

(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.

EMPRESAS AGROSUPER S.A. AND SUBSIDIARIES

NOTES TO THE INTERIM CONSOLIDATED FINANCIAL STATEMENTS AS OF MARCH 31, 2026 (UNAUDITED) AND DECEMBER 31, 2025.

1. GENERAL INFORMATION

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.

On March 30, 2026, at an Extraordinary Shareholders' Meeting, it was agreed to change the name of the Company to Empresas Agrosuper S.A.

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

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. (Today, Empresas Agrosuper S.A.) manufactures and markets animal protein products made from chicken, pork, 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 S.A. (Today, Empresas Agrosuper S.A) 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. (today, Empresas 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 S.A. (today Empresas Agrosuper S.A) 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 Pargua.

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. (today, Empresas 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 S.A. (Today, Empresas Agrosuper S.A) 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 S.A. (today, Empresas Agrosuper S.A.) acquired 67% of Empresas AquaChile S.A. (today, 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. (today, 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 S.A. (today, Empresas Agrosuper S.A.) 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. (today, 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, and processed foods, for domestic and export markets. These products are sold under the Agrosuper, Super Pollo, Super Cerdo, La Crianza, King and Super Beef brands.

The Sopraval brand will continue to have a presence in the national market with a line of hams, where the raw material is sourced from different suppliers, meeting the highest quality standards.

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, 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.

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 March 31, 2026 and December 31, 2025, the related interim statements of income by function and comprehensive income, statements of changes in equity and statements of cash flow, direct method, for the periods from January 1 to March 31, 2026 and 2025 and they have been prepared in accordance with 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 consolidated financial statements.

3.3 Changes in accounting policies

For an easier comparison, certain least reclassifications have been made to the consolidated financial statements corresponding to the period 2025.

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

Empresas 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

Empresas 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

Empresas 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 Empresas Agrosuper S.A. and its subsidiaries are for the periods described below.

	CUMULATIVE		QUARTERLY	
	01.01.2026	01.01.2025	01.01.2026	01.01.2025
	03.31.2026	12.31.2025	03.31.2026	03.31.2025
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
Consolidated statements of comprehensive income	X		X	X
Consolidated statements of cash flow	X		X	X

4.3 Consolidation basis

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

- Assets and liabilities are converted using the prevailing exchange rate on the reporting date.
- Items in the income statement are converted using the average exchange rate for the period.
- 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 financial statements is recorded under the heading “Exchange differences on conversion” within equity.

4.3.a) Subsidiaries - A subsidiary is a Company where Empresas 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 Empresas 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 03.31.2026			% Interest as of 12.31.2025		
					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	Agrocomercial 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 Produtos 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	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 Reloncavi 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%
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) 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.
- b) On March 30, 2026, by resolution of the Extraordinary Shareholders' Meeting of Empresas Aquachile S.A., it was agreed to: change the Company's name, reduce the number of directors, and amend the Company's bylaws in order to align them with the provisions applicable to closely held corporations under the Law, and to issue a restated version thereof. This corporate amendment is currently in the process of being formalized by execution of a public deed, registration of an extract in the Commercial Registry of the Conservator of Puerto Montt.
- c) On March 30, 2026, at an Extraordinary Shareholders' Meeting, it was agreed to change the name of the Company from Agrosuper S.A. to Empresas Agrosuper S.A.. As a result, the Company's bylaws were amended in order to align them with the provisions applicable to closely held corporations under Law No. 18,046 and its regulations, among other minor amendments. This corporate amendment is currently in the process of being formalized through execution of a public deed, registration of an extract in the Commercial Registry of the Conservator of Rancagua.

4.3.b) Affiliates or associates

An associate is company over which Empresas 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

Empresas 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 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	03.31.2026 US\$	12.31.2025 US\$
Unidad de Fomento (UF) (a)	42,95788	43,79522
Chilean pesos	0,00108	0,00110
Euro	1,15487	1,17580
Japanese yen	0,00629	0,00640
Pound sterling	1,32363	1,34700
Brazilian real	0,19277	0,18220
Mexican peso	0,05571	0,05570
Hong Kong dollar	0,12754	0,12850
Peruvian sol	0,28758	0,29750
Chinese yuan	0,14511	0,14300

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 84.8% 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 4.8% 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 6.5% 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 0.8% 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 1.6% 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 Empresas 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 Empresas 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 and 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 interim 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, 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 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

Biological assets intended for commercialization are classified as current biological assets, while those intended to generate new biological assets (breeding stock) have been classified as non-current.

The Company uses the 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 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 consolidated statement of income for the period.

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).

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.

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.

- 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 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 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 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 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 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 Consolidated Statement of cash flow

The consolidated statement of cash flow reflects cash movements during the period, determined using the direct method. The terms used in this 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, 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

Amendments to IFRS 9 and IFRS 7 – Classification and Measurement of Financial Instruments. (Published in May 2024, these amendments aim to):

- Clarify the requirements regarding the timing of recognition and derecognition of certain financial assets and financial liabilities, introducing a new exception for some financial

- liabilities settled through an electronic cash transfer system;
- Clarify and provide additional guidance for assessing whether a financial asset meets the solely payments of principal and interest (SPPI) criterion;
- Add new disclosure requirements for certain instruments with contractual terms that may change cash flows (such as some instruments with features linked to the achievement of environmental, social, and governance (ESG) objectives);
- Update disclosure requirements for equity instruments designated at fair value through other comprehensive income (FVOCI).

Annual Improvements to IFRS Standards – Volume 11.

Published in July 2024, these amendments form part of the Annual Improvements to IFRS Accounting Standards. Annual improvements are limited to changes intended to clarify the wording of an Accounting Standard or to correct relatively minor unintended consequences, omissions, or inconsistencies between the requirements of IFRS Accounting Standards.

The 2024 cycle of amended Accounting Standards, together with the related guidance, includes the following:

- **IFRS 1** First-time Adoption of International Financial Reporting Standards.
- **IFRS 7** Financial Instruments: Disclosures.
- **IFRS 9** Financial Instruments.
- **IFRS 10** Consolidated Financial Statements.
- **IAS 7** Statement of Cash Flows.

Amendment to IFRS 9 and IFRS 7: Contracts Referencing Nature-Dependent Electricity. Published in December 2024, these amendments modify the requirements related to the “own use” criterion and hedge accounting under IFRS 9, and introduce specific disclosure requirements in IFRS 7.

The amendments apply only to contracts that expose an entity to variability in the underlying amount of electricity because the source of its generation depends on uncontrollable natural conditions (such as weather conditions). These contracts are referred to as “nature-dependent electricity contracts.”

Management of the Company is currently evaluating the impacts that the application of IFRS 18 Presentation and Disclosure in Financial Statements, as well as the amendments to IFRS 9 and IFRS 7, may have on the interim consolidated financial statements.

Regarding the adoption of IFRS 19, it is expected that it will not have significant effects on the Company’s interim consolidated financial statements upon its initial application.

Standards and Interpretations	as of
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: <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, 	01/01/2027

<p>management defined performance measures); and</p> <ul style="list-style-type: none"> - enhanced principles on aggregation and disaggregation which apply to the primary financial statements and notes in general 	
<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
<p>Amendment to IFRS 19, "Subsidiaries without Public Accountability: Disclosures." In developing the reduced disclosure requirements included in IFRS 19, the IASB considered the disclosure requirements contained in IFRS Accounting Standards effective as of February 28, 2021. Consequently, when IFRS 19 was issued, it did not include reduced versions of the disclosure requirements introduced or amended after that date.</p> <p>Subsequently, the IASB issued these amendments with the objective of supporting eligible subsidiaries by reducing disclosure requirements related to standards and amendments issued between February 2021 and May 2024, specifically:</p> <ul style="list-style-type: none"> • IFRS 18, Presentation and Disclosure in Financial Statements; • Supplier finance arrangements (Amendments to IAS 7 and IFRS 7); • International tax reform – Pillar Two Model Rules (Amendments to IAS 12); • Lack of exchangeability (Amendments to IAS 21); and • Amendments to the classification and measurement of financial instruments (Amendments to IFRS 9 and IFRS 7). 	01/01/2027
<p>Amendments to IAS 21 – Translation to a Hyperinflationary Presentation Currency, issued in November 2025. These narrow-scope amendments specify the translation procedures applicable to an entity whose presentation currency corresponds to a hyperinflationary economy.</p> <p>An entity applies these amendments when:</p> <ul style="list-style-type: none"> • its functional currency corresponds to a non-hyperinflationary economy and it is translating its results and financial position into the currency of a hyperinflationary economy; or • it is translating the results and financial position of a foreign operation—whose functional currency corresponds to a non-hyperinflationary economy—into the currency of a hyperinflationary economy. <p>The amendments are intended to improve the usefulness and comparability of the resulting financial information by reducing the diversity observed in practice.</p>	01/01/2027

Management of the Company estimates that the adoption of the aforementioned standards and amendments will not have a significant impact on the Company's interim consolidated financial statements in the period of their 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 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	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Bonds payable (Note 21)	859.615	884.947
Net positions in derivative transactions (Note 22.3 a)	(43.900)	(45.472)
Total	815.715	839.475

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

Net position:	03.31.2026	12.31.2025
Fixed interest rate	60,50%	59,87%
Protected interest rate	39,50%	40,13%
	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.

	2026 ThUS\$	2027 ThUS\$	2028 ThUS\$	2029 ThUS\$	2030 ThUS\$	2031 ThUS\$	2032 + ThUS\$	Total ThUS\$
Principal repayment	8.702	17.404	174.824	21.699	21.699	21.699	560.349	826.376
Interest	19.979	39.152	38.196	29.342	28.154	26.966	23.260	205.049
Total	28.681	56.556	213.020	51.041	49.853	48.665	583.609	1.031.425

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 Bank of 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 March 31, 2026, 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 84.8% 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 4.8% 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 6.5% 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 0.8% 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 1.6% 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	03.31.2026	12.31.2025
	Original currency (thousands)	
Chilean pesos	267.635.277	320.252.727
Japanese yen	19.823.822	1.832.656
Mexican peso	559.371	517.074
Euros	9.475	8.346
UF	31	130

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

Exposure of net assets (liabilities) by currency	03.31.2026	12.31.2025
	Original currency (thousands)	
Chilean pesos	266.051.175	317.980.721
Japanese yen	19.874.562	1.833.089
Mexican peso	559.729	517.374
Euros	9.477	8.347
UF	31	129

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 consolidated financial statements prepared by IFRS.

Management must make judgments and estimates that have a significant effect on the figures presented in these 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 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 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

The Company uses 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 March 31, 2026, and December 31, 2025, are detailed as follows:

Details	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Cash and bank accounts	44.971	41.294
Remunerated current accounts	10.074	16.978
Term deposits	300.419	391.204
Total	355.464	449.476

Note: As of March 31, 2026, and December 31, 2025, interest-bearing checking accounts are balances maintained at Bank of America, Scotiabank and Itaú. Regarding time deposits, they are primarily held in national banks (BCI, Itaú and Scotiabank) 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	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Chilean pesos hedged into dollars using derivatives	289.907	367.586
Chilean peso	9.217	8.088
US dollar	12.559	38.159
Japanese yen	34.541	20.231
Chinese yuan	5.946	8.297
Mexican peso	1.252	3.749
Euro	1.339	2.336
Libras Esterlinas	601	922
Other currencies	102	108
Total	355.464	449.476

8. OTHER CURRENT AND NON-CURRENT FINANCIAL ASSETS

Other current and non-current financial assets as of March 31, 2026, and December 31, 2025, are detailed as follows:

Details	Current		Non-current	
	03.31.2026 ThUS\$	12.31.2025 ThUS\$	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Hedging contracts (a)	17.818	18.802	-	-
Others	1.097	1.241	19	19
Total	18.915	20.043	19	19

(a) Derivative contracts are detailed in Note 22.3.

9. OTHER CURRENT NON-FINANCIAL ASSETS

Other current non-financial assets as of March 31, 2026, and December 31, 2025, are detailed as follows:

Details	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Prepaid security	1.693	7.411
Prepaid expenses	11.947	1.746
Documents in guarantee	6.708	3.646
Others	1.487	864
Total	21.835	13.667

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

As of March 31, 2026, and December 31, 2025, these are detailed as follows:

Details	Trade and other receivables Total current		Rights receivable Total non-current	
	03.31.2026 ThUS\$	12.31.2025 ThUS\$	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Domestic trade receivables	166.820	179.074	-	-
Export trade receivables	211.346	237.874	-	-
Notes receivable	4.109	4.359	-	-
Subtotal gross trade receivables	382.275	421.307	-	-
Allowance for doubtful receivables	(1.398)	(1.298)	-	-
Subtotal net trade receivables	380.877	420.009	-	-
Employee receivables	14.800	17.972	-	-
Other rights and receivables	17.635	19.872	477	393
Subtotal other receivables	32.435	37.844	477	393
Total trade and other receivables	413.312	457.853	477	393

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 March 31, 2026, and December 31, 2025, 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)	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Traditional	19.732	19.834
Supermarket	123.358	130.693
Industrial	16.120	14.614
Food service	11.719	18.292
Subtotal domestic trade debtors	170.929	183.433
Subtotal export trade debtors	211.346	237.874
Total gross trade receivables	382.275	421.307

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:

	03.31.2026			12.31.2025		
	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	339.522	-	0%	378.642	-	0%
1 up to 90 days	40.604	(42)	41%	38.318	(107)	27%
91 up to 180 days	666	(92)	33%	367	(71)	13%
181 up to 250 days	31	(5)	2%	1.248	(384)	45%
Over 250 days	1.366	(1.259)	83%	2.732	(736)	73%
	<u>382.189</u>	<u>(1.398)</u>		<u>421.307</u>	<u>(1.298)</u>	

The amounts claimed on these insurance policies and the corresponding compensation received during March 31, 2026, and 2025, are as follows:

Details	01.01.2026 to	01.01.2025 to
	03.31.2026	03.31.2025
	ThUS\$	ThUS\$
Opening balance of claims pending settlement	1.653	2.823
Claims settled in the period	184	256
Write-offs	(4)	(2)
claims indemnified in the period	(295)	(356)
doubtful accounts	(30)	(61)
other doubtful receivables	-	-
Subtotal	1.508	2.660
Deductible for claims settled	833	668
Closing balance of claims pending settlement	2.341	3.328

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 03.31.2026											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\$	Total Overdue Portfolio ThUS\$		
Trade receivables, gross	339.522	34.831	3.176	2.315	186	328	59	16	8	736	41.655	381.177	-
Documents receivable in judicial collection	-	129	113	41	22	30	40	5	2	630	1.012	1.012	-
Other receivables, gross	32.521	-	-	-	-	-	-	-	-	-	-	32.521	477
Total	372.043	34.960	3.289	2.356	208	358	99	21	10	1.366	42.667	414.710	477

Trade and other receivables	Balance as of 12.31.2025											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\$	Total Overdue Portfolio ThUS\$		
Trade receivables, gross	378.640	33.539	3.922	540	161	68	88	915	289	2.089	41.611	420.251	-
Documents receivable in judicial collection	2	52	127	138	34	10	6	8	36	643	1.054	1.056	-
Other receivables, gross	37.844	-	-	-	-	-	-	-	-	-	-	37.844	393
Total	416.486	33.591	4.049	678	195	78	94	923	325	2.732	42.665	459.151	393

By portfolio:

Overdue ranges	Balance as of 03.31.2026						Balance as of 12.31.2025					
	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	5.495	372.036	1	7	5.496	372.043	5.361	416.467	3	19	5.312	416.486
Between 1 and 30 days	2.608	34.960	-	-	2.608	34.960	2.408	33.591	-	-	3.248	33.591
Between 31 and 60 days	853	3.289	-	-	853	3.289	746	4.049	-	-	672	4.049
Between 61 and 90 days	552	2.356	-	-	552	2.356	467	678	-	-	450	678
Between 91 and 120 days	436	208	-	-	436	208	327	195	-	-	403	195
Between 121 and 150 days	318	358	-	-	318	358	268	78	-	-	89	78
Between 151 and 180 days	120	99	-	-	120	99	179	94	-	-	39	94
Between 181 and 210 days	89	21	-	-	89	21	88	923	-	-	44	923
Between 211 and 250 days	91	10	-	-	91	10	102	20	1	305	66	325
Over 250 days	475	1.269	1	97	476	1.366	365	2.732	-	-	367	2.732
Total		414.606		104		414.710		458.827		324		459.151

(*) 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 03.31.2026		Balance as of 12.31.2025	
	Number of Customers	Amount ThUS\$	Number of customers	Amount ThUS\$
Documents receivable contested	7	7	7	13
Documents receivable in judicial collection	123	1.005	103	1.043
Total	130	1.012	110	1.056

10.c) Allowances and write offs.

Allowances and write-offs	Balances as of	
	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Opening balance	1.298	2.397
Provisions	184	1.738
Write-offs in the period	(84)	(2.837)
Closing balance	1.398	1.298

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	
						03.31.2026 ThUS\$	12.31.2025 ThUS\$
Chile	Common shareholder	96.725.160-7	Graneles de Chile S.A	US dollar	Commercial	3.388	126
Chile	Common shareholder	76.008.900-1	Agroindustrial y Comercial Superfruit Ltda.	Chilean pesos	Commercial	91	154
Total						3.479	280

b) Payables with Related Parties

Country	Relationship	Chilean ID number	Company	Currency	Operation	Total current	
						03.31.2026 ThUS\$	12.31.2025 ThUS\$
Chile	Common shareholder	96,725,160-7	Graneles de Chile S.A.	US dollar	Commercial	-	413
Chile	Controlling shareholder	78,407,260-6	Promotora Doñihue Ltda. (a)	US dollar	Dividend provision	34.149	149.649
Chile	Non-controlling shareholder	96,733,090-6	Agrocomercial El Paso S.A. (a)	US dollar	Dividend provision	527	2.310
Chile	Common shareholder	76,008,900-1	Agroindustrial y Comercial Superfruit Ltda. (a)	Chilean peso	Commercial	-	-
Total						34.676	152.372

(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\$ 03.31.2026		ThUS\$ 12.31.2025	
				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	3.414	3.414	23.995	23.995
96,725,160-7	Graneles de Chile S.A.	Common shareholder	Purchase of raw materials	3.574	(3.574)	47.056	(47.102)
96,725,160-7	Graneles de Chile S.A.	Common shareholder	Commission	-	-	-	-
96,787,400-0	Mercoexpress S.A.	Common shareholder	Freight	3.619	(3.619)	15.715	(15.715)
96,787,400-0	Mercoexpress S.A.	Common shareholder	Warehouse Capacity	261	(261)	545	(545)
96,787,400-0	Mercoexpress S.A.	Common shareholder	Portage	62	(62)	267	(267)
96,909,330-8	Puerto Panul S.A.	Related party	Unloading	1.616	(1.616)	8.353	(8.353)

11.2 Senior Management and the Board of Directors

Empresas 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.

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 April 29, 2024, Agrosuper S.A. informed the CMF of the holding of an extraordinary shareholders' meeting, at which it was agreed to reduce the number of directors on the Company's Board from 10 to 9, making the necessary amendments to the bylaws

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

On March 30, 2026, at the Annual Shareholders' Meeting, Empresas Agrosuper S.A. proceeded to appoint Ms. María del Pilar Vial Concha, Ms. María José Vial Concha, Mr. Gonzalo Vial Concha, Mr. Juan Pablo Vial Vial, Mr. Canio Corbo Lioi, Mr. Enrique Ostale Cambiaso, Ms. María Eugenia Parot Donoso, Mr. Alfredo Ergas Segal, and Mr. Juan Claro González as directors of the Company, who will serve a term of three years in their positions.

In turn, Mr. Canio Corbo Lioi was appointed as Chairman and Mr. Enrique Ostale Cambiaso as Vice Chairman.

Mr. José Guzmán Vial was appointed as General Manager – CEO (Chief Executive Officer) of the Company, which entails, among other responsibilities, assuming the management and legal and judicial representation of the Company.

The directors appointed are:

Canio Corbo Lioi	: Chairman
Enrique Ostale Cambiaso	: Vice Chairman
María del Pilar Vial Concha	: Director
María José Vial Concha	: Director
Gonzalo Vial Concha	: Director
Maria Eugenia Parot Donoso	: Director
Juan Pablo Vial Vial	: Director
Alfredo Ergas Segal	: Director
Juan Claro González	: Director

a) Director's remuneration

The parent company's Directors have received remuneration and accrued a profit share as of March 31, 2026 and 2025, as follows:

Name	Position	03.31.2026		12.31.2025	
		Board Fees ThUS\$	Share of Net Income ThUS\$	Board Fees ThUS\$	Share of Net Income ThUS\$
Mr. Canio Corbo Lioi	Chairman	48	110	42	112
Mrs. María del Pilar Vial Concha	Director	24	55	21	57
Mrs. María José Vial Concha	Director	24	55	21	57
Mr. Gonzalo Vial Concha	Director	24	55	21	57
Mr. Andrés Alberto Vial Sánchez	Director	24	55	21	57
Mr. Juan Claro González	Director	24	55	21	57
Mrs. Verónica Edwards Guzmán	Director	24	55	21	57
Mr. Antonio Tuset Jorratt	Director	24	55	21	57
Mr. Carlos José Guzman Vial	Ex - Vice Chairman	36	83	32	84
Total		252	578	221	595

Note: as of March 31, 2026 and 2025, profit sharing is based on the net distributable income described in Notes 4.27 and 25.6

b) Senior executive's remuneration

Description	03.31.2026 ThUS\$	03.31.2025 ThUS\$
Wages and salaries	1.195	954
Welfare benefits	23	15
Senior executives remuneration	1.218	969

12. INVENTORIES

12.1 Inventories are detailed as follows

	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Raw materials	206.752	211.821
Finished products (a)	256.191	244.009
Aquaculture net realizable value and fair value	26.242	19.997
Materials, consumables and spare parts	103.950	107.008
Total	593.135	582.835

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 March 31, 2026, and December 31, 2025.

The amount of inventories recognized as cost in the periods ended March 31, 2026, and 2025, amounts to ThUS\$672,728 and ThUS\$728,164 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:

	03.31.2026	12.31.2025
	ThUS\$	ThUS\$
Opening balance fair value of finished products	19.997	20.846
Fair value transferred from biological assets to finished products	100.381	377.317
Fair value of finished products harvested and sold with effect on income	(94.136)	(378.166)
Closing balance fair value and net realizable value of finished products	26.242	19.997

13. BIOLOGICAL ASSETS

13.1 Detail of biological assets

Biological assets as of March 31, 2026, and December 31, 2025, are detailed as follows:

	Current		Non-current	
	03.31.2026	12.31.2025	03.31.2026	12.31.2025
	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Meat biological assets	192.720	186.563	27.411	26.082
Aquaculture biological assets	707.693	738.586	75.260	62.715
Total	900.413	925.149	102.671	88.797

13.2 Movement in biological assets

Movements in biological assets associated with the meat and aquaculture businesses as of March 31, 2026, and December 31, 2025, are as follows:

a) Meat Segment

MOVEMENTS IN MEAT ASSETS

	Current	
	From 01.01.2026 to 03.31.2026	From 01.01.2025 to 12.31.2025
	ThUS\$	ThUS\$
Opening balance	186.563	197.582
Changes to biological assets		
Increases for incubation and birth costs	40.999	148.824
Increases for fattening costs	325.786	1.300.128
Decreases for processing	(360.628)	(1.459.971)
Total changes to biological assets	6.157	(11.019)
Closing balance of current biological assets	192.720	186.563

	Non-current	
	From 01.01.2026 to 03.31.2026	From 01.01.2025 to 12.31.2025
	ThUS\$	ThUS\$
Opening balance	26.082	24.282
Changes to biological assets		
Increases for purchases and relocating breeders	11.302	35.898
Decreases for depreciation and processing breeders	(9.973)	(34.098)
Total changes to biological assets	1.329	1.800
Closing balance of non-current biological assets	27.411	26.082

b) Aquaculture Segment

MOVEMENTS IN AQUACULTURE ASSETS

	Current	
	From 01.01.2026 to 03.31.2026 ThUS\$	From 01.01.2025 to 12.31.2025 ThUS\$
Opening balance	738.586	722.205
Changes to biological assets		
Fair value of biological assets for the period (a)	92.238	383.218
Fair value of biological assets transferred to inventories	(100.381)	(377.317)
Increases for purchases and relocating biomass	21.746	116.373
Increases for fattening costs	232.620	920.104
Decreases for processing	(277.116)	(1.025.997)
Total changes to biological assets	(30.893)	16.381
Closing balance of current biological assets	707.693	738.586
	Non-current	
	From 01.01.2026 to 03.31.2026 ThUS\$	From 01.01.2025 to 12.31.2025 ThUS\$
Opening balance	62.715	59.692
Changes to biological assets		
Decrease from harvesting and transfers to biological assets,	34.291	119.395
Increases for purchases and relocating breeders and biomass	(21.746)	(116.372)
Total changes in biological assets	12.545	3.023
Closing balance of non-current biological assets	75.260	62.715

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

	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Opening balance fair value of biological assets	175.153	169.252
Fair value of biological assets for the period with effect on income (a)	92.238	383.218
Fair value of biological assets transferred to inventories	(100.381)	(377.317)
Closing balance fair value of biological assets	167.010	175.153

(a) The fair value of biological assets for the period, and its balancing entry is in the consolidate statement of income according to Note 27 (see Interim 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
Chickens	Hens, roosters and older chickens (grandfathers and grandmothers), breeders	16 months	1.3 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

	03.31.2026			12.31.2025		
	Gross value ThUS\$	Accumulated depreciation ThUS\$	Net value ThUS\$	Gross value ThUS\$	Accumulated depreciation ThUS\$	Net value ThUS\$
Meat segment	45.391	(17.980)	27.411	43.283	(17.201)	26.082
Aquaculture segment	75.260	-	75.260	62.715	-	62.715
TOTAL	120.651	(17.980)	102.671	105.998	(17.201)	88.797

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 2025	125.049.546	26.117.146	960.308.140	118.779.225	181.762.348	216.029.531
March 2026	120.638.706	23.962.457	227.964.889	105.615.053	164.471.501	54.453.586

(*) Sales volumes are for the periods ended March 31, 2026, and December 31, 2025, 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 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 March 31, 2026, and December 31, 2025, are as follows:

14.1 Current and non-current tax assets

	Current		Non-current	
	03.31.2026 ThUS\$	12.31.2025 ThUS\$	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Monthly provisional payments for the period (a)	1.410	4.114	-	-
Monthly provisional payments for prior years (b)	5.844	1.730	-	-
Other credits	2.597	2.033	-	-
VAT recoverable	10.480	10.379	-	-
Exporters VAT	23.098	29.012	-	-
Training credits	2.379	2.667	-	-
Austral law credits	51.905	44.497	22.796	27.916
Total	97.713	94.432	22.796	27.916

- (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	
	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Corporate income tax provision	38.230	144.638
Income tax credits (a)	(11.070)	(36.208)
total current tax liabilities for years	27.160	108.430
Total current tax liabilities	126.276	108.430

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

There were no non-current tax liabilities as of March 31, 2026, and December 31, 2025.

15. CONSOLIDATED FINANCIAL STATEMENTS

15.1. Financial information

The Consolidated Financial Statements include the financial statements of the Parent company and its controlled subsidiaries. Information regarding subsidiaries as of March 31, 2026, and December 31, 2025, is as follows.

Balances as of March 31, 2026

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%	26	208	(0)	5	229	-	3	(5)	126	8
77,805,520-1	Agrocomercial AS Ltda.	Chile	Direct Subsidiary	US dollars	99,99%	0,01%	517.986	1.801.258	602.887	601	1.715.756	504.946	74.411	(3.513)	1.254.476	77.924
88,680,500-4	Agrícola Súper Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	643.447	585.545	148.986	116.015	963.991	372.928	44.343	(14.848)	338.512	59.191
78,429,980-5	Agro Tantehue Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	20.045	320	13.756	392	6.217	12.184	466	(227)	735	693
82,366,700-0	Sopraval S.P.A.	Chile	Indirect Subsidiary	US dollars	0,00%	99,81%	146.855	179.966	89.753	3.134	233.934	86.092	1.247	(463)	206.627	1.710
77,476,390-2	Procesadora de Alimentos del Sur Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	30.742	56.374	42.356	5.025	39.736	38.156	3.867	(1.433)	26.325	5.300
78,483,600-2	Faenadora San Vicente Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	39.317	43.254	30.234	21.496	30.840	42.499	1.401	(522)	8.297	1.923
78,408,440-K	Faenadora Lo Miranda Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	71.831	96.841	34.597	61.388	72.687	53.531	2.571	(982)	15.778	3.552
76,676,350-2	Agrícola Purapel del Maule Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	581	13.674	48	-	14.206	-	(40)	15	19.753	(55)
79,984,240-8	Agrosuper Comercializadora de Alimentos Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	676.193	113.244	618.179	16.481	154.777	696.753	8.313	(3.074)	95.870	11.387
92,870,000-3	Serv. de Marketing AS Ltda	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	4.489	2.471	128	241	6.591	238	38	(14)	292	52
79,872,410-k	Elaboradora de Alimentos Doñihue Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	36.980	13.402	27.392	2.215	20.776	22.818	632	(233)	1.914	865
76,278,340-1	Transportes AS Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	2.245	1.887	11	-	4.121	-	6	(2)	3.636	9
76,688,951-4	Inv. Agrosuper Internac. Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	48	50.082	78	-	50.051	-	2.282	(7)	3.878	2.288
79,561,890-2	Comercializadora de Alimentos Lo Miranda Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	76	255	(0)	77	254	-	(8)	(16)	369	8
Foreign	Inversiones Eurosuper SL	España	Indirect Subsidiary	Euro	0,00%	100,00%	363	33.540	1	-	33.901	-	2.155	-	1.041	2.155
Foreign	Agro Europa SPA	Italia	Indirect Subsidiary	Euro	0,00%	85,64%	8.267	103	6.304	255	1.811	8.693	(236)	92	1.155	(328)
Foreign	Andes Asia INC	Japan	Indirect Subsidiary	Japanese yen	0,00%	100,00%	135.214	356	123.274	37	12.259	84.814	3.366	(1.827)	63	5.193
Foreign	Agro América LLC	EEUU	Indirect Subsidiary	US dollars	0,00%	100,00%	35.643	55	23.047	249	12.401	43.412	97	(75)	200	147
Foreign	Agrosuper Shanghai	China	Indirect Subsidiary	Chinese Yuan	0,00%	100,00%	32.405	236	21.438	18	11.186	49.430	(660)	221	726	(881)
Foreign	Agrosuper Asia Limited	China	Indirect Subsidiary	US dollars	0,00%	100,00%	1.295	23.445	872	-	23.867	870	2.687	-	760	2.687
Foreign	Agrosuper Brasil Representação de Produtos Alimentícios Ltda.	Brazil	Indirect Subsidiary	Real	0,00%	100,00%	-	-	2	64	(66)	-	2	-	33	2
Foreign	Productos Alimentícios Súper R.L.	Mexico	Indirect Subsidiary	Mexican peso	0,00%	100,00%	30.653	1.077	22.473	756	8.501	30.988	(499)	291	0	(790)
86,247,400-7	Aquachile S.A	Chile	Direct Subsidiary	US dollars	99,99%	0,01%	845.875	1.403.888	295.047	42.501	1.912.215	471.961	110.287	(2.092)	959.882	112.379
79,872,420-7	Exportadora Los Fiordos Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	703.269	284.127	336.224	71.510	579.663	293.426	3.048	(551)	357.822	3.600
78,512,930-k	Procesadora Cailín SpA.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	47.319	25.410	26.393	9.361	36.976	16.125	12.855	(4.755)	8.490	17.610
76,794,910-3	Aquainovo SpA.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	40.761	19.483	33.145	4.330	22.769	19.391	726	(357)	4.434	1.082
79,800,600-2	AquaChile S.P.A.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	61.255	776.627	28.943	3.547	805.392	42.742	17.612	(30)	274.252	17.642
Foreign	AquaChile Inc.	EEUU	Indirect Subsidiary	US dollars	0,00%	100,00%	87.850	16.773	75.314	5.352	23.956	141.814	1.041	(277)	200	1.318
88,274,600-3	Procesadora Mar del Sur SpA	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	15.275	25.487	22.709	13.782	4.272	10.516	404	(150)	2.978	554
76,495,180-8	Procesadora Calbuco SpA	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	10.103	19.837	6.867	21.742	1.331	18.254	793	(293)	7.551	1.087
79,728,530-7	AquaChile Maullín Ltda	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	110.947	61.670	79.715	13.115	79.787	17.917	6.512	(2.506)	38.667	9.018
76,300,265-9	Laboratorio AquaChile SpA.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	2.294	90	1.211	9	1.165	375	11	(6)	208	17
76,452,811-5	Centro de Innovación Aquainovo-Biomar S.A.	Chile	Indirect Subsidiary	US dollars	0,00%	70,00%	878	3.297	549	353	3.273	906	(23)	7	5.024	(30)
78,754,560-2	AquaChile Magallanes SpA	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	270.971	172.716	95.252	58.217	290.218	47.507	18.462	(5.883)	100.731	24.345
76,125,666-1	Salmones Reloncavi SPA	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	92.400	61.487	82.409	36.399	35.080	20.201	1.437	(707)	17.295	2.144

Balances as of December 31, 2025

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%	25	220	-	-	244	-	36	2	126	34
77,805,520-1	Agrocomercial AS Ltda.	Chile	Direct Subsidiary	US dollars	99,99%	0,01%	618.373	1.829.027	620.194	759	1.826.447	1.982.385	282.056	(45.032)	1.254.476	327.088
88,680,500-4	Agrícola Súper Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	673.435	575.046	122.121	116.110	1.010.250	1.387.281	63.804	(24.272)	338.512	88.075
78,429,980-5	Agro Tantehue Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	19.551	511	13.980	331	5.752	43.528	2.235	(779)	735	3.014
82,366,700-0	Sopraval S.P.A.	Chile	Indirect Subsidiary	US dollars	0,00%	99,79%	135.167	163.806	63.398	2.889	232.687	314.411	13.061	(4.939)	206.627	18.000
77,476,390-2	Procesadora de Alimentos del Sur Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	29.415	38.034	26.454	5.127	35.868	134.923	4.448	(1.650)	26.325	6.098
78,483,600-2	Faenadora San Vicente Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	37.088	44.783	31.108	21.325	29.438	164.975	2.698	(1.067)	8.297	3.765
78,408,440-K	Faenadora Lo Miranda Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	64.966	98.581	33.087	60.343	70.117	197.942	4.924	(1.906)	15.778	6.830
76,676,350-2	Agrícola Purapel del Maule Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	596	13.686	36	-	14.246	-	(70)	9	19.753	(80)
79,984,240-8	Agrosuper Comercializadora de Alimentos Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	791.743	112.819	741.956	16.136	146.464	2.694.463	63.451	(23.421)	95.870	86.871
92,870,000-3	Serv. de Marketing AS Ltda	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	4.480	2.455	140	241	6.554	1.391	148	(55)	292	202
79,872,410-k	Elaboradora de Alimentos Doñihue Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	26.950	12.791	17.405	2.193	20.144	82.543	2.215	(843)	1.914	3.058
76,278,340-1	Transportes AS Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	2.259	1.866	11	-	4.114	-	77	(18)	3.636	94
76,688,951-4	Inv. Agrosuper Internac. Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	75	47.834	99	-	47.811	-	4.979	(77)	3.878	5.055
79,561,890-2	Comercializadora de Alimentos Lo Miranda Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	77	255	-	61	272	-	22	2	369	20
Foreign	Inversiones Eurosuper SL	España	Indirect Subsidiary	Euro	0,00%	100,00%	372	31.446	1	-	31.817	-	3.838	-	1.060	3.838
Foreign	Agro Europa SPA	Italia	Indirect Subsidiary	Euro	0,00%	85,64%	11.058	15	8.736	257	2.079	42.325	645	(249)	1.176	894
Foreign	Andes Asia INC	Japan	Indirect Subsidiary	Japanese yen	0,00%	100,00%	112.802	480	104.135	37	9.111	329.368	2.360	(1.445)	64	3.806
Foreign	Agro América LLC	EEUU	Indirect Subsidiary	US dollars	0,00%	100,00%	28.219	91	15.856	182	12.272	230.145	1.067	(345)	200	1.412
Foreign	Agrosuper Shangai	China	Indirect Subsidiary	Chinese Yuan	0,00%	100,00%	24.124	13	12.443	12	11.682	185.017	1.032	(354)	715	1.386
Foreign	Agrosuper Asia Limited	China	Indirect Subsidiary	US dollars	0,00%	100,00%	1.193	20.793	751	-	21.235	3.330	3.418	-	760	3.418
Foreign	Agrosuper Brasil Representação de Produtos Alimentícios Ltda.	Brazil	Indirect Subsidiary	Real	0,00%	100,00%	-	-	2	63	(65)	-	(9)	-	31	(9)
Foreign	Productos Alimenticios Súper R.L.	Mexico	Indirect Subsidiary	Mexican peso	0,00%	100,00%	26.893	791	17.916	793	8.976	122.464	348	(342)	-	689
86,247,400-7	Aquachile S.A	Chile	Direct Subsidiary	US dollars	100,00%	0,00%	1.145.533	1.459.601	384.254	43.415	2.177.465	1.676.397	474.060	(28.756)	959.882	502.815
79,872,420-7	Exportadora Los Fiordos Ltda.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	781.218	328.227	357.771	75.181	676.494	1.177.820	36.026	(9.837)	357.822	45.863
78,512,930-k	Procesadora Cailín SpA.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	40.527	23.855	35.148	5.115	24.120	77.449	7.646	(2.868)	8.490	10.514
76,794,910-3	Aquainnovo SpA.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	48.571	18.737	41.106	4.159	22.043	49.520	9.494	(3.483)	4.434	12.977
79,800,600-2	AquaChile S.P.A.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	67.736	859.003	33.956	5.020	887.762	54.710	95.249	(4.041)	274.252	99.290
Foreign	AquaChile Inc.	EEUU	Indirect Subsidiary	US dollars	0,00%	100,00%	82.860	17.134	71.502	5.577	22.914	505.453	1.974	(1.072)	200	3.047
88,274,600-3	Procesadora Mar del Sur SpA	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	14.957	22.665	20.350	13.405	3.868	40.356	1.416	(477)	2.978	1.893
76,495,180-8	Procesadora Calbuco SpA	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	17.091	20.540	15.295	21.797	538	67.469	5.688	(2.043)	7.551	7.732
79,728,530-7	AquaChile Maulfín Ltda	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	102.333	60.984	79.698	10.345	73.275	179.305	29.453	(8.160)	38.667	37.613
76,300,265-9	Laboratorio AquaChile SpA.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	1.962	96	894	11	1.153	1.539	120	(27)	208	147
76,452,811-5	Centro de Innovación Aquainnovo-Biomar S.A.	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	1.187	3.251	653	328	3.457	3.970	265	(98)	5.024	363
78,754,560-2	AquaChile Magallanes SpA	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	291.913	170.901	95.458	95.600	271.756	210.345	8.502	(4.682)	100.731	13.184
76,125,666-1	Salmones Reloncavi SPA	Chile	Indirect Subsidiary	US dollars	0,00%	100,00%	88.471	53.008	73.114	34.722	33.643	108.642	11.566	(4.452)	17.295	16.018

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.

As of today, we are finalizing our productive transformation process in the turkey business, adapting our operations for chicken farming.

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. (today 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 March 31, 2026 and December 31, 2025, the investment in associates corresponds to Puerto Las Losas S.A., as follows:

As of March 31, 2026

Chilean ID number	Companies	Country	Functional Currency	% Share	Balance as of 01.01.2026 ThUS\$	Share of net income ThUS\$	Others Increases (decreases) ThUS\$	Balance as of 03.31.2026 ThUS\$
76,498,850-7	Puerto Las Losas S.A.	Chile	US dollars	49,00	20.527	47	(2)	20.572
Total					20.527	47	(2)	20.572

As of December 31, 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\$	Others Balance as of 12.31.2025 ThUS\$
76,498,850-7	Puerto Las Losas S.A.	Chile	US dollars	49,00	21.637	(978)	(132)	20.527
Total					21.637	(978)	(132)	20.527

16.2 Financial information regarding associates

As of March 31, 2026

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.	1.354	42.122	1.978	18	41.984	96
Total		1.354	42.122	1.978	18	41.984	96

As of December 31, 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.	1.129	43.231	1.983	486	41.891	(1.996)
Total		1.129	43.231	1.983	486	41.891	(1.996)

17. INTANGIBLE ASSETS OTHER THAN GOODWILL

17.1 Intangible assets other than goodwill

	03.31.2026		
	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	71.748	(55.954)	15.794
Brands (a)	57.516	(83)	57.433
Other intangible assets	4.420	(2.136)	2.284
Total	598.727	(58.173)	540.554

	12.31.2025		
	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	70.577	(54.917)	15.660
Brands (a)	57.516	(83)	57.433
Other intangible assets	4.420	(2.136)	2.284
Total	597.556	(57.136)	540.420

As of March 31, 2026 and December 31, 2025, these are mainly brands owned by AquaChile S.A. 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.

As of the closing of the consolidated financial statements, the Company does not hold any pledges or have restrictions on intangible assets, and 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 March 31, 2026 and December 31, 2025, are detailed as follows:

As of March 31, 2026	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, 2026	452.851	294	11.898	15.660	57.433	2.284	540.420
Additions	-	-	-	1.171	-	-	1.171
Amortization	-	-	-	(1.037)	-	-	(1.037)
Closing balance as of March 31, 2026	452.851	294	11.898	15.794	57.433	2.284	540.554

As of December 31, 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	-	-	-	7.923	-	-	7.923
Amortization	-	-	-	(5.839)	-	-	(5.839)
Closing balance as of December 31, 2025	452.851	294	11.898	15.660	57.433	2.284	540.420

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.

17.4 Research and development expenditure

Research and development expenditure for the period is as follows:

	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Meat	512	3.219
Aquaculture	641	2.099
	1.153	5.318

18. GOODWILL

18.1 Goodwill

Goodwill as of March 31, 2026 and December 31, 2025, are detailed as follows:

Investor	Underlying asset.	03.31.2026 Goodwill ThUS\$	12.31.2025 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

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) 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. (today 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 (Bloomberg Index) for the year 2025.

Equity Risk Premium Risk premium obtained from the difference between the 10-year average return of the S&P and the risk-free rate, as calculated by Damodaran.

Levered Beta (BI): Median of the 5-year betas of comparable companies from Bloomberg.

Country Risk Premium: Obtained from Damodaran, December 2025.

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 interest rate at which Agrosuper's international bond was traded, 2025 average.

Debt-to-equity ratio (D/E): the debt structure used for the valuation corresponds to the financial debt structure of the Company at the last official closing of the 2025 financial statements.

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 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 March 31, 2026 and December 31, 2025, are detailed by class as follows:

NET VALUES	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Property, plant and equipment, net		
Land	181.848	182.058
Construction in progress	94.674	86.210
Buildings	547.988	546.830
Plant and equipment	227.293	229.709
IT equipment	6.592	5.422
Fixtures and fittings	212.987	200.494
Motor vehicles	12.416	11.872
Other property, plant and equipment	57.092	37.122
Total property, plant and equipment, net	1.340.890	1.299.717
GROSS VALUES	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Property, plant and equipment, gross		
Land	181.848	182.058
Construction in progress	94.674	86.210
Buildings	1.163.418	1.155.468
Plant and equipment	949.968	939.558
IT equipment	32.078	30.383
Fixtures and fittings	929.615	906.478
Motor vehicles	38.013	37.459
Other property, plant and equipment	134.431	113.896
Total property, plant and equipment, gross	3.524.045	3.451.510
ACCUMULATED DEPRECIATION	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Accumulated depreciation		
Buildings	(615.430)	(608.638)
Plant and equipment	(722.675)	(709.849)
IT equipment	(25.486)	(24.961)
Fixtures and fittings	(716.628)	(705.984)
Motor vehicles	(25.597)	(25.587)
Other property, plant and equipment	(77.339)	(76.774)
Total accumulated depreciation	(2.183.155)	(2.151.793)

Construction in progress, buildings and plant and Equipment, including their segment and book value as of March 31, 2026 and December 31, 2025, are described as follows.

		March 31, 2026			December 31, 2025		
		Meat ThUS\$	Aquaculture ThUS\$	Book value ThUS\$	Meat ThUS\$	Aquaculture ThUS\$	Book value ThUS\$
Construction in progress	Industrial Buildings	65.390	7.812	73.202	63.545	3.275	66.820
	Treatment Plant	3.962	-	3.962	4.103	-	4.103
	Farming sites	-	12.265	12.265	-	14.020	14.020
	Others	-	5.245	5.245	-	1.267	1.267
	Total	69.352	25.322	94.674	67.648	18.562	86.210
Buildings	Industrial Buildings	458.665	54.277	512.942	455.977	55.312	511.289
	Water Wells	5.906	-	5.906	6.026	-	6.026
	Others	24.982	4.158	29.140	25.294	4.221	29.515
	Total	489.553	58.435	547.988	487.297	59.533	546.830
Plant and equipment	Industrial equipment	85.816	129.422	215.238	86.826	130.671	217.497
	Others	5.159	6.896	12.055	5.346	6.866	12.212
	Total	90.975	136.318	227.293	92.172	137.537	229.709

19.2 Movements

Movements in net Property, Plant and Equipment for the period ended March 31, 2026 and December 31, 2025, are detailed as follows:

March 31, 2026	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, 2026	182.058	86.210	546.830	229.709	5.422	200.494	11.872	37.122	1.299.717
Additions	-	53.547	2	11	352	159	685	20.376	75.132
Reclassifications	-	(45.052)	8.300	10.410	1.464	23.534	1.185	159	-
Divestments	(210)	(31)	(352)	(11)	(118)	(305)	(1.316)	-	(2.343)
Depreciation on divestments	-	-	347	11	113	181	792	-	1.444
Depreciation	-	-	(7.139)	(12.837)	(638)	(10.825)	(802)	(565)	(32.806)
Other increases (decreases)	-	-	-	-	(3)	(251)	-	-	(254)
Closing balance as of March 31, 2026	181.848	94.674	547.988	227.293	6.592	212.987	12.416	57.092	1.340.890

December 31, 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	40	234.916	2.457	127	1.003	389	2.052	15.281	256.265
Reclassifications	6.385	(203.111)	66.045	72.302	959	53.727	2.230	1.463	-
Divestments	(1.519)	(538)	(2.556)	(9.322)	(424)	(3.514)	(2.166)	(1.978)	(22.017)
Depreciation on divestments	-	-	2.527	8.400	403	3.132	1.710	467	16.639
Depreciation	-	-	(28.078)	(50.955)	(2.495)	(40.598)	(2.832)	(2.111)	(127.069)
Other increases (decreases)	-	-	(143)	-	(3)	(1.109)	(34)	3	(1.286)
Closing balance as of December 31, 2025	182.058	86.210	546.830	229.709	5.422	200.494	11.872	37.122	1.299.717

19.3 Additional information

(a) Interest capitalization

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

	01.01.2026 to 03.31.2026 ThUS\$	01.01.2025 to 03.31.2025 ThUS\$
Capitalized financial costs	612	548
Average capitalized interest rate	4,85%	4,56%

(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:

	03.31.2026 ThUS\$	03.31.2025 ThUS\$
In cost of sales	30.155	28.477
In administrative expenses	1.987	1.948
In other non-operating expenses	664	899
Total	32.806	31.324

(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 March 31, 2026 and December 31, 2025, and therefore has no provisions for these costs.

(g) Assets temporarily out of service

As of March 31, 2026 and December 31, 2025, 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

	03.31.2026 ThUS\$	03.31.2025 ThUS\$
Current tax expense (income)	38.230	29.831
Total net current tax expense (income)	38.230	29.831
Deferred tax expense (income)		
Tax expense adjustment for prior year	3.013	5.462
Deferred tax expense (income) related to creation and reversal of temporary differences	1.011	5.184
Others	(248)	318
Total net deferred tax income (expense)	3.776	10.964
Total income tax income (expense)	42.006	40.795

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:

	03.31.2026 ThUS\$	03.31.2025 ThUS\$
Reconciliation of income tax expense using the statutory rate with income tax expense using the effective rate		
Tax effect of rates in other jurisdictions	42.006	40.789
Tax effect of deductible expenses	665	521
Tax effect of non-deductible expenses	-	1
Others	(244)	(189)
	(421)	(327)
Total tax expense (income)	42.006	40.795

20.3 Deferred taxes

Deferred tax assets and liabilities as of March 31, 2026 and December 31, 2025, are detailed as follows:

Deferred taxes relating to:

	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Provision for the indefinite strike at the Huasco agro-industrial complex	37.274	37.731
Employee benefits provision	3.336	3.228
Tax losses	16.777	15.483
Other provisions	27.780	33.499
Vacation provisions	3.798	3.833
Allowance for doubtful receivables	1.705	1.999
Offset deferred taxes (a)	(44.305)	(48.360)
Total deferred tax assets	46.365	47.413
Difference between financial and tax PP&E	164.007	162.294
Intangible	92.561	89.699
Animals born in the field	56.752	55.301
Indirect manufacturing expenses	57.392	56.278
Deferred expenses	14.116	14.099
Fair value of biological assets and inventories	49.748	51.931
Collective agreement bonus	586	-
Other events	261	482
Offset deferred taxes (a)	(44.305)	(48.360)
Total deferred tax liabilities	391.118	381.724

- 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, 2025	(314.255)
Increase (decrease) for deferred taxes on net income	(20.123)
Increase (decrease) for deferred taxes on comprehensive income	67
Balance as of December 31, 2025	(334.311)
Increase (decrease) for deferred taxes on net income	(9.015)
Increase (decrease) for deferred taxes on comprehensive income	(1.427)
Balance as of March 31, 2026	(344.753)

21. OTHER CURRENT AND NON-CURRENT FINANCIAL LIABILITIES

Other current and non-current financial liabilities as of March 31, 2026 and December 31, 2025, are detailed as follows:

	Current		Non-current	
	03.31.2026 ThUS\$	12.31.2025 ThUS\$	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Liabilities with banks	-	-	-	-
Bonds payable	24.866	33.896	834.749	851.051
Hedging instruments (a)	6.189	8.891	(43.900)	(45.472)
Total	31.055	42.787	790.849	805.579

(a) See Note 22.3 a

Reconciliation of liabilities from financing activities.

	As of 01.01.2026 ThUS\$	Received ThUS\$	Paid ThUS\$	Interest paid ThUS\$	Exchange differences ThUS\$	Accrued interest ThUS\$	Others ThUS\$	As of 03.31.2026 ThUS\$
Current liabilities with banks	-	-	-	-	-	-	-	-
Current bonds payable	33.896	-	-	(17.528)	-	8.649	(151)	24.866
Current edging liabilities	8.891	-	-	-	(2.702)	-	-	6.189
Non-current liabilities with banks	-	-	-	-	-	-	-	-
Non-current bonds payable	851.051	-	(10.502)	-	(5.800)	-	-	834.749
Non-current hedging liabilities	(45.472)	-	(823)	-	2.395	-	-	(43.900)
Subtotal	848.366	-	(11.325)	(17.528)	(6.107)	8.649	(151)	821.904
Lease liabilities, current and non-current	17.282	-	(1.187)	-	-	-	1.325	17.420
Total	865.648	-	(12.512)	(17.528)	(6.107)	8.649	1.174	839.324

	As of 01.01.2025 ThUS\$	Received ThUS\$	Paid ThUS\$	Interest paid ThUS\$	Exchange differences ThUS\$	Accrued interest ThUS\$	Others ThUS\$	As of 12.31.2025 ThUS\$
Current liabilities with banks	80.921	-	(82.376)	(2.578)	14	(1.370)	5.389	-
Current bonds payable	31.280	-	-	(34.166)	-	35.331	1.451	33.896
Current hedging liabilities	3.164	-	-	(6.922)	-	6.029	6.620	8.891
Non-current liabilities with banks	63.349	-	(64.000)	-	20.449	-	(19.798)	-
Non-current bonds payable	824.052	-	(18.765)	-	46.569	-	(805)	851.051
Non-current hedging liabilities	22.800	-	(20.325)	-	(48.750)	-	803	(45.472)
Subtotal	1.025.566	-	(185.466)	(43.666)	18.282	39.990	(6.340)	848.366
Lease liabilities, current and non-current	20.575	-	(6.237)	-	-	-	2.944	17.282
Total	1.046.141	-	(191.703)	(43.666)	18.282	39.990	(3.396)	865.648

21.1 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 March 31, 2026 and December 31, 2025, are as follows:

As of March 31, 2026

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 03.31.2026 ThUS\$	1 to 3 years ThUS\$	Over 4 years ThUS\$	Total non-current as of 03.31.2026 ThUS\$
Bonds	679	BAGRS-D	D	2.954.543	UF	3,8%	09.01.2032	Semi-annual from 03.01.2012	22 equal semiannual installments from 03.01.2022	-	19.909	19.909	58.579	44.061	102.640
Bonds	808	BAGRS-L	L	4.000.000	UF	2,5%	09.01.2028	Semi-annual from 03.01.2019	09.01.2028	-	342	342	-	171.878	171.878
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	-	143	143	-	63.989	63.989
Bonds		BAGRS - G	G	500.000.000	US\$	4,6%	01.20.2032	Semi-annual from 07.20.2022	01.20.2032	-	4.472	4.472	-	496.242	496.242
Total Current											24.866		Total Non-current		834.749

AS of December 31, 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 12.31.2025 ThUS\$	1 to 3 years ThUS\$	Over 4 years ThUS\$	Total non-current as of 12.31.2025 ThUS\$
Bonds	679	BAGRS-D	D	3.181.816	UF	3,8%	09.01.2032	Semi-annual from 03.01.2012	22 equal semiannual installments from 03.01.2022	-	21.636	21.636	55.948	58.553	114.501
Bonds	808	BAGRS-L	L	4.000.000	UF	2,5%	09.01.2028	Semi-annual from 03.01.2019	01.09.2028	-	1.436	1.436	-	175.231	175.231
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	-	602	602	-	65.238	65.238
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	-	496.081	496.081
Total Current											33.896		Total Non-current		851.051

21.2 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, 2026	15.959	-	1.291	17.250
Additions	-	-	1.316	1.316
Amortization	(687)	-	(500)	(1.187)
Other increases (decreases)	(148)	-	157	9
Closing balance as of March 31, 2026	15.124	-	2.264	17.388

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	40	305	1.463	1.808
Amortization	(2.517)	(1.850)	(1.870)	(6.237)
Other increases (decreases)	1.176	(204)	155	1.127
Closing balance as of December 31, 2025	15.959	-	1.291	17.250

LEASE LIABILITIES

	Current		Non-current	
	03.31.2026 ThUS\$	12.31.2025 ThUS\$	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Buildings	2.679	2.679	12.478	13.312
Vehicles	-	-	-	-
Equipment	1.769	969	494	322
Total	4.448	3.648	12.972	13.634

Lease liabilities by maturity are detailed as follows.

	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Under 1 year	4.448	3.648
One to two years	3.310	4.301
Two to three years	2.823	1.714
Three to four years	2.831	2.857
Four to five years	2.839	2.865
Over five years	1.169	1.897
Total lease liabilities	17.420	17.282

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 March 31, 2026 and December 31, 2025, are detailed as follows:

Classification in statement of financial position	March 31, 2026		
	At amortized Cost	At fair value through profit and loss	Total financial assets
	ThUS\$	ThUS\$	ThUS\$
Cash and cash equivalents	355.464	-	355.464
Other financial assets, current	-	18.915	18.915
Trade and other receivables	413.312	-	413.312
Related party receivables	3.479	-	3.479
Total current	772.255	18.915	791.170
Other financial assets, non-current	19	-	19
Trade and other receivables	477	-	477
Total non-current	496	-	496
Total	772.751	18.915	791.666

Classification in statement of financial position	December 31, 2025		
	At amortized Cost	At fair value through profit and loss	Total financial assets
	ThUS\$	ThUS\$	ThUS\$
Cash and cash equivalents	449.476	-	449.476
Other financial assets, current	-	20.043	20.043
Trade and other receivables	457.853	-	457.853
Related party receivables	280	-	280
Total current	907.609	20.043	927.652
Other financial assets, non-current	19	-	19
Trade and other receivables	393	-	393
Total non-current	412	-	412
Total	908.021	20.043	928.064

22.2 Classification of financial liability instruments by nature and category

The financial liability instruments classified by nature and category as of March 31, 2026 and December 31, 2025, are detailed as follows:

	March 31, 2026		
	At amortized Cost	At fair value through profit and loss	Total financial liabilities
	ThUS\$	ThUS\$	ThUS\$
Other current financial liabilities	24.866	6.189	31.055
Lease liabilities	4.448	-	4.448
Trade and other payables	368.365	-	368.365
Related party payables, current	34.676	-	34.676
Total current	432.355	6.189	438.544
Lease liabilities, non-current	834.749	- 43.900	790.849
Trade and other payables	12.972	-	12.972
Total non-current	847.721	(43.900)	803.821
Total	1.280.076	(37.711)	1.242.365

	December 31, 2025		
	At amortized Cost	At fair value through profit and loss	Total financial liabilities
	ThUS\$	ThUS\$	ThUS\$
Other current financial liabilities	33.896	8.891	42.787
Lease liabilities	3.648	-	3.648
Trade and other payables	415.199	-	415.199
Related party payables, non-current	152.413	-	152.413
Total current	605.156	8.891	614.047
Other financial liabilities, non-current	851.051	- 45.472	805.579
Lease liabilities, non-current	13.634	-	13.634
Total non-current	864.685	(45.472)	819.213
Total	1.469.841	- 36.581	1.433.260

22.3 Hedging instruments

Empresas 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 number	Currency	Rate received	Rate paid	Hedged Item	Hedge	03.31.2026	12.31.2025
								Notional ThUS\$	Notional ThUS\$
Banco de Chile	Cross Currency Swap	4000053	UF/US\$	Fixed rate	Fixed rate	Bonds payable	Cash flow	14.908	16.055
Scotiabank	Cross Currency Swap	4000054	UF/US\$	Fixed rate	Fixed rate	Bonds payable	Cash flow	14.878	16.022
Goldman Sachs	Cross Currency Swap	4000057	UF/US\$	Fixed rate	Fixed rate	Bonds payable	Cash flow	30.556	32.906
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	52.784	56.845
Goldman Sachs	Cross Currency Swap	4000008	CLP/US\$	Fixed rate	Fixed rate	Liabilities with banks	Cash flow	-	-
Total								326.376	335.078

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 March 31, 2026 and December 31, 2025:

	March 31, 2026				December 31, 2025			
	Assets		Liabilities		Assets		Liabilities	
	Current ThUS\$	Non-current ThUS\$	Current ThUS\$	Non-current ThUS\$	Current ThUS\$	Non-current ThUS\$	Current ThUS\$	Non-current ThUS\$
Effective hedges	17.818	-	6.189	(43.900)	18.802	-	8.891	(45.472)
Cash flow hedge note 21	-	-	6.189	(43.900)	-	-	8.891	(45.472)
Cash flow hedge note 8	17.818	-	-	-	18.802	-	-	-
Total	17.818	-	6.189	(43.900)	18.802	-	8.891	(45.472)

22.3 b) Other information about derivative instruments

The Company's financial hedges as of March 31, 2026 and December 31, 2025, their fair values, their maturity and their notional and contractual values are detailed as follows:

March 31, 2026								
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	37.711	60.341	-	157.420	-	55.830	52.785	326.376
Forwards	17.818	1.290.466	-	-	-	-	-	1.290.466
TOTAL	55.529	1.350.807	-	157.420	-	55.830	52.785	1.616.842

December 31, 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	36.581	64.983	-	157.420	-	55.830	56.845	335.078
Forwards	18.802	851.771	-	-	-	-	-	851.771
TOTAL	55.383	916.754	-	157.420	-	55.830	56.845	1.186.849

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.

	March 31, 2026		December 31, 2025	
	Book value	Estimated fair value	Book value	Estimated fair value
	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Current Assets				
Cash and cash equivalents	355.464	355.464	449.476	449.476
Other financial assets, current	1.097	1.097	1.241	1.241
Trade and other receivables	413.312	413.312	457.853	457.853
Related party receivables	3.479	3.479	280	280
Non-Current				
Other financial assets, non-current	19	19	19	19
Rights receivable, non-current	477	477	393	393
Current liabilities				
Other financial liabilities, current	31.055	31.055	42.787	42.787
Lease liabilities, current	4.448	4.448	3.648	3.648
Trade and other payables	368.365	368.365	415.199	415.199
Related party payables, current	34.676	34.676	152.413	152.413
Non-Current				
Other financial liabilities, non-current	790.849	805.724	805.579	830.896
Lease liabilities, non-current	12.972	12.972	13.634	13.634

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 March 31, 2026 and December 31, 2025, are detailed as follows:

Financial instruments measured at fair value

Description	Fair value measured as of the reporting date			
	03.31.2026	Level 1	Level 2	Level 3
	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Financial Assets				
Effective cash flow hedges	17.818	-	17.818	-
Total financial assets	17.818	-	17.818	-
Financial Liabilities				
Effective cash flow hedges	(37.711)	-	(37.711)	-
Total financial liabilities	(37.711)	-	(37.711)	-

Description	Fair value measured as of the reporting date			
	12.31.2025	Level 1	Level 2	Level 3
	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Financial Assets				
Effective cash flow hedges	18.802	-	18.802	-
Total financial assets	18.802	-	18.802	-
Financial Liabilities				
Effective cash flow hedges	(36.581)	-	(36.581)	-
Total financial liabilities	(36.581)	-	(36.581)	-

23. TRADE AND OTHER PAYABLES

Trade and other payables as of March 31, 2026 and December 31, 2025, are detailed as follows:

	Current	
	03.31.2026	12.31.2025
	ThUS\$	ThUS\$
Trade accounts payable	332.980	370.455
Documents payable	15	15
Miscellaneous payables	31	703
Remuneration and social security	8.593	14.445
Retained taxes	16.635	17.999
Other retentions	2.002	2.236
Prepaid revenue	8.109	9.346
Total	368.365	415.199

As of March 31, 2026 and December 31, 2025, 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 March 31, 2026			As of December 31, 2025		
	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	319.437	-	319.437	360.575	-	360.575
Between 31 and 60 days	8.925	-	8.925	3.845	-	3.845
Between 61 and 90 days	733	-	733	976	-	976
Between 91 and 120 days	514	-	514	672	-	672
Total trade accounts payable not yet due	329.609	-	329.609	366.068	-	366.068
Average payment period (days)			30			30

Trade accounts payable overdue	As of March 31, 2026			As of December 31, 2025		
	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	880	-	880	835	-	835
Between 6 and 20 days	1.761	-	1.761	1.339	-	1.339
Between 21 and 30 days	229	-	229	383	-	383
Between 31 and 60 days	295	-	295	1.621	-	1.621
Between 61 and 90 days	122	-	122	117	-	117
Over 91 days	84	-	84	92	-	92
Total trade accounts payable	3.371	-	3.371	4.387	-	4.387
Average payment period (days)			32			30
Total trade accounts payable	332.980	-	332.980	370.455	0	370.455

24. CURRENT AND NON-CURRENT PROVISIONS

24.1 Detail of provisions

Provisions as of March 31, 2026 and December 31, 2025, are detailed as follows:

	Current		Non-current	
	03.31.2026	12.31.2025	03.31.2026	12.31.2025
	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Vacation provision (1)	19.316	19.971	-	-
Performance bonuses (2)	10.075	23.328	-	-
Legal bonuses and other benefits	3.364	247	-	-
Other benefits provision (3)	-	-	13.085	12.631
Employee benefit provisions	32.755	43.546	13.085	12.631
Other provisions (4)	2.369	2.971	-	-
Other provisions	2.369	2.971	-	-
Total	35.124	46.517	13.085	12.631

- (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, 2026	19.971	23.328	247	43.546	12.631	12.631	2.971	2.971	-	-
Provisions added	11.476	308.582	10.569	330.627	7.746	7.746	4.355	4.355	-	-
Provisions used	(11.809)	(321.605)	(7.329)	(340.743)	(7.015)	(7.015)	(4.957)	(4.957)	-	-
Provisions reversed	-	(85)	-	(85)	(4)	(4)	-	-	-	-
Conversion adjustments	-	-	-	-	-	-	-	-	-	-
Exchange differences	(322)	(145)	(123)	(590)	(273)	(273)	-	-	-	-
Closing balance as of March 31, 2026	19.316	10.075	3.364	32.755	13.085	13.085	2.369	2.369	-	-

	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	6.033	28.133	13.803	47.969	28.638	28.638	2.533	2.533	-	-
Provisions used	(3.524)	(24.960)	(13.874)	(42.358)	(23.808)	(23.808)	(1.436)	(1.436)	-	-
Provisions reversed	(147)	(173)	(1)	(321)	(171)	(171)	10	10	-	-
Conversion adjustments	-	-	-	-	-	-	-	-	-	-
Reclassifications	1.266	1.100	21	2.387	(674)	(674)	-	-	-	-
Closing balance as of December 31, 2025	19.971	23.328	247	43.546	12.631	12.631	2.971	2.971	-	-

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 03.31.2026	% 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:

	03.31.2026	03.31.2025
Net income (Loss) attributable to owners of the parent company ThUS\$	113.778	110.236
Basic weighted average number of shares	23.500.376.756	23.500.376.756
Basic earnings (loss) per share (US\$/share)	0,0048	0,0047

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	03.31.2026 ThUS\$	03.31.2025 ThUS\$
Profit (Loss) attributable to owners of the parent company before profit sharing	114.200	510.215
Unrealized gains, related to fair value adjustments of biological assets	1.898	(5.052)
Deferred tax on unrealized gains	(512)	1.364
Distributable net profit	115.586	506.527
Dividend policy of 30%	34.676	151.958

25.7 Other reserves

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

Description	03.31.2026 ThUS\$	03.31.2025 ThUS\$
Exchange differences on conversion reserve (a)	116.374	116.989
Cash flow hedge reserve (b)	5.536	1.678
Other reserves:		
Effect of business combinations (c)	(50.553)	(50.553)
Other reserves	(7.146)	(9.486)
Total	64.211	58.628

(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

	03.31.2026	03.31.2025
	ThUS\$	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	
			03.31.2026	12.31.2025
			ThUS\$	ThUS\$
Inversiones Eurosuper SL	Spain	EUR	(637)	3.289
Productos Alimenticios Súper R.L.	Mexico	MXN	(23)	89
Andes Asia INC	Japan	JPN	60	(202)
Agrosuper Shanghai Limited Company	China	US dollars	34	62
Agro Europa SPA	Italy	EUR	(49)	301
Foreign currency conversion reserve			(615)	3.539

26. NON-CONTROLLING INTERESTS

Non-controlling interests as of March 31, 2026 and December 31, 2025, are detailed as follows:

Subsidiary	Country	Minority shareholder	As of 03.31.2026	
			Non-controlling interest	
			In net income ThUS\$	In equity ThUS\$
Sopraval SpA	Chile	Others	-	71
Agroeuropa SPA	Italy	Balestrero G & G SRL	(201)	555
Centro de Innovacion Aquainnovo-Biomar S.A.	Chile	Others	(7)	982
Total			(208)	1.608

Subsidiary		Minority shareholder	As of 12.31.2025	
			Non-controlling interest	
			In net income ThUS\$	In equity ThUS\$
Sopraval S.A.	Chile	Others	(3)	90
Agroeuropa SPA	Italy	Balestrero G & G SRL	47	232
Centro de Innovacion Aquainnovo-Biomar S.A.	Chile	Others	(4)	954
Total			40	1.276

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 March 31, 2026 and 2025, and for the Interim Consolidated Statements of Financial Position as of March 31, 2026 and December 31, 2025.

Interim Consolidated Statement of Income - For the period ended March 31, 2026:

	January 1 to March 31, 2026					
	Meat	Aquaculture	Others	Total Segments	Eliminations	Total Consolidated
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Operating revenue	673.898	481.923	18.486	1.174.307	(17.396)	1.156.911
Cost of sales	(469.025)	(348.518)	(15.418)	(832.961)	17.396	(815.565)
Gross margin before fair value	204.873	133.405	3.068	341.346	-	341.346
(Charge) credit to the income statement for the fair value of biological assets harvested and sold (a)	-	(94.136)	-	(94.136)	-	(94.136)
(Charge) credit to the income statement for the fair value adjustment of biological assets for the period (a)	-	92.238	-	92.238	-	92.238
GROSS MARGIN	204.873	131.507	3.068	339.448	-	339.448
Distribution costs	(91.473)	(56.848)	(3.046)	(151.367)	-	(151.367)
Administrative expenses	(14.364)	(8.822)	(50)	(23.236)	-	(23.236)
Other gains (losses)	(1.850)	(3.031)	6	(4.875)	-	(4.875)
Finance income	2.472	2.821	-	5.293	-	5.293
Finance costs	(5.020)	(5.727)	-	(10.747)	-	(10.747)
Share of profit (loss) of investments accounted for used equity method	-	-	47	47	-	47
Exchange differences	473	540	-	1.013	-	1.013
OTHER GAINS & LOSSES	(109.762)	(71.067)	(3.043)	(183.872)	-	(183.872)
PROFIT (LOSS) BEFORE TAXES	95.111	60.440	25	155.576	-	155.576
Income tax expense	(25.680)	(16.319)	(7)	(42.006)	-	(42.006)
PROFIT (LOSS)	69.431	44.121	18	113.570	-	113.570
PROFIT (LOSS) ATTRIBUTABLE TO:						
Owners of the parent	69.632	44.128	18	113.778	-	113.778
Non-controlling interests	(201)	(7)	-	(208)	-	(208)
PROFIT (LOSS)	69.431	44.121	18	113.570	-	113.570
Depreciation of property, plant and equipment	19.613	13.193	-	32.806		
Depreciation of property, plant and equipment In other non-operating expenses	7.882	-		7.882		
Amortization of intangible assets	689	348	-	1.037		
Amortization Assets for right of use	969	218	-	1.187		
Total depreciation	29.153	13.759	-	42.912		

Interim Consolidated Statement of Income - For the period ended March 31, 2025

	January 1 to March 31, 2025					
	Meat	Aquaculture	Others	Total Segments	Eliminations	Total Consolidated
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Operating revenue	673.557	501.262	21.887	1.196.706	(19.877)	1.176.829
Cost of sales	(492.755)	(359.421)	(19.081)	(871.257)	19.877	(851.380)
Gross margin before fair value	180.802	141.841	2.806	325.449	-	325.449
(Charge) credit to the income statement for the fair value of biological assets harvested and sold (a)	-	(81.194)	-	(81.194)	-	(81.194)
(Charge) credit to the income statement for the fair value adjustment of biological assets for the period (a)	-	69.363	-	69.363	-	69.363
GROSS MARGIN	180.802	130.010	2.806	313.618	-	313.618
Distribution costs	(83.036)	(42.556)	(2.616)	(128.208)	-	(128.208)
Administration and sales expenses	(12.479)	(7.530)	(43)	(20.052)	-	(20.052)
Other gains (losses)	(5.192)	222	18	(4.952)	-	(4.952)
Finance income	1.362	1.644	-	3.006	-	3.006
Finance costs	(5.612)	(6.772)	-	(12.384)	-	(12.384)
Share of profit (loss) of investments accounted for used equity method	-	-	859	859	-	859
Exchange differences	(370)	(446)	-	(816)	-	(816)
OTHER GAINS & LOSSES	(105.327)	(55.438)	(1.782)	(162.547)	-	(162.547)
PROFIT (LOSS) BEFORE TAXES	75.475	74.572	1.024	151.071	-	151.071
Income tax expense	(20.379)	(20.140)	(276)	(40.795)	-	(40.795)
PROFIT (LOSS)	55.096	54.432	748	110.276	-	110.276
PROFIT (LOSS) ATTRIBUTABLE TO:						
Owners of the parent	55.052	54.436	748	110.236	-	110.236
Non-controlling interests	44	(4)	-	40	-	40
PROFIT (LOSS)	55.096	54.432	748	110.276	-	110.276
Depreciation of property, plant and equipment	18.888	12.436	-	31.324		
Depreciation of non-current biological assets	7.034	-	-	7.034		
Amortization of intangible assets	1.106	220	-	1.326		
Amortization Assets for right of use	-	-	-	-		
Total depreciation	27.028	12.656	-	39.684		

Interim Consolidated Statement of Financial Position - As of March 31, 2026

ASSETS	As of March 31, 2026			
	Meat ThUS\$	Aquaculture ThUS\$	Others ThUS\$	Total ThUS\$
CURRENT ASSETS				
Cash and cash equivalents	213.101	142.363	-	355.464
Other financial assets, current	8.882	10.033	-	18.915
Other non-financial assets, current	12.279	9.359	197	21.835
Trade and other receivables	249.548	155.087	8.677	413.312
Related party receivables	3.479	-	-	3.479
Inventories	310.842	280.855	1.438	593.135
Biological assets	192.720	707.693	-	900.413
Current tax assets	26.191	71.438	84	97.713
Total current assets	1.017.042	1.376.828	10.396	2.404.266
NON-CURRENT ASSETS				
Other financial assets, non-current	6	13	-	19
Rights receivable, non-current	-	477	-	477
Equity method investments	-	-	20.572	20.572
Intangible assets other than goodwill	25.193	515.353	8	540.554
Goodwill	42.386	336.994	-	379.380
Property, plant and equipment	993.436	345.518	1.936	1.340.890
Right-of-use leased assets	11.017	6.371	-	17.388
Biological assets, non-current	27.411	75.260	-	102.671
Non-current tax assets	-	22.796	-	22.796
Deferred tax assets	43.054	3.311	-	46.365
Total Non-Current Assets	1.142.503	1.306.093	22.516	2.471.112
Total Assets	2.159.545	2.682.921	32.912	4.875.378
LIABILITIES				
	As of March 31, 2026			
	Meat ThUS\$	Aquaculture ThUS\$	Others ThUS\$	Total ThUS\$
CURRENT LIABILITIES				
Other financial liabilities, current	14.552	16.503	-	31.055
Lease liabilities, current	3.400	1.048	-	4.448
Trade and other payables	195.376	163.688	9.301	368.365
Related party payables, current	20.972	13.704	-	34.676
Other provisions, current	860	1.509	-	2.369
Current tax liabilities	67.255	58.963	58	126.276
Employee benefit provisions, current	23.872	8.863	20	32.755
Total current liabilities	326.287	264.278	9.379	599.944
NON-CURRENT LIABILITIES				
Other financial liabilities, non-current	369.406	421.443	-	790.849
Lease liabilities, non-current	7.425	5.547	-	12.972
Deferred tax liabilities	144.231	246.564	323	391.118
Employee benefit provisions, non-current	13.058	27	-	13.085
Total non-current liabilities	534.120	673.581	323	1.208.024
TOTAL LIABILITIES	860.407	937.859	9.702	1.807.968

Interim Consolidated Statement of Financial Position - As of December 31, 2025

ASSETS	As of December 31, 2025			
	Meat ThUS\$	Aquaculture ThUS\$	Others ThUS\$	Total ThUS\$
CURRENT ASSETS				
Cash and cash equivalents	267.143	182.333	-	449.476
Other financial assets, current	9.316	10.727	-	20.043
Other non-financial assets, current	7.266	6.400	1	13.667
Trade and other receivables	271.507	186.311	35	457.853
Related party receivables	280	-	-	280
Inventories	314.085	267.404	1.346	582.835
Biological assets	186.563	738.586	-	925.149
Current tax assets	28.838	65.491	103	94.432
Total current assets	1.084.998	1.457.252	1.485	2.543.735
NON-CURRENT ASSETS				
Other financial assets, non-current	7	12	-	19
Rights receivable, non-current	-	393	-	393
Equity method investments	-	-	20.527	20.527
Intangible assets other than goodwill	24.684	515.727	9	540.420
Goodwill	42.386	336.994	-	379.380
Property, plant and equipment	954.812	342.969	1.936	1.299.717
Right-of-use leased assets	10.652	6.598	-	17.250
Biological assets, non-current	26.082	62.715	-	88.797
Non-current tax assets	-	27.916	-	27.916
Deferred tax assets	43.489	3.924	-	47.413
Total Non-Current Assets	1.102.112	1.297.248	22.472	2.421.832
Total Assets	2.187.110	2.754.500	23.957	4.965.567
LIABILITIES				
LIABILITIES	As of December 31, 2025			
	Meat ThUS\$	Aquaculture ThUS\$	Others ThUS\$	Total ThUS\$
CURRENT LIABILITIES				
Other financial liabilities, current	19.787	23.000	-	42.787
Lease liabilities, current	2.615	1.033	-	3.648
Trade and other payables	221.351	193.792	56	415.199
Related party payables, current	96.654	55.759	-	152.413
Other provisions, current	2.042	929	-	2.971
Current tax liabilities	56.799	51.550	81	108.430
Employee benefit provisions, current	28.798	14.748	-	43.546
Total current liabilities	428.046	340.811	137	768.994
NON-CURRENT LIABILITIES				
Other financial liabilities, non-current	370.888	434.691	-	805.579
Lease liabilities, non-current	7.846	5.788	-	13.634
Deferred tax liabilities	139.640	241.782	302	381.724
Employee benefit provisions, current	12.605	26	-	12.631
Total non-current liabilities	530.979	682.287	302	1.213.568
TOTAL LIABILITIES	959.025	1.023.098	439	1.982.562

AGROSUPER S.A. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF CASH FLOW
 FOR THE THREE MONTHS ENDED MARCH 31, 2026 AND 2025
 (Thousands of US dollars - ThUS\$)

	Meat	Aquaculture	Others	Eliminations	CUMULATIVE
	01.01.2026	01.01.2026	01.01.2026	01.01.2026	01.01.2026
	03.31.2026	03.31.2026	03.31.2026	03.31.2026	03.31.2026
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Cash flow from (used in) operating activities					
Receipts from operating activities					
Receipts from sales of goods and services	802.895	524.345	11.229	(37.091)	1.301.378
Receipts from royalties, installments, commissions and other operating income	-	-	7.258	-	7.258
Other receipts from operating activities	408	239	-	1	648
Types of cash payments from operating activities					
Payments to suppliers for supply of goods and services	(605.654)	(456.459)	(24.019)	33.949	(1.052.183)
Payments to and on behalf of employees	(109.079)	(48.947)	-	-	(158.026)
Payments for premiums and claims, annuities and other policy obligations	(488)	(165)	-	-	(653)
Other payments for operating activities	(23)	-	-	-	(23)
Cash flow from (used in) operations					
Interest received, classified as operating activities	-	-	-	-	-
Income taxes (paid) received, classified as operating activities	(12.393)	191	-	-	(12.202)
Other cash receipts (payments), classified as operating activities	(16.765)	67.318	-	8.491	59.044
Net cash flow from (used in) operating activities	58.900	89.131	(5.532)	5.350	147.849
Cash flow from (used in) investing activities					
Loans to related companies	(2)	2	-	-	-
Receipts from the sale of property, plant and equipment	51	-	-	-	51
Acquisitions of property, plant and equipment	(41.342)	(20.311)	-	-	(61.653)
Acquisitions of intangible assets	-	(46)	-	-	(46)
Loans / Receipts from related parties	-	-	-	-	-
Interest received, classified as investing activities	2.627	-	-	-	2.627
Other cash receipts (payments)	123	-	-	-	123
Net cash flow from (used in) investing activities	(38.725)	(20.355)	-	182	(58.898)
Cash flow from (used in) financing activities					
Loan repayments	(5.290)	(6.035)	-	-	(11.325)
Payment of finance lease liabilities	(1.112)	(77)	-	2	(1.187)
Loans repayments to related companies	(75.462)	55.759	5.532	14.171	-
Dividends paid	(96.199)	(55.759)	-	-	(151.958)
Interest paid	(14.317)	(3.211)	-	-	(17.528)
Other cash receipts (payments)	(219)	(250)	-	-	(469)
Net cash flow from (used in) financing activities	(73.595)	(108.746)	5.532	(5.532)	(182.341)
Effect on cash and cash equivalents of exchange rate effects					
Effect on cash and cash equivalents of exchange rate effects	(622)	-	-	-	(622)
Net increase (decrease) in cash and cash equivalents	(54.042)	(39.970)	-	-	(94.012)
Cash and cash equivalents at the beginning of the period	267.143	182.333	-	-	449.476
Cash and cash equivalents at the end of the period	213.101	142.363	-	-	355.464

(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
	12.31.2024	12.31.2024	12.31.2024	12.31.2024	12.31.2024
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Cash flow from (used in) operating activities					
Receipts from operating activities					
Receipts from sales of goods and services	750.598	458.147	15.518	(25.623)	1.198.640
Receipts from royalties, installments, commissions and other operating income	-	-	6.369	-	6.369
Other receipts from operating activities	424	225	-	-	649
Types of cash payments from operating activities					
Payments to suppliers for supply of goods and services	(539.219)	(391.936)	(21.740)	(59.406)	(1.012.301)
Payments to and on behalf of employees	(91.727)	(41.437)	-	-	(133.164)
Payments for premiums and claims, annuities and other policy obligations	(13.618)	(9.750)	-	-	(23.368)
Other payments for operating activities	(3)	-	-	-	(3)
Cash flow from (used in) operations					
Interest received, classified as operating activities	113	943	-	-	1.056
Income taxes paid (received), classified as operating activities	(10.982)	1.320	-	-	(9.662)
Other cash receipts (payments), classified as operating activities	(7.029)	53.916	-	(785)	46.102
Net cash flow from (used in) operating activities	88.557	71.428	147	(85.814)	74.318
Cash flow from (used in) investing activities					
Other payments to acquire interests in joint ventures.	-	-	-	-	-
Loans to related companies	(89.023)	-	(147)	89.170	-
Receipts from the sale of property, plant and equipment	136	-	-	-	136
Acquisitions of property, plant and equipment	(14.569)	(20.460)	-	-	(35.029)
Acquisitions of Intangible	(631)	(50)	-	-	(681)
Receivables from related entities	-	-	-	-	-
Interest paid, classified as investing activities	1.718	-	-	-	1.718
Other cash receipts (payments)	6.296	-	-	-	6.296
Net cash flow from (used in) investing activities	(96.073)	(20.510)	(147)	89.170	(27.560)
Cash flow from (used in) financing activities					
Receipts from short-term loans	33.025	(28.380)	-	(4.645)	-
Loans from related companies	(38.494)	(34.996)	-	-	(73.490)
Loan repayments	(4.613)	(1.203)	-	1.203	(4.613)
Payment of finance lease liabilities	-	-	-	-	-
Interest received	-	-	-	-	-
Interest paid	(8.239)	(10.305)	-	365	(18.179)
Other cash receipts (payments)	(1.565)	(1.607)	-	(279)	(3.451)
Net cash flow from (used in) financing activities	(19.886)	(76.491)	-	(3.356)	(99.733)
Effect on cash and cash equivalents of exchange rate effects	1.167	-	-	-	1.167
Net increase (decrease) in cash and cash equivalents	(26.235)	(25.573)	-	-	(51.808)
Cash and cash equivalents at the beginning of the period	160.545	188.163	-	-	348.708
Cash and cash equivalents at the end of the period	134.310	162.590	-	-	296.900

28. OPERATING REVENUE

Operating revenue for the periods ended March 31, 2026 and 2025 is detailed as follows:

By geographical area	01.01.2026 to 03.31.2026	01.01.2025 to 03.31.2025
	ThUS\$	ThUS\$
Domestic	459.840	410.640
International	214.058	262.917
Total meat revenue	673.898	673.557
Domestic	16.156	22.554
International	465.767	478.708
Total aquaculture revenue	481.923	501.262
Domestic	1.090	2.010
Total other revenue	1.090	2.010
TOTAL	1.156.911	1.176.829

29. COST OF SALES, DISTRIBUTION COSTS AND ADMINISTRATIVE EXPENSES

The details of Cost of sales, distribution costs and administrative expenses as of March 31, 2026 and 2025, are as follows:

	01.01.2026 to 03.31.2026	01.01.2025 to 03.31.2025
	ThUS\$	ThUS\$
Direct costs	672.728	728.164
Salaries (a)	105.510	89.696
Freight and Insurance	60.015	53.411
Depreciation and amortization	42.248	40.566
Staff benefits (a)	46.891	35.279
Advertising	13.715	12.209
Import cost	1.262	1.107
Commissions	7.948	6.612
Storage	2.931	3.518
Third Party Fees	5.079	4.149
Export expenses	8.727	6.499
Certifications	3.718	2.302
Cloud Services, Telephony and data transmission	4.700	2.095
Rental of equipment and machinery	1.875	1.862
Other cost	12.821	12.171
Total	990.168	999.640

a) See note 30

30. EMPLOYEE BENEFIT EXPENSES

Employee benefit expenses for the periods ended March 31, 2026 and 2025, are detailed as follows:

	01.01.2026 to 03.31.2026 ThUS\$	01.01.2025 to 03.31.2025 ThUS\$
Wages and salaries	105.510	89.696
Welfare benefits	6.530	4.782
Termination costs	9.000	6.512
Legal bonuses	2.177	1.796
Allowances	12.238	9.020
Performance bonuses	13.676	11.049
Shared funds	89	80
Other employee expenses	3.181	2.040
Total	152.401	124.975

30.1 DEPRECIATION AND AMORTIZATION EXPENSE

Depreciation and amortization expense for the periods ended March 31, 2026 and 2025, are detailed as follows:

	01.01.2026 to 03.31.2026 ThUS\$	01.01.2025 to 03.31.2025 ThUS\$
Depreciation of property, plant and equipment	32.806	31.324
Depreciation of non-current biological assets	7.882	7.034
Amortization of intangible assets	1.037	1.326
Amortization Assets for right of use	1.187	1.781
Total	42.912	41.465

(a) See note 19.3e

31. FINANCIAL INCOME AND EXPENSES

Financial income and expenses for the periods ended March 31, 2026 and 2025, are detailed as follows:

FINANCE INCOME	01.01.2026 to 03.31.2026 ThUS\$	01.01.2025 to 03.31.2025 ThUS\$
Interest on financial investments	5.288	2.827
Other financial income	5	179
Total financial income	5.293	3.006

FINANCE COSTS	01.01.2026 to 03.31.2026 ThUS\$	01.01.2025 to 03.31.2025 ThUS\$
Interest on bank loans	-	1.279
Derivatives on bank loans	10.271	10.469
Financial costs for bonds and loans	(56)	72
Bank fees and commissions	354	354
Other financial costs	790	758
Capitalized interest (Note 19.3 a)	(612)	(548)
Total financial costs	10.747	12.384

32. OTHER INCOME AND EXPENSES

Other income and expenses for the periods ended March 31, 2026, and 2025, are detailed as follows:

Other non-operating income	Cumulative	
	03.31.2026 ThUS\$	03.31.2025 ThUS\$
Gains on sale of property, plant and equipment	134	245
Rentals charged to third parties	151	129
Other sales	208	279
Insurance settlements	1.366	301
Other non-operating income	300	2.500
Total	2.159	3.454

Other non-operating expenses	Cumulative	
	03.31.2026 ThUS\$	03.31.2025 ThUS\$
Depreciation on property, plant and equipment	664	899
Donations	146	66
Expenditure on inactive cost centers	3.318	4.269
Fines and interest	97	129
Incidents and contingency expenses	369	458
Other non-operating expenses	2.440	2.585
Total	7.034	8.406
Net other income (expenses)	(4.875)	(4.952)

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

33.1 Performance guarantees received as of March 31, 2026

Issuing Bank	Document number	Issue date	Maturity date	Beneficiary	Chilean ID number	Issued by	Chilean ID number	Document value	Currency	Amount ThUS\$
BCI	649259	9-6-22	09-30-26	Procesadora de Alimentos del Sur Ltda.	77.476.390-2	Arrendamiento de Maquinarias SPA	85.275.700-0	1.156	UF	50
BCI	649260	9-6-22	09-30-26	Faenadora Lo Miranda Ltda.	78.408.440-K	Arrendamiento de Maquinarias SPA	85.275.700-0	1.708	UF	73
BCI	649261	9-6-22	09-30-26	Faenadora San Vicente Ltda.	78.783.600-2	Arrendamiento de Maquinarias SPA	85.275.700-0	1.162	UF	50
BCI	649138	9-2-22	09-30-26	Elaboradora de Alimentos Doñihue	79.872.410-K	Arrendamiento de Maquinarias SPA	85.275.700-0	472	UF	20
BCI	649142	9-2-22	09-30-26	Sopraval SPA	82.366.700-0	Arrendamiento de Maquinarias SPA	85.275.700-0	646	UF	28
BICE	253914	7-13-23	09-17-26	Procesadora de Alimentos del Sur Ltda.	77.476.390-2	Aseo Industrial Cil Ltda	77.768.513-9	7.076	UF	304
CHILE	205328-0	8-30-23	12-30-26	Agricola Super Ltda	88.680.500-4	Central de Restaurantes Aramark Multiservicios Ltda	76.178.390-4	707	UF	30
CHILE	207459-9	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	30
santander	63242	11-28-23	11-28-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Comercializadora de Alimentos Los Cisnes Spa	79.690.060-1	60.000.000	clp	65
CHILE	107864-6	12-7-23	09-30-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	TRAST LOGISTICS SPA	77.591.001-1	300	UF	13
SECURITY	693803	3-20-24	08-31-26	Agricola Super Ltda	88.680.500-4	Central de Restaurantes Aramark Multiservicios Ltda	76.178.390-4	262	UF	11
CHILE	6112115	4-23-24	06-25-26	Agricola Super Ltda	88.680.500-4	SERTEACOM SA	76.341.115-K	642	UF	28
CHILE	9093634	2-8-24	04-01-26	Agricola Super Ltda	88.680.500-4	CHIBRAS SEPARADORES SPA	76.067.616-0	11.972.800	CLP	13
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	52
BICE	277398	12-2-24	11-30-26	Agrosuper S.A.	76.129.263-3	Transportes Rio Negro S.A.	78.993.410-K	3.000	UF	129
Itau	159734	3-20-25	04-01-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Quality Meats Solutions SPA	77.023.628-2	200.000.000	CLP	216
Santander	151963	4-8-25	07-01-26	Agricola Super Ltda	88.680.500-4	Seguridad Indust Rodrigo Montecino EIRL	76.728.756-9	33.634.000	CLP	36
Chile	524263-2	4-15-25	04-30-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Jorquera Transportes S.A.	79.620.090-1	3.900	UF	168
Chile	923770-7	4-9-25	04-02-26	Agricola Super Ltda	88.680.500-4	Patricio Soto y Cia. Ltda.	77.372.490-3	6.963.747	CLP	8
Itau	141758	6-25-25	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	6-25-25	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	6-25-25	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	6-25-25	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	6-25-25	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	6-25-25	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	6-25-25	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	6-13-25	06-01-26	Elaboradora de Alimentos Doñihue	79.872.410-K	Multivac Chile S.A.	99.549.330-6	6.682	USD	7
BCI	762743	7-8-25	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	108
CHILE	529327	8-13-25	08-13-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Productora y Comercializadora de Alimentos Marval Ltda.	76.497.783-1	67.500.000	CLP	73
BCI	533269	7-8-25	07-15-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Comercial El Trebol Norte Ltda	77.498.518-2	70.000.000	CLP	75
CHILE	429485-6	8-21-25	08-21-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Transportes Cristian Aguilera Riquelme EIRL	76.470.201-8	250	UF	11
CHILE	729495-6	8-25-25	08-21-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	MARVEST SPA	77.952.870-7	31.039.493	CLP	33
Scotiabank	206790	8-27-25	08-30-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Transportes Pablo Andrés Peña Urbina E.I.R.L.	76.396.645-3	400	UF	17
CHILE	227721-7	6-11-25	06-10-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Transportes Rafael Riquelme Ltda	76.002.279-9	1.000	UF	43
Scotiabank	218634	8-19-25	08-31-26	Agrocomercial As Ltda.	77.805.540-6	Admiralty Minerals Chile PTY LTD. Agencia EN	59.166.910-0	465.270	USD	465
CHILE	62928-7	8-13-25	08-13-26	Agricola Super Ltda	88.680.500-4	Patricio Soto y Cia. Ltda.	77.372.490-3	725	UF	31
CHILE	227721-5	6-11-25	11-26-26	Sopraval SPA	82.366.700-0	A. MEYER REFRIGERACION INDUSTRIAL S.A.	96.889.760-8	2.905	UF	125
CHILE	70071	9-25-25	07-23-26	Procesadora de Alimentos del Sur Ltda.	77.476.390-2	Mayekawa Chile S.A.C. EI.	96.538.860-5	87.000	USD	87
Estado	17549500	10-7-25	04-01-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Quality Meats Solutions SPA	77.023.628-2	150.000.000	CLP	162
BCI	772800	10-15-25	10-15-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Comercializadora de Alimentos Los Cisnes Spa	79.984.240-8	40.000.000	CLP	43
Santander	3961	10-9-25	10-09-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	Milagros SPA	78.077.148-8	30.000.000	CLP	32
CHILE	83066-3	10-15-25	10-27-26	Faenadora Lo Miranda Ltda.	78.408.440-K	FABRINOX CAMPOS Y SALINAS LIMITADA	78.433.460-2	7.050.750	CLP	8
Security	726162	10-20-25	04-30-26	Agricola Super Ltda	88.680.500-4	SERV DE RESPALDO DE ENERGIA TECNICA SPA	96.710.540-6	37.700.000	CLP	41
Security	726159	10-20-25	04-30-26	Agricola Super Ltda	88.680.500-4	SERV DE RESPALDO DE ENERGIA TECNICA SPA	96.710.540-6	150.800.000	CLP	163
Security	726163	10-20-25	04-30-26	Agricola Super Ltda	88.680.500-4	SERV DE RESPALDO DE ENERGIA TECNICA SPA	96.710.540-6	7.540.000	CLP	8
SANTANDER	450733	10-30-25	04-30-26	Elaboradora de Alimentos Doñihue	79.872.410-K	VITOPPEL CHILE SPA	77.822.377-5	14.162	USD	14
SANTANDER	451054	11-14-25	08-31-26	Faenadora San Vicente Ltda.	78.783.600-2	VITOPPEL CHILE SPA	77.822.377-5	8.058	USD	8
SANTANDER	248679	9-11-25	04-06-26	Agricola Super Ltda	88.680.500-4	FINAMERIS SERVICIOS FINANCIEROS S.A.	76.621.380-4	346	UF	15
BCI	744619	10-27-25	12-30-26	Agrosuper S.A.	76.129.263-3	PIENSA APPLIED TECHNOLOGIES S.A.	76.065.206-7	10.000	USD	10
BCI	774855	10-20-25	04-30-26	Sopraval SPA	82.366.700-0	EMPACK FLEXIBLE SA	76005927-7	10.325	USD	10
BCI	774854	10-20-25	04-30-26	Elaboradora de Alimentos Doñihue	79.872.410-K	EMPACK FLEXIBLE SA	76005927-7	2.086	USD	2
Scotiabank	270149	12-3-25	08-30-26	Procesadora de Alimentos del Sur Ltda.	77.476.390-2	FABRICADORA Y COMERCIALIZADORA DE PRODUCTOS DE PAPEL E	78586090-K	8.527	USD	9
Scotiabank	270147	12-3-25	08-30-26	Faenadora Lo Miranda Ltda.	78.408.440-K	FABRICADORA Y COMERCIALIZADORA DE PRODUCTOS DE PAPEL E	78586090-K	5.061	USD	5
Scotiabank	270148	12-3-25	08-30-26	Faenadora San Vicente Ltda.	78.783.600-2	FABRICADORA Y COMERCIALIZADORA DE PRODUCTOS DE PAPEL E	78586090-K	18.233	USD	18
ITAU	174849	11-21-25	08-31-26	Procesadora de Alimentos del Sur Ltda.	77.476.390-2	EMPACK FLEXIBLE SA	76005927-7	8.662	USD	9
ITAU	174158	11-10-25	08-31-26	Faenadora Lo Miranda Ltda.	78.408.440-K	AUSTRAL PACK S.A	76399041-9	2.393	USD	2
ITAU	174160	11-10-25	08-31-26	Procesadora de Alimentos del Sur Ltda.	77.476.390-2	AUSTRAL PACK S.A	76399041-9	12.122	USD	12
ITAU	174794	11-20-25	08-31-26	Faenadora Lo Miranda Ltda.	78.408.440-K	EMPACK FLEXIBLE SA	76005927-7	20.829	USD	21
CHILE	70203	11-18-25	08-31-26	Faenadora Lo Miranda Ltda.	78.408.440-K	INDUSTRIA DE PLASTICOS SERPLAS S.A.	85172100-2	13.448	USD	13
CHILE	70202	11-18-25	08-31-26	Faenadora San Vicente Ltda.	78.783.600-2	INDUSTRIA DE PLASTICOS SERPLAS S.A.	85172100-2	24.712	USD	25
CHILE	130939-6	11-7-25	11-05-26	Agricola Super Ltda	88.680.500-4	Transportes Don Eduardo Limitada	76002915-7	12.200	UF	524
CHILE	130939-4	11-7-25	09-30-26	Agricola Super Ltda	88.680.500-4	Transportes Don Eduardo Limitada	76002915-7	1.600	UF	69
CHILE	130934-0	11-6-25	11-03-26	Agricola Super Ltda	88.680.500-4	Patricio Soto y Cia. Ltda.	77372490-3	974	UF	42
CHILE	70181	11-14-25	08-31-26	Faenadora San Vicente Ltda.	78.783.600-2	PLASTICOS EROFLEX S.A	96634140-8	93.079	USD	93
CHILE	70182	11-14-25	08-31-26	Faenadora Lo Miranda Ltda.	78.408.440-K	PLASTICOS EROFLEX S.A	96634140-8	36.518	USD	37
CHILE	70183	11-14-25	08-31-26	Procesadora de Alimentos del Sur Ltda.	77.476.390-2	PLASTICOS EROFLEX S.A	96634140-8	12.496	USD	12
CHILE	70660	12-26-25	10-31-26	Faenadora San Vicente Ltda.	78.783.600-2	INDUSTRIA DE PLASTICOS SERPLAS S.A.	85172100-2	9.137	USD	9
Chile	70659	12-26-25	10-31-26	Faenadora Lo Miranda Ltda.	78.408.440-K	INDUSTRIA DE PLASTICOS SERPLAS S.A.	85172100-2	5.713	USD	6

Continuation

Issuing Bank	Document number	Issue date	Maturity date	Beneficiary	Chilean ID number	Issued by	Chilean ID number	Document value	Currency	Amount ThUS\$
Santander	B288357	11-17-25	04-01-26	Faenadora San Vicente Ltda.	78.783.600-2	DI BATTISTA Y CIA LTDA	79657820-3	143.395	USD	143
Santander	68935	12-30-25	07-31-26	Agrosuper Comer. De Alimentos Ltda.	79.984.240-8	TRANSPORTADORA TRG LIMITADA	79984240-8	1.400	UF	60
Chile	70687	01-07-26	11-02-26	Faenadora San Vicente Ltda.	78.783.600-2	PBB S.A	89462400-0	2.798	USD	3
Chile	232084-5	01-02-26	06-01-26	Sopraval SPA	82.366.700-0	Jorquera Transportes S.A.	79620090-1	3.500	UF	150
ITAU	17472	01-02-26	12-30-26	Agrosuper S.A.	76.129.263-3	Recupac S.A	76126263-3	180	UF	8
Scotiabank	270734	12-30-25	10-31-26	Faenadora San Vicente Ltda.	78.783.600-2	FABRICADORA Y COMERCIALIZADORA DE PRODUCTOS DE PAPEL E	78586090-k	1.614	USD	2
Scotiabank	270735	12-30-25	10-31-26	Procesadora de Alimentos del Sur Ltda.	77.476.390-2	FABRICADORA Y COMERCIALIZADORA DE PRODUCTOS DE PAPEL E	78586090-k	16.420	USD	16
Scotiabank	270736	12-30-25	12-31-26	Sopraval SPA	82.366.700-0	FABRICADORA Y COMERCIALIZADORA DE PRODUCTOS DE PAPEL E	78586090-k	1.675	USD	2
Chile	70632	12-18-25	10-30-26	Faenadora San Vicente Ltda.	78.783.600-2	PLASTICOS ARPOLI SPA	775756990-k	18.686	USD	19
Chile	932165-6	01-09-26	05-11-26	Agricola Super Ltda	88.680.500-4	PATRICIO SOTO A Y CIA LTDA	77372490-3	1.210	UF	52
Scotiabank	270733	12-30-25	10-31-26	Faenadora Lo Miranda Ltda.	78.408.440-K	FABRICADORA Y COMERCIALIZADORA DE PRODUCTOS DE PAPEL E	78586090-k	1.038	USD	1
Scotiabank	270732	12-30-25	10-31-26	Elaboradora de Alimentos Doñihue	79.872.410-K	FABRICADORA Y COMERCIALIZADORA DE PRODUCTOS DE PAPEL E	78586090-K	876	USD	1
Scotiabank	262083	01-12-26	10-31-26	Sopraval SPA	82.366.700-0	VK PACKAGING SPA	76697371-K	508	USD	1
Scotiabank	262082	01-12-26	10-31-26	Faenadora San Vicente Ltda.	78.783.600-2	VK PACKAGING SPA	76697371-K	7.418	USD	7
Scotiabank	262081	01-12-26	10-31-26	Faenadora Lo Miranda Ltda.	78.408.440-K	VK PACKAGING SPA	76697371-K	20.781	USD	21
Chile	70631	12-18-25	10-30-26	Faenadora Lo Miranda Ltda.	78.408.440-K	PLASTICOS ARPOLI SPA	77575690-K	29.736	USD	30
Chile	70688	01-07-26	11-02-26	Procesadora de Alimentos del Sur Ltda.	77.476.390-2	PBB S.A	89462400-0	6.962	USD	7
Chile	70686	01-07-26	11-02-26	Sopraval SPA	82.366.700-0	PBB S.A	89462400-0	1.337	USD	1
Chile	70689	01-07-26	11-02-26	Faenadora Lo Miranda Ltda.	78.408.440-K	PBB S.A	89462400-0	2.676	USD	3
Chile	70718	01-19-26	10-31-26	Faenadora Lo Miranda Ltda.	78.408.440-K	MALFANTI S.A	76253631-5	48.893	USD	49
Chile	70719	01-19-26	10-31-26	Procesadora de Alimentos del Sur Ltda.	77.476.390-2	MALFANTI S.A	76253631-5	15.047	USD	15
CHILE	70721	01-19-26	10-31-26	Elaboradora de Alimentos Doñihue	79.872.410-K	MALFANTI S.A	76253631-5	1.476	USD	1
CHILE	70723	01-20-26	10-31-26	Faenadora San Vicente Ltda.	78.783.600-2	MALFANTI S.A	76253631-5	23.351	USD	23
Santander	176810	01-30-26	04-30-26	Sopraval SPA	82.366.700-0	COMERCIALIZADORA MASTIPLAS SPA	76590007-7	4.154.797	CLP	4
Santander	176809	01-30-26	04-30-26	Elaboradora de Alimentos Doñihue	79.872.410-K	COMERCIALIZADORA MASTIPLAS SPA	76590007-7	15.871.687	CLP	17
BCI	776498	01-30-26	04-30-26	Faenadora San Vicente Ltda.	78.783.600-2	EMUSA CHILE SPA	77029299-9	19.225.838	CLP	21
CHILE	132798-5	02-10-26	09-28-26	Faenadora Lo Miranda Ltda.	78.408.440-K	ADEMIR DEL TRANSITO CALDERON NUNEZ	6485732-0	529	UF	23
CHIE	732773-7	02-05-26	05-18-26	Agricola Super Ltda	88.680.500-4	PATRICIO SOTO A. Y CIA. LIMITADA	77372490-3	303	UF	13
CHILE	732773-4	02-05-26	05-18-26	Agricola Super Ltda	88.680.500-4	PATRICIO SOTO A. Y CIA. LIMITADA	77372490-3	61	UF	3
BCI	772411	02-11-26	04-30-26	Agrosuper S.A.	76.129.263-3	EURIFINS TESTING CHILE SA	99521990-5	100	UF	4
Scotiabank	259912	02-13-26	04-08-26	Agrosuper S.A.	76.129.263-3	AGQ CHILE S.A	96964370-7	100	UF	4
Chile	7330105	02-16-26	04-08-26	Agrosuper S.A.	76.129.263-3	QUALITY TRUST LABS SPA	76447767-7	100	UF	4
Chile	70755	04-02-2026	10-30-26	Procesadora de Alimentos del Sur Ltda.	77.476.390-2	PLASTYVERG S.A.	79835560-0	12.424	USD	12
BICE	731532	02-18-26	09-30-26	Agricola Super Ltda	88.680.500-4	SERV DE RESPALDO DE ENERGIA TECNICA SPA	96710540-6	30.101	USD	30
SANTANDER	70036	03-31-26	09-28-26	Agrosuper S.A.	76.129.263-3			559	UF	24
BCI	735877	08-26-25	08-31-26	Emp.Aquachile S.A.	86.247.400-7	SOCINVERSIONES Y SERVICIOS	77100827-5	886	UF	38
BCI	679443	11-11-24	10-31-26	Emp.Aquachile S.A.	86.247.400-7	SAAM LOGISTICS	76729932-K	1.652	UF	71
BCI	705093	04-01-25	03-31-26	Emp.Aquachile S.A.	86.247.400-7	EMPRESA BUSES HUALPEN LTDA	84794200-2	43.783.440	CLP	47
ITAU	5737533	08-01-25	09-28-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737532	08-01-25	09-28-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737538	08-01-25	06-30-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737539	08-01-25	06-30-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737548	08-01-25	08-31-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737549	08-01-25	09-28-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737550	08-01-25	09-28-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737551	08-01-25	10-29-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737552	08-01-25	10-29-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737553	08-01-25	26-11-2026	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737554	08-01-25	26-11-2026	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737555	08-01-25	12-28-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737556	08-01-25	12-28-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737557	08-01-25	06-29-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737558	08-01-25	06-29-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737559	08-01-25	07-28-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737535	08-01-25	31-08-2026	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737534	08-01-25	31-08-2026	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737537	08-01-25	07-30-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737536	08-01-25	07-30-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737541	08-01-25	06-01-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737540	08-01-25	06-01-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737542	08-01-25	04-29-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170

Continuation

Issuing Bank	Document number	Issue date	Maturity date	Beneficiary	Chilean ID number	Issued by	Chilean ID number	Document value	Currency	Amount ThUS\$
ITAU	5737543	08-01-25	04-29-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737546	08-01-25	07-28-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
ITAU	5737547	08-01-25	08-31-26	Emp.Aquachile S.A.	86.247.400-7	DETROIT S.A.	81271100-8	157.479.279	CLP	170
AVLA SEGUROS	3,022E+12	03-11-26	06-30-26	Emp.Aquachile S.A.	86.247.400-7	COVERING CHILE LTDA	76379110-6	45.682	USD	46
ITAU	180745	03-05-26	01-30-28	Emp.Aquachile S.A.	86.247.400-7	WENCO SA	92147000-2	155.610	USD	156
ITAU	180744	03-06-26	01-30-28	Emp.Aquachile S.A.	86.247.400-7	WENCO SA	92147000-2	351.964	USD	352
ITAU	180748	03-05-26	01-30-28	Emp.Aquachile S.A.	86.247.400-7	WENCO SA	92147000-2	26.333	USD	26
ITAU	180746	03-05-26	01-30-28	Emp.Aquachile S.A.	86.247.400-7	WENCO SA	92147000-2	57.274	USD	57
AVLA SEGUROS	3,022E+12	02-10-26	06-30-26	Emp.Aquachile S.A.	86.247.400-7	SOC COMERCIAL ALERCES S.A.	76085332-1	65.801	USD	66
BCI	770740	01-23-26	07-30-26	Emp.Aquachile S.A.	86.247.400-7	INGENIERIA Y MONTAJES LTDA.	76135226-8	130.221.786	CLP	140
SANTANDER	452768	01-15-26	01-30-28	Emp.Aquachile S.A.	86.247.400-7	AISLAPOL S.A.	76412645-9	164.923	USD	165
ESTADO	17580246	01-09-26	01-03-28	Emp.Aquachile S.A.	86.247.400-7	TECNOLOGIA EN ENVASES TERMICOS LIMITADA	77180070-K	28.623	USD	29
ESTADO	17580245	01-09-26	01-03-28	Emp.Aquachile S.A.	86.247.400-7	TECNOLOGIA EN ENVASES TERMICOS LIMITADA	77180070-K	16.886	USD	17
CHILE	70185	11-14-25	04-30-26	Proc. Mar del Sur SPA	88.274.600-3	MAYEKAWA CHILE S.A.	96538860-5	130.000	USD	130
CHILE	33457-5	03-11-26	06-11-26	Proc. Mar del Sur SPA	88.274.600-3	RHONA S.A.	92307000-1	15.000.000	CLP	211
CHILE	70764	02-05-26	07-30-26	Proc. Mar del Sur SPA	88.274.600-3	AMRISA SA	96889760-8	151.986	USD	152
UNICREDIT	3,1134E+13	02-13-26	06-01-26	Proc. Mar del Sur SPA	88.274.600-3	SSI SCHAEFER LTDA	59193070-2	72.450	USD	72

33.2 Mortgages received and granted as of March 31, 2026

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 March 31, 2026

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\$ 135.
2. Letters of credit that total ThUS\$27 and ThEUR\$ 900.
3. UF bond issues placed in Chile totaling UF 8,454,543.
4. Cross currency swap and forward transactions with a consolidated mark to market at the close of these Consolidated Financial Statements totaling MThUS\$ 55.529.

33.4 Joint and several guarantors

As of Marzo 31, 2026, the Company had no joint and several guarantors.

33.5 Performance guarantees granted as of December 31, 2025

Number	Issuing Bank	Issue date	Maturity date	Beneficiary	RUT	Taken by	Document value	Currency	Amount ThUS\$
16968064	Estado	10-26-23	07-31-26	Innova Chile	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	30	UF	1
17558157	Estado	12-12-25	11-02-26	MINISTERIO DE OBRAS PUBLICAS	88.680.500-4	Agricola Super Ltda	122	UF	5
17558158	Estado	12-12-25	11-02-26	MINISTERIO DE OBRAS PUBLICAS	88.680.500-4	Agricola Super Ltda	122	UF	5
17558159	Estado	12-12-25	11-02-26	MINISTERIO DE OBRAS PUBLICAS	88.680.500-4	Agricola Super Ltda	107	UF	5
17558160	Estado	12-12-25	11-02-26	MINISTERIO DE OBRAS PUBLICAS	88.680.500-4	Agricola Super Ltda	107	UF	5
17558161	Estado	12-12-25	06-03-26	MINISTERIO DE OBRAS PUBLICAS	88.680.500-4	Agricola Super Ltda	64	UF	3
17558162	Estado	12-12-25	06-03-26	MINISTERIO DE OBRAS PUBLICAS	88.680.500-4	Agricola Super Ltda	73	UF	3
17558163	Estado	12-12-25	07-03-26	MINISTERIO DE OBRAS PUBLICAS	88.680.500-4	Agricola Super Ltda	64	UF	3
17558164	Estado	12-12-25	07-03-26	MINISTERIO DE OBRAS PUBLICAS	88.680.500-4	Agricola Super Ltda	73	UF	3
17008408	Estado	04-05-24	07-31-26	COMITE INNOVA CHILE	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	1.113.665	CLP	1
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
17295743	Estado	01-28-25	05-11-26	Tesorería del Estado Mayor General del Ejercito	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 Ejercito	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	26.587.185	CLP	29
17295931	Estado	02-17-25	05-11-26	Tesorería del Estado Mayor General del Ejercito	79.984.240-9	Agrosuper Comercializadora de Alimentos Ltda.	8.855.498	CLP	10
17431224	Estado	04-09-25	05-11-26	Tesorería del Estado Mayor General del Ejercito	79.984.240-9	Agrosuper Comercializadora de Alimentos Ltda.	1.721.892	CLP	2
17522449	Estado	08-28-25	08-17-26	Dirección de Contabilidad de la Armada	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	31.331.806	CLP	34
17596422	Estado	12-22-25	05-25-27	Hospital Clínico Herminda Martín	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	4.650.725	CLP	5
17596641	Estado	12-21-25	06-30-27	Hospital Clínico Herminda Martín	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	586.500	CLP	1
17622126	Estado	03-12-26	05-10-27	Tesorería del Estado Mayor General del Ejercito	79.984.240-8	Agrosuper Comercializadora de Alimentos Ltda.	23.645.368	CLP	25
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
239695	SCOTIABANK	01-06-26	12-30-31	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	Exp. Los Fiordos Ltda	35.798.306	CLP	39
239699	SCOTIABANK	01-19-26	12-31-31	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	Exp. Los Fiordos Ltda	2.684.018	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
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	4
100096227	Bank Of América	10-29-25	Indefinido	Deel Inc.	12354	Empresas AquaChile S.A.	125.428	USD	125
1500084643	Bank Of América	10-29-25	Indefinido	Links Hr Singapoure Pte.Ltd.	12404	Empresas AquaChile S.A.	68.247	USD	68
239698	SCOTIABANK	01-16-26	12-31-26	Empresa Portuaria Austral	61.956.700-5	Empresas AquaChile S.A.	5.000.000	CLP	5
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
239680	SCOTIABANK	11-10-25	12-31-35	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	Procesadora Mar del Sur SPA	3.104.355	CLP	3
239679	SCOTIABANK	11-10-25	12-31-35	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	Procesadora Mar del Sur SPA	3.867.926	CLP	4
239689	SCOTIABANK	12-29-25	12-31-30	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	AquaChile Magallanes SpA.	2.349.128	CLP	3
239692	SCOTIABANK	12-29-25	12-31-30	Dirección General del Territorio Marítimo y de Marina Mercante	61.102.014-7	AquaChile Magallanes SpA.	4.250.000	CLP	5

34. RESTRICTIONS AND LAWSUITS

34.1 Restrictions

At the closing of these Interim consolidated financial statements, the company does not have any loans with banks or financial institutions.

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 March 31, 2026 and December 31, 2025, the Company is in full compliance with the restrictions as follows:

	03.31.2026 ThUS\$	12.31.2025 ThUS\$
Net financial obligations are equal to:	448.622	380.088
+ Other financial liabilities, current	31.055	42.787
+ Other financial liabilities, non-current	790.849	805.579
- Derivative assets, current	17.818	18.802
- Derivative assets, non-current	-	-
- Cash and cash equivalents	355.464	449.476
Equity is equal to:	3.067.410	2.983.005
+ Equity attributable to owners of the parent company	3.065.802	2.981.117
+ Equity attributable to non-controlling interests	1.608	1.888
Net financial obligations / Equity <= 1.0	0,15	0,13

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	Fabrica de Cecinas Villarica SpA.	Agrosuper Comercializadora de Alimentos Ltda.	Claim for damages based on non-contractual (tort) liability	Centro de Mediación y Arbitraje	A-7392-2025	Proceedings progressing
3	Heirs of Juan Muñoz Muñoz	Inversiones AquaChile SpA.	Demand seeking compensation for damages	First Civil Court of Puerto Montt	C-1155-2021	Proceedings progressing
4	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
5	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 March 31, 2026, there are 255 cases involving less than ThUS\$ 245 where the Group is the main defendant and these totals approximately ThUS\$ 245. There are also 168 cases where the amount is not yet known because they are still at a preliminary stage.

Furthermore, as of that date there were 62 cases of uncertain value filed by SERNAPESCA, which have a wide range of values that will be determined by the offense, where 18 are for demands that could exceed ThUS\$ 245.

b.) Labor lawsuits:

b. Cases over ThUS\$ 245

Plaintiff	Defendant	Organization	Case N°	Comments
Vivian Alejandrina Palma Acevedo Edison Nicolás González Palma Daniel Ángel González Palma Melanie Estefanía González Palma	Agrícola Super Constructora de Vicente S.A.	Labor Court of Santiago	O-4785-2024	Proceedings progressing
Sergio Luis Mallea Bustos	Agricola Super Transportes Doña Ofelia Limitada	Labor Court of Rancagua	O-161-2025	Proceedings progressing
Hernandez y Otros (28)	Agricola Super	Gratificacion	O-387-2022	Proceedings progressing
Gastón Alberto Silva Peñafiel	Agrosuper Comercializadora de Alimentos Ltda.	Labor Court of Rancagua	T-285-2025	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
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
Gustavo Arsenio Gallardo Soto	Empresas Aquachile S.A.	Labor Court of Puerto Montt	O-555-2025	Proceedings progressing
Segundo Alfonso Nail Pérez	Empresas Aquachile S.A.	Labor Court of Castro	O-160-2025	Proceedings progressing
Roxana Echague Figueroa	Exportadora Los Fiordos Ltda.	Labor Court of Puerto Montt	O-890-2025	Proceedings progressing
Bárbara Loayza Villalobos	Exportadora Los Fiordos Ltda.	Labor Court of Puerto Montt	O-890-2025	Proceedings progressing
Richard Zuñiga Seguel	Empresas AquaChile S.A.	Labor Court of Concepcion	O-249-2026	Proceedings progressing
Cristian Orlando Vidal Andrade	Exportadora Los Fiordos Ltda.	Labor Court of Puerto Montt	O-196-2026	Proceedings progressing

As of March 31, 2026, there are 244 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 5 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 December 31, 2025, and 2024, was as follows:

	03.31.2026		03.31.2025	
	Total No.	Average for the period No.	Total No.	Average for the period No.
Executives	238	236	233	232
Professionals and managers	3.666	3.657	3.630	3.637
Technicians	1.382	1.449	1.368	1.386
Workers and other employees	13.038	14.123	12.933	13.923
Total	18.324	19.465	18.164	19.178

36. ENVIRONMENT

At Empresas Agrosuper S.A., we maintain a strong commitment to responsible production by actively managing the impacts of our operations and promoting the efficient use of natural resources. This approach is supported by continuous innovation and the incorporation of cutting-edge technology across all our production processes.

As a result of our sustainable development strategy, we have achieved significant progress in reducing our environmental impact. At the corporate level, during 2025 we reduced our carbon footprint by 7.4% in scopes 1 and 2 compared to the previous year. We have also decreased our water consumption and strengthened the use of clean energy in our operations.

In the Meat Segment, the implementation of various initiatives has been key to advancing these objectives. As a result, by the end of 2025, we achieved a 13.7% reduction in our carbon footprint, equivalent to 34,483 tons of CO₂, compared to the previous year.

Currently, 33.8% 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 parking facility at our headquarters in Rancagua, which includes 590 high-efficiency panels and has capacity for 112 vehicles. In 2025, this initiative generated 640,000 kWh, supplying approximately 30% of the total energy consumption of the headquarters, as well as two nearby production areas.

Additionally, at the same site, a 42 kW charging station for hybrid and electric vehicles was installed, with the capacity to simultaneously supply two vehicles free of charge.

In line with this initiative, we have also progressed in the development of self-generation photovoltaic projects across 13 production sites located in the Valparaíso and O’Higgins regions.

These initiatives involve the installation of 620 solar panels per site under a net billing scheme.

The energy generated is primarily used for the self-supply of each facility, while any surplus is utilized to offset consumption at other company locations under a distributed generation model. This approach contributes to greater energy efficiency and to the reduction of emissions associated with electricity consumption.

Regarding water management and responsible use, both the Meat and Aquaculture segments have focused their efforts on optimizing water use by controlling consumption and implementing technological solutions to reduce usage and promote reuse. As a result, 31.8% of the water used in our processes is reused and recirculated, as part of our commitment to the efficient use of natural resources.

In the case of the Meat segment, we reuse water from the treatment of organic waste, making it available for activities such as barn washing, truck cleaning, and irrigation at our headquarters. Likewise, we have developed initiatives that benefit neighboring communities in the areas where we operate, implementing projects to improve access to drinking water.

In early 2022, we launched the “Impulsa Agua” fund, a program aimed at contributing to improving the quality of life of local communities by financing projects that provide water-related solutions. Four years after its implementation, and with 33 projects completed, the initiative has benefited more than 16,700 families across 15 municipalities in the Valparaíso, Metropolitan, and O’Higgins regions.

In the field of the circular economy, we have implemented an innovative process that transforms pig slurry into “biofertilizer,” a soil enhancer with significant nutritional value that helps increase the productivity of crops belonging to nearby communities.

In August 2024, we signed an important collaboration agreement with the Regional Ministerial Secretariat of Agriculture in O’Higgins, which aims to benefit farmers in the municipalities of La Estrella and Las Cabras through the delivery of biofertilizer. Since its inception, this initiative has benefited more than 6,000 small-scale farmers in the O’Higgins, Valparaíso, and Metropolitan regions.

Regarding odor management, and in anticipation of the new regulation that will come into effect in February 2027, we are implementing an environmental improvement plan that includes covering slurry treatment lagoons at our production facilities.

At the same time, we strengthened our environmental governance by establishing a cross-functional ESG committee and incorporating environmental performance indicators into our corporate targets, including quarterly monitoring by the Executive Committee.

At the Aquaculture Segment level, we have implemented various actions and practices aimed at increasing the efficiency of our operations and significantly and sustainably reducing their environmental impact.

These measures involve investments aimed at improving production processes and increasing monitoring and control in aspects related to environmental impact

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 March 31, 2026 and 2025 are detailed as follows:

Environmental Investments and expenditure	Cumulative	
	03.31.2026 ThUS\$	03.31.2025 ThUS\$
Slurry treatment plants	20.303	18.540
Environmental Management	11.501	7.637
Analysis and Certifications	3.023	2.383
Investments in plants and equipment for environmental management	222	1.117
Total	35.049	29.677

37. SIGNIFICANT EVENTS IN THE PERIOD

On March 4, 2026, Empresas Agrosuper S.A. (formerly Agrosuper S.A.) informed the Financial Market Commission (CMF) through a material event filing that, at an ordinary Board meeting held on the same date, it was agreed to convene an Ordinary Shareholders' Meeting on March 30, 2026, in order to address the following matters:

- Approval of the annual report, balance sheet, financial statements, and External Auditors' report for the fiscal year ended December 31, 2025.
- Distribution of profits and dividend payments for the fiscal year 2025.
- Renewal of the Company's Board of Directors.
- Determination of Board remuneration for the 2026 fiscal year.
- Report on Board expenses during 2025.
- Appointment of the External Audit firm for 2026.
- Appointment of a risk rating agency for 2026.
- Determination of the newspaper in which the Company's publications will be made.
- Report on Related Party Transactions (Title XVI of Law 18,046).

- Other matters of corporate interest within the scope of the Ordinary Shareholders' Meeting.

On March 30, 2026, Agrosuper S.A. informed the Financial Market Commission (CMF) through a material event filing that, at the Ordinary Shareholders' Meeting held on the same date, the following resolutions were adopted:

1. Approval of the annual report, balance sheet, and other financial statements of the Company as of December 31, 2025, as well as the report of the external audit firm.
2. Distribution of a dividend charged to the profits of the 2025 fiscal year, amounting to USD \$0.0064662553 per share. This dividend will be paid on March 30, 2026, to shareholders registered as of the fifth business day prior to that date.
3. Appointment of Ms. María del Pilar Vial Concha, Ms. María José Vial Concha, Mr. Gonzalo Vial Concha, Mr. Juan Pablo Vial Vial, Mr. Canio Corbo Lioi, Mr. Enrique Ostalé Cambiaso, Ms. María Eugenia Parot Donoso, Mr. Alfredo Ergas Segal, and Mr. Juan Claro González as directors of the Company, who will serve a term of three years.
4. Determination of the remuneration of the Board of Directors for the 2026 fiscal year and until the next Ordinary Shareholders' Meeting.
5. Appointment of PwC Chile Limitada as the Company's external audit firm for the 2026 fiscal year, and the appointment of FITCH Chile Clasificadora de Riesgo Limitada (local and international), Clasificadora de Riesgo Humphreys Limitada (local), and Moody's Investors Service (international) as risk rating agencies for the 2026 fiscal year.

At the Extraordinary Shareholders' Meeting held on March 30, 2026, the following resolutions were adopted, among other matters:

1. To change the name of the Company to "Empresas Agrosuper S.A." As a result, the meeting agreed to amend Article One of the Company's bylaws. This change is currently undergoing the process of documentation and registration as of the date of these Interim Consolidated Financial Statements.
2. To amend the Company's bylaws in order to align them with the provisions applicable to closely held corporations under Law No. 18,046 and its regulations, among other minor modifications. As a result, several articles of the bylaws were modified, and a new consolidated version incorporating these changes was approved.

At the Extraordinary Board Meeting held on March 30, 2026, the following resolutions were adopted, among other matters:

1. It was agreed to appoint Ms. María del Pilar Vial Concha, Ms. María José Vial Concha, Mr. Gonzalo Vial Concha, Mr. Juan Pablo Vial Vial, Mr. Canio Corbo Lioi, Mr. Enrique Ostalé Cambiaso, Ms. María Eugenia Parot Donoso, Mr. Alfredo Ergas Segal, and Mr. Juan Claro González as directors of the Company. In addition, Mr. Canio Corbo Lioi was appointed as Chairman and Mr. Enrique Ostalé Cambiaso as Vice Chairman.
2. Mr. José Guzmán Vial was appointed as Chief Executive Officer (CEO) of the Company, which entails, among other responsibilities, assuming the administration and legal and judicial representation of the Company.

38. EVENTS AFTER THE REPORTING DATE

Due to the fact that the United States Customs Service initiated, at the end of April, the final process for the recovery of tariffs under the International Emergency Economic Powers Act (IEEPA) through a voluntary administrative procedure, the Agrosuper Group elected to participate and submitted the corresponding declaration.

No other significant subsequent events have occurred between December 31, 2025, and the date of issuance of these Consolidated Financial Statements.

39. CURRENCY

Current assets by currency are as follows:

CURRENT ASSETS	Currency	03.31.2026	12.31.2025
		ThUS\$	ThUS\$
Cash and cash equivalents	Chilean pesos	299.124	375.674
	US dollar	12.559	38.159
	Euro	1.339	2.336
	Japanese yen	34.541	20.231
	Mexican peso	1.252	3.749
	Other currencies	6.649	9.327
Other financial assets, current	Chilean pesos	7.240	-
	US dollar	2.651	-
	Euro	282	65
	Japanese yen	6.689	13.988
	Mexican peso	473	87
	UF	1.580	5.903
Other non-financial assets, current	US dollar	18.002	11.521
	Euro	1.615	1.193
	Japanese yen	178	186
	Mexican peso	43	62
	UF	317	378
	Other currencies	1.680	327
Trade and other receivables	Chilean pesos	188.535	206.417
	US dollar	176.355	200.114
	Euro	5.718	5.079
	Japanese yen	29.030	35.634
	Mexican peso	11.980	8.848
	UF	96	98
Related party receivables, current	Other currencies	1.598	1.663
	Chilean pesos	3.479	280
Inventories	US dollar	498.515	507.540
	Japanese yen	63.278	48.989
	Mexican peso	11.631	10.672
	Other currencies	19.711	15.634
Current biological assets	US dollar	900.413	925.149
Current tax assets	US dollar	87.069	84.493
	Mexican peso	6.454	6.215
	Other currencies	3.344	3.724
TOTAL CURRENT ASSETS	Chilean pesos	498.378	582.371
	US dollar	1.695.564	1.766.976
	Euro	8.954	8.673
	Japanese yen	134.562	119.028
	Mexican peso	31.833	29.633
	UF	1.993	6.379
	Other currencies	32.982	30.675
Total		2.404.266	2.543.735

Non-current assets by currency are as follows:

NON-CURRENT ASSETS	Currency	03.31.2026	12.31.2025
		ThUS\$	ThUS\$
Other financial assets, non-current	US dollar	19	19
Rights receivable, non-current	Chilean pesos	-	-
	US dollar	477	393
Investments accounted for using the equity method	US dollar	20.572	20.527
Intangible assets other than goodwill	US dollar	540.554	540.420
Goodwill	US dollar	379.380	379.380
Property, plant and equipment	US dollar	1.338.611	1.298.189
	Euro	2.176	1.422
	Japanese yen	54	53
	Mexican peso	40	43
	Other currencies	9	10
Right-of-use leased assets	Mexican peso	650	675
	UF	16.738	16.575
Non-current biological assets	US dollar	102.671	88.797
Non-current tax assets	Chilean pesos	22.796	27.916
Deferred tax assets	US dollar	45.586	46.913
	Japanese yen	303	427
	Mexican peso	387	73
TOTAL NON-CURRENT ASSETS	Chilean pesos	22.796	27.916
	US dollar	2.427.870	2.374.638
	Euro	2.265	1.422
	Japanese yen	357	480
	Mexican peso	1.077	791
	UF	16.738	16.575
	Other currencies	9	10
Total		2.471.112	2.421.832

Current liabilities by currency are as follows:

CURRENT LIABILITIES	Currency	03.31.2026		12.31.2025	
		Under 90 days	91 days to 1 year	Under 90 days	91 days to 1 year
		ThUS\$	ThUS\$	ThUS\$	ThUS\$
Other financial liabilities, current	Chilean pesos	-	2.303	6.511	-
	US dollar	-	28.752	36.276	-
Lease liabilities, current	UF	4.448	-	3.648	-
Trade and other payables	Chilean pesos	184.463	-	195.321	-
	US dollar	168.160	-	105.959	-
	Euro	-	-	-	-
	Japanese yen	8.130	-	106.769	-
	Mexican peso	1.749	-	1.623	-
	Other currencies	5.863	-	5.527	-
Related party payables, current	US dollar	34.676	-	152.413	-
Other provisions, current	US dollar	2.369	-	2.971	-
Employee benefits provision	Chilean pesos	8.189	24.566	23.328	20.218
Current tax liabilities	US dollar	123.996	-	106.800	-
	Euro	277	-	282	-
	Japanese yen	2.001	-	1.010	-
	Mexican peso	-	-	-	-
	Other currencies	2	-	338	-
TOTAL CURRENT LIABILITIES	Chilean pesos	192.652	26.869	225.160	20.218
	US dollar	329.201	28.752	404.419	-
	Euro	277	-	282	-
	Japanese yen	10.131	-	107.779	-
	Mexican peso	1.749	-	1.623	-
	UF	4.448	-	3.648	-
	Other currencies	5.865	-	5.865	-
Total		544.323	55.621	748.776	20.218

Non-current liabilities by currency are as follows:

NON-CURRENT LIABILITIES	Currency	03.31.2026				12.31.2025			
		1 to 3 years ThUS\$	3 to 5 years ThUS\$	5 to 10 years ThUS\$	Over 10 years ThUS\$	1 to 3 years ThUS\$	3 to 5 years ThUS\$	5 to 10 years ThUS\$	Over 10 years ThUS\$
Other financial liabilities, non-current	US dollar	31.735	76.621	255.220	427.273	16.983	81.701	258.411	448.484
Lease liabilities, non-current	UF	6.133	5.670	1.169	-	6.015	5.722	1.897	-
Deferred tax liabilities	US dollar	323.311	10.985	44.633	12.189	314.492	10.950	44.281	12.001
Employee benefit provisions, non-current	Chilean pesos	13.085	-	-	-	12.631	-	-	-
TOTAL NON-CURRENT LIABILITIES	Chilean pesos	13.085	-	-	-	12.631	-	-	-
	US dollar	355.046	87.606	299.853	439.462	331.475	92.651	302.692	460.485
	UF	6.133	5.670	1.169	-	6.015	5.722	1.897	-
Total		374.264	93.276	301.022	439.462	350.121	98.373	304.589	460.485

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