



CONSOLIDATED FINANCIAL STATEMENTS
For the three-month periods ending March 31, 2026 and 2025, and the period ending
December 31, 2025

HORTIFRUT S.A. AND SUBSIDIARIES
Thousands of United States dollars

FINANCIAL STATEMENTS

Consolidated interim statement of financial position
Consolidated interim income statement
Consolidated interim comprehensive income statement
Consolidated interim statement of changes in net equity
Consolidated interim cash flow statement
Consolidated interim financial statement notes

HORTIFRUT S.A. AND SUBSIDIARIES

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HORTIFRUT S.A. AND SUBSIDIARIES

Consolidated Interim Statement of Financial Position

As of March 31, 2026 (unaudited) and December 31, 2025

Statement of Financial Position	Note	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Assets			
Current Assets			
Cash and cash equivalents	8	129,146	82,503
Other current financial assets	9	93	1,661
Other current non-financial assets	14	20,052	16,100
Current trade debtors and other accounts receivable	10	147,133	162,811
Current accounts receivable with related entities	11	73,666	64,616
Inventories	12	176,106	170,740
Biological assets, current	13	42,943	33,170
Current tax assets	21	20,873	23,885
Total Current Assets		610,012	555,486
Non-Current Assets			
Other non-current financial assets	9	254	317
Other non-current non-financial assets	14	723	1,989
Non-current fees receivable	10	2,880	3,099
Investments recorded using the equity method	16	27,100	27,997
Intangible assets other than goodwill	17	35,823	36,858
Goodwill	18	273,043	274,565
Property, plant and equipment	19	732,964	739,005
Right of Use Assets	20	127,931	127,705
Deferred tax assets	21	37,224	36,445
Total Non-Current Assets		1,237,942	1,247,980
Total Assets		1,847,954	1,803,466

The accompanying notes form an integral part of the consolidated financial statements

HORTIFRUT S.A. AND SUBSIDIARIES

Consolidated Interim Statement of Financial Position

As of March 31, 2026 (unaudited) and December 31, 2025

Equity and Liabilities	Note	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Liabilities			
Current Liabilities			
Other current financial liabilities	22	305,417	301,530
Current lease liabilities	23	19,694	19,672
Current trade accounts and other accounts payable	24	137,243	159,152
Current accounts payable to related entities	11	18,844	21,252
Other current provisions	25	31,805	4,155
Current tax liabilities	21	5,540	2,453
Current provisions for employee benefits	25	8,897	9,423
Other current non-financial liabilities		2,486	4,235
Total Current Liabilities		529,926	521,872
Non-Current Liabilities			
Other non-current financial liabilities	22	436,813	424,148
Non-current lease liabilities	23	102,812	110,417
Other non-current accounts payable	24	80,461	84,601
Non-current accounts payable to related entities	11	5,165	5,255
Other provisions, non-current	25	47	47
Deferred tax liabilities	21	50,897	52,523
Total non-current liabilities		676,195	676,991
Total Liabilities		1,206,121	1,198,863
Equity			
Issued capital	26	472,014	472,014
Retained earnings	27	116,450	88,768
Issuance premium	26	3,751	3,751
Other reserves	28	(83,252)	(78,680)
Equity attributable to the parent company's equity holders		508,963	485,853
Non-controlling interest	29	132,870	118,750
Total Equity		641,833	604,603
Total Equity and Liabilities		1,847,954	1,803,466

The accompanying notes form an integral part of the consolidated financial statements

HORTIFRUT S.A. AND SUBSIDIARIES

Consolidated Comprehensive Income Statement

As of March 31, 2026 and 2025 (unaudited)

Income Statement	Note	01-Jan-26 31-03-26 ThUS\$	01-Jan-25 31-03-25 ThUS\$
Profit (loss)			
Operating revenue	31	388,471	387,639
Cost of sales	32	(313,244)	(316,710)
Gross profit		75,227	70,929
Other income, per function	31	3,952	5,275
Administrative expenses	32	(21,830)	(18,241)
Other expenses, per function	32	(4,217)	(7,835)
Other profit (loss)	34	601	(24)
Financial income		2,464	1,204
Financial expenses	33	(15,517)	(15,030)
Share of profit (loss) of associated and joint ventures that are recorded using the equity method	16	1,026	1,609
Exchange rate fluctuations	35	3,031	(1,223)
Profit (loss) before tax		44,737	36,664
Gains tax expense	21	(3,215)	556
Profit (loss) from continued operations		41,522	37,220
Profit (loss)		41,522	37,220
Profit (loss) attributable to			
Profit (loss) attributable to parent company equity holders		27,682	26,407
Profit (loss) attributable to non-controlling interest	29	13,840	10,813
Profit (loss)		41,522	37,220
Earnings per share			
Basic earnings per share			
Basic earnings (loss) per share from continued operations (US\$ per share)	30	0.0000005	(0.0000014)
Basic earnings (loss) per share from discontinued operations (US\$ per share)		0.0000000	0.0000000
Basic earnings (loss) per share		0.0000005	(0.0000014)
Profit per diluted shares			
Diluted earnings (loss) per share from continued operations (US\$ per share)		0.0000005	0.0000005
Diluted earnings (loss) per share from discontinued operations (US\$ per share)		0.0000000	0.0000000
Diluted earnings (loss) per share		0.0000005	0.0000005

The accompanying notes form an integral part of the consolidated financial statements

HORTIFRUT S.A. AND SUBSIDIARIES

Consolidated Comprehensive Income Statement

As of March 31, 2026 and 2025 (unaudited)

	01-Jan-26 01-Mar-26	01-Jan-25 01-Mar-25
Statement of other comprehensive income	ThUS\$	ThUS\$
Profit (loss)	41,522	37,220
Other comprehensive income, before tax, exchange rate fluctuations		
Exchange rate fluctuations		
Profit (loss) due to exchange rate fluctuations, before tax	(4,389)	7,352
Other comprehensive income, before tax, exchange rate fluctuations	(4,389)	7,352
Cash flow hedging		
Profit (loss) due to cash flow hedging, before tax	352	(1,339)
Other comprehensive income, before tax, cash flow hedging	352	(1,339)
Other components of other comprehensive income, before tax	(4,037)	6,013
Gains tax related with components of other comprehensive income		
Gains tax related with cash flow hedging of other comprehensive income	(255)	183
Total gains tax related with components o other comprehensive income	(255)	183
Other comprehensive income	(4,292)	6,196
Total comprehensive income	37,230	43,416
Comprehensive income attributable to		
Comprehensive income attributable to parent company shareholders	23,110	32,310
Comprehensive income attributable to non-controlling interests	14,120	11,106
Total comprehensive income	37,230	43,416

The accompanying notes form an integral part of the consolidated financial statements

HORTIFRUT S.A. AND SUBSIDIARIES

Consolidated Statement of Changes in Equity

For the periods ending March 31, 2026 and 2025 (unaudited)

	Issued Capital	Own shares in portfolio	Issuance premium	Reserves purchase of minority interest	Reserves due to exchange rate difference and others	Cash flow hedging reserves	Other reserves	Accumulated profit (loss)	Equity attributable to parent company equity holders	Non- controlling interests	Total Equity
	Note 26		Note 26	Note 28	Note 28	Nota 28	Note 28	Note 27		Nota 29	
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Opening balance as of January 01, 2026	472,014	-	3,751	(47,580)	(19,260)	(11,840)	(78,680)	88,768	485,853	118,750	604,603
Modified opening balance	472,014	-	3,751	(47,580)	(19,260)	(11,840)	(78,680)	88,768	485,853	118,750	604,603
Changes in equity											
Comprehensive income											
Profit (loss)	-	-	-	-	-	-	-	27,682	27,682	13,840	41,522
Other comprehensive income	-	-	-	-	(4,669)	97	(4,572)	-	(4,572)	280	(4,292)
Total comprehensive income	-	-	-	-	(4,669)	97	(4,572)	27,682	23,110	14,120	37,230
Closing balance as of March 31, 2026	472,014	-	3,751	(47,580)	(23,929)	(11,743)	(83,252)	116,450	508,963	132,870	641,833

	Issued Capital	Own shares in portfolio	Issuance premium	Reserves purchase of minority interest	Reserves due to exchange rate difference and others	Cash flow hedging reserves	Other reserves	Accumulated profit (loss)	Equity attributable to parent company equity holders	Non- controlling interests	Total Equity
	Note 26		Note 26	Note 28	Note 28	Note 28	Note 28	Note 27		Nota 29	
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	MUS\$	MUS\$
Opening balance as of January 01, 2025	472,014	-	3,751	(47,580)	(35,353)	(6,911)	(89,844)	170,754	556,675	113,950	670,625
Modified opening balance	472,014	-	3,751	(47,580)	(35,353)	(6,911)	(89,844)	170,754	556,675	113,950	670,625
Changes in equity											
Comprehensive income											
Profit (loss)	-	-	-	-	-	-	-	26,407	26,407	10,813	37,220
Other comprehensive income	-	-	-	-	7,059	(1,156)	5,903	-	5,903	293	6,196
Total comprehensive income	-	-	-	-	7,059	(1,156)	5,903	26,407	32,310	11,106	43,416
Closing balance as of March 31, 2025	472,014	-	3,751	(47,580)	(28,294)	(8,067)	(83,941)	197,161	588,985	125,056	714,041

The accompanying notes form an integral part of the consolidated financial statements

HORTIFRUT S.A. AND SUBSIDIARIES

Consolidated Cash Flow Statement

For the periods ending March 31, 2026 and 2025 (unaudited)

Direct Cash Flow Statement	01-Jan-26 31-Mar-26 ThUS\$	01-Jan-25 31-Mar-25 ThUS\$
Cash flow from (used in) operating activities		
Types of charges from operating activities		
Collection from the sale of goods and the providing of services	390,914	360,679
Types of payments		
Payments to suppliers from the providing of goods and services	(252,526)	(271,406)
Payments to and on behalf of employees	(50,798)	(48,965)
Paid interests	(2,426)	(1,578)
Received interests	1,382	1,204
Reimbursed (paid) gains tax	3,012	1,258
Other received (paid) cash	1,022	715
Cash flow from (used in) operating activities	90,580	41,907
Cash flow from (used in) investment activities		
Cash flows used to obtain control of subsidiaries or other business	-	(27)
Purchase of property, plant and equipment	(33,374)	(29,276)
Purchase of intangible assets	(878)	(458)
Received dividends	1,308	1,299
Net cash flow from (used in) investment activities	(32,944)	(28,462)
Cash flow from (used in) financing activities		
Income from long term loans	20,877	161,941
Income from short term loans	74,425	64,653
Total income from loans	95,302	226,594
Payments of loans	(92,613)	(219,179)
Payments of liabilities for finance lease	(13,913)	(1,817)
Net cash flow from (used in) financing activities	(11,224)	5,598
Net increase (decrease) of cash and cash equivalents, before exchange rate fluctuations	46,412	19,043
Effects of exchange rate fluctuations on cash and cash equivalents	231	(426)
Net increase (decrease) of cash and cash equivalents	46,643	18,617
Cash and cash equivalents, opening balance	82,503	67,876
Cash and cash equivalents, closing balance	129,146	86,493

The accompanying notes form an integral part of the consolidated financial statements



HORTIFRUT S.A. AND SUBSIDIARIES

CONSOLIDATED FINANCIAL STATEMENT NOTES

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

NOTE 1 – CORPORATE INFORMATION

1.1. Information of the reporting entity

Hortifrut S.A. RUT 96.896.990 – 0 (hereinafter “Hortifrut” or the “Company”) is a Closely-held Corporation.

The Company was initially constituted as a Corporation under the name of Inversiones Hortisur S.A., as per public deed dated September 4, 1999, issued at the Santiago Notary of Mr. Patricio Raby Benavente, subsequently by public deed dated May 29, 2007, issued at the Santiago Notary of Mr. Iván Torrealba Acevedo, the company changed its corporate name to Hortifrut S.A. Dated June 13, 2012, it became a Publicly traded company inscribed in the registry of the Commission for the Financial Market in Chile under number 1.096. Subsequently, on May 13, 2024 the Commission for the Financial Market proceeded with and accepted the request to cancel the inscription of the Company’s shares in the Securities Registry, becoming a closely-held corporation. The Company maintains the inscriptions of its corporate bonds valid.

Hortifrut, has as its objective the purchase, production, elaboration, transformation, industrialization, distribution, commercialization, export, import of all kinds of horticultural, fruit, agricultural and other products or byproducts, as well as the providing of services or consulting in relation to said matters and other activities which the Board or the Shareholder Meetings agree, and which are related with the aforementioned activities or that complement them; the maintenance of investments in real estate and in instruments, securities, and rights in partnerships, and in the receipt of their earnings and, in general, to enter into and execute all the acts, contracts, businesses, procedures or actions that have as their aim to comply with the corporate purpose.

The Company has its address at Avda. del Cóndor 600, 4th floor, Huechuraba, Santiago, regardless of the agencies, offices or branches which could be established in the country and overseas. The Company’s corporate life is indefinite.

History

1983 – Hortifrut begins its operations in Chile.

1984 – Hortifrut becomes the first Chilean company to export berries to the United States in counter-seasons.

1985 – Hortifrut inaugurates a distribution and commercialization office in the United States.

1986 – First export of berries from Chile to Europe under its brand Southern Sun and the berries crop is expanded to blackberries, blueberries, raspberries and sarsaparillas.

1987 – First export of berries to Asia from Chile.

1988 - Hortifrut concretes its first strategic alliance when it associates with the Californian company Coastal Berries.



1989 - Hortifrut defines its business model: vertical integration and offer during the 52 weeks of the year.

Hortifrut defines its company dream and Vision, to supply the counter-season market with the full berries category (strawberries, raspberries, blackberries and blueberries), in just one organization, under one brand, supplying the market 52 weeks a year, integrated from the field to the final customer, defining the great dream with the sentence: **"All Berries, for the Whole World, Every Day"**. Thus, Hortifrut created a global and successful business model.

1990 – Hortifrut invites the main berries producers from the United States and together they purchase the Naturipe® brand and form Naturipe Farms.

1995 – Export and producer subsidiaries are created in Mexico and Guatemala.

1999 – Hortifrut Argentina is created.

2000 – Hortifrut Spain is created together with the main Spanish blueberries producer.

2001 – Beginning of the genetic development program for blueberries, raspberries and blackberries.

2004 – Hortifrut and Atlantic Blue create Euroberry Marketing, in charge of distributing and commercializing in Europe.

2007 –Hortifrut's Chairman receives the ICARE prize for businessman of the year.

2008 - Hortifrut becomes the largest organic blueberry producer in the world. It receives the Marketer of the Year prize (PMA Produce Marketing Association USA), opens its distribution office in Brazil and begins implementing the SAP system.

2010 – Begins the Ready to Eat ("RTE") program.

2011 – Hortifrut and its partner Munger Brothers receive the prestigious award for innovation for the RTE product in the PMA USA.

2012 – Start supplying RTE blueberries to food-service leaders.

Successful entrance into the stock market, raising over 67 million dollars in capital.

2012 Agricultural Innovation Prize for Víctor Moller Schiavetti, for having contributed in a relevant manner to transforming the national agro-forestry and food sector and the economic, productive and technological process in the country.

2013 – On August 21, 2013 Hortifrut obtained control of VitalBerry Marketing's operations, in accordance with the merger agreements adopted at the VitalBerry Marketing and Hortifrut shareholder's meetings, held on April 29 and 30, 2013, respectively.

Hortifrut has been delivering Berries to the world for 30 years, every day of the year.



2014 – The constitution of a closely-held corporation in Peru, denominated Hortifrut – Tal SAC, with the objective of producing and commercializing berries from Peru.

Associated with the Argentine company Expofresh, for the production and commercializing of early fruit.

Signing of the Joint Venture with Joyvio for genetic development in China.

2015 – The constitution of a closely-held corporation in Peru, denominated HFE Berries Peru SAC, with the objective of producing and commercializing berries, from this country.

Launching of the Agrinnovation and Blue Challenge platform.

2016 – The Joint Venture between Hortifrut and the Munger Brothers Group was constituted, with the objective of producing and commercializing berries in the United States.

2017 – Hortifrut's Chairman receives Entrepreneur of the Year award, granted by EY and El Mercurio, in Chile. The latter also distinguished him within the EY World Entrepreneur of the Year competition, in Monaco.

Signs framework agreement for the sale-purchase and merger with the Rocio Group, one of the most important producers, exporters and distributors of blueberries in the southern hemisphere.

2018 – Materialization of the sale-purchase and merger of Rocio Group's blueberries business, with which 1,450 hectares planted in Peru were incorporated into Hortifrut, thus consolidating its position as a leader in the global berries market.

Hortifrut Chile S.A. (subsidiary of Hortifrut S.A.) was certified as a B Corporation, thus becoming the largest Chilean company to obtain this important international acknowledgment, related with Sustainability.

2019 – Dated May 09, 2019, the Company concreted its inaugural placement of bonds corresponding to Series A Bonds and Series B Bonds, for a total of UF 2,250,000. Series A Bonds count with green and social certification of Vigeo Eiris.

Dated April 30, 2019, the realization of an increase in capital was approved for US\$160 million. Funds from the aforementioned placement, were destined to financing organic growth in the countries that supply the markets of North America, Europe and Asia. The placement of these shares took place from July 2019.

On September 20, 2019, as part of the Company's strategy to boost blueberry sales and to get closer to the main destination markets, Hortifrut established a commercial alliance with Proplantas, a Colombian family-owned company pioneer in the sale of strawberries and blueberries in said country. The agreement contemplates the creation of a platform to export blueberries from Colombia.

Dated October 15, 2019, Hortifrut and Alifrut, subsidiary of Duncan Fox, reached an agreement to globally combine and develop their frozen added value products export business in equal parts.

2020 – Dated July 31, 2020, Hortifrut and Alifrut combined the export of frozen fruits and vegetables of both companies, with the purpose of encouraging the international development and growth of innovative products with added value, thus adapting to the new lifestyles of consumers in the main consumption markets in the world, such as the United States, Europe, Asia and Oceania. This operation will take place through the subsidiary Vitafoods SpA.



2021 – In January 2021, Hortifrut S.A. and AeroFarms, leader in vertical agriculture in controlled environments, signed an agreement to together develop and investigate the harvesting of blueberries and other berries in completely controlled environments and vertical farms.

Dated December 01, Hortifrut Inversiones Internacionales S.A. signed a sale-purchase agreement with the Atlantic Blue Group, to purchase 100% of Atlantic Blue, S.L.'s share capital and its subsidiaries, Berries genetic development, processing, producer and commercializing company, with operations in Spain, Morocco and Peru. With said transaction, the Atlantic Blue Group became part of Hortifrut S.A.'s consolidated Financial Statements from the date of the sale-purchase contract.

2022 – In May 2022, the sale of 75% of the HFE Berries Perú SAC company was materialized to a subsidiary 100% owned by Public Sector Pension Investment Board (PSP Investments), one of Canada's largest pension fund administrators. HFE Berries Perú SAC owns 100% of the field at Olmos, located in Peru, and has a planted surface of 397 hectares. This transaction is part of the company's growth strategy, forming associations and alliances with investors and strategic partners. Through these associations Hortifrut will remain the managing partner and operator, being able to accelerate its growth based on its escalation and agricultural management strength, global commercialization and its genetics programs.

During the second semester of 2022 the company established its investment hub in Ireland, Hortifrut Limited, Irish society especially constituted for this effect, 100% owned by Hortifrut S.A. This involved a company reorganization.

2023 – Dated May 01, 2023, PSP Investment, through the companies 14602889 Canada Inc. (controlled by PSP Investment) and SJF Investment SpA, began the Public Tender Offer (OPA) for 100% of Hortifrut S.A.

Dated May 30, 2023, the Tender Offer was successfully completed, where PSP Investment, through the companies 14602889 Canada Inc. (controlled by PSP Investment) and SJF Investment SpA, reached 49.56% of Hortifrut's capital share property.

2024 – Dated May 13, 2024 the Commission for the Financial Market proceeded with and accepted the request to cancel the Company's shares inscription in the Securities Registry, thus becoming a Closely-held corporation. The Company maintains the inscriptions of its corporate bonds valid.

2024 – Dated October 22, 2024, Canada Inc. and SJF Investments SpA, purchased an additional share participation of 12.286%, thus PSP Investments owns 62.04% of Hortifrut.

2025 – Dated June 23, 2025, the Hortifrut Vietnam Company Limited was constituted, whose shareholder, Hortifrut Genetics Limited, owns 100%.

2025 – During 2025 Hortifrut obtained B certification at a Global Level. This is a prestigious certification that recognizes the Company's commitment with the highest standards of corporate and environmental performance. This accomplishment is proof of the Company's constant efforts to balance economic success with a positive impact on people, the planet and the community.



1.2. Shareholders

1.2.1. Parent Company Shareholders

The Company is jointly controlled by the FM Group, Vitalberry Group and Quevedo group through a joint venture agreement subscribed on April 26, 2023. The FM Group is formed by Inversiones IMG Ltda. The Vitalberry group is formed by San José Farms SpA, Exportadora San José Trading Ltda. and Inmobiliaria Algeciras Ltda. The Quevedo Group is formed by Talsa Chile SpA and Inversiones Copemira SpA.

The Agreement covers all of Hortifrut S.A.'s shares where the controlling group is the titleholder, which represents as of March 31, 2026, 37.83% of the Company's share capital (218,362,577 series A shares and 21,836,039,337,423 series B shares),

To date the shareholder's agreement records the following shares:

Shareholders Agreement	Total Series A Shares	Total Series B Shares	Total Shares	Interest Percentage
FM Group				
Inversiones IMG Limitada	72,771,493	7,277,076,528,507	7,277,149,300,000	12.61%
Total FM Group	72,771,493	7,277,076,528,507	7,277,149,300,000	12.61%
Vitalberry Group				
San José Farms SpA	26,589,634	2,658,936,810,366	2,658,963,400,000	4.61%
Exportadora San José Trading Ltda.	12,905,181	1,290,505,194,819	1,290,518,100,000	2.24%
Inmobiliaria Algeciras Ltda.	33,324,776	3,332,444,275,224	3,332,477,600,000	5.77%
Total Vitalberry Group	72,819,591	7,281,886,280,409	7,281,959,100,000	12.61%
Quevedo Group				
Talsa Chile SpA	72,043,780	7,204,305,956,220	7,204,378,000,000	12.48%
Inversiones Copemira SpA	727,713	72,770,572,287	72,771,300,000	0.13%
Total Quevedo Group	72,771,493	7,277,076,528,507	7,277,149,300,000	12.61%
Total Shareholders Agreement	218,362,577	21,836,039,337,423	21,836,257,700,000	37.83%



1.2.2. Distribution of shares as of March 31, 2026 and December 31, 2025:

Shareholders	Subscribed and paid shares			Percentage	31-Dec-25	
	A Shares	B Shares	Total		31-Dec-25	Percentage
Canada Inc.	145,017,992	32,995,447,542,362	32,995,592,560,354	57.16%	32,989,488,545,319	57.15%
Inversiones Img Limitada	72,771,493	7,277,076,528,507	7,277,149,300,000	12.61%	7,277,149,300,000	12.61%
Talsa Chile Spa	72,043,780	7,204,305,956,220	7,204,378,000,000	12.48%	7,204,378,000,000	12.48%
Inmobiliaria Algeciras Ltda	33,324,776	3,332,444,275,224	3,332,477,600,000	5.77%	3,332,477,600,000	5.77%
Pspib Natural Ressources	28,169,092	2,816,881,030,908	2,816,909,200,000	4.88%	2,816,909,200,000	4.88%
San Jose Farms Spa	26,589,634	2,658,936,810,366	2,658,963,400,000	4.61%	2,658,963,400,000	4.61%
Exportadora San Jose Trading Ltda	12,905,181	1,290,505,194,819	1,290,518,100,000	2.24%	1,290,518,100,000	2.24%
Inversiones Copemira Spa	727,713	72,770,572,287	72,771,300,000	0.13%	72,771,300,000	0.13%
Consortio C De B S A	195,995	19,599,326,205	19,599,522,200	0.03%	25,605,300,000	0.04%
Hortifrut Sa Derecho A Retiro	-	11,277,011,393	11,277,011,393	0.02%	11,277,011,393	0.02%
Guzman Quiroz Hugo Eduardo	72,752	7,275,127,248	7,275,200,000	0.01%	7,275,200,000	0.01%
Lucca Spa	59,125	5,912,440,875	5,912,500,000	0.01%	5,912,500,000	0.01%
Santander Corredores De Bolsa Limitada	51,490	5,148,948,510	5,149,000,000	0.01%	5,344,300,000	0.01%
Itau Corredores De Bolsa Limitada	45,760	4,575,954,240	4,576,000,000	0.01%	4,576,000,000	0.01%
Btg Pactual Chile S A C De B	39,627	3,976,565,944	3,976,605,271	0.01%	3,972,605,271	0.01%
Minera Chanar Blanco Sa	38,569	3,856,861,431	3,856,900,000	0.01%	3,856,900,000	0.01%
Larrain Vial S A Corredora De Bolsa	23,774	3,796,856,505	3,796,880,279	0.01%	3,796,880,279	0.01%
Banchile Corredores De Bolsa S A	27,214	2,720,833,556	2,720,860,770	0.00%	2,724,860,770	0.00%
Renta 4 Corredores De Bolsa S.A.	25,072	2,407,275,927	2,407,300,999	0.00%	2,657,000,999	0.00%
Bice Inversiones Corredores De Bolsa S A	23,868	2,436,776,132	2,436,800,000	0.00%	2,436,800,000	0.00%
Nevasa S.A Corredores De Bolsa	15,700	1,569,984,300	1,570,000,000	0.00%	1,570,000,000	0.00%
Bci C De B S A	61,724	1,103,013,567	1,103,075,291	0.00%	1,128,650,934	0.00%
Valores Security S A C De B	9,976	888,582,214	888,592,190	0.00%	888,592,190	0.00%
Vector Capital Corredores De Bolsa S.A.	171,244	531,326,648	531,497,892	0.00%	554,102,892	0.00%
Llanquitruf Barriga Carlos Juvenal	4,800	479,995,200	480,000,000	0.00%	480,000,000	0.00%
Lizama Herrera Angel Mariano	3,083	308,296,917	308,300,000	0.00%	308,300,000	0.00%
Troncoso Sandoval Miriam Del Carmen	3,083	308,296,917	308,300,000	0.00%	308,300,000	0.00%
Medina Gonzalez Guillermo Ariel	2,311	231,097,689	231,100,000	0.00%	231,100,000	0.00%
Bancoestado S.A. Corredores De Bolsa	3,175	227,970,302	227,973,477	0.00%	227,973,477	0.00%
Krebs Dezerrega Maria Lorena	2,175	217,497,825	217,500,000	0.00%	217,500,000	0.00%
Mellado Pino Roberto Alejo	1,953	195,298,047	195,300,000	0.00%	-	0.00%
San Jose Investments	184,848,557	-	184,848,557	0.00%	184,777,259	0.00%
Medina Lira Consuelo Aylin	1,233	123,298,767	123,300,000	0.00%	123,300,000	0.00%
Ruiz Quiroz Leonardo David	1,000	99,999,000	100,000,000	0.00%	-	0.00%
Monsalves Castillo Nancy Ruth	924	92,399,076	92,400,000	0.00%	92,400,000	0.00%
Corredores De Bolsa Sura S.A.	462	92,399,076	92,399,538	0.00%	92,399,538	0.00%
Pineda Flores Jennifer Karen	875	87,499,125	87,500,000	0.00%	87,500,000	0.00%
Cancino Labayru Javier Benito	766	76,599,234	76,600,000	0.00%	-	0.00%
Cifuentes Merino Hernan	739	73,899,261	73,900,000	0.00%	73,900,000	0.00%
Gajardo Cruces Luis Fernando	739	73,899,261	73,900,000	0.00%	73,900,000	0.00%
Pina Clavero Sandra Del Pilar	518	51,799,482	51,800,000	0.00%	51,800,000	0.00%
Finanzas Y Negocios S A C De B	448	44,799,552	44,800,000	0.00%	44,800,000	0.00%
Scotia Corredora De Bolsa Chile Limitada	373	37,299,627	37,300,000	0.00%	37,300,000	0.00%
Hernandez Hernandez Ricardo Benicio	-	32,099,679	32,099,679	0.00%	32,099,679	0.00%
De La Fuente Larrain Pablo	10	999,990	1,000,000	0.00%	1,000,000	0.00%
Ases E Inv Pacific Trust Ltda	3	299,997	300,000	0.00%	300,000	0.00%
Perez Lavin Veronica	1	99,999	100,000	0.00%	100,000	0.00%
Rosenqvist Figueroa Josefina Nora	1	99,999	100,000	0.00%	100,000	0.00%
Davidovich Burszyn Roberto Daniel	679	67,899,321	67,900,000	0.00%	-	0.00%
Ochagavia Moreira Cristian	823	82,271,287	82,272,110	0.00%	-	0.00%
Undurraga Zanartu Felipe	-	-	-	0.00%	127,200,000	0.00%
Total shares	577,290,282	57,728,450,909,718	57,729,028,200,000	100.00%	57,729,028,200,000	100.00%

Shares in custody

As of March 31, 2026, there are no shares in custody.



NOTE 2 – PREPARATION BASES

2.1. Compliance Declaration

Hortifrut S.A. and subsidiaries' consolidated financial statements corresponding to the period ending March 31, 2026, were approved by the Board at meeting held on May 28, 2026 and for the period ending March 31, 2025, were approved by the Board at meeting held on May 27, 2025.

2.2. Preparation Bases

Hortifrut S.A. and subsidiaries' current consolidated interim financial statements as of March 31, 2026, the Consolidated Interim Comprehensive Income Statements per function for the three-month periods ending March 31, 2026 and 2025, the Consolidated Interim Statement of Changes in Net Equity and the Consolidated Interim Cash Flow Statements for the periods ending March 31, 2026 and 2025, have been prepared as per what is established by International Accounting Standard N°34 (IAS 34) "Interim Financial Information", incorporated in International Financial Reporting Standards (IFRS).

Hortifrut S.A. and subsidiaries' Consolidated Financial Statements as of December 31, 2025, have been prepared as per the International Financial Reporting Standards (IFRS) and were approved by the Board on March 27, 2026.

The consolidated financial statements have been prepared under the historic cost basis, except for the following items of significant character:

- Financial instruments
- Non-current assets, classified as held for sale
- Current biological assets
- Loans and obligations that accrue interests at an amortized cost
- Lease contracts

The preparing of the consolidated financial statements requires the use of certain estimations based on the best information available at the closing of the period. In Note 2.6, we reveal the estimations that imply a greater level of judgment or complexity over the areas where the hypothesis and estimations are significant for the consolidated financial statements.

Reclassifications have been made to the consolidated financial statements of the previous year for effects of a better comparability of the exposed information, these arise from the recurring analysis performed by Management, always with the perspective of uniform financial information.

The current consolidated financial statements have been prepared under the going concern principle.

2.3 Covered period

The current consolidated Financial Statements cover the following periods:

- Consolidated interim Statement of Financial Position, for the period ending March 31, 2026 and the period ending December 31, 2025.
- Consolidated interim Income Statement, for the periods ending March 31, 2026 and 2025.
- Consolidated interim Comprehensive Income Statement, for the periods ending March 31, 2026 and 2025.
- Consolidated interim Statement of Changes in Net Equity, for the periods ending March 31, 2026 and 2025.
- Consolidated interim Cash Flow Statement, for the periods ending March 31, 2026 and 2025.



2.4 Functional and presentation currency

The items included in the financial statements of each of Hortifrut S.A.'s and its subsidiaries' entities are valued using the currency of the main economic environment where the entity operates (functional currency). Hortifrut S.A.'s functional currency is the United States dollar, which also constitutes the presentation currency of the consolidated financial statements. All the information is presented in thousands of United States dollars and has been rounded to the closest unit (ThUS\$).

For Hortifrut S.A. and subsidiaries' entities whose functional currency is different to the parent company's presentation currency, the financial results and situation are translated as per the guidelines described in Note 2.4.3.

2.4.1 Transactions and balances in foreign currency

Transactions in foreign currency, with this being any currency different to the functional currency, are converted to the functional currency by using the valid exchange rates on the dates of the transactions. Profit or loss in foreign currency that results from the liquidation of these transactions and conversion to the exchange rate valid at the closing of the monetary assets and liabilities denominated in foreign currency, are recognized in the consolidated income statement, except for debt differences in foreign currency, that provide net investment hedging at a foreign entity and/or assets and liabilities in foreign currency that are an integral part of investment in foreign subsidiaries. These are taken directly to equity in the "Other Reserves" account until the provision of net investment, moment when profits or loss are recognized.



2.4.2 Foreign currency Exchange rate

The exchange rates have been translated as of the closing date of Hortifrut's consolidated financial statements as per the following:

Currency	Nemo	31-Mar-26		31-Dec-25	
		Closing	Annual Average	Closing	Annual Average
Chilean Peso	CLP	927.46	887.99	907.13	956.57
Euro	EUR	0.87	0.85	0.85	0.90
Mexican Peso	MXN	17.95	17.52	17.96	19.43
Argentine Peso	ARS	1,394.92	1,416.64	1,455.00	1,201.81
Brazilian Real	RBL	5.22	5.20	5.50	5.66
Peruvian Nuevo sol	PEN	3.48	3.40	3.36	3.63
Colombian Peso	COL	3,669.96	3,698.73	3,757.08	4,131.14
Sterling Pound	GBP	0.75	0.74	0.74	0.76
Yuan	CNY	6.83	6.91	7.03	7.17
Moroccan Dirham	MAD	9.36	9.30	9.12	9.40
Indian Rupee	INR	93.21	92.10	89.98	86.48
Unidad de fomento	UF	0.02	0.02	0.02	0.02

This table presents the parity of foreign currency for one United States dollar.

The calculation of the exchange rate corresponding to the accumulated average, is determined over the average based on the daily closing exchange rates.

2.4.3 Entities corresponding to Hortifrut and subsidiaries

The results and financial position of all of Hortifrut and subsidiaries' entities which have a functional currency different to the reporting currency are converted to the reporting currency as follows:

- i) The assets and liabilities of each presented statement of financial position are converted at the closing exchange rate;
- ii) Income and expenses of each income statement account are converted at the daily exchange rate or when this is not possible, the average monthly exchange rate is used as a reasonable approximation; and
- iii) All of the resulting exchange rate differences are recognized under other comprehensive income and the conversion reserve under net equity.

2.5. New accounting pronouncements

As of the date of issuance of these Consolidated Financial Statements, new Standards, Improvements, Amendments and Interpretations have been published for the existing standards which have become valid in the period and those which are not yet valid and which the Company has not adopted beforehand. These are of mandatory application from the dates indicated below:



Amendments and improvements:

Standards and Amendments	Content	Mandatory for periods beginning on:
IFRS 9 and IFRS 7	Classification and measurement of financial instruments	January 01, 2026
IFRS 1, IFRS 7, IFRS 9, IFRS 10 and IAS 7	Annual improvements to IFRS	January 01, 2026
IFRS 9 and IFRS 7	Nature-dependent electricity contracts	January 01, 2026

During the period ending March 31, 2026, the Amendments and improvements were analyzed and no impact on Hortifrut has been determined in the current Financial Statements.

New accounting pronouncements

The following new Standards, Amendments and Interpretations have been issued, but their application date is not yet valid:

Amendments	Content	Mandatory for periods beginning on:
IFRS 18	Presentation and disclosure in financial statements	January 01, 2027
IAS 21	Translation to a Hyperinflationary Presentation Currency	January 01, 2027
Illustrative examples	Revelations of Uncertainties in the Financial Statements	Without a mandatory application date
IFRS S2	Amendments to Greenhouse Gas Emissions Disclosure Requirements	January 01, 2027
IFRS 19	Subsidiaries without public accountability disclosures Information to be disclosed	January 01, 2027

Management is evaluating the potential impact of the adoption of these new IFRS and new amendments to the standards.

2.6 Use of estimations and judgments

Based on IAS 1, the preparing of the consolidated financial statements requires the use of judgments, estimations and assumptions that affect the amount of assets, liabilities, revenue and expenses as of the presentation date of the consolidated financial statements. These estimations and assumptions are based on Administration's best knowledge.

When preparing the consolidated financial statements, the following estimations have been defined:

(i) Judgments

- Determining fair value of the current biological assets based on non-observable significant data entries (Note 13).
- Useful life and residual values of Properties, plants and equipment (Note 19).
- The hypothesis employed to calculate the estimations of un-collectability of debtors due to sales and customer accounts receivable (Note 10).
- Recognizing of Revenue (Note 3.20).
- Other cost Provisions (Note 3.19).
- Sales Cost Provisions (Note 3.22).
- Assignment, terms and rates for lease contracts (Note 3.24 b).
- Calculation of equity impairment test (Note 3.6 and 18).
- Recoverability of the deferred tax assets from tax loss (Note 21 b).



(ii) Measurement of fair values

The Company counts with a control framework established in relation to the measuring of fair values.

The Company regularly checks the significant non-observable variables and valuation adjustments.

If third party information is used, such as quotations from brokers or price establishing services, to measure fair values, the evidence obtained from third parties is evaluated to back the conclusion that these valuations satisfy the requirements of IFRS, including the level within the fair value hierarchy where these valuations should be classified.

When the fair value of an asset or a liability is measured, the Company uses observable market data whenever possible. Fair values are classified at different levels within the fair value hierarchy which is based on the variables used in valuation techniques, as is detailed in Note 7.3.

iii) Evaluation of useful life and depreciation method

The group under the revision of International Accounting Standard (IAS) 16 – Property, Plant and Equipment, has performed a revision of the estimated useful life of its blueberry plants, classified as Southern Highbush and Northern Highbush, as well as the depreciation method applied to these assets.

Therefore, in the accounting policies, after a technical and agronomic analysis, it has been determined that the useful life of blueberry plants must be adjusted in the following manner:

Southern Highbush: 10 years.

Northern Highbush: 15 years.

From the same analysis it is clear that the group used the production unit method for the depreciation of blueberry plants. Nevertheless, considering that production varies year to year and that the weathering of plants does not exclusively depend on the amount of harvested fruit, it has been decided to modify the depreciation method to the lineal method. This decision is based on paragraph 61 of IAS 16, which establishes that the depreciation method must reflect the pattern where the entity expects to consume the economic benefits of the asset.

As per IAS 8 – Accounting Policies, Changes in Accounting Estimates and Errors, this change in the estimation of the useful life and in the depreciation method is considered a change in accounting estimations, so it will be applied in a prospective manner from July 01, 2024, which is as of the starting date of the season that the group has established.



NOTE 3 – MAIN APPLIED ACCOUNTING POLICIES

3.1. Consolidation Basis

i) Business combination

Hortifrut S.A. and its subsidiaries, recognize in their consolidated financial statements the identifiable assets (including intangible assets that have not been recognized beforehand) and the assumed liabilities of any interest in companies acquired at fair value, as per IFRS 3, issued and revised by IASB. Also, it recognizes and measures any goodwill or gains from the purchase of these entities. The goodwill generated in a business combination is initially measured at cost. After the initial recognition, it is measured at cost minus any accumulated loss due to impairment. For the purpose of impairment tests, goodwill acquired in a business combination is assigned from the date of acquisition to each cash generating unit or group of these which is expected to benefit from the synergies of the combination.

If the cost of acquisition is lower than the fair value of the net assets of the acquired company, the difference is recognized in results and is presented in the line Other profit (loss). If the initial accounting of a business combination is determined only in a provisional manner, the Company, during the measurement period, will retroactively adjust the acquired provisional amounts, in accordance with the new information obtained. Furthermore, it will recognize any additional asset or liability if any new information is obtained, as long as the measurement period does not exceed a year from the date of the purchase. The business combinations are recorded using the acquisition method as of the date when control is transferred to the Group. Control is understood to be the power to direct the financial policies and the operation of an entity in order to obtain benefits from its activities. The Group values goodwill as of the acquisition date as:

- The fair value of the transferred considerations;
- The recognized amount of any non-parent company interest in the acquired company;
- Plus if the business combination is performed in stages, the fair value of the existing interest in the equity of the acquired;
- Minus the net recognized amount (in general, the fair value) of the identifiable acquired assets and the identifiable assumed liabilities.

Goodwill is the excess of the sum of the transferred consideration recorded over the net value of the acquired assets and the assumed liabilities. If the fair value of the acquired net assets exceeds the value of the transferred consideration, the Company will perform a new evaluation to make sure that all the acquired assets and assumed obligations have been correctly identified and it checks the applied procedures to perform the valuation of the recognized amounts on the date of acquisition. If this new evaluation results in an excess of the fair value of the net acquired assets over the added value of the transferred consideration, the difference is recognized as a profit in the income statement.

ii) Subsidiaries

The consolidated Statements of Financial Position incorporate Hortifrut's financial statements and those of the societies controlled by the Company (its subsidiaries). To have control is when the Company has power over the subsidiary, when it has exposure or the right to variable yields from its implication in the subsidiary and when it has the capacity to use its power to influence the amount of the investor's returns. When evaluating if the Company controls another entity, it must consider the existence and the effect of the potential rights to vote that can currently be executed or converted.

Subsidiaries are consolidated from the date when control is transferred and are excluded from the consolidation on the date that these end.



The acquisition method is used to record the acquisition of subsidiaries. The cost of acquisition is the fair value of the delivered assets, of the issued equity instruments and of the incurred or assumed liabilities on the date of the exchange. The acquired identifiable assets and the identifiable liabilities and contingencies assumed in a business combination are initially valued at their fair value on the date of the purchase, regardless of the scope of the interests of non-controlling companies. The excess acquisition cost over the fair value of the Company's interests in the acquired identifiable net assets, is recognized as lower value or goodwill. If the acquisition cost is lower than the fair value of the net assets of the acquired subsidiary, the difference will be directly recognized in the income statement.

Inter-company transactions, balances and earnings not realized for transactions between related entities are eliminated. The non-realized losses are also eliminated, unless the transaction provides evidence of a loss due to impairment of the transferred asset. When it is necessary to assure its uniformity with the policies adopted by Hortifrut and subsidiaries, then the accounting policies of the subsidiaries are modified.

Below is a detail of the direct subsidiaries included in the current consolidated financial statements:

Companies	RUT	Country of Origin	Functional Currency	31-Mar-26			31-Dec.25		
				Direct %	Indirect %	Total %	Direct %	Indirect %	Total %
Hortifrut Ltd. and subsidiaries	o-E	Ireland	US\$	100.0000	-	100.0000	100.0000	-	100.0000

Modifications to the consolidation base

During the period ending March 31, 2026, no changes have taken place in relation with the subsidiaries:

Dated December 31, 2025, we proceeded with merger due to absorption of the companies: Agrícola El Pampino S.A., Agrícola Vida Nueva S.A., Agrícola Santa Rosa del Parque S.A. and Agrícola Hortifrut S.A. all into Agrícola Avellanos S.A. as the legal continuance.

Dated December 31, 2025, we proceeded to the merger due to absorption of the company Hortifrut Huelva, S.L., with the company Atlantic Blue, S.L. as its legal continuance.

Other Changes

During the period ending March 31, 2026, no other changes have taken place.

In the month of June 2025, we constituted the company Hortifrut Vietnam Company Ltd., the sole shareholder of the Hortifrut Genetics Ltd, company. To date no capital has been entered.

iii) Transactions and non-controlling interests

The interests of non-parent companies are presented in the item Net Equity of the consolidated statement of financial position. The profit or loss attributable to the non-controlling interest is presented in the consolidated income statement, constituting the profit (loss) of the period. The results of transactions between the non-controlling shareholders and controlling shareholders of the companies where the property is shared, are recorded under equity and, therefore, are shown in the statement of changes under consolidated net equity.



iv) Associates

Associated companies are all the entities over which Hortifrut S.A. and its subsidiaries have a significant influence, but do not have control over the financial and operating policies, generally with an ownership between 10% and 50%. Investments in associates are recorded when formed or purchased at cost and are subsequently adjusted via the equity method. Hortifrut S.A. and its subsidiaries' investments in associates include Goodwill identified in the acquisition, net of any loss due to accumulated impairment.

The non-realized earnings due to transactions between the Company and its associates are eliminated based on the Company's interest percentage. The non-realized losses are also eliminated, except if the transaction provides evidence of loss due to impairment of the asset that is transferred.

Hortifrut S.A. and its subsidiaries' participation in the profit or loss after the purchase of its associates is recognized in results, and its interest in the equity activities after the purchase is recognized under reserve within Net Equity. When Hortifrut S.A. and its subsidiaries' interests in the loss of an associate is the same or higher than its investment in it, including any other non-insured account receivable, Hortifrut S.A. and its subsidiaries will not recognize additional loss, unless it has incurred in obligations or performed payments on behalf of the associate.

3.2. Operating Segments financial information

IFRS 8 demands that entities adopt "the Administration focus" when revealing information regarding the result of its operating segments. In general, this is the information that Management and the Board use internally to evaluate the performance of the segments and to decide how to assign resources for these.

Hortifrut S.A. and subsidiaries presented information per segment, considering two segments:

Fresh fruit, which includes:

- Blueberries
- Raspberries
- Blackberries
- Strawberries
- Cherries

Value added products, which include:

- Frozen products
- Dehydrated
- Other fruit products which are not Fresh Fruit.

"Fresh fruits" show similar economic characteristics, which allow the aggregation in a single aggregate operating segment (IFRS 8.12). The segment denominated "Value Added Products" considers the Quantitative thresholds (IFRS 8.13) such as that administration, customers and distribution channels are different to those of the "Fresh Fruit" segment. Each of these segments share similar characteristics, such as:

- a) The nature of the products

In this sense Hortifrut considers that fresh fruit, even if it is of a different species, is of a similar nature (Berries).



b) The nature of the production process

Even though the purchase of fresh fruit from producers and of own production is differentiated by species, they all share the same productive, installations and distribution process until they reach the final consumer, and only the fruit that does not comply with the quality characteristics requested by customers is destined to the Frozen Fruit process.

c) Category of Customers the products are destined to

There is no difference in customers in relation to the type of fresh fruit. Hortifrut's customers buy the fruit supply that is available, complying with the specific quality requirements established by them. Requirements are not related with the type of fruit, but with food safety aspects.

d) Methods used to distribute the products

Hortifrut has developed a commercial platform which allows it to use, no matter which fruit, a uniform, efficient and effective distribution chain. Hortifrut's business is based on vertical integration to offer the markets the mix of fruits that satisfies their needs.

"Fresh Fruit" and the "Value Added Products" segment, enable access to information regarding business activities and their economic environment.

3.3. Property, plant and equipment

Property, Plant and Equipment are classified under Land, Construction and infrastructure Works, Machinery and equipment, Leased Equipment, Information Technology Equipment, furniture and Supplies, Motor Vehicles, Bearer plants (including Bearer Plants in production and development) and Works in progress.

They are recognized at purchase cost both at the initial moment and subsequently, at cost minus the corresponding depreciation and accumulated impairment, in case it exists, except for those where the accounting norm does not apply. Subsequent costs derived from revaluations, improvements or expansions are included in the initial value of the asset only when it is probable that the future economic benefits associated with the elements of the fixed asset flow to the Company and the cost of the element can be determined in a viable form. In the case of replacement of components, the value of the substituted component is written off in accounting.

Derivative costs of daily maintenance and common repairs are recognized in the results of the period. Profit or loss from the sale of Property, plants and equipment are recorded in the Consolidated income statement under the item Other income or exports per function.

3.3.1. Land, constructions, plants, equipment and machinery

Land is recognized at its purchase cost. Constructions, plants, equipment and machinery are recognized, both at the initial moment and subsequently, at cost minus the corresponding accumulated depreciation and impairment, in case it exists.

Subsequent costs (improvements, expansions and works in progress) are included in the value of the initial asset or are recognized as a separate asset, only when it is probable that the future economic benefits associated with the fixed asset elements will flow to the Company and the cost of the element can be determined in a reliable manner. In the case of the replacement of components, the value of the substituted component is cancelled for accounting purposes.



Costs from daily maintenance and common repairs are recognized in the period's result.

Profit or loss from the sale of Property, plants and equipment are calculated comparing income obtained from the sale with the book value of the asset (net of depreciation) and are recorded in the consolidated income statement under the item Other income or expenses per function.

“Bearer Plants”

Due to the application of Amendment to IAS 16 and IAS 41, which became valid on January 1, 2016, fruit “bearer plants” are considered a machinery item in a manufacturing process, so their value is classified under Property, plant and equipment and recorded as specified in IAS 16.

Bearer plants can be in the development and/or production stage, and are valued as per the following criteria:

- a) “Bearer plants” in development

“Bearer plants” in development are valued at the purchase and/or production cost of the plants plus the costs to maintain them until the date when they start producing.

- b) “Bearer plants” in production

The accounting policy of the valuation of “bearer plants” in production is at historic cost, minus its corresponding depreciation and accumulated impairment, if it exists. It must be stated that determined cost includes the revaluation recorded until December 31, 2015, date when the amendment to IAS 16 and 41 came into effect.

Bearer plants are considered to be in production from the first season when they start to produce, regardless of the corresponding species, and this means the beginning of the depreciation of the asset. Nevertheless, if the period of time that passes between the plantation date and the first harvest surpasses the following thresholds, its depreciation must begin:

- Blueberries of the Southern Highbush "SHB" variety: 2 years.
- Blueberries of the Northern Highbush "NHB" variety: 4 years.
- Raspberries: 1 year.
- Primocane blackberries: 1 year.
- Floricane blackberries: 2 years.
- Cherries: 4 years.

When “bearer plants” enter the production stage, it means the start-up of the depreciation of the asset, as is explained in point 3.3.3. If the book value is modified due to the presence of impairment in “bearer plants”, said decrease in the value will be attributed directly to results in the period under the account Other expenses, per function.

3.3.2. Depreciation

Depreciation of the components of Property, plants and equipment is calculated using the lineal method, distributing it in a systematic manner during its useful life. This useful life has been determined based on the natural expected impairment, technical or commercial obsolescence derived from the changes and/or improvements in production and changes in the market's demands for the products obtained in the operation with said assets. Land is not depreciated.

The estimated useful lives are as follows:

	Minimum Life or Rate Years	Maximum Life or Rate Years
Construction and infrastructure works		
Steel, reinforced concrete constructions	30	80
Wooden buildings	10	30
Provisional construction	8	10
Minor agricultural constructions (macro-tunnel and others)	3	8
Machinery and equipment	8	10
Information technology (IT) equipment	3	6
Furniture and supplies	5	10
Motor vehicles	8	10
Bearer Plants		
Blueberries	10	15
Raspberries	3	5
Blackberries	5	10
Cherries	10	25
Right of Use Assets	As per duration of the contracts	

The installations that the Company keeps temporarily inactive, continue with their depreciation as per the lineal method.

The residual value and the useful life of the assets are checked, and adjusted if necessary, at each closing of the financial statements of position in order to obtain a remaining useful life as per the value of the assets.

The effects of depreciation are presented under cost of sales, administration expenses or other expenses per function, whichever corresponds.

3.4. Biological Assets, current

As per what is established in IAS 41, agricultural products that grow on fruit "bearer plants" will follow this standard, which must be measured at their fair value minus sales costs, recording the changes in valuation under results as the product grows.

The minimum amount of said fair value is the cost incurred during the season in course. Additionally, said fair value would include the margin expected for the fruit that is closest to the harvest, based on the maturity curve of the fruit. Regardless, when the estimation of said margin per subsidiary does not significantly differ from the cost incurred as of the date of the Financial Statements, this value is not recorded.

The variables used to calculate fair value are the following:



- **Volume:** Corresponds to the fruit which at the closing of the financial statements is estimated to be harvested in no more than 80 days in the case of blueberries and cherries, no more than 30 days in the case of raspberries and no more than 50 days in the case of blackberries. This estimation of harvest volumes is performed by expert agronomists, who based on the phenological state of the fruit hanging on the “bearer plants”, of the variety and geographic location of the plantations, perform a projection of the volume of fruit that will be harvested during the next weeks.
- **Producer return:** From the weekly historical average sale price in the final market (taking as a reference the prices published by USDA - United States Department of Agriculture, for the last 3 seasons), we determine the return that the field will receive, based on the date when the fruit is expected to be sold which, to the closing of each financial statement, is hanging from the “bearer plants”, deducting all the costs that must be incurred from the harvest to the arrival to the final customer.
- **Production Cost:** is determined through the accumulation of real costs for each productive hectare, considering all the maintenance tasks and depreciation of fixed assets used at each of the plantations until the moment of the evaluation.

3.5 Intangible assets other than goodwill

a) Varietals Licenses

The acquired varietals licenses are shown at purchase cost and are amortized charged to the cost of sale as income from sales is generated, or by the plant's development cost.

Corresponds to the rights acquired for the production and commercialization of varieties of Berries.

b) Atlantic Blue blueberries and cherries genetics programs

The used focus was the “Relief From Royalty” method to estimate the fair value of genetics programs of blueberries and cherries.

c) IT programs

Correspond to licenses for acquired software, which are capitalized over the base of the costs incurred in to acquire and prepare them for use. These costs are amortized during their useful lives, estimated at 6 years.

Expenses related to the development or maintenance of software are recognized as expenses when they arise. Costs directly related with the production of unique and identifiable software controlled by Hortifrut S.A. and subsidiaries, and which will probably generate superior economic benefits than their costs for over a year, are recognized as intangible assets. Direct costs include expenses corresponding to the personnel that develop the software and any kind of expense incurred in for its development or maintenance.

d) Water rights

Water rights which have an indefinite useful life, since as per all the considered factors, there is no time limit when the asset generates net cash flows for the Company. It is recorded at the cost incurred in its acquisition.

e) Relationship with Customers

Intangibles generated in the acquisition of Vitalberry Marketing SpA due to the latter's relationship with customers transferred as part of the merger process. The estimation of returns demanded from this company,



considered a customer “outflow” rate of an annual 10%, establishing an amortization period for this intangible of 15 years, which is recorded in the consolidated income statement, under the item of administration costs.

f) VitalBerry Brand

Due to the market participation in the different continents where Vitalberry sold its products, at the moment of its acquisition, it was considered that this brand has a value. The used focus was the “Relief from Royalty” method based on the assumption that the owner of the intangible asset saves the payment of Royalty for the use of said asset.

g) Rocio Berries and Berry Touch Brands

Due to the market participation in the different continents where Atlantic Blue sold its products, at the moment of purchase, it was considered that these brands have a value. The used focus was the “Relief from Royalty” method, based on the assumption that the owner of the intangible asset saves the payment of Royalty for the use of said asset, the fair value was estimated at US\$2.3 million as of December 31, 2021.

3.6 Goodwill

Goodwill arises from the acquisition of subsidiaries and represents the excess of the considerations transferred over Hortifrut S.A. and subsidiaries’ interests in the net fair value of the identifiable net assets, liabilities and contingent liabilities of the acquired and the fair value of the non-dominating interest in the acquired.

In order to perform the tests for loss due to impairment, the goodwill acquired in a business combination is assigned to each one of the cash generating units, or Groups of cash generating units, that are expected to benefit from the synergies of the combination. Each unit or Group of units which are assigned the goodwill represent the lowest level within the entity where goodwill is controlled for internal management purposes.

Revisions of loss due to impairment in the value of goodwill are performed annually or more often if events or changes in circumstances indicate a potential loss due to impairment. The book value of goodwill is compared with the recoverable amount, which is the used value or the fair value minus sales costs, the highest of these values. Any loss due to impairment is immediately recognized as an expense and is not subsequently reverted.

3.7 Interest Costs

Interest costs which can be directly attributed to the construction of any qualifying asset are capitalized during the period of time that is needed to complete and prepare the asset for the intended use. Other interest costs are recorded under profit or loss.

3.8 Impairment of non-financial assets

Assets that have an indefinite useful life are not subject to amortization and are subject on an annual basis to loss due to impairment in value tests.

Assets subject to depreciation are subjected to impairment tests as long as some event or change in the circumstances of the business indicates that the book value of the assets may not be recoverable. A loss due to impairment is recognized when the book value is higher than its recoverable value.

The recoverable value of an asset is the highest between the fair value of an asset minus sales cost and its value in use. In order to evaluate the loss due to impairment of value, assets are grouped at the lowest level for which cash flows that can be separately identified (CGU, cash generating unit) exist.



Non-financial assets different to purchased Goodwill that could have suffered a loss due to impairment are subject to revision on each date of the closing of the statement of financial position to verify if reversal of loss has taken place.

Loss due to impairment in value can be reversed in accounting only up to the amount of the loss recognized in previous periods, so that the book value of these assets does not surpass the value that they would have had if said adjustments had not taken place. This reversal is recorded in the Other profit (loss) account.

3.9. Financial Assets

Hortifrut and its subsidiaries initially recognize financial assets and liabilities, when they become part of the contractual dispositions of the instrument, in other words, when the contractual conditions between Hortifrut and its counterpart are met so that the rights and obligations between both begin.

3.9.1. Classification of financial assets

Hortifrut classifies its financial assets based on the business model and the characteristics of the contractual cash flows.

The business model refers to the way in which groups of financial assets are managed to obtain a concrete business objective. Management will evaluate the business model and its considerations, each time that a relevant change in said model is perceived. Nevertheless, said revision will take place every 3 years at the most. The evaluation of the business model considers checking the objectives defined for the portfolio, how performance will be evaluated, what the risks are and how they will be managed, how management will be informed, among others.

As per the definition of the business model established by IFRS9, Hortifrut's Management can manage its financial assets with a final objective of cash flow obtention at the end of the contractual terms; sale of its financial assets or a combination of both strategies. Regarding contractual cash flows, it will be evaluated if these are only payments of the principal and interests based on the contractual terms of the instrument. This includes evaluating if a financial asset contains a contractual condition that could change the calendar or amount of the contractual cash flows so that it won't comply with this condition.

Below, based on the business model defined by Hortifrut's Administration, we detail the classification, initial and subsequent valuation of the financial instruments, and how profit or loss originated by these are recognized:

Assets that make up this category	Financial Instrument	Business Model / Condition	Classification	Initial Valuation (first recording)	Subsequent Valuation	Profit and Loss
- Accounts receivable with related entities - Accounts receivable third parties - Cash and cash equivalents	Financial Assets	The objective of the business model is to maintain the financial asset to obtain contractual cash flows and based on the conditions of the contract, to receive cash flows on specific dates, only corresponding to payments of the principal plus interests over the principal.	At amortized cost	Trade debtors without significant financing components are valued at the price of the transaction. The rest of the assets are measured at fair value plus transaction costs directly attributable to their acquisition or issuance.	These assets are subsequently measured at amortized cost using the effective interest method. The amortized cost is reduced by loss due to impairment.	Interest income, profit and loss due to foreign currency exchange rate fluctuations and impairment are recognized in results.
- Term deposits - Mutual Funds	Financial Assets	The objective of the business model is to maintain the financial asset to obtain contractual cash flows or to sell and, based on the conditions of the contract, to receive cash flows on specific dates, only corresponding to payments of the principal plus interests over the principal.	At fair value with changes in income	Fair value plus transaction costs directly attributable to its acquisition or issuance.	Fair Value	Income from interest calculated under the effective interest method, profits and loss due to foreign currency exchange rate fluctuations and impairments are recognized in results.
- Swap Rate - Forward currency	Financial Assets	Assets under scenarios different to the two aforementioned.	At fair value with changes in other comprehensive income (equity)	Fair Value	Fair Value	Net profit and loss, once recognized, including any income from interests or dividends, are recognized in results. Other profit and loss are recognized in other comprehensive income. At the moment of cancelled accounts, profit and loss accumulated in other comprehensive income will be classified in results.
	Financial Liabilities	Liability held for negotiation or is a derivative or is designated as such.	At fair value with changes in results	Fair Value	Fair Value	Net profit and loss, including any interest expense, is recognized in results.
	Financial Liabilities	Other financial liabilities	At amortized cost	Fair value plus transaction costs directly attributable to their purchase or issuance.	Subsequently measured at amortized cost using the effective interest method.	Income from interests and profit and loss due to exchange rate fluctuations are recognized in results. Any profit or loss in the decrease in accounts is also recognized in results.



Hortifrut and its subsidiaries do not reclassify financial assets after their initial recognition unless Management changes its business model to administer the financial assets, in which case, all the affected financial assets will be re-classified on the first day of the first period of presentation of the consolidated financial statements, after the changes in the business model.

In the initial recognition of an equity investment which is not kept for negotiation, Hortifrut and subsidiaries can perform an irrevocable election at the moment of the initial recognition of presenting the subsequent changes in fair value in other comprehensive income. This choice is made individually for each investment.

In the initial recognition, Hortifrut and subsidiaries can irrevocably designate a financial asset which somehow complies with the requirement of being measured at amortized cost or at fair value with changes in other comprehensive income such as at fair value with changes in result, if doing so significantly eliminates or reduces an inconsistency of measurement or recognition which would arise in another case.

3.9.2 Accounts receivable

Trade debtors and other accounts receivable are mostly generated by transactions of fresh fruit sales and others, mainly performed in the international market. The initial measurement of these assets is recorded as per the amount of the invoices or sale documents and are subsequently measured at amortized cost. Accounts receivables are originated from sales transactions where control of the sold products is transferred, as per sales conditions and considering the recording of income as per what is defined in note 3.20. In the case of non-invoiced sales transactions, accounts receivable is presented determined as per the market sale prices at destination once the operation has been liquidated, updated and defined as per the sale document.

The Company's customers are geographically diversified in the markets of North America, Europe, Asia, and some countries in South America, with the large retail chains being the main fruit purchasers. The grouping of accounts receivable is realized by the fresh fruit segments and others. Factoring, securitization or renegotiating of customer accounts receivable operations are not presented.

Cash flow recoveries associated to accounts receivable are determined by the nature of Hortifrut's operations, the destination of the deliveries and the operational cycle, generating liquidity in the short term. An important part of sales operations are realized in the United States market, which presents a regulation that encourages the protection of fruit sellers and cash flow recovery.

The Company records impairment provisions over its trade debtors and other accounts receivable, based on the requirements of IFRS 9. Based on the aforementioned, the Company estimates the expected credit loss, which results in possible events of non-fulfillment during the life of the assets measured at amortized cost.

3.9.3 Credit impairment

Hortifrut has developed a simplified focus for the measuring of its expected credit loss, as stated in IFRS9, considering the validity term of its accounts receivable (life of the asset).

To measure expected credit loss, accounts receivable are grouped by function based on homogenous risk characteristics and are stratified as per past due days. To this grouping, the expected credit loss rates are applied, which consider the historical recoverability behavior of Hortifrut's accounts receivable, also including, when necessary, the particular recognition of prospective macro-economic effects which affect customers' credit worthiness, as is stated in IFRS9, from the initial recognition of accounts receivable.



The impairment loss record of accounts receivable is presented under the item Other expenses, per function in the impairment line of accounts receivable. Subsequent recoveries of previously paid amounts are accredited against the same line.

Expected credit loss model

Hortifrut S.A. estimates the expected credit loss, which results from events of non-fulfillment during the expected life of its accounts receivable measured at amortized cost, as a result of the following three components: exposure to loss, probability of loss and severity of the loss.

The measuring of expected loss considers the results of credit risk management that Hortifrut S.A.'s administration maintains and the risk hedging policies that apply for international sales. In this manner, *default* of an account receivable occurs when the customer, who has taken control of the goods, has not paid within the 180-day maturity for fresh fruit and 365 days for others and there are no applied credit insurances.

- Exposure is made up of balances at each closing of accounts receivable from third parties and related parties.
- The probability of loss is determined using a historic analysis, based on information of 36 months of customer sales and collection.
- Hortifrut considers that loss due to non-fulfillment is 100%, because the cases where real guarantees exist are very specific; in these cases the expected loss is evaluated separately.

A portfolio focus has been considered to determine the Company's estimated uncollectables, which generates a better approximation of credit risk for Administration. To prepare the model and definition of expected loss rates, the payment profile of customer sales has been evaluated for the last 36 months. Historical loss rates are adjusted to reflect the current and prospective information of macro-economic factors that affect the capacity of customers to liquidate accounts receivable. Hortifrut constantly evaluates these indicators, adjusting the historic loss rates based on the significant changes expected in these factors.

The probability of loss due to days of default of accounts receivable, is as follows:

Days	To date	1-30 days	31-60 days	61-90 days	91-120 days	121-150 days	151 to 180 days	181 to 210 days	211 to 250 days	251 to 365 days	Over 1 year
%	0.465%	0.467%	1.244%	6.941%	15.173%	34.139%	56.756%	100.0%	100.0%	100.0%	100.0%

The Company has established to check the model and calculation every 3 years, regardless that it is checked beforehand, due to events that could alter said estimations. Significant macro-economic effects that could affect the credit worthiness of the Company's customers are regularly evaluated by Hortifrut S.A.'s administration with the objective of opportunely incorporating incremental effects in the expected credit loss.

When determining the credit risk of a financial asset, Hortifrut S.A. and subsidiaries consider the reasonable and sustainable information that is relevant and available without undue costs or efforts.



Accounts receivable write-offs

Hortifrut S.A. writes off accounts receivable when there are no reasonable expectations to totally or partially recover a financial asset or when all the prejudicial or judicial collection instances have been realized. Additionally, the legal dispositions of each country are considered to realize the write-off of accounts receivable. When this happens, we proceed to write-off the assets against the constituted estimation of uncollectible.

Cancelling of accounts

Hortifrut and subsidiaries cancel or stop recognizing a financial asset in accounts, when the contractual rights over cash flows of the financial asset expire, or when the rights to receive contractual cash flows in a transaction are transferred, where all the risks and benefits of the property of the financial asset are substantially transferred, or the risks and benefits related with the property are not transferred or substantially retained and control is not kept over the transferred assets.

Hortifrut and subsidiaries cancel or stop recognizing a financial liability in accounts when its contractual obligations are paid or cancelled. Hortifrut and subsidiaries also cancel a financial liability in accounts when its conditions are modified and the cash flows of the modified liability are substantially different. In this case, a new financial liability is recognized based on the new conditions at fair value.

At the moment of the cancelling of a financial liability in accounts, the difference between the book value of the extinct financial liability and the paid consideration (including the assets that are not effectively transferred or the assumed liabilities) are recognized in results.

Offsetting

A financial asset and liability will be the objective of offsetting, so that its net amount is presented in the statement of financial position, when and only when the Group has, at the current moment, the right, legally demandable, to offset the recognized amounts and has the intention to liquidate by the net amount, or to realize the asset and simultaneously liquidate the liability.

3.10 Derivative financial instruments and hedging activities

Derivatives are initially recognized at fair value on the date that the derivatives contract has taken place and they are subsequently valued again at their fair value. The method to recognize the resulting loss or profit depends on if the derivative has been designated as a hedging instrument and, if so, on the nature of the item that is being hedged. The Company designates certain derivatives such as:

- (a) Fair value hedging of recognized assets or liabilities (fair value hedging);
- (b) Hedging of a concrete risk associated to a recognized liability or a highly probable foreseen transaction (cash flow hedging); or
- (c) Derivatives that do not qualify for hedge accounting



The Company records at the start of the transaction the existing relationship between hedging instruments and the hedged items, as well as their objectives for risk management and the strategy to perform different hedging operations. The Company also records its evaluation, both at the start and over a continuous base, to see if the derivatives that are used in the hedging transactions are highly effective to offset the changes in fair value or in the cash flows of the hedged items.

The total fair value of the derivatives is classified as Other non-current financial assets or liabilities if the remaining maturity of the hedged item is over 12 months and as Other current financial assets or liabilities if the remaining maturity of the hedged item is less than 12 months.

The accounting treatment of derivatives as per their classification is as follows:

(a) Fair value hedges

Changes in the fair value of derivatives that are designated and rated as fair value hedge are recorded in the consolidated income statement, together with any change in the fair value of the hedged asset or liability which can be attributed to the hedged risk.

(b) Cash flow hedges

The effective part of changes in the fair value of the derivatives that are designated and classified as cash flow hedges are recognized as cash flow hedges reserves under net equity. Profit or loss related with the non-effective part is immediately recognized in the consolidated income statement, under Other profit (loss).

In the case of variable interest rate hedging, the amounts recognized under equity are reclassified to results in the financial expenses line as the interests of the associated debts are accrued.

In the case of exchange rate hedging associated to costs and expenses to be incurred in Chilean pesos and associated to income to be received in Euros, the amounts recognized in equity are reclassified to profit or loss in the cost of sales item as the corresponding costs and expenses are accrued.

When a hedging instrument matures or is sold or no longer complies with the requirements demanded for hedge accounting, any profit or loss accumulated in net equity up to that moment remains under equity and is recognized when the foreseen hedged transaction is finally recognized in the consolidated income statement. When it is expected that the foreseen transaction will not take place, the profit or loss accumulated in net equity will immediately be taken to the consolidated income statement under Other profit (loss).

3.11 Inventories

Stocks are valued at their acquisition cost or at their net realizable value, the lower of the two. Cost is determined by the weighted average cost (WAC) method.

The cost of the finished products and the products in process include raw materials, direct labor force, other direct costs and general manufacturing expenses (based on a normal operating capacity).

Net realizable value is the estimated sale price during the regular course of business, minus the variable costs of applicable sales.

Obsolete or slow-moving materials and supplies are recognized at their net realization value.



The Company values its inventory as per the following:

- a) The production cost of the finished products covers costs directly related with the productive units, such as labor costs, variable and fixed costs which have been incurred to transform raw materials into finished products.
- b) In the case of the cost of acquired stock, the acquisition cost covers the purchase cost, custom duties, transport, storage and others attributable to the acquisition of goods and materials.

Formula to calculate the cost of inventory

Finished product inventory is valued using the weighted average cost method, which is, the cost of each product unit is determined from the weighted average of the cost recorded at the start of the period and the cost of the articles purchased or produced during the period.

Inventory of raw materials, packing and materials are valued at weighted average cost.

3.12 Trade debtors and other accounts receivable

Trade debtors and other accounts receivable are initially presented at fair value and then at amortized cost.

The Company records provisions for non-collectability over its trade debtors and other accounts receivable, based on the requirements of IFRS 9. Based on the aforementioned, the Company estimates the expected credit loss, which result from possible events of non-compliance during the life of its assets measured at amortized cost. The details of the model are described in Note 3.9.3.

3.13 Cash and cash equivalents

Hortifrut S.A. and subsidiaries consider as cash and cash equivalents the cash balances held at hand and in current bank accounts, term deposits and other financial investments (negotiable securities of easy liquidation) with a maturity of less than 90 days and which are subject to a not very significant risk of changes in value. Investments that correspond to cash management and whose funds are of free disposal are also included.

Used bank overdraft lines are included in Other financial liabilities.

3.14 Corporate capital

Corporate capital is represented by ordinary shares of a single class.

Incremental costs which can be directly attributed to the issuance of new shares or options are presented in net equity as a deduction, of the obtained income.

The minimum legal dividends over ordinary shares are recognized as a reduction of equity when they are approved by the Shareholders' Meeting.

3.15 Payable trade accounts and other accounts payable

Book values recognized within payable trade accounts are initially recognized at their fair value and are subsequently valued at the amortized cost using the effective interest rate method.



3.16 Other financial liabilities

Financial liabilities are initially recognized by their fair value, net of costs incurred in the transaction. Subsequently, they are valued at their amortized cost and any difference between the obtained funds (net of the necessary costs for its obtention) and the reimbursement value, are recognized in the income statement during the life of the debt as per the effective interest rate method.

The effective interest rate method consists on applying the market rate as a reference for debts with similar characteristics to the value of the debt (net of the necessary costs for its obtention).

Financial liabilities are classified under current liability and non-current liability over the base of the contractual maturity of the nominal capital.

3.17 Gains tax and deferred taxes

Hortifrut and subsidiaries have recognized their tax rights and obligations based on the valid legal dispositions.

Gains tax expense is recognized in the income statement and corresponds to payable tax determined over the taxable income of the year, applying the valid tax rates as of the closing date of the consolidated financial statements, including any adjustment to payable tax for previous years and the effect of the variation of assets and liabilities due to deferred taxes.

When dealing with items recognized in other comprehensive results or directly in net equity, in this case, tax is also recognized in the other comprehensive results or directly in net equity, respectively.

Deferred tax effects are recorded over the temporary differences that arise between the tax base of assets and liabilities and their corresponding values shown in the financial statements. Deferred tax assets and liabilities are determined using the tax rates that have been promulgated as of the date of the financial statements and are expected to be applicable when the income tax asset is realized or the income tax liability is paid.

Regardless of the aforementioned, deferred tax which is the result of temporary differences that arise from investments in subsidiaries and associated companies is not recognized when the reversal of the temporary difference is controlled by the Company and it is probable that the temporary difference will not be reverted in the foreseeable future.

3.18 Employee Benefits

a) Employee vacations

Hortifrut and its subsidiaries recognize the expense for employee vacations through the accrued method, which is recorded at its nominal value.

b) Benefits for termination of labor relationship

Hortifrut and its subsidiaries do not present obligations due to indemnity for termination of employee services, because there is no legal obligation associated or a non-formalized practice which results in said obligation.

These are recorded in profit or loss (expense) at the moment the employees are paid, as a consequence of the Company's decision to rescind their work contract, before the normal retirement age.



c) Other benefits

Hortifrut and its subsidiaries recognize a liability for bonus to its employees, when it is contractually obligated or when the practice in the past has created an implicit obligation, which is historically defined at the end of the season. If it exists, the provision is presented under current liability.

3.19 Other provisions

Hortifrut and subsidiaries recognize a provision when they are contractually obligated or when there is a practice in the past which has created an assumed obligation.

Provisions for onerous contracts, lawsuits and other contingencies are recognized when:

- i. Hortifrut S.A. and subsidiaries has a current obligation, whether it is legal or implicit, as a result of past events,
- ii. It is probable that an exit of resources will be necessary to liquidate the obligation; and
- iii. The value has been estimated in a trustworthy manner.

Provisions are regularly revised and quantified, taking into consideration the best information available on the presentation date of the consolidated financial statements.

3.20. Revenue Recognition

The Company recognizes revenue from the main sources:

- a) Sale of fresh fruit
- b) Sale of frozen fruit.
- c) Sale of bearer plants.

Revenue is recognized when the customer obtains control of the goods and a significant reversal will probably not take place in the amount of recognized accumulated revenue. As a result, in those contracts where the Group cannot perform a reasonable estimation of the return, it is expected that revenue be recognized as soon as the collection of the consideration and its corresponding payment is highly probable.

All the facts and circumstances that are relevant when applying each step of the model established by IFRS 15 for contracts with customers are analyzed and taken into account:

- i. Identifying of the contract,
- ii. Identifying performance obligations,
- iii. Determining price of the transaction,
- iv. Assigning price, and
- v. Recognizing income.

The following specific criteria for recognizing must also be fulfilled before recognizing revenue:

- a) Sale of fresh fruit – Revenue from the sale of fresh fruit is recognized when a customer obtains control of the goods, which usually occurs at the moment the goods are dispatched or upon the sale to the destination customer. The identified performance obligation is related with the delivery of fresh fruit from the Hortifrut group to the customer, who can be national or foreigner, there are no variable considerations included in the price, such as discounts applied for customers, rebates or other



elements that affect the price of the sold products. Even though the contract establishes payment for the services provided by the commercial platforms, these costs are discounted in the value of the liquidation of each sale. The contract establishes a variable sale price which basically depends on the spot price of Berries. Finally, the contract establishes that control of the sold products be transferred once the products are transferred to the final customer, date that coincides with the invoicing of the products.

- b) Sale of frozen products – The Hortifrut group maintains sale contracts with retail chains to whom fresh and frozen Berries are sold. Sales of this type are realized mainly in the United States, Europe and Asia. In this aspect, supermarket chains realize charges for the concept of discounts applied to the final consumer, promotions performed by the chain, services for the replacement of products at sales stores, among others. The fulfilment of the performance obligation is realized at the moment when products are delivered to the customer at the contractually established place, which generally corresponds to the chain's distribution center, when the Hortifrut group delivers the frozen fruit, at the place agreed with the customer or at the moment of the transfer of the risk depending on the incoterm used when dispatching the products.
- c) Sale of bearer plants – Sales revenue is recognized when a producer receives the plants. This income is included under the “Fresh Fruit” segment.
- d) Revenue from the providing of services – Operating revenue from the sale of services, is recorded when said service has been provided. A service is considered to have been provided when it is received in acceptance by the customer. This revenue is included under the “Fresh Fruit” or “Valued Added” segment, whichever corresponds.
- e) Revenue from dividends – Revenue from dividends is recognized when the right to receive payment is established. This revenue is included under the “Fresh Fruit” or “Valued Added” segment, whichever corresponds.
- f) Revenue from interests – Revenue from interests is recognized at market value, if it corresponds, and accrued monthly. For example, Mutual Funds are recorded at unit value, Term deposits at nominal value. This revenue is included under the “Fresh Fruit” or “Valued Added” segment, whichever corresponds.

3.21. Trade agreements with distributors and supermarket chains

The Company performs trade agreements with its main distributors and supermarkets through which they establish: (i) discounts for volume and other customer variables: (ii) promotional discounts, which correspond to an additional reduction in the price of the sold products, due to the development of trade initiatives (temporary promotions) and the granting of considerations (use of preferential spaces and others) and (iii) shared advertising, which corresponds to the Company's participation in advertising campaigns, promotional magazines and the opening up of new sale points.

Discounts due to volume and promotional discounts are recognized as a reduction in the sale price of the sold products. Contributions for shared advertising are recognized when the advertising campaigns agreed with the distributor have taken place and are recorded as incurred commercializing expenses.



The Company recognizes the cost of the benefits granted by commercial agreements with distributors only when there is formal evidence of the agreement, the amount of the benefit can be reasonably estimated and its payment is probable.

Commitments with distributors or importers in the export environment are recognized when there is formal evidence of the agreement, and its amount can be reliably estimated.

3.22. Cost of Sales

Sales costs include the cost of production of the sold products and other costs incurred in to leave inventory at the locations and under the necessary conditions for its sale. These costs include, among others, the cost of raw materials, packing costs, labor costs of production personnel, depreciation of assets related with production, payment of leaves of absence and operating costs, maintenance of plants and equipment.

Estimating Cost of Sales

Sales from the production of third-party fruit (producers), which to the closing of the period have not yet been liquidated (approximately between 20 and 45 days as per destination), the premium over the contractual price previously agreed with the producer is estimated. The estimated premium plus the agreed price constitute the cost of fruit. The premium is estimated taking as a reference the real placement prices experienced at the destination market as of the closing date of the consolidated financial statements.

3.23. Administrative expenses

Administrative expenses include remunerations and compensation of personnel at the back up units, the depreciation of offices, equipment, installations and furniture used in these functions, the amortization of non-current assets and other general and administrative expenses.

3.24. Lease

a) Financial Lease

Hortifrut S.A. and its subsidiaries lease certain fixed assets. The fixed asset lease, when the Company substantially has all the risks and rewards inherent to the property, is classified as a financial lease. Financial lease is capitalized at the start of the lease at the fair value of the property and/or leased asset or at the current value of the minimum payments for the lease, the lower of the two.

Each lease payment is distributed between the liability and the financial burdens to obtain a constant interest rate over the pending balance of the debt. The corresponding obligations for lease, net of financial burdens, are included in Other financial liabilities. The interest element of the financial cost is charged in the income statement during the lease period in order to obtain a constant periodic interest rate over the remaining balance of the liability for each period. The asset acquired under a financial lease regime is depreciated during its useful life or the duration of the contract, the lower of the two.

b) Operating Lease

Hortifrut S.A. and its subsidiaries lease certain fixed assets, the lease where the lessor conserves an important part of the risks and advantages derived from the ownership of the good is classified as operating lease. The nature of expenses related to this lease has changed from January 01, 2019, with the application of IFRS 16, the Group recognizes a charge for asset depreciation due to the right to use and interest expense over lease liabilities.

Estimated economic useful life or depreciation rate



Useful life is defined by the duration of the corresponding contracts, the depreciation of right of use is recognized monthly, said depreciation is calculated lineally during the term of the lease.

For this type of assets, the company does not maintain a residual value.

The group has applied IFRS 16, taking into account the following considerations:

I. Identification of lease - Definition

At the start of a contract, Hortifrut determines if a contract is, or contains, a lease.

To determine if a contract transmits the right to control the use of an identified asset, Hortifrut evaluates if:

- The contract involves the use of an identified asset;
- It has the right to substantially obtain all the economic benefits derived from the use of the asset during the period of use; and
- It has the right to direct the use of the asset

This policy is applied to the executed or modified contracts, from January 01, 2019.

Hortifrut will once again evaluate if a contract is, or has, a lease only if the terms and conditions of the contract change.

II. Exemptions of recognition

Hortifrut applies the exemptions to the recognition of leases established in IFRS 16, in the following cases:

- In short term lease, for contracts with terms of less than a year, except when there is the intention to renew in subsequent periods.

In underlying asset leases of a low value, calculated over the base of the individual value of the assets when they are new, for amounts lower than ThUS\$10.

III. As Lessee

Hortifrut recognizes assets for the right of use and liabilities for lease at the start of the lease contract, associated companies, mainly, lease contracts and usufruct of the land, which do not comply with the recognition exemptions.

a) Lessee accounting model – assets for right of use (ROU):

ROU assets are initially recognized at cost, which includes:

- The amount of the initial measurement of the liability for lease, adjusted.



- The asset for right of use is subsequently measured at cost minus accumulated depreciation and the loss due to impairment determined under IAS 36, adjusted by the new measurements of the lease liability.
- In this sense, the depreciation term is defined by Hortifrut from the starting date to the end of the useful life of the asset with the right of use or until the end of the lease term, whichever is first. In the case of lease with contract renewable for a year, for example in the case of offices, these are depreciated based on history.

b) Lessee accounting model – lease liability:

On the starting date, Hortifrut will measure the liability for lease at the current value of the lease payments that have not been paid on that date. Hortifrut will discount the lease payments using the interest rate implicit in the lease, if that rate can be easily determined, if not, Hortifrut's incremental loan rate must be used, as per the business segment, currency and valid term of the contracts.

Lease liability is subsequently measured:

- Increasing book value to reflect interest over the lease liability;
- Reducing the book value to reflect the realized lease payments; and
- Once again measuring the book value to reflect the new lease measurements or modifications due to changes in the terms, fixed payments, residual value guarantees, etc.

Lease payments, lease payments included within liability are the following:

- Fixed payments in local currency;
- Variable lease payments, which depend on an index such as the consumer price index (UF)

Term of lease, the criteria applied by Hortifrut to define the lease term, are the following:

- For contracts without renewal clause, the termination date of the contract was considered.
- For contracts with renewal clause, the term is advised by the operating area as per the business plan.

Hortifrut will evaluate in the new lease contracts all the renewal considerations, anticipated termination, investment and business plan to establish the term of each contract.

If a change in the lease term is produced or if there is a change in the evaluation of an option to purchase the underlying asset, Hortifrut will once again measure the lease liability discounting the remaining lease payments using a modified discount rate, namely, determining a new rate as of the date of the modification. If there are changes in future payments, the remaining payments will be discounted with the initial discount rate, unless the change in lease payments proceeds from a change in variable interest rates. In this case, Hortifrut will use a modified discount rate which reflects the changes in the interest rate.

IV. Consolidation



At a consolidation level, all the transactions related with leases between companies will be eliminated, so the lease contracts over goods owned by the parent company given in lease to the subsidiaries and the sub-lease over said properties will be left without effect in the consolidation. In the case of sub-lease given by the parent company to its subsidiaries over goods owned by third parties, in the consolidated financial statements, the items associated to sub-lease must be eliminated, but the parent company will present the ROU assets and lease liabilities derived from the main lease contract.

V. Presentation of the lessee

Hortifrut will present in the statement of financial position or in the notes:

- Assets for right of use separate from other assets.
- Lease liabilities separate from the other liabilities.

VI. Revelations of the lessee

Hortifrut will reveal information regarding its leases, where it acts as a lessee, in a section of its financial statements.

VII. Classification of the lessor

Hortifrut as a lessor, will classify each one of its leases as an operating lease or a financial lease.

Revenue from operating lease is recognized in a lineal manner during the term of the lease.

3.25. Non-current assets or groups of assets (or disposal groups) classified as held for sale

Non-current assets or disposal groups are classified as assets held for sale and are recognized at the lower value between the book value and the fair value minus sales cost. When the value will be recovered mainly through its sale, as long as the sale is considered highly probable.

3.26. Environment

In the case of environmental liabilities, these are recorded based on the current interpretation of environmental laws and rulings, when it is probable that a current obligation will be produced and the amount of said responsibility can be calculated in a reliable manner.

Investments in infrastructure works destined to complying with environmental requirements are activated by following general accounting criteria for Property, plant and equipment.

3.27. Research and development



Research and development expenses are presented under the “Other expenses, by function” item in the consolidated income statement, because the realized investigation forms a normal part of Hortifrut S.A. and its subsidiaries’ operations.

3.28. Advertising expenses

Advertising expenses are recognized under results when they take place.

3.29. Earnings per share

Net profits per share are calculated by dividing the net profit attributable to the shareholders by the weighted average of the number of ordinary shares in circulation during the period, excluding shares acquired by the company.

3.30. Insurance expenses

The payment of different insurance policies which the Company hires is recognized under expenses in proportion to the period of time that they cover, regardless of the payment terms. The paid and non-consumed values are recognized as prepaid payments under current assets.

The costs of the claims are recognized under results immediately once known, net of the amounts recoverable from the insurance companies. The amounts to be recovered are recorded as an asset to be reimbursed by the insurance company under the item Trade Debtors and other accounts receivable, calculated according to what was established in the insurance policies.

NOTE 4- RISK MANAGEMENT

The Company’s business intrinsically involves a series of risk factors which, in one way or another, could affect the development of the business. Within these factors, we can mention the following:

4.1. Financial Risks

4.1.1 Credit Risk

Credit risk is the risk of financial loss which Hortifrut and its subsidiaries face if a customer or a counterpart in a financial instrument does not comply with its contractual obligations and is mainly originated from customer accounts receivable.

a) Cash surplus investment risk:

The financial institutions with whom Hortifrut S.A. and subsidiaries operate and the type of financial products where they materialize said cash surplus investments, are considered low risk for the Company (see Note 7.1).

The Company’s policy regulates investment and debt, trying to limit the impact of the exchange rate fluctuations in the valuation of currencies and interest rates over the Company’s net results, through cash surplus investments and the hiring of forwards and other instruments in order to maintain a balanced rate and exchange rate position.

Within the authorized instruments, are those whose maturity terms do not exceed 90 days and have high liquidity.

- Cash at hand



- Term deposits
- Investments in mutual funds
- Other short term and high liquidity investments

The financial entities where investments are placed have a high creditworthiness.

b) Risk from sales operations

Hortifrut S.A. has fresh fruit sales and others, diversified in several countries, with an important presence in the North American, European and Asian markets.

The accounts receivable portfolio is mainly made up of large retail chains, and the main customers are supermarkets in the United States, where the fresh fruit business is subject to PACA law, which protects fresh fruit and vegetable suppliers in the USA.

To mitigate the risks of international fresh fruit sales and considering the behavior of commercial relationships with customers, Hortifrut S.A. can use other credit management instruments as advanced payments, guarantees or letter of credit obtained on behalf of customers to assure the delivery of products to the different destinations where the fruit is commercialized. Commercial reality indicates that these mechanisms are specifically used for sales to some markets and that the Company mostly realizes credit management with control over fruit deliveries to overseas, considering that the non-payment behavior of customers results in the immediate suspension of new overseas deliveries.

Although to date Hortifrut has not had any significant problems in relation to credit risk, it is important to bear in mind that this fact does not guarantee that in the future the Company may be exposed to this risk.

To mitigate this risk, the Company has contracted credit insurance for the parent company and subsidiaries (See Note 4.2). These insurances operate due to the past-due of customers and allow to mitigate the probability of the Company's bad debt loss, reducing the determined impact by applying the expected credit loss model defined in Note 3.9.3.

The maximum exposure to credit risk is presented in the tables of Note 10 Trade debtors and other accounts receivable.

4.1.2. Liquidity risk and Financing

This risk is associated to the probability that Hortifrut S.A. and its subsidiaries cannot comply with their obligations, as a result of insufficient liquidity or the impossibility to obtain credits.

Furthermore, there is the risk that, due to an impairment in its operations or other circumstances, certain financial ratios could reach levels that are higher than the limits established in the credit contract, which could limit the debt capacity or accelerate the maturity of the Company's valid financial liabilities.

To mitigate this risk the Company continuously monitors its financial ratios and other obligations and restrictions stipulated in its credit contracts, in order to be able to take opportune actions to avoid the potential negative effects associated to this risk.

Although to date Hortifrut has not had any problems associated to exceeding the financial ratios stipulated in financial contracts, it is important to bear in mind that this fact does not guarantee that in the future Hortifrut may be exposed to this risk.

The Hortifrut Group centrally administers these risks from the parent company through an appropriate distribution, extension of terms and by limiting the amount of its debt, as well as the maintenance of an



adequate liquidity reserve, constantly monitoring the debt of the Subsidiaries and Associated Companies. Specifically in the case of subsidiaries such as Honghe Jiayu Agriculture Limited and associated companies such as HFE Berries Perú S.A.C. in Peru, credit decisions are made at these business units in coordination with Hortifrut S.A. Debts are incurred through bank credits in Chile and overseas, aiming to optimize credit conditions based on financing needs to face investment plans and requirements for working capital.

The application of IFRS16 involves an increase in the Company's financial liabilities by recognizing the lease obligation. The Company, considering financial safeguards, has agreed with the corresponding financial institutions to not include lease obligations in the related calculation formulas (associated to this liquidity risk).

Although to date Hortifrut has not had any problems in relation to liquidity risk, it is important to bear in mind that this fact does not guarantee that in the future, Hortifrut may be exposed to this risk.

Based on the current operational performance and its liquidity position, the Company estimates that cash flows from operating activities and available cash will be enough to finance working capital and interest payments, for the next 12 months and the foreseeable future.

To administer short term liquidity, the Company uses as a base its cash flows forecasted for a mobile period of twelve months and maintains cash and cash equivalents which are available to comply with its future obligations.

Below is a summary of the maturity of total financial liabilities as of March 31, 2026:

Detail	Capital ThUS\$	Book Value ThUS\$	Cash Flows				Total ThUS\$
			From 0 to 3 months ThUS\$	Between 3 and 12 months ThUS\$	Between 2 and 5 years ThUS\$	Over 5 years ThUS\$	
Bank loans	596,002	665,162	117,849	87,828	386,892	6,690	599,259
Bonds - Obligations with the public	59,439	61,188	-	6,871	54,029	-	60,900
Leasing Liabilities	6	1,035	2	4	-	-	6
Rent Liabilities	113,780	121,471	4,268	10,676	38,671	118,722	172,337
Trade accounts and other accounts payable	217,704	217,704	114,889	22,354	80,461	-	217,704
Accounts payable to related companies	24,009	24,009	-	18,844	5,165	-	24,009

Below is a summary of the maturity of total financial liabilities as of December 31, 2025:

Detail	Capital ThUS\$	Book Value ThUS\$	Cash Flows				Total ThUS\$
			from 0 to 3 months ThUS\$	Between 3 and 12 months ThUS\$	Between 2 and 5 years ThUS\$	Over 5 years ThUS\$	
Bank loans	628,606	647,860	180,363	144,295	361,432	23,855	709,945
Bonds - Obligations with the public	71,204	72,053	7,159	9,554	58,587	-	75,300
Leasing Liabilities	632	632	76	228	686	-	990
Rent Liabilities	121,392	121,962	38,887	5,312	20,697	85,058	149,955
Trade accounts and other accounts payable	227,789	227,789	118,260	7,316	102,213	-	227,789
Accounts payable to related companies	18,831	18,831	-	13,944	4,887	-	18,831

4.1.3. Exchange Rate Risk

The international character of its business and operations in different countries exposes Hortifrut to risks due to exchange rate fluctuations. The main exposures refer to exchange rate fluctuations of US Dollar versus Chilean Peso, Euros, Mexican Peso, Peruvian Nuevo Sol, Indian Rupee, Moroccan Dirham, Yuan and others.



a) Exposure to Chilean Pesos

The source of exposure to Chilean Pesos comes from the costs of Chilean companies denominated in this currency, trade accounts receivable with national customers and liquid funds held in financial instruments and bank obligations.

Hortifrut performs actions to mitigate the exposure to costs of the Chilean companies by contracting derivative instruments. Likewise, in the Chilean companies, Cross Currency Swap instruments are used to mitigate the exchange rate risk in bank obligations in Chilean Pesos.

b) Exposure to Mexican Pesos

The source of exposure to Mexican Pesos mainly comes from agricultural operating costs in Mexico, which are mostly denominated in said currency and, at a lower scale, trade accounts receivable with Mexican customers.

Hortifrut performs mitigation measures over the exposure to costs of Mexican companies, through the contracting of derivative instruments.

c) Exposure to Euros

The source of exposure to Euros comes from sales performed in said currency, agricultural operating costs in Continental Europe, bank obligations and liquid funds held in financial instruments. Hortifrut constantly evaluates the need to perform actions to mitigate this risk.

d) Exposure to Peruvian Soles

The source of exposure to Peruvian Soles mainly comes from the costs of agricultural operations in Peru, which are mainly denominated in said currency, and at a lower measure, from trade accounts receivable with customers. Hortifrut constantly evaluates the need to perform actions to mitigate this risk.

e) Exposure to Moroccan Dirham

The source of exposure to Moroccan Dirham mainly comes from the costs of the agricultural operation in Morocco, which are mostly denominated in said currency and, in lower measure, in liquid funds held in financial instruments. Hortifrut constantly evaluates the need to realize actions to mitigate this risk.

Although to date Hortifrut has not had any problems in relation to exchange rate risk, it is important to bear in mind that this fact does not guarantee that in the future Hortifrut may be exposed to this risk.

Exposure in currencies different to the functional currency

The following table shows the exposure in currencies different to the dollar, over the Company's financial assets and liabilities as of March 31, 2026 and December 31, 2025:



	Chilean Pesos ThUS\$	Peruvian Nuevo Sol ThUS\$	Euro ThUS\$	Mexican Pesos ThUS\$	Yuan ThUS\$	Dirham ThUS\$	Indian Rupee ThUS\$	Others ThUS\$
Financial Assets								
Cash and Cash Equivalents	2,145	591	14,078	1,119	46,417	7,332	640	2,792
Current trade debtors and other accounts receivable	11,630	8,136	19,295	4,242	733	3,644	5,266	5,947
Current accounts receivable with Related Entities	26	12	61	-	3,328	-	-	-
Non-current fees receivable	32	-	139	-	-	-	-	13
Total Financial Assets	13,833	8,739	33,573	5,361	50,478	10,976	5,906	8,752
Financial Liabilities								
Other current financial liabilities	-	-	12,695	-	43,296	692	-	12
Current lease liabilities	513	-	1,611	671	12,280	125	-	683
Current trade accounts and other accounts payable	28,369	5,702	30,945	356	14,091	4,080	1,219	4,349
Current accounts payable to Related Entities	-	180	723	-	10,601	-	-	-
Other current provisions	1,545	728	1,629	47	-	-	-	-
Current provisions for employee benefits	1,501	174	518	2,852	-	-	140	460
Other non-current financial liabilities	-	-	10,377	-	23,457	5,745	-	1,705
Non-current lease liabilities	801	-	4,232	1,245	80,232	3,855	-	428
Other non-current accounts payable	-	-	80,461	-	-	-	-	-
Non-current accounts payable to Related Entities	5,165	-	-	-	-	-	-	-
Total Financial Liabilities	37,894	6,784	143,191	5,171	183,957	14,497	1,359	7,637
Net Exposure as of March 31, 2026	(24,061)	1,955	(109,618)	190	(133,479)	(3,521)	4,547	1,115

	Chilean Pesos ThUS\$	Peruvian Nuevo Sol ThUS\$	Euro ThUS\$	Mexican Pesos ThUS\$	Yuan ThUS\$	Dirham ThUS\$	Indian Rupee ThUS\$	Others ThUS\$
Financial Assets								
Cash and Cash Equivalents	58	591	16,510	599	3,155	2,514	1,852	2,790
Other current financial assets	-	-	-	-	-	-	-	-
Current trade debtors and other accounts receivable	14,985	8,833	29,068	4,313	1,100	4,479	126	6,018
Current accounts receivable with Related Entities	90	9	464	-	54	-	-	-
Non-current fees receivable	32	-	93	-	-	-	-	80
Total Financial Assets	15,165	9,433	46,135	4,912	4,309	6,993	1,978	8,888
Financial Liabilities								
Other current financial liabilities	-	-	9,500	-	26,226	941	-	70
Current lease liabilities	219	-	1,108	1,541	12,280	147	-	298
Current trade accounts and other accounts payable	42,953	8,280	28,162	8,767	9,107	4,236	469	3,492
Current accounts payable to Related Entities	57	-	-	-	9,991	-	-	-
Other current provisions	1,587	1,215	1,037	47	-	-	-	-
Current provisions for employee benefits	1,507	3,986	365	2,842	-	-	95	338
Other non-current financial liabilities	-	-	6,025	-	16,504	-	-	1,486
Non-current lease liabilities	659	-	4,340	3,924	85,139	4,831	-	1,164
Other non-current accounts payable	-	-	84,601	-	-	-	-	-
Non-current accounts payable to Related Entities	5,255	-	-	-	-	-	-	-
Total Financial Liabilities	52,237	13,481	135,138	17,121	159,247	10,155	564	6,848
Net Exposure as of December 31, 2025	(37,072)	(4,048)	(89,003)	(12,209)	(154,938)	(3,162)	1,414	2,040

Sensitivity Analysis

The potential net effect on financial assets and liabilities of a 10% devaluation of the United States dollar against all the other relevant currencies to which the Company is exposed, would be approximately ThUS\$26,288 as of March 31, 2026 (ThUS\$29,698 as of December 31, 2025), the aforementioned maintaining all the other variables constant. The calculation considers the Company's exposure to financial assets and liabilities denominated in currency different to the dollar.



Currencies	Assets ThUS\$	Liabilities ThUS\$	Net ThUS\$	Net (10% Devaluation) Variation	
				ThUS\$	ThUS\$
Chilean Peso	13,833	37,894	(24,061)	(21,655)	2,406
Peruvian Sol	8,739	6,784	1,955	1,760	(195)
Euro	33,573	143,191	(109,618)	(98,656)	10,962
Mexican Peso	5,361	5,171	190	171	(19)
Yuan	50,478	183,957	(133,479)	(120,131)	13,348
Dirham	10,976	14,497	(3,521)	(3,169)	352
Indian Rupee	5,906	1,359	4,547	4,092	(455)
Others	8,752	7,637	1,115	1,004	(111)
Total as of March 31, 2026	137,618	400,490	(262,872)	(236,584)	26,288

Currencies	Assets ThUS\$	Liabilities ThUS\$	Net ThUS\$	Net (10% Devaluation) Variation	
				ThUS\$	ThUS\$
Chilean Peso	15,165	52,237	(37,072)	(33,365)	3,707
Peruvian Sol	9,433	13,481	(4,048)	(3,643)	405
Euro	46,135	135,138	(89,003)	(80,103)	8,900
Mexican Peso	4,912	17,121	(12,209)	(10,988)	1,221
Yuan	4,309	159,247	(154,938)	(139,444)	15,494
Dirham	6,993	10,155	(3,162)	(2,846)	316
Indian Rupee	1,978	564	1,414	1,273	(141)
Others	8,888	6,848	2,040	1,836	(204)
Total as of December 31, 2025	97,813	394,791	(296,978)	(267,280)	29,698

4.1.4 Interest Rate Risk

The Hortifrut Group has its long-term financial liabilities linked to long term investments.

Long term liabilities are at fixed and variable rates and mostly in United States dollars to avoid cost variations and to be aligned with the Company's functional currency. Even though short-term financial liabilities, linked to temporary working capital are at a fixed rate, an exposure to fluctuations in the market rates at the moment of its contracting and/or renewal is experienced.

As of March 31, 2026, the debt that Hortifrut maintained subject to interest rate variations reached ThUS\$387,255 (ThUS\$381,618 as of December 31, 2025). If this debt level is maintained for a one year term and the rate increased 10% today, the impact on the annual financial cost would be ThUS\$2,136 (ThUS\$2,102 as of December 31, 2025).

4.2. Operating Risks

Risk management forms part of Hortifrut's normal activities, from an analysis that considers the Company's internal and external context, interaction with interest groups, analysis of operations and their continuity, to identify and mitigate the most relevant and significant risks.

At Hortifrut there is a quarterly follow-up of the action plans associated to all the risks and a monthly follow-up of action plans associated to critical risks, which are reported with the same regularity to the Board.

Hortifrut's Risk Matrix contains the corporate risks that are faced, these are classified in 5 groups: Strategic, Financial, Operating, Compliance and Climate. Also, each risk is classified as per its impact in case it is



materialized and the probability of occurrence, implemented controls and action plans in process for its mitigation are identified.

As per the aforementioned, as of March 31, 2026, risks identified by Hortifrut are distributed in the following manner:

Type of Risk	Identified Risks	Strategic	Operational	Financial	Compliance	Climatic
Risk Matrix	58	10	28	2	7	11
%	100%	17%	48%	3%	12%	19%

Severity of the Risk	Identified Risks	Critical Level	Tolerable Level	Acceptable Level
Risk Matrix	58	7	35	16
%	100%	12%	60%	28%

Critical risks faced as of March 31, 2026 are:

Type of Risk	Name of the Risk	Description of the Risk	Corporate Controls Implemented
Climatic	Climate change, natural disasters, accidents or pandemics	Natural disasters (e.g. earthquakes and landslides), unfavorable climatic conditions (e.g. storms) or unexpected events (e.g. fires, floods or attacks) that damage fields and/or installations, thus affecting production.	The Organization has plantations and operations at different geographic locations, which allow it to partially mitigate this risk. Also, the genetic diversification implemented by Hortifrut helps mitigate the effects of climate change.
Operational	Water supply, availability and quality	To not count with the necessary water to irrigate plantations, because of droughts and/or groundwater that could dry up.	The different subsidiaries develop their strategy to follow up this risk and implement mitigation measures. In certain geographic areas, soil plantations are complemented with plantations in pots, which use approximately 30% less water than soil plantations.
Compliance	Third party Producers that do not comply with Hortifrut's ethical standards.	Third party Producers that do not comply with Hortifrut's ethical standards, risking Hortifrut's reputation and thereby its trade programs.	The Organization's commitment to ethical compliance matters is informed. In 2024 the Business Ethics policy was published, where we establish our commitment at Hortifrut with the compliance of valid laws and/or standards. All the collaborators are trained in labor, social, prevention and environmental ethics matters, to ensure Hortifrut's correct communication with third parties.
Compliance	Food Safety	Non-compliance of MRL (Maximum Residue Limit) of pesticides and/or use of non-allowed products.	At Hortifrut we count with varied mitigation measures such as: (1) analysis of pesticides before beginning the commercial harvest, as per program at the start of the campaign; subsequently, a routine fortnightly analysis will take place to evaluate subsequent applications; (2) the Food Safety web platform available for customers will be used, which includes a record of the valid certifications and results of the analysis of several producers; (3) count with a restriction software, which allows to block producers in case of any non-compliance; (4) count with a Product Approval Corporate Protocol as per sanitary programs previously approved by the Food Safety area in relation with the corresponding record and other requirements; (5) before beginning the season, producers are given a list of phytosanitary products that are allowed at the destination countries and authorized at origin for their use, with the dose, objective plague, application method, and safety and harvest intervals.
Operational	Cybersecurity attacks	Impact on the technological platforms and/or information networks that support the key business processes. Theft or exposure of information or sensitive company information.	Contingency procedures have been defined, we count on preventive measures to mitigate the risk. Also, Corporate IT Management performs annual cybersecurity revision at a global level.



The main insurances contracted as of March 31, 2026 and December 31, 2025 are the following:

COUNTRY	TYPE OF INSURANCE	CURRENCY	31-Mar-26 COVERED AMOUNT	31-Dec-25 COVERED AMOUNT
Chile	All Risk Physical Goods	UF	1,116,523	1,116,523
Chile	Mobile Agricultural Equipment	UF	23,947	23,947
Chile	Motor and Commercial Vehicles	UF	Commercial Value	Commercial Value
Chile	General and Product Civil Liability	USD	15,000,000	15,000,000
Chile	Maritime Transport	USD	7,000,000	7,000,000
Chile	Credit Insurance	USD	38,000,000	38,000,000
Chile	Fruit and Materials Insurance	USD	8,500,000	8,500,000
Chile	Terrorism & Sabotage	UF	1,933,349	1,933,349
Chile	Business Interruption	UF	803,600	803,600
USA	General and Product Civil Liability	USD	17,000,000	17,000,000
USA	Flooding	USD	500,000	500,000
USA	Business Interruption	USD	110,555	110,555
Mexico	Transporting of Load	USD	350,000/shipment	350,000/shipment
Mexico	Physical Goods	USD	59,787,244	59,787,244
Mexico	Motor and Commercial Vehicles	USD	Commercial Value	Commercial Value
Spain	Motor and Commercial Vehicles	EUR	Commercial Value	Commercial Value
Spain	Physical Goods	EUR	8,192,650	8,192,650
Spain	Goods	EUR	50,000 per event	50,000 per event
Spain	General and Product Civil Liability	EUR	21,800,000	21,800,000
Spain	Credit Insurance	EUR	90% unpaid	90% unpaid
Peru	Civil Liability	USD	5,000,000	5,000,000
Peru	Dishonesty, Disappearance and Machinery	USD	800,000	800,000
Peru	Physical Goods	USD	293,343,195	293,343,195
Peru	Motor and Commercial Vehicles	USD	Commercial Value	Commercial Value
Peru	Transport - National and Imports/Exports	USD	900,000	900,000
Colombia	Transport - National and Exports	COP	20,000,000,000	20,000,000,000
Colombia	Business Civil Liability	COP	500,000,000	500,000,000
Colombia	All Risk	COP	7,463,147,462	7,463,147,462
China	Fixed Assets and Inventory	CYN	731,788,862	731,788,862
China	Motor and Commercial Vehicles	CYN	223,952	223,952
Morocco	Physical Goods	MAD	329,661,320	329,661,320
Morocco	Motor and Commercial Vehicles	MAD	Commercial Value	Commercial Value
Portugal	General and Product Civil Liability	EUR	2,000,000	2,000,000
Portugal	Motor and Commercial Vehicles	EUR	Commercial Value	Commercial Value

4.3 Risk in the Estimations

Effects of the valuation of fruit that grows on “bearer plants” due to changes in volume and price

As per what is established in IAS 41, agricultural products that grow on fruit bearer plants will remain within the scope of this standard, which must be measured at their fair value minus sale costs, recording the changes in valuation in result as the product grows.

Since this valuation corresponds to an estimation, it could vary when fruit sales are perfected, the moment that said result is realized.



As of March 31, 2026, the expected margin of the Company's bearer plants was recognized, for an amount that reaches ThUS\$852 (ThUS\$3,559 as of December 31, 2025), which in results is presented in the item Other income per function.

Below is the detail of the effect that a 10% reduction in price and volume would have had on the adjustment as of March 31, 2026:

Company	Fair value adjustment as of 31-03-2026 (ThUS\$)	10% Reduction Volume (ThUS\$)	10% Reduction Price (ThUS\$)	10% Reduction Volume and Price (ThUS\$)
Atlantic Blue Maroc, S.A.R.L	852	767	460	414
Total	852	767	460	414

Company	Fair value adjustment as of 31-12-2025 (ThUS\$)	10% Reduction Volume (ThUS\$)	10% Reduction Price (ThUS\$)	10% Reduction Volume and Price (ThUS\$)
Hortifrut Perú S.A.C.	2,738	2,464	2,079	1,871
Honghe Jiayu Agriculture Co., Ltd	425	382	294	265
Binchuan County Yunberry Agriculture Development Co., Ltd	396	357	331	298
Total	3,559	3,203	2,704	2,434

As of March 31, 2026, the other agricultural companies did not present relevant amounts for this calculation, remaining outside the adjustment as per what is established in Hortifrut's policy (See note 3.4)

4.4. Risk associated to Merger and Purchase Process

Due to the global character of its business and the Company's intention to remain among the main global participants in the production and commercialization of berries and other fruits, Hortifrut has materialized different purchase and/or merger processes in the past and could materialize other similar transactions in the future. Both the Company and the acquired companies or assets are exposed to potential financial, operational and other previously described risks.

To mitigate these risks, the Company continuously monitors the potential effects that merger and/or acquisition processes could have on its financial ratios, both at results and balance level, in order to be able to take opportune actions to remain within the thresholds permitted by the financing contracts.

Regardless of the fact that to date Hortifrut has not had any problems in relation to its merger and purchase processes, it is important to bear in mind that this fact does not guarantee that in the future, Hortifrut may be exposed to this risk.



NOTE 5 – CHANGES IN ACCOUNTING POLICIES

During the period ending March 31, 2026, no changes to the Company's accounting policies have been made.

NOTE 6 – OPERATING SEGMENTS

The Company reports financial information per segments as per what is established in IFRS 8 "Operating Segments". Said norm establishes standards for the reporting of information per segments in the financial statements, as well as revelations regarding products and services, geographical areas and main customers. An operating segment is defined as a component of an entity over which separate financial information is obtained, which is regularly evaluated by upper management to make decisions regarding the assigning of resources and the evaluation of results.

The performance of the segments is evaluated via the Operating Result (excluding impairment in Property, plant and equipment), by sales volume and income, as per the following formula:

Calculating Operating Margin:

+ Operating revenue
+ Other revenue, per function
= Total revenue

Minus:

- Sales cost
- Administrative expenses
- Other expenses, per function, excluding impairment of value in Property, plant and equipment
= Total costs

The Group divides financial information per business unit, identifying the following segments:

- a) "Fresh Fruit" Added Segment
 - a. Blueberries
 - b. Raspberries
 - c. Blackberries
 - d. Strawberries
 - e. Cherries

- b) "Value Added Products" Segment



6.1. Results per segments

Results per segments	Fresh Fruit		Value Added Products		Total	
	31-03-2026	31-03-2025	31-03-2026	31-03-2025	31-03-2026	31-03-2025
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Operating Results						
Operating Revenue	335,738	347,068	56,685	45,846	392,423	392,914
Operating Costs and Expenses	(287,618)	(298,734)	(51,422)	(41,444)	(339,040)	(340,178)
Other Results per Segments						
Impairment in the value of assets	(251)	(2,608)	-	-	(251)	(2,608)
Other profit (loss)	601	(15)	0	(9)	601	(24)
Net financial income (expenses)	(12,935)	(13,087)	(118)	(739)	(13,053)	(13,826)
Interest in profit (loss) of associates	1,026	1,608	-	1	1,026	1,609
Exchange rate fluctuation	2,453	(781)	578	(442)	3,031	(1,223)
Gains tax expense	(1,992)	2,614	(1,223)	(2,058)	(3,215)	556
Profit (loss)	37,022	36,065	4,500	1,155	41,522	37,220

6.2 Results of the operation per segments

The results of the operation per segments of the periods ending March 31, 2026 and 2025, are the following:

Segments	31-Mar-26			31-Mar-25		
	Total Revenue	Total Costs	Operating Result	Total Revenue	Total Costs and Expenses	Operating Result
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Fresh Fruit	335,738	(287,618)	48,120	347,068	(298,734)	48,334
Blueberries	215,110	(169,216)	45,894	279,090	(235,268)	43,822
Raspberries	76,944	(72,238)	4,706	41,673	(34,472)	7,201
Blackberries	29,600	(28,977)	623	14,937	(13,622)	1,315
Strawberries	216	45	261	1,472	(1,689)	(217)
Cherries	13,868	(17,232)	(3,364)	9,896	(13,683)	(3,787)
Value Added Products	56,685	(51,422)	5,263	45,846	(41,444)	4,402
Value Added Products	56,685	(51,422)	5,263	45,846	(41,444)	4,402
Total	392,423	(339,040)	53,383	392,914	(340,178)	52,736

Segments	First quarter of 2026			First quarter of 2025		
	Total Revenue	Total Costs	Operating Result	Total Revenue	Total Costs and Expenses	Operating Result
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Fresh Fruit	(743,797)	731,338	(12,459)	(666,153)	621,076	(45,077)
Blueberries	(530,590)	524,447	(6,143)	(519,240)	492,565	(26,675)
Raspberries	(155,724)	147,986	(7,738)	(107,322)	97,936	(9,386)
Blackberries	(44,406)	45,148	742	(21,406)	21,155	(251)
Strawberries	(5,602)	6,051	449	(3,156)	2,607	(549)
Cherries	(7,475)	7,706	231	(15,029)	6,813	(8,216)
Value Added Products	(90,854)	82,899	(7,955)	(105,833)	104,348	(1,485)
Value Added Products	(90,854)	82,899	(7,955)	(105,833)	104,348	(1,485)
Total	(834,651)	814,237	(20,414)	(771,986)	725,424	(46,562)



Calculating total revenue

TOTAL REVENUE	31-Mar-26 ThUS\$	31-Mar-25 ThUS\$
Income from operating activities	388,471	387,639
Other income, per function	3,952	5,275
Total Income	392,423	392,914

Calculating total costs and expenses

TOTAL COSTS AND EXPENSES	31-Mar-26 ThUS\$	31-Mar-25 ThUS\$
Cost of sales	313,244	316,710
Administration expenses	21,830	18,241
Other expenses, per function, excluding impairment in the value of assets	3,966	5,227
Total Costs and Expenses	339,040	340,178

Impairment in the value of assets	31-Mar-26 ThUS\$	31-Mar-25 ThUS\$
Impairment in the value of assets	(251)	(2,608)
Total	(251)	(2,608)

6.3 Assets and liabilities per segments

Balance per segments	Fresh Fruit		Value Added Products		Total	
	31-03-2026 ThUS\$	31-12-2025 ThUS\$	31-03-2026 ThUS\$	31-12-2025 ThUS\$	31-03-2026 ThUS\$	31-12-2025 ThUS\$
Assets						
Current related and third party trade debtors	172,826	188,309	47,973	39,118	220,799	227,427
Inventories	70,839	117,017	105,267	53,723	176,106	170,740
Other current assets	200,689	147,908	12,418	9,411	213,107	157,319
Property, Plant and Equipment	691,955	698,169	41,009	40,836	732,964	739,005
Other non-current assets	503,269	507,184	1,709	1,791	504,978	508,975
Total Assets	1,639,578	1,658,587	208,376	144,879	1,847,954	1,803,466
Liabilities						
Current related and third party trade accounts payable	129,187	147,513	26,900	32,891	156,087	180,404
Other current and non-current financial liabilities	676,792	716,839	65,438	8,839	742,230	725,678
Other Liabilities	288,235	283,257	19,569	9,524	307,804	292,781
Total Liabilities	1,094,214	1,147,609	111,907	51,254	1,206,121	1,198,863

Cash flows per segments

Cash Flows per Segments	Fresh Fruit		Value Added Products		Total	
	31-03-2026 ThUS\$	31-03-2025 ThUS\$	31-03-2026 ThUS\$	31-03-2025 ThUS\$	31-03-2026 ThUS\$	31-03-2025 ThUS\$
From operating activities	156,829	18,924	(66,249)	22,983	90,580	41,907
- Types of collection from operating activities	343,585	203,058	47,329	157,621	390,914	360,679
- Types of payments	(186,756)	(184,134)	(113,578)	(134,638)	(300,334)	(318,772)
From investment activities	(28,396)	(27,616)	(4,548)	(846)	(32,944)	(28,462)
From financing activities	(80,518)	23,507	69,294	(17,909)	(11,224)	5,598



Sales per geographic location

The information of net sales per geographic location is based on the destination continent where our products are consumed (North America – South America - Europe - Asia).

For the periods ending March 31, 2026 and 2025, operating income per geographic location is as follows:

Sales per geographic destination	31-Mar-26		31-Mar-25	
	ThUS\$	%	ThUS\$	%
North America	146,001	37.21%	237,137	60.35%
Europe	34,847	8.88%	57,415	14.61%
South America	95,600	24.36%	20,657	5.26%
Asia y others	115,975	29.55%	77,705	19.78%
Total Revenue	392,423	100.00%	392,914	100.00%

As of March 31, 2026, there are no customers that surpass 10% participation in net sales.

Non-current assets per geographic location

For the period ending March 31, 2026 and the period ending December 31, 2025, non-current assets, susceptible to classification per geographic area are the following:

Non-current assets per geographic area	North	Europe	South America	Asia and	TOTAL
	America			others	
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Other non-current financial assets	-	-	254	-	254
Other non-current non-financial assets	16	-	-	707	723
Non-current fees receivable	1,386	152	1,342	-	2,880
Investments recorded using the equity method	9,857	799	12,645	3,799	27,100
Intangible assets other than goodwill	222	23,902	9,972	1,727	35,823
Goodwill	93,273	342	179,428	-	273,043
Property, Plant and Equipment	48,354	92,299	436,430	155,881	732,964
Right of Use Assets	14,952	9,113	5,783	98,083	127,931
Total as of March 31, 2026	168,060	126,607	645,854	260,197	1,200,718

Non-current assets per geographic area	North	Europe	South America	Asia and	TOTAL
	America			others	
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Other non-current financial assets	-	-	247	70	317
Other non-current non-financial assets	17	-	-	1,972	1,989
Non-current fees receivable	1,384	150	1,565	-	3,099
Investments recorded using the equity method	9,641	816	14,500	3,040	27,997
Intangible assets other than goodwill	241	24,833	10,057	1,727	36,858
Goodwill	94,795	342	179,428	-	274,565
Property, plant and equipment	51,559	95,419	435,965	156,062	739,005
Right of Use Assets	14,062	9,956	6,160	97,527	127,705
Total as of December 31, 2025	171,699	131,516	647,922	260,398	1,211,535



North America

In the United States and Canada, our Naturipe Farms platform continues to consolidate itself with a growing supply of Berries from Peru, Mexico, Chile, Argentina and Ecuador. This supply, combined with the local production of our United States partners, allows us to offer a constant supply of Berries during the whole year.

Europe

In the region of EMEA, through our trade platform, Hortifrut Marketing EMEA, we have continued to strengthen our presence in the European market, with an outstanding production in Morocco, Spain and Portugal. This allows us to guarantee a continuous supply of Berries during the whole year, both through regional and overseas products.

Asia

In 2025, we continue to consolidate our position as leaders in the region of Asia-Pacific (APAC), strengthening our ability to produce and commercialize the highest quality Berries. Due to our market and customer diversification strategy in Asia, during 2025 we commercialized over 26.3 billion kilos, thus being a fundamental partner for our customers not only in China and India, but also in Taiwan, South Korea, Japan, Hong Kong and South East Asia. These advances reflect our commitment with sustainable growth, constant innovation and operating excellence, positioning Hortifrut as a key actor in the APAC region and a global point of reference in the Berries industry.

Latin America

In Latin America we maintain a solid presence with trade offices to attend to the markets of Chile, Peru, Brazil, Colombia and Ecuador, managing a market of 300 million consumers. In these five countries, we arrive with our mix of Berries to the main cities, supplying around 2,200 weekly delivery points, such as distribution centers, supermarkets, hotels and restaurants. We count on our own production, adapting to the characteristics of each country, managing to supply the 52 weeks of the year, maintaining the highest quality standards and following the strictest international standards.



NOTE 7 – FINANCIAL INSTRUMENTS

7.1. FINANCIAL INSTRUMENTS PER CATEGORY

Assets	Financial assets and accounts receivable ThUS\$	Assets at fair value in profit or loss ThUS\$	Hedging instruments ThUS\$	Total ThUS\$
Cash and cash equivalents	104,603	24,543	-	129,146
Other current financial assets	-	-	93	93
Current trade debtors and other accounts receivable	147,133	-	-	147,133
Current accounts receivable with related entities	73,666	-	-	73,666
Other non-current financial assets	-	254	-	254
Non-current fees receivable	2,880	-	-	2,880
Total as of March 31, 2026	328,282	24,797	93	353,172

Liabilities	Other financial liabilities ThUS\$	Liabilities at fair value with changes in profit or loss ThUS\$	Hedging instruments ThUS\$	Total ThUS\$
Current trade accounts and other accounts payable	137,243	-	-	137,243
Current accounts payable to related entities	18,844	-	-	18,844
Non-current accounts payable to related entities	5,165	-	-	5,165
Other current financial liabilities	293,021	-	12,396	305,417
Current lease liabilities	19,694	-	-	19,694
Other non-current accounts payable	80,461	-	-	80,461
Other non-current financial liabilities	433,329	-	3,484	436,813
Non-current lease liabilities	102,812	-	-	102,812
Total as of March 31, 2026	1,090,569	-	15,880	1,106,449

Assets	Financial assets and accounts receivable ThUS\$	Assets at fair value in profit or loss ThUS\$	Hedging instruments ThUS\$	Total ThUS\$
Cash and cash equivalents	55,433	27,070	-	82,503
Other current financial assets	-	-	1,661	1,661
Current trade debtors and other accounts receivable	162,811	-	-	162,811
Current accounts receivable with related entities	64,616	-	-	64,616
Other non-current financial assets	-	247	70	317
Non-current fees receivable	3,099	-	-	3,099
Total as of December 31, 2025	285,959	27,317	1,731	315,007

Liabilities	Other financial liabilities ThUS\$	Liabilities at fair value with changes in profit or loss ThUS\$	Hedging instruments ThUS\$	Total ThUS\$
Current trade accounts and other accounts payable	159,152	-	-	159,152
Current accounts payable to related entities	21,252	-	-	21,252
Non-current accounts payable to related entities	5,255	-	-	5,255
Other current financial liabilities	285,359	-	16,171	301,530
Current lease liabilities	19,672	-	-	19,672
Other non-current accounts payable	84,601	-	-	84,601
Other non-current financial liabilities	423,808	-	340	424,148
Non-current lease liabilities	110,417	-	-	110,417
Total as of December 31, 2025	1,109,516	-	16,511	1,126,027



7.2. CREDITWORTHINESS OF FINANCIAL ASSETS

Within the financial assets that the Company has, these can be mainly classified into two large groups i) Commercial Credits with Customers, which to measure their risk level are classified according to the age of the debt and provisions are made for bad debt, and ii) Financial investments performed by the Company in accordance with the criteria indicated in Note 4.1.1:

Current Assets	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Mutual Funds and term deposits AA+fm/M1 classification	24,543	27,070
Current Bank Accounts AAA	104,603	55,433
Sub-total Cash and cash equivalents	129,146	82,503
Forwards currency operations	93	1,542
Hedging operations - options	-	119
Total other current financial assets	93	1,661
Trade debtors and other accounts receivable without credit rating	147,133	162,811
Sub-total Current trade debtors and other accounts receivable	147,133	162,811
Total	276,372	246,975

None of the financial assets pending maturity have been the object of renegotiation during the period.

There are no significant matured financial assets as of the closing of the period which have not been duly provisioned.

7.3 ESTIMATING FAIR VALUE

Financial assets recorded at fair value in the consolidated statement of financial position, have been measured based on the methods stated in IFRS 13. For the application of criteria when determining the fair value of the financial assets, the following parameters have been considered:

Level I: Values or quotation prices in active markets for identical assets and liabilities.

Level II: Information from sources that differ from the Level I quotation values, but that can be observed in markets for the assets and liabilities, whether it is in a direct manner (prices) or indirect (derived from prices).



Level III: Information for assets or liabilities not based on observable market data.

- If the variables used to measure the fair value of an asset or liability can be classified in different levels of the fair value hierarchy, then the measurement of fair value is classified in its totality at the same level of fair value hierarchy as the lowest level which is significant for the total measurement.
- The Company recognizes the transfer between the levels of hierarchy of fair value at the end of the period which is being informed when the change occurred.

These estimations have been made based on the best information available on the date of issuance of the current consolidated financial statements, but it is possible that events that could take place in the future could force these to be modified in future periods, which would be done in a prospective manner, recognizing the effects of change in estimation in the corresponding future consolidated financial statements.

The following table presents the financial assets and liabilities that are measured at fair value as of March 31, 2026 and December 31, 2025:

Assets/(Liabilities)	Fair Value 31-03-2026 ThUS\$	Fair value measurements using values considered as		
		Level I ThUS\$	Level II ThUS\$	Level III ThUS\$
Assets				
Mutual funds - current	21,549	21,549	-	-
Term deposits - current	2,994	-	2,994	-
Liabilities				
Cross Currency Swap Operations - current	(11,745)	-	(11,745)	-

Assets/(Liabilities)	Fair Value 31-12-2025 ThUS\$	Fair value measurements using values considered as		
		Level I ThUS\$	Level II ThUS\$	Level III ThUS\$
Assets				
Mutual funds - current	22,464	22,464	-	-
Term deposits - current	4,606	-	4,606	-
Forwards currency operations - current	1,542	-	1,542	-
Hedging operations - option	119	-	119	-
Liabilities				
Forwards currency operations - current	-	-	-	-
Cross Currency Swap operations - current	(16,171)	-	(16,171)	-



7.4 INFORMATIVE FAIR VALUE OF FINANCIAL INSTRUMENTS

The following table shows fair values, based on financial instrument categories, compared with the current and non-current book value included in the consolidated statements of financial position:

	Notes	31-Mar-26		31-Dec-25	
		Book Value ThUS\$	Fair Value ThUS\$	Book Value ThUS\$	Fair Value ThUS\$
Assets					
Cash and cash equivalents	8				
Bank balance		104,603	104,603	55,433	55,433
Term deposits		2,994	2,994	4,606	4,606
Mutual funds		21,549	21,549	22,464	22,464
Other current financial assets	9	93	93	1,661	1,661
Current trade debtors and other accounts receivable and non-current fees receivable	10	150,013	150,013	165,910	165,910
Current accounts receivable with related entities	11	73,666	73,666	64,616	64,616
Liabilities					
Other current financial liabilities	22	305,417	305,417	301,530	301,530
Other non-current financial liabilities	22	436,813	436,813	424,148	424,148
Current lease liabilities	23	19,694	19,694	19,672	19,672
Non-current lease liabilities	23	102,812	102,812	110,417	110,417
Current trade accounts and other accounts payable	24	137,243	137,243	159,152	159,152
Other non-current accounts payable	24	80,461	80,461	84,601	84,601
Current accounts payable to related entities	11	18,844	18,844	21,252	21,252
Non-current accounts payable to related entities	11	5,165	5,165	5,255	5,255

The book value of current accounts receivable, cash and cash equivalents, and other financial assets and liabilities is close to the fair value because of the short-term nature of these instruments and for accounts receivable, because any loss due to recoverability is already reflected in the loss due to impairment provisions. The fair value of non-derivative financial assets and liabilities, without quotations on active markets, is estimated via the use of discounted cash flows calculated over market variables that can be observed on the date of the financial statements. The fair value of the derivative instruments is estimated via the future discount cash flows, determined based on observable market data or over third party variables and prices.



NOTE 8 - CASH AND CASH EQUIVALENTS

Cash and cash equivalents correspond to money balances held in current bank accounts, term deposits and other financial investments with a maturity of less than 90 days, which do not have restrictions of use.

The detail of cash and cash equivalents as of March 31, 2026 and December 31, 2025, is as follows:

Types of Cash and Cash Equivalents	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Bank balances	104,603	55,433
Term deposits	2,994	4,606
Mutual funds	21,549	22,464
Total Cash and Cash Equivalents	129,146	82,503

The detail per currency of cash and cash equivalents as of March 31, 2026 and December 31, 2025, is as follows:

Type of Currency	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
United States Dollar	54,032	54,434
Euro	14,078	16,510
Peruvian Nuevo Sol	591	591
Chilean Peso	2,145	58
Moroccan Dirham	7,332	2,514
Indian Rupee	640	1,852
Yuan	46,417	3,155
Brazilian Real	2,166	2,166
Mexican Peso	1,119	599
Pound	430	429
Colombian Peso / others	196	195
Total	129,146	82,503

The detail of term deposits per banks as of March 31, 2026 and December 31, 2025, is as follows:

Investments in term deposits	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
HDFC Bank Ltd.	379	1,817
Goldman Sachs	1,326	767
Banco Itaú Brasil	1,289	2,022
Total investments in term deposits	2,994	4,606



The detail of mutual funds per banks as of March 31, 2026 and December 31, 2025, is as follows:

Inversiones en fondos mutuos	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Goldman Sachs	9,000	18,000
Banco Santander	-	951
Banco de Crédito e Inversiones	2,120	3,496
Banco BBVA Perú	10,429	17
Total investments in mutual funds	21,549	22,464

Mutual fund units are fixed income and are recorded at the market value through the unit value at each monthly closing.

Creditworthiness financial institutions

As of March 31, 2026 and December 31, 2025, is as follows:

Creditworthiness financial institutions	31-Mar-26	31-Dec-25	31-Mar-26
	ThUS\$	ThUS\$	Risk Classification
Goldman Sachs	10,326	18,767	AAA
HDFC Bank Ltd.	379	1,817	CAREAAA
Banco de Crédito e Inversiones	2,120	3,496	AAA (cl)
Banco Itaú Brasil	1,289	2,022	AAA (br)
Banco Santander	-	951	AAA (cl)
Banco BBVA Perú	10,429	17	A+ (pe)
Total	24,543	27,070	



NOTE 9 - OTHER CURRENT AND NON-CURRENT FINANCIAL ASSETS

These assets represent the effects of currency forwards instruments used to cover the potential financial risk associated to the volatility of costs and expenses to be incurred in currencies different to the United States dollar in the agriculture and export business (see Note 4.1.3).

The detail of Other current financial assets as of March 31, 2026 and December 31, 2025, is as follows:

Current	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Forward currency operations	93	1,542
Cross Currency Swap Operations	-	119
Total other current financial assets	93	1,661

Non-Current	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Producer Notes	254	247
Other assets	-	70
Total other non-current financial assets	254	317

As of March 31, 2026 and December 31, 2025, there are no ineffective hedging instruments recognized in the Company's results, which arise from the aforementioned hedging of derivative operations.

- a) Hortifrut S.A. and subsidiaries recorded forward financial assets, the detail of operations as of March 31, 2026 and December 31, 2025, is as follows:

Company	Bank	Contract Modality	Type	Fees		Liabilities		Closing Value	Net Effect	Mark to Market			31-Mar-26
				Currency	Amount	Currency	Amount			Maturity up to		Total Current	
				Currency	Amount	Currency	Amount	Offsetting	1 to 3 months	3 to 6 months	6 to 9 months	ThUS\$	
					ThUS\$		ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	
Hortifrut Chile S.A	Scotiabank	Offsetting	Sale	USD	2,039	CLP	2,037	(2)	57	-	1	58	
Hortifrut Chile S.A	Itau	Offsetting	Sale	USD	192	CLP	194	2	11	-	-	11	
Hortifrut Chile S.A	Internacional	Offsetting	Sale	USD	295	CLP	289	(6)	-	-	1	1	
Hortifrut Limited	Rabobank	Offsetting	Sale	USD	157,000	USD	-	-	6	-	-	6	
Hortifrut Limited	Citibank	Offsetting	Sale	USD	218	USD	-	-	17	-	-	17	
Closing balance as of March 31, 2026					159,744		2,520	(6)	91	-	2	93	



Company	Bank	Contract Modality	Fees Type	Currency	Liabilities		Closing Value Amount	Net Effect Offsetting	Mark to Market			Total Current 31-Dec-25
					Amount	Currency			Maturity up to			
					ThUS\$	ThUS\$			1to 3 months	3 to 6 months	6 to 9 months	
Hortifrut Chile S.A.	Scotiabank	Offsetting	Sales	USD	3,701	CLP	3,691	(10)	193	90	-	283
Hortifrut Chile S.A.	Itau	Offsetting	Sales	USD	1,741	CLP	1,730	(11)	93	27	-	120
Hortifrut Chile S.A.	Internacion	Offsetting	Sales	USD	2,594	CLP	2,588	(6)	177	17	-	194
Hortifrut Chile S.A.	Estado	Offsetting	Sales	USD	3,249	CLP	3,247	(2)	81	153	-	234
Hortifrut Chile S.A.	Santander	Offsetting	Sales	USD	218	CLP	217	(1)	17	-	-	17
Hortifrut S.A. de C	HSBC	Offsetting	Sales	USD	7,618	MXN	7,471	(147)	68	273	-	341
Hortifrut Peru	Santander	Offsetting	Sales	USD	8,894	PEN	8,894	-	38	23	-	61
Vifafoods SpA	Estado	Offsetting	Sales	USD	38	USD	34	4	38	-	-	38
Vifafoods SpA	Estado	Offsetting	Sales	USD	21	USD	19	2	21	-	-	21
Vifafoods SpA	Itau	Offsetting	Sales	USD	35	USD	35	1	35	-	-	35
Vifafoods SpA	Estado	Offsetting	Sales	USD	43	USD	39	4	43	-	-	43
Vifafoods SpA	Itau	Offsetting	Sales	USD	39	USD	39	-	-	39	-	39
Vifafoods SpA	Estado	Offsetting	Sales	USD	22	USD	20	2	22	-	-	22
Vifafoods SpA	Itau	Offsetting	Sales	USD	20	USD	20	-	20	-	-	20
Vifafoods SpA	Estado	Offsetting	Sales	USD	13	USD	11	2	-	13	-	13
Vifafoods SpA	Estado	Offsetting	Sales	USD	13	USD	11	2	-	13	-	13
Vifafoods SpA	Estado	Offsetting	Sales	USD	13	USD	12	2	-	13	-	13
Vifafoods SpA	Estado	Offsetting	Sales	USD	13	USD	12	2	-	13	-	13
Vifafoods SpA	Estado	Offsetting	Sales	USD	11	USD	9	2	-	11	-	11
Vifafoods SpA	Estado	Offsetting	Sales	USD	11	USD	9	2	-	11	-	11
Closing balance as of December 31, 2025					28,307		28,108	(152)	846	696	-	1,542

b) The detail of current and non-current swap rate operations, held by Hortifrut S.A. and subsidiaries as of March 31, 2026 and December 31, 2025, is as follows:

Company/Subsidiary	Banks	Instruments	Type	Capital ThUS\$	Mark to Market Value	
					31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Hortifrut S.A.	Banco Scotiabank	Cross Currency Swaps Bonds A- UF/USD	Currency	6,727	-	58
Hortifrut S.A. Limited	Banco Scotiabank	Cross Currency Swaps Bonds B- UF/USD	Currency	52,713	-	-
Limited	Citibank	Interest Rate Swap	Rate	5,000	-	56
Limited	Rabobank	Interest Rate Swap	Rate	157,000	-	5
Total Current				221,440	-	119

Type of fees from the company's perspective.

NOTE 10 – TRADE DEBTORS AND OTHER CURRENT ACCOUNTS RECEIVABLE/NON-CURRENT FEES RECEIVABLE

The detail of trade debtors and other accounts receivable, as of March 31, 2026 and December 31, 2025, is as follows:

	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Current		
National trade debtors	38,744	33,148
Foreign trade debtors	46,171	54,792
Uncollectable provision	(2,661)	(2,629)
Trade debtors – net	82,254	85,311
National notes receivable	3,464	6,434
Notes receivable	16,440	19,281
Uncollectable provision	(1,493)	(1,362)
Receivable documents - net	18,411	24,353
Other accounts receivable	10,596	11,932
Receivable tax	31,491	34,745
Other accounts receivable - advanced payments	4,706	6,831
Uncollectable provision	(325)	(361)
Other accounts receivable - net	46,468	53,147
Total	147,133	162,811



The detail of trade debtors and other accounts receivable, per country of origin, as of March 31, 2026 and December 31, 2025, is as follows:

Current per country of origin	Sales ThUS\$	Receivable documents ThUS\$	Other receivables ThUS\$	Recoverable taxes ThUS\$	Allowance for doubtful accounts ThUS\$	Total ThUS\$
Chile	47,304	4,204	3,633	3,066	(2,084)	56,123
Spain	15,781	1,968	1	7,114	(1,014)	23,850
Mexico	81	13,732	5,778	10,492	(27)	30,056
Peru	2,291	-	1,799	5,188	(763)	8,515
United States	41	-	-	-	-	41
Asia	-	-	733	-	-	733
Morocco	954	-	18	2,670	-	3,642
Brazil	2,466	-	4	30	(11)	2,489
Ecuador	106	-	283	1,887	(2)	2,274
Ireland	8,364	-	2,575	825	(566)	11,198
Portugal	765	-	-	219	(12)	972
Argentina	-	-	338	-	-	338
India	5,266	-	-	-	-	5,266
Colombia	1,496	-	140	-	-	1,636
Total	84,915	19,904	15,302	31,491	(4,479)	147,133

31-Dec-25

Current per country of origin	Sales ThUS\$	Receivable documents ThUS\$	Other receivables ThUS\$	Recoverable taxes ThUS\$	Allowance for doubtful accounts ThUS\$	Total ThUS\$
Chile	37,836	8,486	2,533	5,829	(2,034)	52,650
Spain	30,489	5,278	1	5,955	(1,037)	40,686
Mexico	74	11,951	7,755	10,329	17	30,126
Peru	2,155	-	2,585	5,995	(784)	9,951
United States	20	-	-	-	-	20
Asia	-	-	1,100	-	-	1,100
Morocco	1,554	-	19	2,907	-	4,480
Brazil	2,189	-	303	28	(10)	2,510
Ecuador	862	-	84	1,684	(2)	2,628
Ireland	11,491	-	3,991	1,089	(502)	16,069
Portugal	12	-	-	235	-	247
Argentina	-	-	338	-	-	338
India	126	-	-	-	-	126
Colombia	1,132	-	54	694	-	1,880
Total	87,940	25,715	18,763	34,745	(4,352)	162,811

The provision corresponds to impairment of Trade debtors and other accounts receivable.



The detail of non-current fees receivable as of March 31, 2026 and December 31, 2025, is as follows:

Non-Current	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Non-current debtors and accounts receivable	2,470	2,922
Other non-current fees receivable	466	164
Recoverable taxes	-	69
Bad debt provision	(56)	(56)
Total non-current fees receivable	2,880	3,099

The detail of recoverable taxes, presented in other current accounts receivable are as follows:

Tax receivable accounts	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Iva (VAT) tax credit	31,489	34,743
Other recoverable taxes	2	2
Total	31,491	34,745

The fair value of trade debtors and other accounts receivable does not differ from its book value.

Stratification of the portfolio

The Company does not keep a securitized portfolio as of March 31, 2026 and December 31, 2025. Below is the analysis by age of trade debts and accounts receivable:

Terms	31-Mar-26		31-Dec-25	
	NON SECURITIZED PORTFOLIO		NON SECURITIZED PORTFOLIO	
	Customers non-renegotiated portfolio	Amount non-renegotiated portfolio	Customers non-renegotiated portfolio	Amount non-renegotiated portfolio
	Nº	ThUS\$	Nº	ThUS\$
Non past due	1,392	60,940	1,222	67,783
From 1 - 30 days	445	23,778	477	14,770
From 31-60 days	294	8,234	211	4,055
From 61-90 days	262	222	147	1,886
From 91-120 days	168	581	105	883
De 121-150 días	83	1,450	86	1,601
From 151-180 days	59	364	75	1,273
From 181-210 days	111	347	128	6,386
From 211-250 days	84	1,515	94	1,182
Over 250 days	551	9,858	333	16,758
Total	3,449	107,289	2,878	116,577
Provision		(4,155)		(3,991)
Total (net)		103,134		112,586

The stratification of the portfolio includes: Sales debtors, Notes receivable, Non-current debtors in the item non-current fees receivable.



The analysis of future maturities (future flows) of trade debtors and other current accounts receivable, is as follows:

Terms	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Non past due	86,858	93,799
From 1-30 days	12,739	15,008
From 31-60 days	7,656	8,236
From 61-90 days	4,163	3,088
From 91-120 days	1,397	2,402
From 121-150 days	1,760	2,248
From 151-180 days	32,142	37,612
From 181-210 days	390	390
From 211-250 days	11	11
Over 250 days	17	17
Total	147,133	162,811

The balances per currencies that make up trade Debtors and other current accounts receivable as of March 31, 2026 and December 31, 2025, are the following:

Type of Currency	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
United States Dollar	88,240	93,889
Euro	19,295	29,068
Peruvian Nuevo Sol	8,136	8,833
Chilean Peso	11,630	14,985
Mexican Peso	4,242	4,313
Moroccan Dirham	3,644	4,479
Indian Rupee	5,266	126
Yuan	733	1,100
Brazilian Real	2,489	2,509
Pound	1,481	1,289
Colombian peso / others	1,977	2,220
Total	147,133	162,811

The maximum exposure to credit risk as of the date of presentation of the information is the book value of each of the aforementioned accounts receivable categories.

	Gross exposure per balance	Gross impaired exposure	Net exposure concentration of risk
	ThUS\$	ThUS\$	ThUS\$
Trade debtors	84,915	(2,661)	82,254
Notes receivable	19,904	(1,493)	18,411
Other accounts receivable	15,302	(325)	14,977
Recoverable taxes	31,491	-	31,491
Total as of March 31, 2026	151,612	(4,479)	147,133



	Gross exposure per balance ThUS\$	Gross impaired exposure ThUS\$	Net exposure concentration of risk ThUS\$
Trade debtors	87,940	(2,629)	85,311
Notes receivable	25,715	(1,362)	24,353
Other accounts receivable	18,763	(361)	18,402
Recoverable taxes	34,745	-	34,745
Total as of December 31, 2025	167,163	(4,352)	162,811

The amounts corresponding to trade debtors, documents and other impaired accounts receivable, are totally provisioned and are the following:

Provisión uncollectables	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
National trade debtors	2,661	2,629
Notes receivable	1,493	1,362
Other accounts receivable	325	361
Total	4,479	4,352

The movement of provision due to loss caused by the impairment of the value of trade debtors, documents and other accounts receivable as of March 31, 2026 and December 31, 2025, is as follows:

Movement	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
As of January 01	4,352	7,366
Reversal of provision	(7,367)	(7,366)
Increase of provision	4,480	4,352
Total	1,465	4,352

Once all the preliminary and judicial collection efforts have been made, we proceed to write off the assets against the constituted provision.

NOTE 11– BALANCES AND TRANSACTIONS WITH RELATED PARTIES

11.1. Accounts receivable from related entities Current

In general, transactions with related Companies are of immediate payment or charge and are not subject to special conditions. These operations adjust to what is established under title XVI of Law N° 18.046, regarding Closely held Corporations and in Title XV of law N°18.045.

The transfer of short term funds from and to the parent company or between related Companies, which do not correspond to the charging or payment of fruits and services, are structured under the trade current account modality, establishing an interest rate for the monthly balance, as per market conditions.



Accounts receivable to related entities as of March 31, 2026 and December 31, 2025, are detailed as follows:

Current Accounts Receivable	RUT	Country of Origin	Nature of the Relationship	Type of Currency	31-Mar-26	31-Dec-25
					Th US\$	Th US\$
Naturipe Farms LLC	0-E	USA	Associate	USD	65,047	60,792
Dehong Berry Fruit Industry Co.Ltd	0-E	China	Common shareholder	CNY	3,326	-
Alimentos y Frutos S.A.	96.557.910-9	Chile	Affiliate of a common shareholder in subsidiary	USD	2,745	1,650
Naturipe Value Added Fresh LLC.	0-E	USA	Associate	USD	2,279	1,318
Agrícola Valles del Sur SpA	76.923.964-2	Chile	Common shareholder	USD	108	-
B. Fruit-Comercio Internacional de Fruta S. A.	0-E	Portugal	Associate	EUR	61	464
Tal S.A.	0-E	Peru	Common shareholder	USD	39	214
Sociedad Agrícola Catapilco Limitada	78.241.100-4	Chile	Affiliate of a shareholder in associate	CLP	26	69
Munger Hortifrut North America, LLC	0-E	USA	Associate	USD	15	18
Avo Perú S.A.C.	0-E	Peru	Common shareholder	PEN	12	9
Inversiones IMG Dos Limitada	76.376.222-K	Chile	Common shareholder	USD	6	7
Honghe Joyvio Berry Fruit Industry Co., Ltd.	0-E	China	Associate	CNY	2	-
Industria de bayas de Shaoxing Co., Ltd.	0-E	China	Common shareholder	CNY	-	54
Agrícola e Inmobiliaria Lumaco S.A.	96.761.430-0	Chile	Common shareholder	CLP	-	21
Total					73,666	64,616

Current accounts receivable corresponds to trade operations whose collection period is between 1 and 12 months.

Impairment in accounts with related parties:

The Company has estimated that the risk of non-compliance of Related Parties which consolidate or over which Hortifrut has control or influence in its administration, is intangible, so it has considered an impairment percentage for said accounts equal to zero. In the cases of related parties that do not comply with the aforementioned, the same method is applied as for the other debtors (see Note 3.9.3).

Days	To date	1-30 days	31-60 days	61-90 days	91-120 days	121-150 days	151-180 days	181-210 days	211- 250 days	251-365 days	Over 1 year
%	0.465%	0.467%	1.244%	6.941%	15.173%	34.139%	56.756%	100.0%	100.0%	100.0%	100.0%

11.2 Accounts payable to related entities Current and Non-Current

Accounts payable to related entities as of March 31, 2026 and December 31, 2025, are detailed below:

Current Accounts Payable	RUT	Country of Origin	Nature of the Relationship	Type of Currency	31-Mar-26	31-Dec-25
					Th US\$	Th US\$
HFE Berries Perú S.A.C.	0-E	Peru	Associate	USD	1,924	7,945
Honghe Joyvio Berry Co.Ltd	0-E	China	Affiliate of a common shareholder in subsidiary	CNY	-	5,943
Yunnan Joyvio Berry Co.Ltd	0-E	China	Associate	CNY	-	3,486
Munger Bros, LLC	0-E	USA	Common shareholder in subsidiary	USD	-	1,194
Agrícola Santa Carmen Ltda	86.776.400-3	Chile	Common shareholder	USD	272	767
Inversiones Jordie S.A.	0-E	Peru	Common shareholder in subsidiary	USD	1,394	752
Dehong Berry Fruit Industry Co.Ltd	0-E	China	Affiliate of a common shareholder in subsidiary	CNY	-	447
Agrícola Valles del Sur SpA	76.923.964-2	Chile	Common shareholder	USD	-	340
Berry Blue LLC	0-E	USA	Associate	USD	129	128
Quindao Youruri Agricultural Technology Co.Ltd	0-E	China	Affiliate of a common shareholder in subsidiary	CNY	-	115
Andes Sur Inversiones Ltda.	76.463.392-K	Chile	Shareholder in subsidiary	CLP	-	57
Expofresh S.A.	0-E	Argentina	Common shareholder	USD	-	45
Proplantas S.A.	0-E	Colombia	Affiliate of a common shareholder in subsidiary	USD	53	21
Inversiones IMG Limitada.	77.813.860-3	Chile	Shareholder	USD	-	6
Naturipe Berry Growers, LLC	0-E	USA	Shareholder of associate	USD	6	6
Honghe Joyvio Berry Fruit Industry Co., Ltd.	0-E	China	Associate	CNY	10,601	-
Munger Hortifrut North America, LLC	0-E	USA	Associate	USD	3,562	-
B. Fruit-Comercio Internacional de Fruta S. A.	0-E	Portugal	Associate	EUR	723	-
Talsa Agroexport Perú S.A.C.	0-E	Peru	Common shareholder	PEN	180	-
Total					18,844	21,252



Non-Current Accounts Payable	RUT	Country of Origin	Nature of the Relationship	Type of Currency	31-Mar-26	31-Dec-25
					ThUS\$	ThUS\$
Agrícola Pichimalven Ltda.	76.847.435-4	Chile	Shareholder in subsidiary	CLP	5,165	5,255
Total					5,165	5,255

Current accounts payable correspond to trade operations, the payment period is an average 45 days.

The payable balance to Agrícola Pichimalven Ltda, shareholder of the subsidiary Agrícola Los Hualles SpA, corresponds to financing proportional to its participation, for work capital and development of cherries plantations.

11.3 Transactions with related parties and their effects on results

The operations and their effects on results for the periods ending March 31, 2026 and 2025:

Company	Nature of the relationship	Description of the transaction	31-Mar-26		31-Mar-25	
			Amount Transaction ThUS\$	Effect on profit or loss (charge)/deposit ThUS\$	Amount Transaction ThUS\$	Effect on profit or loss (charge)/deposit ThUS\$
Naturipe Farms LLC	Associate	Fruit sales	222,861	29,959	203,653	27,681
Honghe Joyvio Berry Fruit Industry Co., Ltd.	Associate	Fruit sales	13,643	1,834	-	-
Fruta de Baya Dehong Co., Ltd.	Associate	Fruit sales	19,157	2,575	-	-
HFE Berries Perú S.A.C.	Associate	Fruit purchase	337	-	9,652	-
Naturipe Value Added Fresh LLC	Associate	Fruit sales	5,042	678	3,737	508
Shenzhen Joy Wing Mau Fruit Co., Lt	Affiliate of a common shareholder in subsidiary	Fruit sales	19	3	5,807	789
Alimentos y Frutos S.A.	Affiliate of a common shareholder in subsidiary	Fruit sales	3,079	414	1,040	141
B. Fruit-Comercio Internacional de Fruta S.A.	Associate	Fruit sales	788	106	918	125
IG Internacional PVT Ltd.	Common shareholder	Fruit sales	5,575	749	483	66
Agrícola Valles del Sur SpA	Common shareholder	Fruit purchase	303	-	-	-
Agrícola Valles del Sur SpA	Common shareholder	Income from Packing services, materials and others	495	67	1,188	161
B. Fruit-Comercio Internacional de Fruta S.A.	Associate	Income from plant sales	444	60	-	-
Agrícola Santa Carmen Ltda.	Common shareholder	Fruit purchase	423	-	94	13
Inversiones Jordie S.A.	Common shareholder in affiliate	Fruit purchase	1,262	-	-	-
Honghe Joyvio Berry Fruit Industry Co., Ltd.	Associate	Income from Packing services, materials and others	178	24	-	-
Yapu Solutions S.A.C	Common shareholder	Purchase of services	125	-	-	-
B. Fruit-Comercio Internacional de Fruta S.A.	Associate	Income from Packing services, materials and others	3	-	-	-
Arandaños del Rocio	Common shareholder in associate	Income from Packing services, materials and others	-	-	47	6
Agrícola e Inmobiliaria Lumaco S.A.	Common shareholder	Income from Packing services, materials and others	34	5	167	23
Fruta de Baya Dehong Co., Ltd.	Associate	Income from Packing services, materials and others	77	10	-	-
HFE Berries Perú S.A.C.	Associate	Income from Packing services, materials and others	27	4	-	-
Agrícola Santa Carmen Ltda.	Common shareholder	Income from Packing services, materials and others	16	2	-	-
Inversiones MIG Limitada	Accionista	Income from Packing services, materials and others	4	1	-	-
Tal S.A.	Common shareholder	Income from Packing services, materials and others	12	2	209	28
Inversiones Jordie S.A.	Common shareholder in affiliate	Income from Packing services, materials and others	292	39	-	-
Inversiones IMG Dos Limitada	Common shareholder	Lease	(108)	(25)	-	-
Joy Wing Mau Corporation Limited	Common shareholder in subsidiary	Fruit sales	2	-	-	-
Talsa Apicultura S.A.C.	Common shareholder	Income from Packing services, materials and others	-	-	5	1
Agrícola e Inmobiliaria Lumaco S.A.	Common shareholder	Lease	(23)	(5)	-	-

Hortifrut S.A. and subsidiaries, have as their policy to inform the main transactions that are performed with related parties, except for dividends paid by the parent Company and received capital contributions.



11.4 Board Remunerations and fees and Remunerations of Key executives

The allowances, remunerations and ownership interests of Board members as of March 31, 2026 reach ThUS\$54. For the period as of December 31, 2025 the total of allowances, remunerations and ownership interests reached ThUS\$238.

The total gross remuneration received by the main executives at Hortifrut S.A. and subsidiaries reached ThUS\$1,207 as of March 31, 2026 and ThUS\$5,108 as of December 31, 2025. The main executives are those that have authority and the responsibility to plan, direct and control the company's activities, whether it be directly or indirectly, including any member (manager or not) of the administrative council or of a government body, its equivalent in the Company.

NOTE 12 - INVENTORIES

The detail of inventories as of March 31, 2026 and December 31, 2025, is detailed below:

Types of inventory	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Finished products	39,350	48,853
Raw material	2,052	4,976
Frozen finished products	89,307	34,570
Materials and supplies	46,499	83,568
Provision for obsolescence	(1,102)	(1,227)
Total	176,106	170,740

Provision obsolescence	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
As of January 01	1,227	1,030
reveral of provision	(1,227)	(1,030)
Increase of provision	1,102	1,227
Total	1,102	1,227

The provision for obsolescence corresponds to the cost of packing materials that are obsolete or whose use has been discontinued.

Information regarding finished products

The Company has not performed write-offs of finished products as of March 31, 2026 and December 31, 2025.

As of March 31, 2026 and December 31, 2025, no inventory has been pledged as security.

The cost of inventory recognized as cost of sales in the periods ending March 31, 2026 and March 31, 2025, reached ThUS\$17,691 and ThUS\$35,472 respectively (see Note 32.1).

In order to mitigate the risk of loss of inventory, the Company maintains insurances as of March 31, 2026 (See note Nota 4.3).



NOTE 13 – BIOLOGICAL ASSETS, CURRENT

The movements of current biological assets as of March 31, 2026 and December 31, 2025 are the following:

	31-Mar-26	31-Dec-25
Movement	ThUS\$	ThUS\$
Fruit from bearer plants		
Opening biological assets	32,353	62,254
Increase due to capitalization of costs	39,565	132,440
Write-off	-	(410)
Increase/(Decrease) due to fair value adjustment (*)	(2,707)	(769)
Consumption	(27,174)	(162,574)
Exchange rate adjustment	(183)	1,412
Sub Total Fruit from bearer plants	41,854	32,353
Strawberries		
Opening biological assets	817	509
Increase due to capitalization of costs	423	888
Exchange rate adjustment	45	63
Consumption	(196)	(643)
Sub Total Strawberries	1,089	817
Total	42,943	33,170

As described in Note 3.4, the Company performs the valuation of agricultural products that grow on “bearer plants” as of the date of issuance of the financial statements. As of March 31, 2026, the margin expected from fruit on the Company’s bearer plants was recognized, for the amount of ThUS\$852 (ThUS\$3,559 as of December 31, 2025) which is presented under results in the item “Other income, per function”.

The movement due to increase (decrease) of the adjustment to fair value (*) of the “current biological asset”, corresponds to the difference between the estimation of the margin expected as of March 31, 2026 and the reversal of the estimation recorded as of December 31, 2025, which was presented as a ThUS\$2,707 decrease as of March 31, 2026 (ThUS\$769 decrease as of December 31, 2025).

It must be stated that this valuation corresponds to an estimation, which could vary when fruit sales are perfected, moment when said result is realized.

In this item the costs of plants that produce fruit in a single season, such as strawberries, are also included.



NOTE 14 – OTHER NON-FINANCIAL ASSETS

The detail of other current non-financial assets, as of March 31, 2026 and December 31, 2025, is as follows:

Current	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Advanced payment of blueberry plants	3,007	2,878
Advanced lease payments	129	159
Advanced payment insurance	6,047	4,346
Advanced expenses	9,534	6,916
Payments in guarantee	1,305	1,266
Advanced freight payment	30	535
Total	20,052	16,100

The detail of Other non-current non-financial assets, as of March 31, 2026 and December 31, 2025, is as follows:

Non-Current	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Advanced payment for water fee obtention	16	16
Advanced expenses	707	1,973
Total	723	1,989



NOTE 15 – INVESTMENTS IN SUBSIDIARIES

The Company has investments in companies that have been recognized as investment in subsidiaries. All of the companies defined as subsidiaries have been consolidated in Hortifrut and subsidiaries' financial statements.

The detail of consolidated subsidiaries as of March 31, 2026 and December 31, 2025, is as follows:

Companies	RUT	Country of Origin	Functional Currency	31-Mar-26			31-Dec-25
				Direct	Indirect	Total	Total
Hortifrut Ltd. and subsidiaries	Foreigner	Ireland	EUR	100	-	100.00	100.00
Hortifrut Genetics Ltd. and subsidiaries	Foreigner	Ireland	EUR	-	100.00	100.00	100.00
Hortifrut North America Inc.	Foreigner	USA	USD	-	100.00	100.00	100.00
Hortifrut Vietnam Company Limited	Foreigner	Vietnam	USD	-	100.00	100.00	100.00
HFCH Holdco SpA and subsidiaries	77.528.364-5	Chile	USD	-	100.00	100.00	100.00
Agrícola El Avellano S.A.	96.923.620-6	Chile	USD	-	100.00	100.00	100.00
Hortifrut Management SpA	77.136.382-2	Chile	USD	-	100.00	100.00	100.00
Agrícola y Gan. Santa Rebeca Ltda.	78.988.990-2	Chile	USD	-	100.00	100.00	100.00
Hortifrut Chile S.A. and subsidiaries	99.524.450-0	Chile	USD	-	100.00	100.00	100.00
Hortifrut Comercial S.A.	99.535.510-8	Chile	CLP	-	100.00	100.00	100.00
Desarrollos Tecnológicos SpA	76.962.886-k	Chile	USD	-	40.00	40.00	40.00
Vitafoods SpA and subsidiaries	77.180.654-6	Chile	USD	-	50.00	50.00	50.00
Vitafoods Corp.	Foreigner	USA	USD	-	50.00	50.00	50.00
Vitafoods Perú SAC	Foreigner	Peru	USD	-	100.00	100.00	100.00
Naturipe Value Added Foods LLC	Foreigner	USA	USD	-	35.72	35.72	35.72
Hortifrut Ireland Ltd. and subsidiary	Foreigner	Ireland	EUR	-	100.00	100.00	100.00
Hortifrut International Ltd. and subsidiaries	Foreigner	Ireland	EUR	-	100.00	100.00	100.00
Asian Berries Limited and subsidiary	Foreigner	China	USD	-	100.00	100.00	100.00
Honghe Jiayu Agriculture Co., Ltd.	Foreigner	China	CNY	-	51.00	51.00	51.00
Baoshan Jiayu Agriculture Co., Ltd. (A) (China)	Foreigner	China	CNY	-	100.00	100.00	100.00
Dehong Jiayu Agriculture Limited (A) (China)	Foreigner	China	CNY	-	100.00	100.00	100.00
Dehong Shenglan Agriculture Limited (A) (China)	Foreigner	China	CNY	-	100.00	100.00	100.00
Huai'an Jiashenzhixin Corporation Management Co., Ltd. (A) (China)	Foreigner	China	CNY	-	100.00	100.00	100.00
Binchuan County Yunberry Agriculture Development Co., Ltd.	Foreigner	China	CNY	-	26.01	26.01	26.01
Jia He Agriculture Technology Co., Ltd.	Foreigner	Hong Kong	CNY	-	100.00	100.00	100.00
Hortifrut Perú S.A.C.	Foreigner	Peru	USD	-	100.00	100.00	100.00
Hortifrut S.A. de C.V. and subsidiaries	Foreigner	Mexico	USD	-	100.00	100.00	100.00
Atlantic Blue, S.L.U. and subsidiaries	Foreigner	Spain	EUR	-	100.00	100.00	100.00
Atlantic Green, S.L.	Foreigner	Spain	EUR	-	100.00	100.00	100.00
Royal Berries, S.L.U.	Foreigner	Spain	EUR	-	100.00	100.00	100.00
Hortifrut Huelva, S.L.	Foreigner	Spain	EUR	-	100.00	100.00	100.00
Hortiblue Maroc, S.R.L.A.U.	Foreigner	Morocco	EUR	-	100.00	100.00	100.00
Hortifrut España Southern Sun SLU and subsidiary	Foreigner	Spain	EUR	-	100.00	100.00	100.00
Hortifrut Berries Maroc S.R.L.	Foreigner	Morocco	EUR	-	100.00	100.00	100.00
Hortifrut Marketing EMEA S.A. and subsidiaries	Foreigner	Spain	EUR	-	100.00	100.00	100.00
Hortifrut Marketing UK Ltd.	Foreigner	England	GBP	-	100.00	100.00	100.00
Euroberry GmbH	Foreigner	Germany	EUR	-	100.00	100.00	100.00
Hortiblue Logistic B.V.	Foreigner	Netherlands	EUR	-	100.00	100.00	100.00
Hortifrut Europa SL	Foreigner	Spain	EUR	-	100.00	100.00	100.00
Hortifrut Import, Inc.	Foreigner	USA	USD	-	100.00	100.00	100.00
Naturipe Farm Import, Inc.	Foreigner	USA	USD	-	100.00	100.00	100.00
Hortifrut Colombia SAS	Foreigner	Colombia	COL	-	75.00	75.00	75.00
Hortifrut Argentina S.A.	Foreigner	Argentina	ARS	4.10	95.90	100.00	100.00
Horto Frutas Portugal Unipersonal LDA and subsidiary	Foreigner	Portugal	EUR	-	100.00	100.00	100.00
HF Natur LDA	Foreigner	Portugal	EUR	-	100.00	100.00	100.00
Hortifrut Ecuador S.A.	Foreigner	Ecuador	USD	-	50.10	50.10	50.10
Hortifrut IG Berries Private Limited	Foreigner	India	INR	-	50.00	50.00	50.00

The Companies detailed in the first margin, correspond to direct subsidiaries and those in the second margin are the companies where control is maintained indirectly, but that form part of the consolidated financial statements of direct subsidiaries (Note 3.1 point ii).



In the case of those subsidiaries that directly or indirectly maintain an ownership equal to or lower than 50%, these have been included in the consolidation process because the Company has the power to direct the financial and operating policies.

Movements at Subsidiaries

During the period ending March 31, 2026 and the period ending 2025, Hortifrut realized movements at its subsidiaries whose detail is found in note 3.1. ii).

Summarized financial information of subsidiaries

Below we present the statements of financial position as of March 31, 2026 and December 31, 2025, the income statements and cash flows as of March 31, 2026 and December 31, 2025:

Balance	31-Mar-26						
	Assets		Assets	Liabilities		Liabilities	Equity
	Current	Non-Current	Total	Current	Non-Current	Total	Total
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Hortifrut Ltd. and subsidiaries	626,496	1,226,077	1,852,573	501,991	638,691	1,140,682	711,891
Total	626,496	1,226,077	1,852,573	501,991	638,691	1,140,682	711,891

Balance	31-Dec-25						
	Assets		Assets	Liabilities		Liabilities	Equity
	Current	Non-Current	Total	Current	Non-Current	Total	Total
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Hortifrut Ltd. and subsidiaries	581,927	1,236,113	1,818,040	498,277	624,279	1,122,556	695,484
Total	581,927	1,236,113	1,818,040	498,277	624,279	1,122,556	695,484

Income Statement	31-Mar-26								
	Operating Revenue	Costs and Expenses	Income (expenses) per function	Other Income	Taxes	Profit (loss)	Parent Company Result	Non-Parent Company Result	Comprehensive Income
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Hortifrut Ltd. and subsidiaries	388,471	(336,825)	909	(7,739)	(3,236)	41,580	27,740	13,840	54,601
Total	388,471	(336,825)	909	(7,739)	(3,236)	41,580	27,740	13,840	54,601

Income Statement	31-Mar-25								
	Operating Revenue	Costs and Expenses	Income (expenses) per function	Other Income	Taxes	Profit (loss)	Parent Company Result	Non-Parent Company Result	Comprehensive Income
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Hortifrut Ltd. and subsidiaries	387,639	(335,596)	(5,941)	(3,848)	(1,618)	40,636	31,213	9,423	26,530
Total	387,639	(335,596)	(5,941)	(3,848)	(1,618)	40,636	31,213	9,423	26,530

Cash Flows	31-Mar-26				
	Operating Revenue	Investment Flows	Financing Flows	Total	
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	
Hortifrut Ltd. and subsidiaries	136,737	(99,294)	251	37,694	
Total	136,737	(99,294)	251	37,694	

Cash Flows	31-Mar-25				
	Operating Revenue	Investment Flows	Financing Flows	Total	
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	
Hortifrut Ltd. and subsidiaries	33,219	(28,408)	5,598	10,409	
Total	33,219	(28,408)	5,598	10,409	



NOTE 16 – INVESTMENTS RECORDED USING THE EQUITY METHOD

The Company has recognized as investment in companies the ownership that it has in the following countries, as of March 31, 2026 and December 31, 2025:

Detail per Country	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Peru	11,603	13,305
United States	8,416	9,072
Chile	1,042	1,195
Portugal	799	816
China	5,240	3,609
Total	27,100	27,997

The Company has recognized as investment in associated companies the ownership that it has in the following companies and in accordance with the detailed movement as of March 31, 2026 and December 31, 2025:

Company	Functional Currency	Indirect Interest %	01-Jan-26	Investment	Share of profit of equity-accounted investees	Exchange rate differences	Other increase (decrease)	Balance 31-Mar-26
			ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Berry Blue LLC	USD	50.00%	208	-	265	-	(264)	209
Munger Hortifrut N.A. LLC	USD	50.00%	-	-	(2)	-	2	-
Naturipe Brands LLC	USD	30.00%	2,130	-	19	-	(93)	2,056
Naturipe Farms LLC	USD	30.00%	1,377	-	74	-	(456)	995
Naturipe Value Added Fresh, LLC	USD	33.33%	5,357	-	(93)	-	(107)	5,157
HFE Berries Perú S.A.C.	USD	25.00%	13,305	-	(811)	153	(1,044)	11,603
San Clemente Hortifrut (Shangai) SpA	USD	50.00%	1,195	-	-	(153)	-	1,042
B. Fruit-Comercio Internacional de Fruta S. A.	EUR	11.84%	816	-	-	(17)	-	799
Honghe Joyvio Berry Co. Ltd.	CNY	49.00%	3,040	-	698	61	-	3,799
Oneberry (Shenzen) Fruit Co. Ltd.	CNY	49.00%	857	-	116	12	-	985
Shaoxing Joyvio Berry Co. Ltd.	CNY	50.00%	(288)	-	760	(17)	-	455
Total			27,997	-	1,026	39	(1,962)	27,100

Company	Functional Currency	Indirect %	01-Jan-25	Investment	Share of profit of equity-accounted investees	Exchange rate difference	Other increase (decrease)	Balance 31-Dec-25
			MUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Berry Blue LLC	USD	50.00%	217	35	161	-	(205)	208
Munger Hortifrut N.A. LLC	USD	50.00%	-	53	(53)	-	-	-
Naturipe Brands LLC	USD	30.00%	1,940	-	190	-	-	2,130
Naturipe Farms LLC	USD	30.00%	1,162	-	482	-	(267)	1,377
Naturipe Value Added Fresh, LLC	USD	33.33%	4,681	-	676	-	-	5,357
HFE Berries Perú S.A.C.	USD	25.00%	14,392	-	122	(115)	(1,094)	13,305
Margesi S.A.	ARS	50.00%	148	-	-	-	(148)	-
San Clemente Hortifrut (Shangai) SpA	USD	50.00%	828	-	367	-	-	1,195
B. Fruit-Comercio Internacional de Fruta S. A.	EUR	11.84%	433	-	343	40	-	816
Honghe Joyvio Berry Co. Ltd.	CNY	49.00%	1,130	-	1,851	59	-	3,040
Oneberry (Shenzen) Fruit Co. Ltd.	CNY	49.00%	429	-	409	19	-	857
Shaoxing Joyvio Berry Co. Ltd.	CNY	26.00%	-	36	(323)	(1)	-	(288)
Total			25,360	124	4,225	2	(1,714)	27,997



The detail of movements as of March 31, 2026 and December 31, 2025 is as follows:

Movement	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Opening balance as of January 01	27,997	25,360
Interest in results	1,026	4,225
Investments	-	124
Dividends / Withdrawals	(1,308)	(1,299)
Other adjustments	(654)	(415)
Exchange rate fluctuation	39	2
Closing Balance	27,100	27,997

The movement under “Dividends/Withdrawals” as of March 31, 2026 corresponds to ThUS\$264 and at HF Berries Peru it is ThUS\$1,044 and as of December 31, 2025, corresponds to Berry Blue LLC ThUS\$205, HFE Berries Perú S.A.C. ThUS\$1,094.

a) Investments

Investments as of March 31, 2026 and December 31, 2025 are shown in the following detail:

Company	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Berry Blue LLC	-	35
Shaoxing Joyvio Berry Co.Ltda.	-	36
Munger Hortifrut N.A. LLC	-	53
Total investments	-	124

b) New investments and other changes

New investments

During the period ending March 31, 2026 no new companies have been incorporated.

During the period ending December 31, 2025 the Shaoxing Joyvio Berry Co.Ltd. company was incorporated.

Other changes

During the period ending March 31, 2026 no other changes have been generated.

Dated June 23, 2025, Hortifrut Vietnam Company Limited was constituted, whose shareholder is Hortifrut Genetics Limited, with a 100% de participation. To date no capital has been entered.



c) Summarized financial information

The summarized financial information that is presented below corresponds to total assets, liabilities and equity as of March 31, 2026 and December 31, 2025 and a summary of the result of associated companies as of March 31, 2026 and December 31, 2025.

Associated	31-Mar-26							31-Mar-26			
	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities	Total Liabilities	Equity	Operating Revenue	Costs and Expenses	Other profit or loss	Net Profit (loss)
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Berry Blue LLC	79	-	79	38	-	38	41	66	(118)	-	(52)
Munger Hortifrut N.A. LLC	75	-	75	75	-	75	-	-	(107)	-	(107)
Naturipe Brands LLC	2,262	-	2,262	2,600	-	2,600	(338)	200	(152)	-	48
Naturipe Farms LLC	121,980	2,130	124,110	122,027	-	122,027	2,083	5,095	(5,953)	-	(858)
Naturipe Value Added Fresh, LLC	8,151	1,593	9,744	4,538	-	4,538	5,206	9,580	(9,859)	-	(279)
HFE Berries Perú S.A.C.	18,083	46,679	64,762	11,251	7,100	18,351	46,411	6,081	(8,734)	(617)	(3,270)
San Clemente Hortifrut (Shanghai) SpA	16,953	60	17,013	14,624	-	14,624	2,389	26,642	(25,754)	(153)	735
B. Fruit-Comercio Internacional de Fruta S. A	10,135	5,283	15,418	4,558	4,992	9,550	5,868	23,345	(19,257)	(1,613)	2,475
Honghe Joyvio Berry Co. Ltd.	58,655	1,921	60,576	50,758	2,065	52,823	7,753	62,252	(60,780)	(48)	1,424
Shaoxing Joyvio Berry Co.Ltd.	21,755	2	21,757	20,824	-	20,824	933	64,064	(62,544)	2	1,522
Oneberry (Shenzen) Fruit Co., Ltd	20,963	-	20,963	18,952	-	18,952	2,011	39,676	(39,358)	(83)	235
Total	279,091	57,668	336,759	250,245	14,157	264,402	72,357	237,001	(232,616)	(2,512)	1,873

Associated	31-Dec-25							31-Mar-25			
	Current Assets	Non-Current Assets	Total Assets	Current Liabilities	Non-Current Liabilities	Total Liabilities	Equity	Operating Revenue	Costs and Expenses	Other profit or loss	Net Profit (loss)
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Berry Blue LLC	79	-	79	38	-	38	41	50	(71)	-	(21)
Munger Hortifrut N.A. LLC	75	-	75	75	-	75	-	-	(53)	-	(53)
Naturipe Brands LLC	2,288	-	2,288	2,690	-	2,690	(402)	269	(155)	-	114
Naturipe Farms LLC	106,833	1,846	108,679	105,548	-	105,548	3,131	5,600	(5,061)	-	539
Naturipe Value Added Fresh, LLC	7,961	1,550	9,511	3,426	-	3,426	6,085	8,472	(8,313)	-	159
HFE Berries Perú S.A.C.	36,254	46,858	83,112	21,066	8,827	29,893	53,219	10,475	(11,778)	(356)	(1,659)
San Clemente Hortifrut (Shanghai) SpA	16,953	60	17,013	14,624	-	14,624	2,389	13,638	(13,546)	(34)	58
B. Fruit-Comercio Internacional de Fruta S. A	10,135	5,283	15,418	4,558	4,992	9,550	5,868	-	-	-	-
Honghe Joyvio Berry Co. Ltd.	22,735	2,160	24,895	16,434	2,284	18,718	6,177	44,019	(41,027)	(49)	2,943
Shaoxing Joyvio Berry Co.Ltd.	5,043	14	5,057	5,635	-	5,635	(578)	-	-	-	-
Oneberry (Shenzen) Fruit Co., Ltd	6,462	-	6,462	4,714	-	4,714	1,748	72,143	(71,633)	(130)	380
Total	214,818	57,771	272,589	178,808	16,103	194,911	-	154,666	(151,637)	(569)	2,460



NOTE 17 – INTANGIBLE ASSETS OTHER THAN GOODWILL

The detail of the main types of intangible assets as of March 31, 2026 and December 31, 2025 is shown as follows:

Types	Useful Life	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Varietal Licenses	Finite	24,549	24,733
Brands	Indefinite	2,469	3,386
Water Rights	Indefinite	322	324
Relationship with Customers	Finite	1,085	1,102
IT programs	Finite	7,398	7,313
Total		35,823	36,858

The movement of intangibles as of March 31, 2026 and December 31, 2025, is shown in the following detail:

Movement	Varietal Licenses	Brands	Water Rights	Relationship with Customers	IT Programs	Total
Opening Balance	24,733	3,386	324	1,102	7,313	36,858
Investments	3	0	-	-	875	878
Decreases	(1,212)	-	-	-	(119)	(1,331)
Amortization	(476)	(67)	-	(102)	(671)	(1,316)
Exchange rate fluctuations	1,501	(850)	(2)	85	-	734
Closing balance as of March 31, 2026	24,549	2,469	322	1,085	7,398	35,823

Movement	Varietal Licenses	Brands	Water Rights	Relationship with Customers	IT Programs	Total
Opening Balance	23,604	3,108	791	1,400	7,195	36,098
Mergers	-	-	-	-	15	15
Investments	245	-	-	-	1,819	2,064
Decrease	-	-	(469)	-	(45)	(514)
Amortization	(2,344)	-	(8)	(363)	(1,513)	(4,228)
Exchange rate fluctuations	3,228	278	10	65	(158)	3,423
Opening balance as of December 31, 2025	24,733	3,386	324	1,102	7,313	36,858

a) Varietal licenses and genetics programs

The acquired varietal licenses are shown at cost of acquisition and are amortized charged to the cost of sale in the measure in which the sales income is generated or by the plant's development cost.

Water rights have an indefinite useful life, since in accordance with the considered factors, there is not a time limit where the asset generates net cash flows for the Company, these are recorded at cost incurred in its purchase.

In accordance with IFRS 3 standard, it is established that, from the date of acquisition, the purchaser must recognize, separate from goodwill, the identifiable assets acquired, the assumed liabilities and any non-parent company interest of the acquired.



- In 2013 in the purchase of VitalBerry Marketing, intangibles denominated Relationship with Customers and VitalBerry Marketing Brand were generated (See Note 3.5 letter f).
- In 2021 with the purchase of Atlantic Blue Group, intangibles were generated associated to the “Rocio Berries” and “Berry Touch” brands. (See Note 3.5 letter g).

As of March 31, 2026 and December 31, 2025, Management has not observed signs of impairment in relation to intangible assets denominated water rights, relationship with customers and brands.

b) Intangibles subject to guarantees or restrictions

There are no intangible assets over which there is a restriction in its titles, nor have partial or total guarantees been constituted over them, as of March 31, 2026 and December 31, 2025.

c) Impairment of Intangibles with indefinite useful life

The Company determines annually if intangible assets with an indefinite useful life are impaired. This test requires an estimation of ‘value in use’ of the cash generating units to which Intangibles with an indefinite useful life are associated. The estimation of the value in use requires that Management performs an estimation of the future cash flows of the cash generating unit (or group of CGU’s), and that it also defines an appropriate discount rate to calculate the current value of those cash flows.

Management has not observed signs of impairment in relation to intangibles with an indefinite useful life.

NOTE 18 - GOODWILL

Goodwill represents the surplus of the acquisition cost over the fair value of the Company’s interests in the net identifiable assets of the subsidiary or related company on the date of acquisition.

The balance of goodwill compared as of the closing of each period is as follows:

Issuer	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Talsa Chile II SpA	153,001	153,001
Atlantic Blue S.L.U.	87,325	88,847
VitalBerry Marketing SPA	26,083	26,083
Hortifrut IG Berries Private Ltd.	5,948	5,948
Agrícola El Avellano S.A.	344	344
Hortifrut ABA S.A. de C.V.	342	342
Total	273,043	274,565

The Company determines annually if Goodwill and intangible assets with an indefinite useful life are impaired. This test requires an estimation of ‘value in use’ of the cash generating units to which Goodwill and Intangibles with an indefinite useful life are associated. The estimation of the value in use requires Management to perform an estimation of the future cash flows of the cash generating unit (or group of CGU’s), and that it also defines an appropriate discount rate to calculate the current value of those cash flows.



The Company performed the impairment test over goodwill as of December 31, 2025, as per what is established by the accounting policies (see Note 3.6). The CGU associated to this goodwill corresponds to the Fresh Fruit segment. The main parameters used to evaluate impairment are:

- Volumes, sale prices and gross margin associated to said sales.
- Administration expenses and sales based on future expected growth.
- Investments in Property, plant and equipment to bear future growth.
- Need for working capital associated to the growth in sales.
- Discount rate applied to future cash flows, equal to a real 6.8% as of 2025.

Management has not observed signs of impairment in relation to goodwill.

Below is the conciliation of the book value of goodwill as of March 31, 2026 and December 31, 2025:

Movement of Goodwill	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Opening balance as of January 01	274,565	264,274
Exchange rate fluctuations (*)	(1,522)	10,291
Total	273,043	274,565

(*) The difference in exchange rate fluctuation is generated in the Atlantic Blue group companies.

NOTE 19 – PROPERTY, PLANT AND EQUIPMENT

As of March 31, 2026, the detail of Property, plant and equipment, is as follows:

	31-Mar-26		
	Gross Value	Accumulated Depreciation	Net Value
	ThUS\$	ThUS\$	ThUS\$
Construction and infrastructure works	417,098	(211,347)	205,751
Land	86,769	-	86,769
Machinery and equipment	187,114	(114,562)	72,552
Leased Equipment	28,303	(21,050)	7,253
Information Technology (IT) equipment	7,928	(6,375)	1,553
Furniture and supplies	8,502	(5,527)	2,975
Motor Vehicles	12,743	(10,373)	2,370
Bearer Plants	529,736	(196,945)	332,791
Works in progress	20,950	-	20,950
Total Property, plant and equipment	1,299,143	(566,179)	732,964



As of December 31, 2025, the detail of Property, plant and equipment is as follows:

	December 31, 2025		
	Gross Value	Accumulated Depreciation	Net Value
	ThUS\$	ThUS\$	ThUS\$
Construction and infrastructure works	396,056	(199,622)	196,434
Land	86,753	-	86,753
Machinery and equipment	183,277	(117,267)	66,010
Leased Equipment	28,371	(20,799)	7,572
Information Technology (IT) equipment	7,918	(6,430)	1,488
Furniture and supplies	8,428	(6,240)	2,188
Motor Vehicles	12,491	(11,040)	1,451
Bearer plants	528,224	(181,482)	346,742
Works in progress	30,413	(46)	30,367
Total Property, plant and equipment	1,281,931	(542,926)	739,005

The detail of the different categories of Property, plant and equipment and their movements as of March 31, 2026 is as follows:

	Construction and Infrastructure works	Land	Machinery and Equipment	Leased Equipment	IT Equipment	Furniture and Supplies	Motor Vehicles	Bearer Plants	Works in Progress	Total property, plant and equipment
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
As of January 01, 2026										
Cost	398,139	86,753	169,243	28,364	7,936	7,603	12,398	526,060	30,367	1,266,863
Accumulated depreciation	(201,705)	-	(103,233)	(20,792)	(6,448)	(5,415)	(10,947)	(179,318)	-	(527,858)
Net amount as of January 01, 2026	196,434	86,753	66,010	7,572	1,488	2,188	1,451	346,742	30,367	739,005
Additions	2,818	-	12,035	(1)	308	1,195	733	7,498	8,788	33,374
Disappropriations	(3,103)	(71)	(669)	(18)	(87)	(2)	(285)	(3,227)	(123)	(7,585)
Disappropriation Depreciation Ac.	(31)	-	128	18	2	16	759	651	-	1,543
Reclassification AF class	19,956	-	1,128	-	111	4	1	(3,226)	(17,971)	3
Depreciation	(10,135)	-	(5,745)	(318)	(283)	(421)	(279)	(14,505)	-	(31,686)
Exchange rate adjustment	(188)	87	(335)	-	14	(5)	(10)	(1,142)	(111)	(1,690)
Net balance as of March 31, 2026	205,751	86,769	72,552	7,253	1,553	2,975	2,370	332,791	20,950	732,964

The detail of the different categories of Property, plant and equipment and their movements as of December 31, 2025 is as follows:

	Construction and Infrastructure works	Land	Machinery and Equipment	Leased Equipment	IT Equipment	Furniture and Supplies	Motor Vehicles	Bearer Plants	Works in Progress	Total property, plant and equipment
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
As of January 01, 2025										
Cost	399,468	90,818	158,129	29,250	8,391	6,677	13,395	557,651	29,952	1,293,731
Accumulated depreciation	(190,533)	-	(92,395)	(19,691)	(6,450)	(4,453)	(11,443)	(175,775)	-	(500,760)
Net amount as of January 01, 2025	208,935	90,818	65,734	9,559	1,941	2,224	1,952	381,876	29,952	792,971
Additions	15,914	374	8,269	5	419	1,732	903	47,946	40,626	115,288
Disappropriations	(31,976)	(6,770)	-10,615	(929)	(1,042)	(983)	(2,773)	(95,597)	(9,066)	(159,751)
Disappropriation Depreciation Ac.	12,433	-	5,201	475	710	303	2,053	43,046	-	64,221
Reclassification AF class	10,185	269	11,977	36	105	133	15	12,110	(34,830)	-
Depreciation	(23,585)	-	-16,039	(1,576)	(708)	(1,265)	(1,557)	(46,589)	-	(91,319)
Exchange rate adjustment	5,895	2,062	1,488	2	63	44	87	7,071	886	17,598
Net balance as of December 31, 2025	196,434	86,753	66,010	7,572	1,488	2,188	1,451	346,742	30,367	739,005



The movement of Property, Plant and Equipment presents a depreciation as of March 31, 2026 of ThUS\$31,686 (ThUS\$91,319 as of December 31, 2025), the company includes the amortization of Property, Plant and Equipment in its production process, taken to cost once the fruit was sold, the variation of the adjustment as of March 31, 2026 is a charge to result of ThUS\$3,812 (as of December 31, 2025 a charge of ThUS\$2,819).

The measuring of Property, plant and equipment, as well as the depreciation criteria for these, is described in Note 3.3.

Assets in Leasing under the item Property, plant and equipment are separately detailed by item in Note 19 letter d).

“Bearer plants” in the item Property, plant and equipment, separated if they are “in development” or “in production”, are detailed in Note 19 letter f).

Estimated economic useful life or depreciation rate

The estimated economic useful life per type of asset is described in Note 3.3.2

The residual value and the useful life of the assets are checked, and adjusted if necessary, at each reporting date of the consolidated statements of financial position.

a) Insurance

Hortifrut S.A. and subsidiaries have contracted insurance policies to cover the risks that movable goods, vehicles, equipment, plants and machinery are subject to. The Company considers that the hedging of these policies is adequate for risks inherent to its activity (See Note 4.2).

b) Information regarding “Bearer Plants”

Our plantations belonging to subsidiaries that consolidate in our financial statements are located in Chile from regions IV to X; in Mexico, in the states of Jalisco and Michoacán; in Peru, in the department of La Libertad; in Brazil, in the State of Minas Gerais and Sao Paulo; in Ecuador, in the province of Pichincha and Loja; in Colombia, in the State of Cundinamarca; in Spain, in the region of Andalucía; in Morocco, in the regions of Tanger-Tetuan and Sus-Masa; in Portugal, in the region of Alentejo; in India, in the state of Madhya Pradesh; and in China, in the Province of Yunnan.

Below is a detail of the hectares planted per type of fruit:



Surface in Hectares	31-Mar-26	31-Dec-25
Blueberries	3,390	3,359
Organic Blueberries	138	148
Raspberries	405	393
Blackberries	52	55
Strawberries	9	11
Cherries	240	260
Other Planted Hectares	4,234	4,226
Own Hectares	2,275	2,355
Leased Hectares	1,959	1,871
Total Hectares	4,234	4,226
Productive Hectares	4,069	4,043
Non-Productive Planted Hectares	165	183
Total Hectares	4,234	4,226

c) Loss due to impairment in value

As of March 31, 2026, no events or changes in circumstances have taken place in the business that imply that the book value of Property, plant and equipment may not be recoverable, nevertheless, as is natural in assets denominated "bearer plants", write-offs are realized when production is not profitable.

In the period ending March 31, 2026 the "impairment in the value of assets", was of ThUS\$ 251 (ThUS\$90,336 as of December 31, 2025). This is mainly explained by the stripping of bearer plants in Mexico, China and Peru.

As indicated in Note 3.3.2, if the book value is modified due to the presence of impairment of "bearer plants", said decrease in value will be directly attributed to the results of the period under the account Other expenses, per function.

d) Financial lease (Property, plant and equipment on leasing)

The net book value as of March 31, 2026 and December 31, 2025 of the assets under financial lease, classified as Assets in Leasing under the item Property, plant and equipment, is ThUS\$7,253 and ThUS\$7,572, respectively.

Debt associated to these leasings as of March 31, 2026 and December 31, 2025, is presented in the item Lease Liabilities, current and non-current (leasing) (see Note 23 a)).



e) Property, plant and equipment totally depreciated

As of December 31, 2025, the detail of Property, plant and equipment which are totally depreciated is as follows:

Gross Value

Detail	ThUS\$
Construction and infrastructure works	47,294
Machinery and equipment	21,601
Leased equipment	5,773
Information technology (IT) equipment	3,445
Total Property, Plant and Equipment	78,113

Historic costs are considered.

f) Productive bearer plants, in development or in production.

The book value of "Bearer Plants", is distributed among plants in development or in production in the following manner:

Bearer Plants	Biologicals	01-Jan-26 ThUS\$	Movement					31-Mar-26 ThUS\$
			Additions ThUS\$	Amortization ThUS\$	Transfers ThUS\$	Decrease and/or Reclassifications ThUS\$	Exchange rate ThUS\$	
In production	Productive	14,388	7,498	(14,505)	-	-	(1,142)	6,239
In development	Works in progress	332,354	-	-	(3,226)	(2,576)	-	326,552
Total	Total	346,742	7,498	(14,505)	(3,226)	(2,576)	(1,142)	332,791

Bearer Plants	Biologicals	01-Jan-25 ThUS\$	Movement					31-Dec-25 ThUS\$
			Additions ThUS\$	Amortization ThUS\$	Transfers ThUS\$	Decrease and/or Reclassifications ThUS\$	Exchange rate ThUS\$	
In production	Productive	6,860	47,046	(46,589)	-	-	7,071	14,388
In development	Works in progress	375,016	-	-	12,110	(54,772)	-	332,354
Total	Total	381,876	47,046	(46,589)	12,110	(54,772)	7,071	346,742



NOTE 20 – RIGHT OF USE ASSETS

As of March 31, 2026, the detail of the Right of Use Assets is as follows:

	March 31, 2026		
	Gross Value	Accumulated Depreciation	Net Value
Right of use assets on Lease	ThUS\$	ThUS\$	ThUS\$
Construction and infrastructure works	6,477	(3,040)	3,437
Land	150,718	(29,879)	120,839
Machinery and equipment	1,414	(506)	908
Information Technology (IT) equipment	1,470	(760)	710
Motor vehicles	4,706	(2,669)	2,037
Total Right of Use Assets in Lease	164,785	(36,854)	127,931

As of December 31, 2025, the detail of the Right of Use Assets is as follows:

	December 31, 2025		
	Gross Value	Accumulated Depreciation	Net Value
	ThUS\$	ThUS\$	ThUS\$
Construction and infrastructure works	6,089	(3,691)	2,398
Land	145,457	(24,640)	120,817
Machinery and equipment	1,911	(738)	1,173
Information Technology (IT) equipment	1,470	(646)	824
Motor vehicles	4,714	(2,221)	2,493
Total Right of Use Assets in Lease	159,641	(31,936)	127,705



The detail of Right of Use Assets, as per the different categories of Property, plants and equipment and their movements as of March 31, 2026 and December 31, 2025, is as follows:

Right of Use Asset	Construction ThUS\$	Land ThUS\$	Machinery ThUS\$	Information Technology (IT) Equipment ThUS\$	Motor Vehicles ThUS\$	Total Right of Use Assets ThUS\$
As of January 01, 2026						
Cost or valuation	6,087	145,669	1,866	1,470	4,638	159,730
Accumulated Amortization	(3,689)	(24,407)	(692)	(646)	(2,146)	(31,580)
Net amount as of January 01, 2026	2,398	121,262	1,174	824	2,492	128,150
Investments	583	6,638	89	-	269	7,579
Depreciation and Write-off	(132)	(3,333)	-	-	-	(3,465)
Accumulated amortization Decrease	73	720	-	-	-	793
Reclassification AF class	(182)	295	(76)	-	95	132
Amortization	(391)	(3,907)	(47)	(89)	(277)	(4,711)
Exchange rate adjustment	(48)	5	(59)	(114)	(331)	(547)
Net balance as of March 31, 2026	2,301	121,680	1,081	621	2,248	127,931

Right of Use Asset	Construction ThUS\$	Land ThUS\$	Machinery ThUS\$	Information Technology (IT) Equipment ThUS\$	Motor Vehicles ThUS\$	Total Right of Use Assets ThUS\$
As of January 01, 2025						
Cost or valuation	3,880	144,892	581	1,389	4,475	155,217
Accumulated amortization	(2,796)	(18,438)	(325)	(955)	(2,643)	(25,157)
Net amount as of January 01, 2025	1,084	126,454	256	434	1,832	130,060
Investments	4,271	8,343	1,042	877	871	15,404
Depreciation and Write-off	(1,588)	(23,159)	(360)	(794)	(2,278)	(28,179)
Accumulated amortization Decrease	1,197	14,285	341	794	2,166	18,783
Reclassification AF class	(603)	(1,570)	603	-	1,570	-
Amortization	(2,060)	(7,016)	(709)	(487)	(1,668)	(11,940)
Exchange rate adjustment	97	3,480	-	-	-	3,577
Net balance as of December 31, 2025	2,398	120,817	1,173	824	2,493	127,705

The total charge to result because of amortization of the periods ending March 31, 2026 and December 31, 2025 was ThUS\$4,711 and ThUS\$11,940, respectively. Said values are presented in the income statement per function under the item Sales Costs and Administration Expenses (see Note 32.1 and 32.2).

The measuring of Right of Use Assets, the same as their depreciation criteria, is described in Note 3.24.

a) Estimated economic useful life or depreciation rates

The useful life is defined by the duration of the corresponding contracts, right of use depreciation is recognized monthly, said depreciation is calculated lineally during the term of the lease.

The Company does not maintain a residual value for this type of assets.

b) Insurances

Hortifrut S.A. and subsidiaries have contracted insurance policies to cover the risks that constructions, machinery, equipment and vehicles under lease are subject to. The Company considers that the hedging of these policies is adequate for the risks inherent to their activity (See Note 4.3).



NOTE 21 – CURRENT INCOME TAX AND DEFERRED TAXES

As of March 31, 2026, we proceeded to calculate and record net taxable income with a rate of 27% (as of December 31, 2025 with the same rate), based on what is established in Law N° 20.780, Tax Reform, published in the Diario Oficial (Official Newspaper) dated September 29, 2014.

The aforementioned Law establishes that since Hortifrut S.A. is a publicly traded company, as a general rule the “Partially Integrated Tax System” is applied to it.

In the other countries where Hortifrut has subsidiaries and associates, the corresponding tax rates are applied in accordance with the valid law.

Deferred tax assets and liabilities are offset if the right to offset the current tax assets and liabilities has been legally recognized and the deferred taxes refer to the same entity and tax authority.

a) Current income tax

The Company and subsidiaries maintain as of March 31, 2026, a current income tax provision of ThUS\$ 10,839 (ThUS\$ 6,014 as of December 31, 2025), which is presented net of the credits applicable per society against income tax as of these dates for ThUS\$ 5,299 (ThUS\$3,561 as of December 31, 2025), resulting in an income tax provision of ThUS\$5,540 (ThUS\$2,453 as of December 31, 2025).

In this manner, when presented net per company in the statement of financial position, as of March 31, 2026, a recoverable tax asset will be shown for ThUS\$20,873 (ThUS\$23,885 as of December 31, 2025).

Provisional payments and other credits that are applied to current income tax, are detailed below:

Detail Recoverable Taxes	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Monthly provisional payments	25,582	26,773
Personnel training	324	278
Other Credits	266	395
Offsetting for Current Tax Liabilities	(5,299)	(3,561)
Total Recoverable Taxes	20,873	23,885
Income tax provision	(10,839)	(6,014)
Offsetting for Current Tax Assets	5,299	3,561
Total Income Tax Provision	5,540	2,453

The government of Ireland, member of the European community, where we are present, has incorporated Pillar Two income tax legislation, valid from January 01, 2024. As per this legislation, companies must pay a complementary tax over the profits of the subsidiaries that tax at an effective tax rate lower than 15 %.

As of March 31, 2026, the company has realized a tax analysis of impacts under the standards of Pillar Two, which has concluded that out of the countries where the group’s subsidiaries are located and which have an effective rate lower than 15%, there is no quantitative impact to provision for taxes. This information is based on the results and the tax expense determined when preparing the group’s consolidated financial statements. The group continues to evaluate the impact of Pillar Two’s legislation over income tax on its future financial performance.

b) Deferred taxes



Deferred taxes correspond to the amount of tax over profits that Hortifrut and subsidiaries will have to pay (liabilities) or recover (assets) in future periods, related with temporary differences between the fiscal or tax base and the accounting book value of certain assets and liabilities.

The main deferred tax asset corresponds to the tax loss of Hortifrut and subsidiaries, which will be recovered in future periods. The main deferred tax liability payable in future periods, corresponds to the temporary differences originated by fair value adjustment of bearer plants and the revaluation of Property, plant and equipment (land and other fixed assets) as of the transition date to IFRS.

Deferred tax assets and liabilities as of March 31, 2026 and December 31, 2025, refer to the following concepts:

Detail	31-Mar-26		31-Dec-25	
	Deferred tax assets ThUS\$	Deferred tax liabilities ThUS\$	Deferred tax assets ThUS\$	Deferred tax liabilities ThUS\$
Manufacturing expenses	-	2,918	-	3,643
Valuation bearer plants	-	26,868	-	70,239
Land appraisals	-	12,602	-	12,618
Advanced revenue	25,848	-	43,879	-
Provision	5,256	-	4,671	-
Lease (Right of Use)	-	4,873	-	5,640
Intangibles	-	5,775	-	7,904
Fixed Asset	-	7,150	10,934	-
Forward Hedging	2,046	-	3,034	-
Price adjustment	7,664	-	14,414	-
Lease liabilities and others	4,940	-	5,996	-
Non-realized profits in investments	759	-	1,038	-
Offsetting for deferred tax liabilities	(9,289)	(9,289)	(47,521)	(47,521)
Total	37,224	50,897	36,445	52,523

Deferred tax hedging is presented net of other comprehensive income.

Deferred taxes have not been recognized for the temporary differences between the tax and accounting value generated by investments in Subsidiaries, so, deferred tax due to adjustments in conversion directly recorded in net equity, exposed in the other comprehensive income statement is also not recognized.



As of March 31, 2026, the deferred tax asset, originated by tax loss reached the amount of ThUS\$25,848 (ThUS\$43,879 as of December 31, 2025) which are chargeable to the profits which could be generated in the future at the companies that present said condition, as per the following detail:

		31-Mar-26	31-Dec-25	Variation
		ThUS\$	ThUS\$	ThUS\$
Hortifrut S.A. de C.V. and Subsidiaries	Mexico	5,062	25,494	(20,432)
Hortifrut S.A.	Chile	9,558	9,201	357
Hortifrut Chile S.A.	Chile	1,583	-	1,583
Hortifrut Comercial S.A.	Chile	1,254	1,337	(83)
Hortifrut Europa SL	Spain	573	585	(12)
Hortifrut Import Inc.	United States	480	480	-
Hortifrut España Southern Sun, S.L.U.	Spain	563	593	(30)
Atlantic Blue, S.L.U. and Subsidiaries	Spain	1,060	1,023	37
Hortifrut Colombia S.A.S.	Colombia	703	687	16
Berrygood Comercial Importadora	Brazil	307	317	(10)
Ag. El Avellano S.A.	Chile	3,388	2,617	771
HF Natur LDA.	Portugal	3	3	-
Hortifrut Management SpA	Chile	800	1,028	(228)
Ag. y Gand. Santa Rebeca Ltda.	Chile	159	159	-
Agrícola Los Hualles SpA	Chile	355	355	-
Total		25,848	43,879	18,031

Unused tax loss where accumulated deferred tax assets have not been recognized as of March 31, 2026, corresponding to Mexican companies for the amount of ThUS\$14,001 (As of December 31, 2025 corresponding to Mexican companies for the amount of ThUS\$14,495).

In general, there is not an expiry term for tax loss susceptible to be charged to future profits except for Mexico that has a tax loss carry forward expire of 10 years.

In relation to recoverability of deferred tax assets from tax loss, the company recognizes these assets, in the measure that the corresponding societies can accredit that they will count with tax profits in a reasonable future.



Movement of deferred tax assets as of March 31, 2026 and December 31, 2025, is as follows:

	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Opening balance	36,445	54,979
Provisions	585	(1,827)
Tax loss	(18,031)	1,772
Forward hedging	(988)	1,518
Fixed asset	(10,934)	(45,272)
Advanced income	-	(1,344)
Lease liabilities and others	(1,056)	(2,423)
Price adjustment	(6,750)	14,414
Non-realized profit investment	(279)	(1,149)
Offsetting for deferred tax liabilities	38,232	15,777
Final balance	37,224	36,445

Movement in deferred tax liabilities as of March 31, 2026 and December 31, 2025 is as follows:

	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Opening balance	52,523	78,054
Manufacturing expenses	(725)	(20,145)
Land appraisal	(16)	182
Fixed Asset	7,150	-
Intangibles	(2,129)	(665)
Lease (Right of Use)	(767)	(784)
Valuation bearer plants	(43,371)	(15,423)
Price adjustment	-	(4,077)
FV Fruit on plants	-	(396)
Offsetting for deferred tax liabilities	38,232	15,777
Final balance	50,897	52,523



Tax expense (profit) and deferred gains tax for the periods ending March 31, 2026 and 2025 have the following detail:

Detail	31-Mar-26 ThUS\$	31-Mar-25 ThUS\$
Current tax expense	5,603	7,029
Tax benefit due to tax loss	20	(121)
Deferred tax effect	(2,653)	(7,386)
Adjustment previous year	371	-
Exchange rate fluctuation	(126)	(78)
Total Expense (Income)	3,215	(556)

Tax charges and deposits and deferred gains tax, recorded in equity reserves for the periods ending March 31, 2026 and 2025, are the following:

Detail	31-Mar-26 ThUS\$	31-Mar-25 ThUS\$
ID in equity reserve	526	(175)
ID in reserve Conversion PPA Atlantic Blue Group	(278)	635
Total effect on Equity	248	460

The following is the detail of tax expense (gains) and deferred gains tax conciliation, using the legal rate with the tax expense, using the effective rate:

	31-Mar-26		31-Mar-25	
	ThUS\$	%	ThUS\$	%
Tax expense (income) using the legal rate	12,079	27.00%	9,899	27.00%
Tax effects of rates in other jurisdictions	(10,824)	(24.19%)	(11,387)	(31.06%)
Tax effects of non-taxable operating income	401	0.90%	(318)	(0.87%)
Tax effect of non-deductible tax expense	2,291	5.12%	1,603	4.37%
Tax effect of fiscal currency other than functional currency	(732)	(1.64%)	2,081	5.68%
Tax loss impairment effect	-	0.00%	(2,434)	(6.64%)
Total tax expense adjustment using the legal rate	(8,864)	(19.81%)	(10,455)	(28.52%)
Tax expense using the effective rate	3,215	7.19%	(556)	(1.52%)

The increase in the item other increase (decrease) charged to legal tax charge corresponds to the reduction in the valid income tax rate at Hortifrut Perú SAC from 2026 (15%). Said modification directly impacts in the calculation of deferred tax, updated to the closing as of December 2025 (Law N.º 32434 – “Law that promotes the productive, competitive and sustainable transformation of the agricultural sector with corporate protection towards modern agriculture”).



NOTE 22 – OTHER FINANCIAL LIABILITIES, CURRENT AND NON-CURRENT

As of March 31, 2026 and December 31, 2025, Hortifrut and subsidiaries maintain financial liabilities, which are detailed below:

Other current financial liabilities

	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Obligations with banks and financial institutions	284,546	277,790
Bonds	8,475	7,569
Cross Currency Swap Operations	11,745	16,171
Forwards currency operations	651	-
Total current bank obligations	305,417	301,530

Other non-current financial liabilities

	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Obligations with banks and financial institutions	380,616	371,095
Bonds	52,713	52,713
Cross Currency Swap Operations	1,919	340
Forwards currency operations	1,565	-
Total non-current obligations	436,813	424,148

Detail of balance and maturities

a) Obligations with banks and financial institutions, grouped by maturity, as of March 31, 2026 and December 31, 2025 are as follows:

Debtor Company	Country	Creditor Bank	Currency	Amortization	Effective Annual Rate	Nominal Annual Rate	Current				Non-Current					Total Non-Current 31-Mar-26			
							Maturity up to 1 month			Total Current	Maturity 1 to 2 years		Maturity 2 to 3 years		Maturity from 3 to 4 years		Maturity from 4 to 5 years	Maturity 5 or more years	
							ThUS\$	ThUS\$	ThUS\$	ThUS\$	MUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$		ThUS\$		
Hortifrut Chile S.A.	Chile	Banco ITAU	USD	Annual	4.73%	4.86%	5,001	-	-	-	5,001	-	-	-	-	-	-	-	
Vitafoods SpA.	Chile	Banco Bice	USD	Annual	4.49%	4.49%	10,032	-	-	-	10,032	-	-	-	-	-	-	-	
Vitafoods SpA.	Chile	Banco de Chile	USD	Annual	4.44%	4.44%	16,040	-	-	-	16,040	-	-	-	-	-	-	-	
Vitafoods SpA.	Chile	Banco Scotiabank	USD	Annual	4.39%	4.39%	15,045	-	-	-	15,045	-	-	-	-	-	-	-	
Vitafoods SpA.	Chile	Banco de Credito e inversiones	USD	Annual	4.43%	4.43%	11,425	-	-	-	11,425	-	-	-	-	-	-	-	
Vitafoods SpA.	Chile	Banco Credito del Peru	USD	Annual	4.24%	4.24%	6,007	-	-	-	6,007	-	-	-	-	-	-	-	
Vitafoods SpA.	United States	Itau New York	USD	Annual	4.16%	4.16%	6,011	-	-	-	6,011	-	-	-	-	-	-	-	
Vitafoods SpA.	Chile	Banco de Chile	USD	Annual	2.90%	2.90%	878	-	-	-	878	-	-	-	-	-	-	-	
Hortifrut Ecuador S.A.	Ecuador	Banco Pichincha C.A.	USD	Annual	10.92%	10.92%	-	-	1,085	-	1,085	-	-	-	-	-	-	-	
Hortifrut Ecuador S.A.	Ecuador	Banco de la Producción S.A.	USD	Annual	9.66%	9.66%	-	-	472	-	472	3,000.0	-	-	-	-	-	3,000	
Hortifrut Ecuador S.A.	Ecuador	Banco de la Producción S.A.	USD	Annual	9.74%	9.74%	-	-	131	-	131	-	2,100.0	-	-	-	-	2,100	
Hortifrut España South Spain	Spain	Banco Santander Central Hispan	EUR	Monthly	1.95%	1.95%	100	-	-	-	100	-	-	-	-	-	-	-	
Hortifrut España South Spain	Spain	Banco Santander Central Hispan	EUR	Annual	3.52%	3.52%	172	-	-	-	172	-	-	-	-	-	-	-	
Euroberry Marketing S Spain	Spain	Banco Santander Central Hispan	EUR	Monthly	2.53%	2.53%	1,714	5,274	-	-	6,988	-	-	-	-	-	-	-	
Hortifrut Limited	Ireland	Banco Bladex	USD	Biannual	6.87%	6.87%	160	-	-	-	160	3,333	6,666	6,667	3,333	-	-	19,999	
Hortifrut Limited	Ireland	Banco HSBC	USD	Biannual	6.87%	6.87%	120	-	-	-	120	2,500	5,000	5,000	2,500	-	-	15,000	
Hortifrut Limited	Ireland	BCI Miami	USD	Biannual	6.87%	6.87%	120	-	-	-	120	2,500	5,000	5,000	2,500	-	-	15,000	
Hortifrut Limited	Ireland	Banco ITAU	USD	Biannual	6.87%	6.87%	240	-	-	-	240	5,000	10,000	10,000	5,000	-	-	30,000	
Hortifrut Limited	Ireland	Megabank	USD	Biannual	6.87%	6.87%	56	-	-	-	56	1,167	2,333	2,334	1,166	-	-	7,000	
Hortifrut Limited	Ireland	Banco Scotiabank	USD	Biannual	6.87%	6.87%	200	-	-	-	200	4,167	8,334	8,334	4,167	-	-	25,002	
Hortifrut Limited	Ireland	BTG Pactual	USD	Biannual	6.53%	6.53%	224	-	-	-	224	4,667	9,333	9,333	2,880	-	-	26,213	
Hortifrut Limited	Ireland	Banco Rabobank	USD	Biannual	6.33%	6.33%	820	11,111	-	-	11,931	11,111	11,111	-	-	-	-	22,222	
Hortifrut Limited	Ireland	Banco Rabobank	USD	Biannual	6.53%	6.53%	2,005	-	14,000	-	16,005	14,000	14,000	37,000	-	-	-	65,000	
Hortifrut Limited	Ireland	Banco de Occidente S.A.	USD	Biannual	6.53%	6.53%	196	-	2,500	-	2,696	5,000	-	-	-	-	-	5,000	
Hortifrut Limited	Ireland	Bank of China	USD	Biannual	6.53%	6.53%	274	-	3,500	-	3,774	7,000	-	-	-	-	-	7,000	
Hortifrut Limited	Ireland	BTG Pactual	USD	Biannual	6.87%	6.87%	587	-	7,500	-	8,087	15,000	-	-	-	-	-	15,000	
Hortifrut Limited	Ireland	BHD International	USD	Biannual	6.53%	6.53%	196	-	2,500	-	2,696	5,000	-	-	-	-	-	5,000	
Hortifrut Limited	Ireland	Bankinter	USD	Biannual	6.53%	6.53%	98	-	1,250	-	1,348	2,500	-	-	-	-	-	2,500	
Hortifrut Limited	Ireland	Banco Bilbao Vizcaya Argentaria	USD	Biannual	6.53%	6.53%	294	-	3,750	-	4,044	7,500	-	-	-	-	-	7,500	
Hortifrut Limited	Ireland	Banco Santander Chile	USD	Biannual	6.53%	6.53%	235	-	3,000	-	3,235	6,000	-	-	-	-	-	6,000	
Hortifrut Limited	Ireland	Megabank	USD	Biannual	6.93%	6.93%	157	-	2,000	-	2,157	4,000	-	-	-	-	-	4,000	
Hortifrut Limited	Ireland	BCI Miami	USD	Biannual	6.42%	6.42%	97	-	2,000	-	2,097	2,000	1,000	-	-	-	-	3,000	
Hortifrut Limited	Ireland	BCI Miami	USD	Biannual	6.42%	6.42%	97	-	2,000	-	2,097	2,000	1,000	-	-	-	-	3,000	
Hortifrut Limited	Ireland	BCI Miami	USD	Biannual	6.42%	6.42%	97	-	2,000	-	2,097	2,000	1,000	-	-	-	-	3,000	
Hortifrut Limited	Ireland	BCI Miami	USD	Biannual	6.42%	6.42%	97	-	2,000	-	2,097	2,000	1,000	-	-	-	-	3,000	
Hortifrut-Peru SAC.	Peru	BBVA Banco Continental	USD	Annual	5.90%	5.90%	-	-	1,643	-	1,643	5,015	-	-	-	-	-	5,015	
Hortifrut-Peru SAC.	Peru	Banco de Crédito del Perú	USD	Annual	5.72%	5.72%	-	9,898	9,211	-	19,109	19,223	20,366	-	-	-	-	39,589	
Hortifrut-Peru SAC.	Peru	BBVA Banco Continental	USD	Annual	3.80%	3.80%	-	-	6,576	-	6,576	-	-	-	-	-	-	-	
Hortifrut-Peru SAC.	Peru	Banco Internacional del Peru S.A	USD	Annual	3.90%	3.90%	2,013	-	-	-	2,013	-	-	-	-	-	-	-	

Continues on the following page:

Debtor Company	Country	Creditor Bank	Currency	Amortization	Effective Annual Rate	Nominal Annual Rate	Current				Non-Current					Total Non-Current	
							Maturity up to 1 month			Total Current	Maturity 1 to 2 years	Maturity 2 to 3 years	from 3 to 4 years	from 4 to 5 years	5 or more years	31-Mar-26	
							1 to 3 months	3 to 12 months	31-Mar-26	MUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	31-Mar-26	
Hortifrut-Peru SAC.	Peru	Banco Scotiabank Perú S.A.	USD	Annual	3.89%	3.89%	2,016	-	-	2,016	-	-	-	-	-	-	
Hortifrut-Peru SAC.	Peru	Banco Scotiabank Perú S.A.	USD	Annual	3.89%	3.89%	1,814	-	-	1,814	-	-	-	-	-	-	
Hortifrut-Peru SAC.	Peru	Banco Scotiabank Perú S.A.	USD	Annual	3.89%	3.89%	4,031	-	-	4,031	-	-	-	-	-	-	
Hortifrut-Peru SAC.	Peru	Banco GNB Perú S.A.	USD	Annual	3.80%	3.80%	-	4,020	-	4,020	-	-	-	-	-	-	
Hortifrut-Peru SAC.	Peru	Banco Internacional del Perú S.A	USD	Annual	3.89%	3.89%	-	-	3,916	3,916	-	-	-	-	-	-	
Hortifrut-Peru SAC.	Peru	Banco Internacional del Perú S.A	USD	Annual	3.89%	3.89%	-	-	10,047	10,047	-	-	-	-	-	-	
Hortifrut-Peru SAC.	Peru	BBVA Banco Continental	USD	Annual	3.81%	3.81%	-	-	2,001	2,001	-	-	-	-	-	-	
Hortifrut-Peru SAC.	Peru	BBVA Banco Continental	USD	Annual	3.81%	3.81%	-	-	10,007	10,007	-	-	-	-	-	-	
Hortifrut-Peru SAC.	Peru	BBVA Banco Continental	USD	Annual	3.87%	3.87%	-	5,014	-	5,014	-	-	-	-	-	-	
Honghe Jiayu Agricult	China	Communications Bank Yunnan	FRMB	Annual	5.16%	5.16%	-	-	6,857	6,857	3,656	3,036	-	-	-	6,692	
Honghe Jiayu Agricult	China	Communications Bank Yunnan	FRMB	Annual	5.16%	5.16%	-	-	3,375	3,375	-	-	-	-	-	-	
Honghe Jiayu Agricult	China	Agricultural Bank of China	RMB	Annual	3.95%	3.95%	-	-	13,125	13,125	-	-	-	-	-	-	
Honghe Jiayu Agricult	China	Hua Xia Bank	RMB	Annual	3.95%	3.95%	-	-	4,384	4,384	-	-	-	-	-	-	
Honghe Jiayu Agricult	China	China Merchants Bank	RMB	Annual	3.40%	3.40%	-	-	4,613	4,613	-	-	-	-	-	-	
Honghe Jiayu Agricult	China	Shanghai Pudong Development	ERMB	Annual	5.00%	5.00%	-	-	3,837	3,837	-	-	-	-	-	-	
Binchuan county yunb	China	Communications Bank Yunnan	FRMB	Annual	5.16%	5.16%	-	-	7,105	7,105	3,131	9,032	4,602	-	-	16,765	
Hortifrut Colombia S.A	Colombia	Bancolombia S.A.	COP	Annual	12.77%	12.77%	-	-	-	-	-	-	-	1,035	-	1,035	
Hortifrut Colombia S.A	Colombia	Bancolombia S.A.	COP	Annual	25.50%	25.50%	12	-	-	12	-	-	-	-	-	-	
Hortifrut Colombia S.A	Colombia	Bancolombia S.A.	COP	Annual	12.60%	12.60%	-	-	-	-	-	55	-	-	-	55	
Hortifrut Colombia S.A	Colombia	Bancolombia S.A.	COP	Annual	13.59%	13.59%	-	-	-	-	-	84	-	-	-	84	
Hortifrut Colombia S.A	Colombia	Bancolombia S.A.	COP	Annual	13.59%	13.59%	-	-	-	-	-	93	-	-	-	93	
Hortifrut Colombia S.A	Colombia	Bancolombia S.A.	COP	Annual	10.67%	10.67%	-	-	-	-	-	91	-	-	-	91	
Hortifrut Colombia S.A	Colombia	Bancolombia S.A.	COP	Annual	10.67%	10.67%	-	-	-	-	-	165	-	-	-	165	
Hortifrut Colombia S.A	Colombia	Davienda S.A.	COP	Annual	11.34%	11.34%	-	-	-	-	-	91	-	-	-	91	
Hortifrut Colombia S.A	Colombia	Davienda S.A.	COP	Annual	11.34%	11.34%	-	-	-	-	-	91	-	-	-	91	
Atlantic Blue, S.L.U.	Spain	Banco Bilbao Vizcaya Argentina	EUR	Monthly	1.30%	1.30%	21	42	198	261	254	171	-	-	-	425	
Atlantic Blue, S.L.U.	Spain	Banco Santander Central Hispan	EUR	Monthly	4.97%	4.97%	4	8	35	47	48	49	50	51	112	310	
Atlantic Blue, S.L.U.	Spain	Caja Rural del Sur	EUR	Monthly	1.20%	1.20%	28	57	143	228	-	-	-	-	-	-	
Atlantic Blue, S.L.U.	Spain	CaixaBank, S.A.	EUR	Monthly	1.20%	1.20%	32	65	293	390	329	-	-	-	-	329	
Atlantic Blue, S.L.U.	Spain	Banco Santander Central Hispan	EUR	Monthly	2.63%	2.63%	1	2	11	14	15	16	16	16	60	123	
Atlantic Blue, S.L.U.	Spain	Banco Santander Central Hispan	EUR	Monthly	3.25%	3.25%	89	178	815	1,082	1,118	1,154	1,193	1,024	-	4,489	
Atlantic Blue, S.L.U.	Spain	CaixaBank, S.A.	EUR	Monthly	1.20%	1.20%	21	42	188	251	253	212	-	-	-	465	
Atlantic Blue, S.L.U.	Spain	Banco Bilbao Vizcaya Argentina	EUR	Monthly	1.10%	1.10%	32	65	296	393	406	420	36	-	-	862	
Atlantic Blue, S.L.U.	Spain	CaixaBank, S.A.	EUR	Quarterly	3.35%	3.35%	-	-	184	184	377	390	403	417	1,104	2,691	
Atlantic Blue, S.L.U.	Spain	CaixaBank, S.A.	EUR	Monthly	2.70%	2.70%	-	-	2,306	2,306	-	-	-	-	-	-	
Atlantic Blue, S.L.U.	Spain	CaixaBank, S.A.	USD	Monthly	2.70%	2.70%	-	-	634	634	-	-	-	-	-	-	
Atlantic Green, S.L.	Spain	Banco Bilbao Vizcaya Argentina	EUR	Monthly	Euribor +1,10%	Euribor +1,10%	16	32	148	196	203	210	18	-	-	431	
Atlantic Green, S.L.	Spain	Caja Rural del Sur	EUR	Monthly	0.02%	0.02%	8	15	60	83	93	95	64	-	-	252	
Atlantic Blue Berries M	Morocco	CaixaBank, S.A.	DAM	Annual	3.52%	3.52%	-	-	-	-	737	763	791	819	2,635	5,745	
Atlantic Blue Berries M	Morocco	CaixaBank, S.A.	DAM	Annual	4.63%	4.63%	-	692	-	692	-	-	-	-	-	-	
Hortifrut SA de CV	Mexico	HSBC México SA, Institución de	BUSD	Biannual	7.90%	7.90%	-	-	10,223	10,223	-	-	-	-	-	-	
Hortifrut SA de CV	Mexico	Cooperativ e Rabobank U.A., Nev	USD	Biannual	7.96%	7.96%	-	-	7,179	7,179	-	-	-	-	-	-	
Hortifrut IG Berries Pri	India	Long Term Banl Loans	INR	Annual	17.92%	17.92%	-	-	-	-	192	-	-	-	-	192	
Total							31-03-2026	88,933	25,404	170,209	284,546	146,495	114,461	90,841	24,908	3,911	380,616

Continues on the following page:

Debtor Company	Country	Creditor Bank	Currency	Type of Amortization	Effective Annual Rate	Nominal Annual Rate	Current				Non-Current					Total Non-Current 31-Dec-25	
							Total Current			Maturity 1 to 2 years	Maturity 2 to 3 years	from 3 to 4 years	from 4 to 5 years	5 or more years			
							Maturity up to 1 month	1 to 3 months	3 to 12 months						31-Dec-25		
ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$					
Hortifrut Chile S.A.	Chile	Banco ITAU	USD	Annual	4.86%	4.86%	5,007	-	-	-	5,007	-	-	-	-	-	-
Hortifrut Chile S.A.	Chile	Banco ITAU	USD	Annual	4.47%	4.47%	-	10,104	-	-	10,104	-	-	-	-	-	-
Hortifrut Chile S.A.	Chile	Banco De Credito Del Peru Sa.	USD	Annual	4.22%	4.22%	10,069	-	-	-	10,069	-	-	-	-	-	-
Hortifrut Chile S.A.	Chile	Banco de Chile	USD	Annual	5.11%	5.11%	10,134	-	-	-	10,134	-	-	-	-	-	-
Hortifrut Chile S.A.	Chile	Banco Estado	USD	Annual	1.00%	1.00%	-	-	65	-	65	-	-	-	-	-	-
Hortifrut S.A.	Chile	Banco de Chile	USD	Annual	5.18%	5.18%	-	-	6,051	-	6,051	-	-	-	-	-	-
Vitafoods SpA.	Chile	Banco Biee	USD	Annual	5.59%	5.59%	2,007	-	-	-	2,007	-	-	-	-	-	-
Vitafoods SpA.	Chile	Banco de Chile	USD	Annual	5.57%	5.57%	2,006	-	-	-	2,006	-	-	-	-	-	-
Vitafoods SpA.	Chile	Banco Scotiabank	USD	Annual	5.90%	5.90%	2,013	-	-	-	2,013	-	-	-	-	-	-
Vitafoods SpA.	Chile	Banco de Chile	USD	Annual	2.90%	2.90%	-	810	-	-	810	-	-	-	-	-	-
Vitafoods SpA.	Chile	Banco Credito del Peru	USD	Annual	4.50%	4.50%	2,003	-	-	-	2,003	-	-	-	-	-	-
Hortifrut Ecuador S.A.	Ecuador	Banco Pichincha C.A.	USD	Annual	10.92%	10.92%	-	-	1,058	-	1,058	-	-	-	-	-	-
Hortifrut Ecuador S.A.	Ecuador	Banco de la Producción S.A.	USD	Annual	9.66%	9.66%	-	-	480	3,000	480	-	-	-	-	-	3,000
Hortifrut Ecuador S.A.	Ecuador	Banco de la Producción S.A.	USD	Annual	9.74%	9.74%	-	-	80	-	80	2,100	-	-	-	-	2,100
Hortifrut España South Spain	Spain	Banco Santander Central Hispan	EUR	Monthly	1.95%	1.95%	102	203	101	-	406	-	-	-	-	-	-
Hortifrut España South Spain	Spain	Banco Santander Central Hispan	EUR	Annual	3.52%	3.52%	-	2,350	-	-	2,350	-	-	-	-	-	-
Euroberry Marketing S Spain	Spain	Banco Santander Central Hispan	EUR	Monthly	2.62%	2.62%	4,764	-	-	-	4,764	-	-	-	-	-	-
Hortifrut Limited	Ireland	Banco Bladex	USD	Biannual	6.87%	6.87%	535	-	-	-	535	3,303	6,666	6,666	3,333	-	19,968
Hortifrut Limited	Ireland	Banco HSBC	USD	Biannual	6.87%	6.87%	409	-	-	-	409	2,500	5,000	5,000	2,500	-	15,000
Hortifrut Limited	Ireland	BCI Miami	USD	Biannual	6.87%	6.87%	409	-	-	-	409	2,500	5,000	5,000	2,500	-	15,000
Hortifrut Limited	Ireland	Banco ITAU	USD	Biannual	6.87%	6.87%	819	-	-	-	819	5,000	10,000	10,000	5,000	-	30,000
Hortifrut Limited	Ireland	Megabank	USD	Biannual	6.87%	6.87%	191	-	2,000	-	2,191	4,000	-	-	-	-	4,000
Hortifrut Limited	Ireland	Banco Scotiabank	USD	Biannual	6.87%	6.87%	545	-	-	-	545	4,167	8,333	8,333	4,167	-	25,000
Hortifrut Limited	Ireland	Banco Rabobank	USD	Biannual	6.33%	6.33%	293	-	11,111	-	11,404	10,389	11,111	-	-	-	21,500
Hortifrut Limited	Ireland	Banco Rabobank	USD	Biannual	6.53%	6.53%	716	-	14,000	-	14,716	13,650	14,000	37,000	-	-	64,650
Hortifrut Limited	Ireland	Banco de Occidente S.A.	USD	Biannual	6.53%	6.53%	73	-	2,500	-	2,573	4,804	-	-	-	-	4,804
Hortifrut Limited	Ireland	Bank of China	USD	Biannual	6.53%	6.53%	103	-	3,500	-	3,603	6,853	-	-	-	-	6,853
Hortifrut Limited	Ireland	BTG Pactual	USD	Biannual	6.87%	6.87%	764	-	-	-	764	4,624	9,333	9,333	4,667	-	27,957
Hortifrut Limited	Ireland	BHD International	USD	Biannual	6.53%	6.53%	73	-	2,500	-	2,573	5,000	-	-	-	-	5,000
Hortifrut Limited	Ireland	Bankinter	USD	Biannual	6.53%	6.53%	37	-	1,250	-	1,287	2,500	-	-	-	-	2,500
Hortifrut Limited	Ireland	Banco Bilbao Vizcaya Argentaria	USD	Biannual	6.53%	6.53%	110	-	3,750	-	3,860	7,431	-	-	-	-	7,431
Hortifrut Limited	Ireland	Banco Santander Chile	USD	Biannual	6.53%	6.53%	88	-	3,000	-	3,088	5,634	-	-	-	-	5,634
Hortifrut Limited	Ireland	BTG Pactual	USD	Biannual	6.53%	6.53%	220	-	7,500	-	7,720	15,000	-	-	-	-	15,000
Hortifrut Limited	Ireland	Megabank	USD	Biannual	6.93%	6.93%	59	-	-	-	59	1,167	2,333	2,333	1,167	-	7,000
Hortifrut Limited	Ireland	BCI Miami	USD	Biannual	6.42%	6.42%	17	-	2,000	-	2,017	2,000	1,000	-	-	-	3,000
Hortifrut Limited	Ireland	BCI Miami	USD	Biannual	6.42%	6.42%	17	-	2,000	-	2,017	2,000	1,000	-	-	-	3,000
Hortifrut Limited	Ireland	BCI Miami	USD	Biannual	6.42%	6.42%	17	-	2,000	-	2,017	2,000	1,000	-	-	-	3,000
Hortifrut Limited	Ireland	BCI Miami	USD	Biannual	6.42%	6.42%	17	-	2,000	-	2,017	2,000	1,000	-	-	-	3,000
Hortifrut-Peru SAC.	Peru	Banco BBVA Perú SA.	USD	Annual	5.90%	5.90%	1,733	-	1,579	-	3,312	3,295	1,720	-	-	-	5,015
Hortifrut-Peru SAC.	Peru	Banco de Crédito del Perú	USD	Annual	3.93%	3.93%	9,145	-	-	-	9,145	-	-	-	-	-	-
Hortifrut-Peru SAC.	Peru	Banco Interamericano de finanza	USD	Annual	3.87%	3.87%	6,068	-	-	-	6,068	-	-	-	-	-	-
Hortifrut-Peru SAC.	Peru	Banco de Crédito del Perú	USD	Annual	3.83%	3.83%	-	-	4,039	-	4,039	-	-	-	-	-	-

Continues on the following page:

Debtor Company	Country	Creditor Bank	Currency	Type of Amortization	Effective Annual Rate	Nominal Annual Rate	Current		Total Current		Non-Current					Total Non-Current	
							Maturity up to 1 month		31-Dec-25		Maturity 1 to 2 years	Maturity 2 to 3 years	from 3 to 4 years	from 4 to 5 years	5 or more years	31-Dec-25	
							1 to 3 months	3 to 12 months	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Hortifrut-Peru SAC.	Peru	Banco Scotiabank Perú S.A.	USD	Annual	3.83%	3.83%	2,019	-	-	2,019	-	-	-	-	-	-	-
Hortifrut-Peru SAC.	Peru	Banco de Crédito del Perú	USD	Annual	3.89%	3.89%	2,019	-	-	2,019	-	-	-	-	-	-	-
Hortifrut-Peru SAC.	Peru	Banco BBVA Perú SA.	USD	Annual	3.93%	3.93%	10,089	-	-	10,089	-	-	-	-	-	-	-
Hortifrut-Peru SAC.	Peru	Banco Internacional del Perú S.A	USD	Annual	3.91%	3.91%	10,081	-	-	10,081	-	-	-	-	-	-	-
Hortifrut-Peru SAC.	Peru	Banco BBVA Perú SA.	USD	Annual	3.93%	3.93%	2,015	-	-	2,015	-	-	-	-	-	-	-
Hortifrut-Peru SAC.	Peru	Banco Scotiabank Perú S.A.	USD	Annual	3.88%	3.88%	1,813	-	-	1,813	-	-	-	-	-	-	-
Hortifrut-Peru SAC.	Peru	Banco Scotiabank Perú S.A.	USD	Annual	3.88%	3.88%	4,028	-	-	4,028	-	-	-	-	-	-	-
Hortifrut-Peru SAC.	Peru	Banco BBVA Perú SA.	USD	Annual	3.93%	3.93%	-	-	3,014	3,014	-	-	-	-	-	-	-
Hortifrut-Peru SAC.	Peru	Banco GNB Perú S.A.	USD	Annual	3.86%	3.86%	4,022	-	-	4,022	-	-	-	-	-	-	-
Hortifrut-Peru SAC.	Peru	Banco de Crédito del Perú	USD	Annual	5.72%	5.72%	-	-	19,079	19,079	19,953	21,127	-	-	-	-	41,080
Hortifrut-Peru SAC.	Peru	Banco BBVA Perú SA.	USD	Annual	3.84%	3.84%	5,014	-	-	5,014	-	-	-	-	-	-	-
Hortifrut-Peru SAC.	Peru	Banco Interamericano de finanza	USD	Annual	3.80%	3.80%	-	-	6,514	6,514	-	-	-	-	-	-	-
Hortifrut-Peru SAC.	Peru	Banco Internacional del Perú S.A	USD	Annual	3.80%	3.80%	-	10,015	-	10,015	-	-	-	-	-	-	-
Hortifrut-Peru SAC.	Peru	Banco Scotiabank Perú S.A.	USD	Annual	3.88%	3.88%	-	5,002	-	5,002	3,599	2,989	-	-	-	-	6,588
Honghe Jiayu Agricult China	China	Communications Bank Yunnan	RMB	Annual	5.16%	5.16%	-	-	4,351	4,351	-	-	-	-	-	-	-
Honghe Jiayu Agricult China	China	Communications Bank Yunnan	RMB	Annual	5.16%	5.16%	-	-	3,780	3,780	-	-	-	-	-	-	-
Honghe Jiayu Agricult China	China	Agricultural Bank of China	RMB	Annual	3.95%	3.95%	-	-	10,522	10,522	-	-	-	-	-	-	-
Honghe Jiayu Agricult China	China	Hua Xia Bank	RMB	Annual	3.95%	3.95%	-	-	1,917	1,917	-	-	-	-	-	-	-
Honghe Jiayu Agricult China	China	China Merchants Bank	RMB	Annual	3.40%	3.40%	-	-	2,143	2,143	-	-	-	-	-	-	-
Honghe Jiayu Agricult China	China	Shanghai Pudong Development	RMB	Annual	5.00%	5.00%	-	-	1,378	1,378	-	-	-	-	-	-	-
Binchuan county yunbChina	China	Communications Bank Yunnan	RMB	Annual	5.16%	5.16%	-	-	2,135	2,135	3,082	8,892	4,530	-	-	-	16,504
Hortifrut Colombia S.A	Colombia	Banacolombia S.A.	COP	Annual	12.77%	12.77%	-	-	-	-	-	-	-	1,011	-	-	1,011
Hortifrut Colombia S.A	Colombia	Banacolombia S.A.	COP	Annual	12.60%	12.60%	-	-	54	54	-	-	-	-	-	-	-
Hortifrut Colombia S.A	Colombia	Banacolombia S.A.	COP	Annual	0.00%	0.00%	16	-	-	16	-	-	-	-	-	-	-
Hortifrut Colombia S.A	Colombia	Banacolombia S.A.	COP	Annual	13.59%	13.59%	-	-	-	-	-	82	-	-	-	-	82
Hortifrut Colombia S.A	Colombia	Banacolombia S.A.	COP	Annual	13.59%	13.59%	-	-	-	-	-	91	-	-	-	-	91
Hortifrut Colombia S.A	Colombia	Banacolombia S.A.	COP	Annual	10.67%	10.67%	-	-	-	-	-	106	-	-	-	-	106
Hortifrut Colombia S.A	Colombia	Davivienda S.A.	COP	Annual	11.34%	11.34%	-	-	-	-	-	98	-	-	-	-	98
Hortifrut Colombia S.A	Colombia	Davivienda S.A.	COP	Annual	11.34%	11.34%	-	-	-	-	-	98	-	-	-	-	98
Atlantic Blue, S.L.U.	Spain	Banco Bilbao Vizcaya Argentaria	EUR	Monthly	3.52%	3.52%	35	66	296	397	412	425	156	-	-	-	993
Atlantic Blue, S.L.U.	Spain	Banco Santander Central Hispan	EUR	Monthly	2.80%	2.80%	4	8	35	47	48	50	51	52	128	-	329
Atlantic Blue, S.L.U.	Spain	Caja Rural del Sur	EUR	Monthly	1.20%	1.20%	29	58	232	319	29	-	-	-	-	-	-
Atlantic Blue, S.L.U.	Spain	CaixaBank, S.A.	EUR	Monthly	1.20%	1.20%	33	66	299	398	403	34	-	-	-	-	437
Atlantic Blue, S.L.U.	Spain	Banco Santander Central Hispan	EUR	Monthly	2.80%	2.80%	1	2	11	14	15	15	16	16	65	-	127
Atlantic Blue, S.L.U.	Spain	Banco Bilbao Vizcaya Argentaria	EUR	Monthly	1.30%	1.30%	21	42	192	255	259	240	-	-	-	-	499
Atlantic Blue, S.L.U.	Spain	Caja Rural del Sur	EUR	Monthly	1.20%	1.20%	21	42	193	256	258	261	22	-	-	-	541
Atlantic Blue, S.L.U.	Spain	Banco Santander Central Hispan	EUR	Quarterly	3.62%	3.62%	-	-	-	-	2,325	-	-	-	-	-	2,325
Atlantic Green, S.L.	Spain	Banco Bilbao Vizcaya Argentaria	EUR	Monthly	Euribor +1,10%	Euribor +1,10%	17	33	150	200	206	213	72	-	-	-	491
Atlantic Green, S.L.	Spain	Caja Rural del Sur	EUR	Monthly	0.02%	0.02%	8	15	71	94	95	96	92	-	-	-	283
Atlantic Blue Berries M	Morocco	CaixaBank, S.A.	DAM	Annual	4.63%	4.63%	-	236	705	941	-	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	HSBC México SA, Institución de FUSD	USD	Biannual	7.90%	7.90%	-	-	10,072	10,072	-	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Cooperatieve Rabobank U.A., Nex	USD	Biannual	7.96%	7.96%	-	-	7,181	7,181	-	-	-	-	-	-	-
Hortifrut Imports Inc.	USA	Fifth Third Bank	USD	Annual	19.80%	19.80%	2	-	-	2	-	-	-	-	-	-	-
Total							31-12-2025	101,850	29,052	146,888	277,790	143,471	114,414	88,605	24,412	193	371,095



b) Bonds – Obligations with the Public

Bonds – Obligations with the Public, grouped by maturity, are detailed below, as of March 31, 2026 and December 31, 2025:

Debtor Company	RUT	Country	Currency	Type of Amortization	Effective Annual Rate	Nominal Annual Rate	Type	Current			Total Current 31-Mar-26	Non-Current			Total Non-Current 31-Mar-26	
								1 to 3 months	3 to 12 months	ThUS\$		ThUS\$	ThUS\$	ThUS\$		ThUS\$
										Maturity 1 to 2 years		2 to 3 years	from 4 to 5 years			
Hortifrut S.A.	96.896.990-0	Chile	USD	Annual	4.06%	4.24%	A Bond	7,160	-	7,160	-	-	-	-		
Hortifrut S.A.	96.896.990-0	Chile	USD	Annual	4.84%	4.94%	B Bond	1,315	-	1,315	-	-	52,713	52,713		
Total								8,475	-	8,475	-	-	52,713	52,713		

Debtor Company	RUT	Country	Currency	Type of Amortization	Effective Annual Rate	Nominal Annual Rate	Type	Current			Total Current 31-Dec-25	Non-Current			Total Non-Current 31-Dec-25	
								1 to 3 months	3 to 12 months	ThUS\$		ThUS\$	ThUS\$	ThUS\$		ThUS\$
										Maturity 1 to 2 years		2 to 3 years	from 4 to 5 years			
Hortifrut S.A.	96.896.990-0	Chile	USD	Annual	4.06%	4.24%	A Bond	-	6,800	6,800	-	-	-	-		
Hortifrut S.A.	96.896.990-0	Chile	USD	Annual	4.84%	4.94%	B Bond	-	769	769	-	-	52,713	52,713		
Total								-	7,569	7,569	-	-	52,713	52,713		

c) Cross Currency Swap Operations

The detail of the swap instruments portfolio as of March 31, 2026 and December 31, 2025 is as follows:

Hedging Instruments					Mark to Market Value		
Company/Subsidiary	Entities	Instruments	Type	Closing Balance	31-Mar-26	31-Dec-25	
					ThUS\$	ThUS\$	
Hortifrut S.A.	Banco Santander Chile	Cross Currency Swaps EUR/USD	Currency	95,866	163	4,291	
Hortifrut S.A.	Banco Scotiabank	Cross Currency Swaps A Bonds - UF/USD	Currency	52,713	3,977	3,397	
Hortifrut Limited	Banco Rabobank	Cross Currency Swaps - USD	Currency	157,000	6,277	7,369	
Hortifrut Limited	Banco Citibank	Cross Currency Swaps - USD	Currency	50,000	1,328	1,114	
Total Current				355,579	11,745	16,171	
Hortifrut Peru SA	Banco de Crédito del Perú	Cross Currency Swaps - USD	Rate	60,000	1,919	340	
Total Non-Current				60,000	1,919	340	

The total of the fair value of these derivative instruments are recognized in other comprehensive income.

Swaps cover the significant variations in cash flows associated to the market risk implicit in the increases in SOFR interest rate of 6 months for long term credits originated by investments. These contracts are recorded as cash flow hedging contracts.

The type of fees indicated in the forwards, are presented from the company's perspective, for banks it is the opposite.

d) Currency Forwards operations:

The details of currency forwards operations held by Hortifrut and subsidiaries as of March 31, 2026, is as follows:

Company	Bank	Contract Modality	Fees Type	Currency	Liabilities		Closing Value Amount ThUS\$	Net Effect Offsetting ThUS\$	Mark to Market				Total Current 31-Mar-26 ThUS\$	Maturity up to 1 to 2 years ThUS\$	Total non-current 31-Mar-26 ThUS\$
					Amount	Currency			Maturity up to						
									1 to 3 months ThUS\$	3 to 6 months ThUS\$	6 to 9 months ThUS\$	9 to 12 months ThUS\$			
Hortifrut Peru SAC	Banco Santander	Offsetting	Sale	USD	39,521	CLP	39,521	-	-	-	-	-	-	752	752
Hortifrut Peru SAC	Banco Internacional de Peru	Offsetting	Sale	USD	24,042	CLP	24,042	-	-	-	-	-	-	684	684
Hortifrut Chile S.A.	Banco Scotiabank	Offsetting	Sale	USD	2,250	CLP	2,296	46	-	18	11	4	33	43	43
Hortifrut Chile S.A.	Banco Estado	Offsetting	Sale	USD	6,539	CLP	6,612	73	90	9	25	92	216	-	-
Hortifrut Chile S.A.	Banco Internacional	Offsetting	Sale	USD	3,591	CLP	3,638	47	-	25	32	71	128	22	22
Hortifrut Chile S.A.	Banco de Crédito e Inversiones	Offsetting	Sale	USD	960	CLP	966	6	-	26	-	-	26	28	28
Hortifrut Chile S.A.	Banco ITAU	Offsetting	Sale	USD	9,687	CLP	9,795	108	18	7	85	90	200	36	36
Hortifrut Chile S.A.	Banco Santander Chile	Offsetting	Sale	USD	1,536	CLP	1,563	27	-	4	-	37	41	-	-
Hortifrut Chile S.A.	Banco HSBC Chile	Offsetting	Sale	USD	314	CLP	315	1	-	7	-	-	7	-	-
Total as of March 31, 2026					88,440		88,748	308	108	96	153	294	651	1,565	1,565



e) Additional information regarding financial liabilities

Annual covenant required with cut-off as of December 31, 2025 and December 31, 2024.

i. **Financial Covenant Limits**

Ratio	Adjusted Net Financial Debt / Adjusted EBITDA			Adjusted EBITDA / Adjusted Net Financial Costs	Adjusted Net Financial Debt / Equity
	Cut-off as of December 31	Cut-off as of June 30	Cut-off as of December 31	Cut-off as of June 30	Cut-off as of June 30
Bank Debt and Bonds Limit	<=6.0 times	<=4.5 times	<=6.0 times	>=4.0 times	<=1.0 time

ii. **Financial Covenant Calculation**

	31-Dec-25 ThUS\$	30-Jun-25 ThUS\$	31-Dec-24 ThUS\$	30-Jun-25 ThUS\$	30-Jun-25 ThUS\$
EBITDA Adjusted LTM	172,306	169,867	178,662	169,867	-
Net Adjusted Financial Debt	645,116	594,946	652,669	-	594,946
Net Financial Cost LTM		-	-	(41,370)	-
Total Equity		-	-	-	612,737
Covenant	3.7 times	3.5 times	3.7 times	4.1 times	1.0 time
	<i>In Compliance</i>	<i>In Compliance</i>	<i>In Compliance</i>	<i>In Compliance</i>	<i>In Compliance</i>

The EBITDA for the period ending December 31, 2025 and the 12-month period ending June 30, 2025 (LTM) is:

Calculating EBITDA	LTM			
	31-Dec-25 ThUS\$	30-Jun-25 ThUS\$	31-Dec-24 ThUS\$	30-Jun-24 ThUS\$
Income from operating activities	1,215,027	1,160,549	1,154,618	1,143,693
Other income, per function	12,047	9,822	10,282	12,345
Total Income	1,227,074	1,170,371	1,164,900	1,156,038
Cost of Sales	(1,061,392)	(998,934)	(977,116)	(970,201)
Administration Expenses	(81,274)	(80,084)	(79,553)	(75,564)
Other expenses, per function	(100,947)	(144,638)	(80,545)	(43,999)
Total Costs and Expenses	(1,243,613)	(1,223,656)	(1,137,214)	(1,089,764)
Operating Result	(16,539)	(53,285)	27,686	66,274
Depreciation and Amortization	110,449	103,956	92,969	91,258
Impairment value of assets	90,336	134,224	71,612	35,011
COMPANY EBITDA	184,246	184,895	192,267	192,543
Adjustments Depreciation and Amortization IFRS 1	(11,940)	(15,028)	(13,605)	(11,005)
Adjusted EBITDA for Covenant	172,306	169,867	178,662	181,538



The detail of depreciation and amortization of the period ending December 31, 2025 and 2024 and the 12-month period ending June 30, 2025 (LTM) is:

	31-Dec-25	30-Jun-25	31-Dec-24	30-Jun-24
	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Depreciation and Amortization				
Property, plant and equipment	91,319	101,384	82,176	73,707
Right of use assets	11,940	15,028	13,605	11,005
Intangibles - Software	1,513	1,612	1,279	801
Intangibles - Licenses	2,487	1,722	1,641	2,566
Relationship with customers	363	354	355	539
Other Intangibles	8	10	8	5
Activated amortization / others	2,819	(16,154)	(6,095)	2,635
Total	110,449	103,956	92,969	91,258

The determining of net financial debt as of June 30, 2025 and 2024 and as of December 31, 2025 and 2024 is as follows:

	31-Dec-25	30-Jun-25	31-Dec-24	30-Jun-24
	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Determining Adjusted Net Financial Debt				
Other Current Financial Liabilities	301,530	236,502	396,508	249,976
Other Non-Current Financial Liabilities	424,148	425,455	323,405	382,480
Current Lease Liabilities	19,672	20,874	11,742	11,085
Non-current lease liabilities	110,417	106,099	110,852	104,551
Total Financial Liability	855,767	788,930	842,507	748,092
Minus:				
Cash and cash equivalents	(82,503)	(67,548)	(67,876)	(59,116)
Total Net Financial Debt	773,264	721,382	774,631	688,976
Current Operating Lease Obligations	(18,735)	(20,764)	(11,642)	(11,007)
Non-Current Operating Lease Obligations	(109,413)	(105,672)	(110,320)	(104,441)
Total Adjusted Net Financial Debt	645,116	594,946	652,669	573,528

Some financial debt contracts consider the discount of Collateral associated to financial derivatives to calculate the Adjusted Net Financial Debt and its corresponding covenants. This adjustment is not considered in this calculation, allowing to show the more restrictive ratio.

	31-Dec-25	30-Jun-25	31-Dec-24	30-Jun-24
	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Net Financial Cost	(48,014)	(46,666)	(46,807)	(46,343)
Financial Cost Operating Lease (IFRS 16 effect)	5,435	5,296	4,858	3,428
Adjusted Net Financial Cost	(42,475)	(41,370)	(41,949)	(42,915)

Financial risk management policies

The Company, following the financial risk management policy described in note 4.1, contracts financial derivatives to cover its exposure to the exchange rate and interest rate fluctuations.

Derivatives to cover the exposure of the exchange rate fluctuations which Hortifrut S.A. and subsidiaries currently maintain correspond to derivative instruments classified as Cross Currency Swaps (CCS) and Currency Forwards. The first are used to hedge the variable interest rate of the financial debt, the others are used to assure exchange rate levels for future transactions.



The conciliation of movements as of March 31, 2026 and December 31, 2025, between financial liabilities (banks) and cash flows for financing activities is as follows:

Concepts	Cash Flows						
	Opening Balance	Loans	Payments	Payable interests	Changes in Fair Value	Transfers	31-Mar-26
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Short term loans with financial entities	277,790	74,425	(92,058)	19,351	-	5,038	284,546
Long term loans with financial entities	371,095	14,559	-	-	-	(5,038)	380,616
Short term issued bonds	7,569	-	(555)	1,461	-	-	8,475
Long term issued bonds	52,713	-	-	-	-	-	52,713
Financing lease liabilities (Leasing)	1,941	-	(906)	-	-	-	1,035
Lease Liabilities	128,148	6,318	(13,007)	12	-	-	121,471
Derivative Instruments	16,511	-	-	-	(631)	-	15,880
Total	855,767	95,302	(106,526)	20,824	(631)	-	864,736

Concepts	Cash Flows						
	Opening Balance	Loans	Payments	Payable Interests	Changes in Fair Value	Transfers	31-Dec-25
	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Short term loans with financial entities	372,504	115,151	(311,793)	18,173	-	83,755	277,790
Long term loans with financial entities	265,794	189,056	-	-	-	(83,755)	371,095
Short term issued bonds	14,442	-	(13,232)	1,461	-	4,898	7,569
Long term issued bonds	57,611	-	-	-	-	(4,898)	52,713
Financing lease liabilities (Leasing)	632	-	(81)	-	-	1,390	1,941
Lease Liabilities	121,962	13,142	(5,576)	10	-	(1,390)	128,148
Derivative instruments	9,562	-	-	-	6,949	-	16,511
Total	842,507	317,349	(330,682)	19,644	6,949	-	855,767

NOTE 23 –LEASE LIABILITIES, CURRENT AND NON-CURRENT

As of March 31, 2026 and December 31, 2025, Hortifrut and subsidiaries maintain lease liabilities, which are detailed as follows:

	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Leasing Liabilities	709	937
Leasing Liabilities under IFRS16	18,985	18,735
Total Current Lease Liabilities	19,694	19,672

	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Leasing Liabilities	326	1,004
Leasing Liabilities under IFRS16	102,486	109,413
Total Non-Current Lease Liabilities	102,812	110,417

a) Financial leasing

Obligations with banks and financial institutions for financial leasing grouped by maturity is detailed below as of March 31, 2026 and December 31, 2025:

Debtor Company	Country	Creditor Bank	Currency	Type of Amortization	Effective Annual Rate	Nominal Annual Rate	Current			Total Current	Non-Current					Total Non-Current
							Maturity up to 1 month	1 to 3 months	3 to 12 months	31-Mar-26	Maturity to 2 years	Maturity 2 to 3 years	from 3 to 4 years	from 4 to 5 years	5 or more years	31-Mar-26
							ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Hortifrut ABA S.A. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	-	2	-	-	-	-	-	-
Hortifrut ABA S.A. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	5	-	6	-	-	-	-	-	-
Hortifrut ABA S.A. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	7	10	-	-	-	-	-	-
Hortifrut ABA S.A. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	4	-	-	-	-	4
Hortifrut ABA S.A. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	4	-	-	-	-	4
Hortifrut ABA S.A. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	1	1	4	6	-	-	-	-	-	-
Hortifrut ABA S.A. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	1	1	4	6	-	-	-	-	-	-
Hortifrut ABA S.A. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	1	2	5	8	-	-	-	-	-	-
Hortifrut ABA S.A. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	1	1	7	9	2	-	-	-	-	2
Hortifrut ABA S.A. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	20.00%	20.00%	1	2	12	15	5	-	-	-	-	5
Hortifrut ABA S.A. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	20.00%	20.00%	1	2	12	15	5	-	-	-	-	5
Hortifrut ABA S.A. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	20.00%	20.00%	1	-	13	14	5	-	-	-	-	5
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	-	2	-	-	-	-	-	-
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	-	2	-	-	-	-	-	-
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	1	3	-	-	-	-	-	-
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	1	2	-	-	-	-	-	-
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	3	5	-	-	-	-	-	-
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	3	5	-	-	-	-	-	-
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	9	12	-	-	-	-	-	-
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	3	-	-	-	-	3
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	4	5	3	-	-	-	-	3
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	7	10	4	-	-	-	-	4
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	8	11	6	-	-	-	-	6
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	4	6	-	-	-	-	-	-
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	7	9	9	-	-	-	-	9
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	4	5	5	5	1	-	-	11
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	6	6	2	-	-	14
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	2	4	5	11	-	-	-	-	-	-
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	3	5	-	-	-	-	-	-
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	3	5	-	-	-	-	-	-
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	9	12	3	-	-	-	-	3
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	3	-	-	-	-	3
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	3	-	-	-	-	3
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	4	-	-	-	-	4
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	4	-	-	-	-	4
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	4	-	-	-	-	4
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	4	-	-	-	-	4
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	4	-	-	-	-	4
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	5	-	-	-	-	5
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	5	-	-	-	-	5
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	5	-	-	-	-	5
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	6	8	1	-	-	-	-	1
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	6	1	-	-	-	7
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	6	1	-	-	-	7
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	4	5	6	3	-	-	-	9

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Debtor Company	Country	Creditor Bank	Currency	Type of Amortization	Effective Annual	Nominal Annual Rate	Current			Total Current	Non-Current					Total Non-Current
							Maturity up to 1 month	1 to 3 months	3 to 12 months	31-Mar-26	Maturity 1 to 2 years	Maturity 2 to 3 years	from 3 to 4 years	from 4 to 5 years	5 or more years	31-Mar-26
							ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	10	13	13	9	-	-	-	22
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	10	13	13	9	-	-	-	22
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	8	11	11	13	-	-	-	24
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	-	1	2	3	-	-	-	-	-	-
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	-	1	3	4	-	-	-	-	-	-
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	-	1	4	5	-	-	-	-	-	-
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	1	3	13	17	3	-	-	-	-	3
Hortifrut SA de CV	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	2	3	14	19	4	-	-	-	-	4
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	14.00%	14.00%	1	2	1	4	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	14.00%	14.00%	1	1	1	3	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	8	11	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	6	8	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	1	-	-	-	-	1
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	1	-	-	-	-	1
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	1	-	-	-	-	1
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	8	11	2	-	-	-	-	2
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	2	-	-	-	-	2
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	2	-	-	-	-	2
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	6	8	3	-	-	-	-	3
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	6	8	3	-	-	-	-	3
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	3	-	-	-	-	3
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	3	-	-	-	-	3
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	3	-	-	-	-	3
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	3	-	-	-	-	3
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	3	-	-	-	-	3
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	3	-	-	-	-	3
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	9	12	7	-	-	-	-	7
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	6	1	-	-	-	7
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	6	1	-	-	-	7
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	6	1	-	-	-	7
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	10	13	14	1	-	-	-	15
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	4	5	6	6	1	-	-	13
Hortifrut SA de CV	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	1	1	5	7	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	1	1	6	8	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	1	1	7	9	-	-	-	-	-	-
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	9	12	7	-	-	-	-	7
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	6	8	5	-	-	-	-	5
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	5	-	-	-	-	5
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	4	-	-	-	-	4
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	4	-	-	-	-	4
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	5	6	-	-	-	-	-	-
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	5	6	-	-	-	-	-	-
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	6	9	4	-	-	-	-	4
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	8	11	-	-	-	-	-	-
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	8	11	-	-	-	-	-	-
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	8	11	-	-	-	-	-	-
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	8	11	-	-	-	-	-	-
Total							83	122	504	709	266	56	4	-	-	326

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Debtor Company	Country	Creditor Bank	Currency	Type of Amortization	Effective Annual Rate	Nominal Annual Rate	Current			Total Current	Non-Current					Total Non-Current
							Maturity up to 1 month	1 to 3 months	3 to 12 months	31-Dec-25	Maturity 1 to 2 years	Maturity 2 to 3 years	from 3 to 4 years	from 4 to 5 years	5 or more years	31-Dec-25
							ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Hortifrut Chile S.A.	Chile	Compañía de Leasing Tattersall S.A.	UF	Annual	1.86%	1.86%	1	5	49	55	70	75	-	-	-	145
Hortifrut Comercial S.A.	Chile	Compañía de Leasing Tattersall S.A.	UF	Annual	1.86%	1.86%	1	2	11	14	13	14	3	-	-	30
Hortifrut Management Spa	Chile	Compañía de Leasing Tattersall S.A.	UF	Annual	1.86%	1.86%	1	2	7	10	12	15	-	-	-	27
Agrícola El Avellano S.A.	Chile	Compañía de Leasing Tattersall S.A.	UF	Annual	1.86%	1.86%	1	6	17	24	24	27	-	-	-	51
Agrícola El Avellano S.A.	Chile	Arrendadora de vehículos S.A	UF	Annual	1.86%	1.86%	4	8	39	51	64	71	-	-	-	135
Hortifrut ABA S.A. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	10	13	-	-	-	-	-	-
Hortifrut ABA S.A. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	2	3	-	-	-	-	-	-
Hortifrut ABA S.A. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	4	-	-	-	-	4
Hortifrut ABA S.A. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	3	4	9	-	-	-	-	9
Hortifrut ABA S.A. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	3	4	9	-	-	-	-	9
Hortifrut ABA S.A. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	-	1	4	5	3	-	-	-	-	3
Hortifrut ABA S.A. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	-	1	3	4	3	-	-	-	-	3
Hortifrut ABA S.A. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	1	2	8	11	12	-	-	-	-	12
Hortifrut ABA S.A. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	1	2	8	11	12	-	-	-	-	12
Hortifrut ABA S.A. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	1	2	8	11	12	-	-	-	-	12
Hortifrut ABA S.A. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	1	2	10	13	7	-	-	-	-	7
Hortifrut ABA S.A. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	1	1	6	8	-	-	-	-	-	-
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	-	9	-	-	-	9
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	-	1	4	5	-	-	-	-	-	-
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	-	1	4	5	-	-	-	-	-	-
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	1	1	6	8	-	-	-	-	-	-
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	1	3	12	16	-	8	-	-	-	8
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	3	4	-	-	-	-	-	-
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	3	4	-	-	-	-	-	-
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	3	4	-	-	-	-	-	-
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	4	5	-	-	-	-	-	-
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	6	8	-	-	-	-	-	-
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	7	10	-	-	-	-	-	-
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	6	8	-	-	-	-	-	-
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	7	10	-	-	-	-	-	-
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	4	5	5	-	-	-	-	5
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	10	13	6	-	-	-	-	7
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	10	13	8	-	-	-	-	6
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	7	9	-	-	-	-	-	8
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	7	10	14	-	-	-	-	14
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	15	-	-	-	-	15
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	17	-	-	-	-	17
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	-	2	2	-	-	-	-	-	-
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	-	2	2	-	-	-	-	-	-
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	-	2	2	-	-	-	-	-	-
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	8	11	-	-	-	-	-	-
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	6	8	-	-	-	-	-	-
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	6	8	-	-	-	-	-	-
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	9	12	8	-	-	-	-	8
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	7	-	-	-	-	7
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	7	-	-	-	-	7
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	7	-	-	-	-	7
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	7	-	-	-	-	7
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	7	1	-	-	-	8
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	7	1	-	-	-	8

Continues on the next page:

Debtor Company	Country	Creditor Bank	Currency	Type of Amortization	Effective Annual	Nominal Annual Rate	Current			Total Current	Non-Current					Total Non-Current	
							Maturity up to 1 month	1 to 3 months	3 to 12 months	31-Dec-25	Maturity 1 to 2 years	Maturity 2 to 3 years	from 3 to 4 years	from 4 to 5 years	5 or more years	31-Dec-25	
							ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	7	2	-	-	-	9	
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	7	2	-	-	-	9	
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	7	2	-	-	-	9	
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	7	4	-	-	-	11	
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	-	-	-	-	11	11	
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	-	-	-	-	12	12	
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	4	5	43	-	-	-	-	43	43
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	11	14	27	-	-	-	-	27	27
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	6	8	-	-	-	-	5	5	
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	10	13	-	-	-	-	29	29	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	-	-	-	-	4	4	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	-	-	-	-	-	-	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	6	8	1	1	-	-	-	2	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	6	8	-	-	-	-	2	2	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	9	12	-	-	-	-	4	4	
Hortifrut SA de CV	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	1	1	6	8	-	-	-	-	-	-	
Hortifrut SA de CV	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	1	2	7	10	1	-	-	-	-	1	
Hortifrut SA de CV	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	2	3	15	20	6	-	-	-	-	6	
Hortifrut SA de CV	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	-	1	4	5	-	-	-	-	-	-	
Hortifrut SA de CV	Mexico	Agrocapital Del Noroeste	MXN	Monthly	14.00%	14.00%	1	2	7	10	2	-	-	-	-	2	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	9	12	3	-	-	-	-	3	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	8	11	2	-	-	-	-	2	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	6	8	3	-	-	-	-	3	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	6	8	2	-	-	-	-	2	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	7	9	3	-	-	-	-	3	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	7	9	3	-	-	-	-	3	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	8	11	5	-	-	-	-	5	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	8	11	5	-	-	-	-	5	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	7	10	4	-	-	-	-	4	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	10	13	4	-	-	-	-	4	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	7	10	4	-	-	-	-	4	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	2	7	10	4	-	-	-	-	4	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	7	9	4	-	-	-	-	4	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	3	12	16	9	-	-	-	-	9	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	6	8	10	-	-	-	-	10	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	6	8	10	-	-	-	-	10	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	3	13	17	19	-	-	-	-	19	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	6	8	15	-	-	-	-	15	
Hortifrut SA de CV	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	-	-	-	-	-	-	
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	5	7	8	-	-	-	-	8	
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	7	9	8	-	-	-	-	8	
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	7	9	8	-	-	-	-	8	
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	6	8	16	-	-	-	-	16	
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	1	1	7	9	-	-	-	-	-	-	
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	3	4	12	-	-	-	-	12	
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	-	1	1	22	-	-	-	-	22	
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	3	4	11	-	-	-	-	11	
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	4	5	11	-	-	-	-	11	
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	4	5	-	-	-	-	-	-	
HF Sarbanand, S. de R.L. de C.V.	Mexico	Start Banregio SA De CV Sofom	MXN	Monthly	9.16%	9.16%	-	1	4	5	13	-	-	-	-	13	
HF Natur LDA	Portugal	Mercedes-Benz Financial Services Portuga	EUR	Monthly	1.16%	1.16%	9	-	-	9	-	-	-	-	-	-	
Total			31-12-2025				90	146	701	937	702	232	3	-	67	1,004	

b) Leasing Liabilities

Leasing Liabilities grouped by maturity are detailed below, as of March 31, 2026 and December 31, 2025:

Debtor Company	Country	Creditor	Currency	Type of Amortization	Effective Annual Rate	Current			Total Current	Non-Current					Total Non-Current
						Maturity up to 1 month	1 to 3 months	3 to 12 months		Maturity 1 to 2 years	Maturity 2 to 3 years	from 3 to 4 years	from 4 to 5 years	5 or more years	
						ThUS\$	ThUS\$	ThUS\$	31-Mar-26	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	31-Mar-26
Agrícola el Avellano S.A.	Chile	Inversiones IMG DOS Ltda.	USD	Annual	5.56%	-	-	2	2	-	2	2	2	14	22
Agrícola el Avellano S.A.	Chile	Inversiones IMG DOS Ltda.	USD	Annual	4.50%	-	-	65	65	69	73	76	79	427	724
Agrícola el Avellano S.A.	Chile	Agrícola e Inmobiliaria Lumaco S.A.	USD	Annual	4.50%	-	-	12	12	13	14	14	15	82	138
Agrícola el Avellano S.A.	Chile	Compañía de Leasing Tattersall S.A.	UF	Annual	1.86%	2	3	41	46	23	-	-	-	-	23
Agrícola el Avellano S.A.	Chile	Arrendadora de vehículos S.A.	UF	Annual	1.86%	4	8	96	108	74	-	-	-	-	74
Hortifrut Comercial S.A.	Chile	María Angélica Osorio Cortés	UF	Annual	2.80%	-	-	15	15	14	-	-	-	-	14
Hortifrut Comercial S.A.	Chile	Manuel Retamal Chamorro	CLP	Annual	8.17%	-	-	4	4	4	5	4	5	2	20
Hortifrut Comercial S.A.	Chile	Nieves Santibañez	CLP	Annual	6.70%	-	-	2	2	-	-	-	-	-	-
Hortifrut Comercial S.A.	Chile	Walter Bartelt e Hijos Limitada	UF	Annual	8.15%	-	67	-	67	52	60	66	71	257	506
Hortifrut Comercial S.A.	Chile	Compañía de Leasing Tattersall S.A.	UF	Annual	1.86%	1	2	13	16	13	14	3	-	-	30
Hortifrut Chile S.A.	Chile	SOF South Organic Fruits S.A.	UF	Annual	4.24%	-	-	73	73	67	-	-	-	-	67
Hortifrut Chile S.A.	Chile	SOF South Organic Fruits S.A.	UF	Annual	4.24%	-	-	61	61	-	-	-	-	-	-
Hortifrut Chile S.A.	Chile	Compañía de Leasing Tattersall S.A.	UF	Annual	1.86%	5	10	91	106	81	-	-	-	-	81
Hortifrut Management Spa	Chile	Compañía de Leasing Tattersall S.A.	UF	Annual	1.86%	1	2	18	21	6	-	-	-	-	6
Agrícola Los Hualles S.P.A.	Chile	Agrícola e Inmobiliaria Lumaco S.A.	USD	Annual	5.30%	-	-	5	5	3	4	-	-	-	7
Agrícola Los Hualles S.P.A.	Chile	Inversiones IMG DOS Ltda.	USD	Annual	5.30%	-	-	12	12	6	7	-	-	-	13
Hortifrut ABA S.A. de C.V.	Mexico	Cortez Santiago Guillermo	USD	Annual	8.90%	-	20	-	20	20	20	20	19	-	81
Hortifrut ABA S.A. de C.V.	Mexico	Villalazo Magaña Ramon	USD	Annual	8.90%	-	19	-	19	19	19	19	19	7	82
Hortifrut ABA S.A. de C.V.	Mexico	Morales Aguilar Victor	USD	Annual	8.90%	-	19	-	19	19	19	19	19	8	84
Hortifrut ABA S.A. de C.V.	Mexico	Ocegueda Cardenas Consuelo	USD	Annual	8.90%	-	10	-	10	10	10	24	-	-	43
Hortifrut ABA S.A. de C.V.	Mexico	Mendoza Ocegueda Pedro	USD	Annual	8.90%	-	-	11	11	11	11	4	-	-	38
Hortifrut ABA S.A. de C.V.	Mexico	Vargas Mendoza Juan Jose	USD	Annual	8.06%	-	38	-	38	38	38	38	38	31	183
Hortifrut ABA S.A. de C.V.	Mexico	Alcaraz Barragan Hilario Javier	USD	Annual	8.06%	-	10	-	10	10	29	-	-	-	49
Hortifrut ABA S.A. de C.V.	Mexico	Del Toro Figueroa Carlos	USD	Annual	8.90%	-	-	378	378	378	378	930	-	-	1,686
Hortifrut ABA S.A. de C.V.	Mexico	Sandov al Sandov al Jose De Jesu	USD	Annual	7.19%	-	-	32	32	32	32	1,349	-	-	1,413
Hortifrut ABA S.A. de C.V.	Mexico	Grayeb Moreno Habbibi Teresita	MXN	Annual	8.94%	-	-	47	47	47	47	327	-	-	470
Hortifrut ABA S.A. de C.V.	Mexico	Chavez Sanchez Francisco Javier	USD	Annual	6.21%	-	-	59	59	59	59	59	316	-	550
Hortifrut ABA S.A. de C.V.	Mexico	Del Toro Morales Rocio Celeste	USD	Annual	6.21%	-	-	167	167	167	167	947	-	-	1,450
Hortifrut ABA S.A. de C.V.	Mexico	Del Toro Figueroa Carlos	USD	Annual	8.88%	-	6	-	6	6	6	6	6	49	75
Hortifrut ABA S.A. de C.V.	Mexico	Del Toro Figueroa Carlos	USD	Annual	8.90%	-	51	-	51	51	51	51	51	532	738
Hortifrut ABA S.A. de C.V.	Mexico	Preciado Barragan Ma Refugio	USD	Annual	5.74%	-	-	17	17	17	17	4	-	-	39
Hortifrut ABA S.A. de C.V.	Mexico	Mendoza Villalazo Pedro	MXN	Annual	8.90%	-	1	-	1	1	1	2	-	-	3
Hortifrut ABA S.A. de C.V.	Mexico	Mendoza Godíño Abraham Vicente	USD	Annual	5.94%	-	-	5	5	5	5	2	-	-	12
Hortifrut ABA S.A. de C.V.	Mexico	Silva Santiago Raul	USD	Annual	6.22%	-	-	46	46	46	46	46	46	834	1,018
Hortifrut ABA S.A. de C.V.	Mexico	Naranjo Chavez Luz Maria	USD	Annual	5.75%	-	-	20	20	20	20	215	-	-	255
Hortifrut ABA S.A. de C.V.	Mexico	Naranjo Chavez Claudia Del Sag	USD	Annual	5.75%	-	-	22	22	22	22	234	-	-	278
Hortifrut ABA S.A. de C.V.	Mexico	Silva Jimenez Joel	USD	Annual	6.22%	-	-	4	4	4	4	70	-	-	78
Hortifrut ABA S.A. de C.V.	Mexico	Silva Hinojosa Hans	USD	Annual	6.22%	-	-	4	4	4	74	-	-	-	78
Hortifrut ABA S.A. de C.V.	Mexico	Rosales Lopez Jose Manuel	MXN	Monthly	6.70%	13	26	118	157	113	-	-	-	-	113
Hortifrut ABA S.A. de C.V.	Mexico	Mendoza Villalazo Gonzalo	USD	Annual	8.90%	-	22	-	22	22	22	53	-	-	98
Hortifrut ABA S.A. de C.V.	Mexico	Grupo Inmobiliario Unicenter V	USD	Monthly	6.02%	20	40	182	242	-	-	(0)	-	-	0
Hortifrut ABA S.A. de C.V.	Mexico	Jose Alberto Del Toro Guizar	MXN	Monthly	6.02%	7	13	60	80	-	-	-	-	-	-
Hortifrut ABA S.A. de C.V.	Mexico	Inter Kone. S.A. De C.V.	MXN	Monthly	7.94%	15	45	129	179	179	179	94	-	-	453
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Ochoa Gutierrez Carlos Alberto	MXN	Monthly	5.80%	1	3	7	10	-	-	-	-	-	-
Hortifrut España	Spain	Alamillo-ALQUILER	EUR	Monthly	1.30%	31	62	275	368	363	269	-	-	-	632
Hortifrut España	Spain	San Miguel-ALQUILER	EUR	Monthly	1.30%	6	38	57	101	75	74	73	72	190	484
Hortifrut España	Spain	Rompido III-ALQUILER	EUR	Monthly	4.35%	2	4	26	32	25	24	23	22	91	185
Hortifrut Logistics	Netherlands	Case Packing System BV	EUR	Monthly	0.41%	11	22	99	132	97	89	28	-	-	214
Hortifrut Logistics	Netherlands	Hines	EUR	Monthly	0.41%	53	107	108	268	-	-	-	-	-	-
Hortifrut North America Inc.	USA	CliftonLarsonAllen LLP (CLA)	USD	Annual	1.37%	3	6	18	27	-	-	-	-	-	-
Hortifrut Berries Maroc S.R.L.	Morocco	M. BIDANE HassanMme BIDANE MbarkaMm	MAD	Annual	4.60%	1	1	6	8	8	9	9	10	76	112
Hortifrut Berries Maroc S.R.L.	Morocco	M. BIDANE Jalloul	MAD	Annual	4.60%	1	2	9	12	12	13	13	14	178	230
Hortifrut Berries Maroc S.R.L.	Morocco	M. ELHSSIKA SaidM. ELHSSIKA Abdessalam	MAD	Annual	4.60%	1	3	12	16	-	-	-	-	-	-

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Debtor Company	Country	Creditor	Currency	Type of Amortization	Effective Annual Rate	Current			Total Current	Non-Current					Total Non-Current
						Maturity up to 1 month	1 to 3 months	3 to 12 months	31-Mar-26	Maturity 1 to 2 years	Maturity 2 to 3 years	from 3 to 4 years	from 4 to 5 years	5 or more years	31-Mar-26
						ThUS\$	ThUS\$	ThUS\$	Total Current	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	Total Non-Current
Agricola Los Reyes S. de R.L. de C.V.	Mexico	Diama Alexis Reynoso Valenzuel	MXN	Monthly	6.35%	1	4	10	14	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Distribuidora Pinares Del Sur	MXN	Monthly	6.31%	3	9	23	35	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Javier Gaona Montalval	MXN	Monthly	8.14%	2	5	12	19	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Rodolfo Peña Roman	USD	Annual	8.06%	-	-	14	14	14	14	5	-	-	33
Hortifrut SA de CV	Mexico	Sandoval Sandoval Jose De Jesu	MXN	Annual	9.86%	-	-	30	30	30	30	29	4	-	123
Hortifrut SA de CV	Mexico	Villanueva Mendez Alejandro Ma	MXN	Monthly	7.20%	1	2	5	7	7	7	7	2	-	23
Hortifrut SA de CV	Mexico	Inter Kone, S.A. De C.V.	MXN	Monthly	6.30%	1	3	9	14	14	14	8	-	-	36
Hortifrut SA de CV	Mexico	Naranjo Araiza Anays	MXN	Monthly	6.29%	0	1	3	4	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Agricola Cirios Baja S.P.R. De	USD	Monthly	5.16%	2	5	12	18	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Inversiones Gava Sa De Cv	MXN	Monthly	6.02%	2	7	19	29	24	-	-	-	-	24
Hortifrut SA de CV	Mexico	Florencio Villa Talavera	MXN	Monthly	6.02%	0	1	1	2	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Jose Ascencion Orihuella Barcen	MXN	Monthly	6.02%	0	1	3	4	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Sandra Lozano Allende	MXN	Monthly	5.82%	3	10	26	39	-	-	-	-	-	-
Hortifrut Europa S.L	Spain	Tutor Inversores	EUR	Annual	4.35%	8	15	68	94	97	206	157	252	-	712
Hortifrut Perú S.A.C.	Peru	Tal S.A.	USD	Monthly	3.93%	3	6	18	27	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Tal S.A.	USD	Monthly	5.13%	11	-	-	11	11	-	-	-	-	11
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.22%	-	-	3	3	3	3	3	3	-	12
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	7.45%	1	3	13	17	18	22	25	26	9	100
Hortifrut Perú S.A.C.	Peru	Rentaequipos Leasing Peru S.A.	USD	Monthly	6.44%	3	6	29	38	17	-	-	-	-	17
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.44%	4	7	34	45	49	39	-	-	-	88
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	6.22%	12	25	117	154	150	-	-	-	-	150
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.57%	1	2	2	5	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.22%	2	3	16	21	22	24	10	-	-	56
Hortifrut Perú S.A.C.	Peru	Electromotion S.A.C.	USD	Monthly	6.87%	3	5	25	33	14	-	-	-	-	14
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.57%	4	9	31	44	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	6.22%	5	5	-	10	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	7.02%	2	5	14	21	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Rentas & Servicios S.A.C.	USD	Monthly	7.02%	6	11	52	69	55	-	-	-	-	55
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	6.22%	7	14	64	85	90	31	-	-	-	121
Hortifrut Perú S.A.C.	Peru	Rentas & Servicios S.A.C.	USD	Monthly	6.27%	9	18	83	110	97	-	-	-	-	97
Hortifrut Perú S.A.C.	Peru	Electromotion S.A.C.	USD	Monthly	6.87%	7	-	-	7	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	6.22%	4	-	-	4	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.46%	14	28	29	71	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.46%	18	36	167	221	77	-	-	-	-	77
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	6.95%	6	13	60	79	28	-	-	-	-	28
HF Natur LDA	Portugal		EUR	Monthly	5.50%	-	-	6	6	2	-	-	-	-	2
HF Natur LDA	Portugal		EUR	Monthly	6.00%	-	-	6	6	6	6	-	-	-	13
HF Natur LDA	Portugal		EUR	Monthly	6.10%	-	-	9	9	9	10	9	-	-	28
Horto Frutas Portugal Unipessoal, Lda	Portugal		EUR	Annual	5.80%	-	-	31	31	33	-	-	-	-	33
Horto Frutas Portugal Unipessoal, Lda	Portugal		EUR	Monthly	6.10%	-	-	7	7	7	7	7	-	-	21
Horto Frutas Portugal Unipessoal, Lda	Portugal		EUR	Monthly	6.10%	-	-	7	7	7	8	6	-	-	21
Horto Frutas Portugal Unipessoal, Lda	Portugal		EUR	Monthly	5.50%	-	-	11	11	10	-	-	-	-	10

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						Maturity up to 1 month	1 to 3 months	3 to 12 months	31-Mar-26	Maturity 1 to 2 years	Maturity 2 to 3 years	from 3 to 4 years	from 4 to 5 years	5 or more years	31-Mar-26
						ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	6.95%	2	4	2	8	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Mendieta Genovez Olivia	USD	Monthly	6.75%	-	-	3	3	3	3	3	3	-	12
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	6.95%	7	13	58	78	77	-	-	-	-	77
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	6.95%	-	-	5	5	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Rentaequipos Leasing Peru S.A.	USD	Monthly	5.04%	22	45	-	67	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.95%	2	4	17	23	24	25	9	-	58	
Hortifrut Perú S.A.C.	Peru	Morin Burneo Diego Salvador	PEN	Monthly	6.75%	1	1	6	8	9	5	-	-	14	
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.95%	1	1	6	8	8	9	5	-	22	
Hortifrut Perú S.A.C.	Peru	Garnique Lopez Olga Sonia	USD	Monthly	Advanced payment	1	1	6	8	9	10	9	-	28	
Hortifrut Perú S.A.C.	Peru	Wakabayashi Ikemiyashi Luis	USD	Monthly	6.07%	-	1	3	4	5	5	5	-	15	
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	7.16%	1	2	5	8	-	-	-	-	-	
Hortifrut Perú S.A.C.	Peru	Bobadilla Sabogal Miriam Rosa	PEN	Monthly	4.53%	2	3	15	20	21	7	-	-	28	
Hortifrut Perú S.A.C.	Peru	Rentaequipos Leasing Peru S.A.	USD	Monthly	5.04%	1	1	-	2	-	-	-	-	-	
Hortifrut Perú S.A.C.	Peru	Electromotion S.A.C.	PEN	Monthly	6.55%	1	2	-	3	-	-	-	-	-	
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	6.75%	1	2	2	5	-	-	-	-	-	
Hortifrut Perú S.A.C.	Peru	Marquina Quispe Paulino	USD	Monthly	6.75%	1	2	10	13	1	-	-	-	1	
Hortifrut Perú S.A.C.	Peru	Alvarado Rodriguez Miriam Eliz	PEN	Monthly	6.75%	1	2	9	12	3	-	-	-	3	
Hortifrut Perú S.A.C.	Peru	Derco Peru S.A.	USD	Monthly	7.05%	1	1	6	8	9	5	-	-	14	
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	7.16%	2	3	16	21	16	-	-	-	16	
Hortifrut Perú S.A.C.	Peru	Grupo Inmobiliaria Viva SAC	USD	Monthly	6.75%	1	2	7	10	10	11	1	-	22	
Hortifrut Perú S.A.C.	Peru	Rentaequipos Leasing Peru SA	PEN	Monthly	6.55%	-	1	3	4	5	4	-	-	9	
Hortifrut Perú S.A.C.	Peru	Rentaequipos Leasing Peru SA	PEN	Monthly	6.55%	1	3	13	17	19	20	12	-	51	
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.55%	20	20	-	40	-	-	-	-	-	
Hortifrut Perú S.A.C.	Peru	Derco Peru S.A.	USD	Monthly	7.05%	1	3	13	17	3	-	-	-	3	
Berry Good Comercial Importadora Distribuidora Ltda.	Brazil	Dorival Torrinha	BRL	Annual	3.16%	-	-	3	3	-	-	-	-	-	
Berry Good Comercial Importadora Distribuidora Ltda.	Brazil	Celso Do Carmo De Souza	BRL	Annual	3.50%	-	-	13	13	-	-	-	-	-	
Berry Good Comercial Importadora Distribuidora Ltda.	Brazil	Cpm Invest	BRL	Annual	3.13%	-	-	24	24	191	-	-	-	191	
Berry Good Comercial Importadora Distribuidora Ltda.	Brazil	Gilberto Rezende	BRL	Annual	3.07%	-	-	-	-	-	-	-	-	-	
Berry Good Comercial Importadora Distribuidora Ltda.	Brazil	Gf Serviços De Armazens	BRL	Annual	3.73%	-	-	191	191	177	-	-	-	177	
Berry Good Comercial Importadora Distribuidora Ltda.	Brazil	Gf Serviços De Armazens Escritório	BRL	Annual	4.95%	-	-	14	14	-	-	-	-	-	
Berry Good Comercial Importadora Distribuidora Ltda.	Brazil	Hudson Nogueira Luz	BRL	Annual	4.46%	-	-	2	2	-	-	-	-	-	
Berry Good Comercial Importadora Distribuidora Ltda.	Brazil	Solano Empreendimentos	BRL	Annual	3.06%	-	-	3	3	-	-	-	-	-	
Berry Good Comercial Importadora Distribuidora Ltda.	Brazil	João Alves De Rezende	BRL	Annual	5.87%	-	-	-	-	-	-	-	-	-	
Berry Good Comercial Importadora Distribuidora Ltda.	Brazil	João Carlos Garcia -Juros	BRL	Annual	5.87%	-	-	227	227	-	-	-	-	-	
Berry Good Comercial Importadora Distribuidora Ltda.	Brazil	José Mauri	BRL	Annual	6.35%	-	-	3	3	-	-	-	-	-	
Berry Good Comercial Importadora Distribuidora Ltda.	Brazil	Maria Silverio De Mendonça	BRL	Annual	5.87%	-	-	158	158	-	-	-	-	-	
Berry Good Comercial Importadora Distribuidora Ltda.	Brazil	Carlos Henrique	BRL	Annual	5.87%	-	-	-	-	-	-	-	-	-	
Berry Good Comercial Importadora Distribuidora Ltda.	Brazil	Celma Aparecida Da Silva	BRL	Annual	10.45%	-	-	-	-	-	-	-	-	-	
Berry Good Comercial Importadora Distribuidora Ltda.	Brazil	Yara Iavarona	BRL	Annual	3.07%	-	-	27	27	-	-	-	-	-	
Berry Good Comercial Importadora Distribuidora Ltda.	Brazil	Marcela Apartamento RJ Sidney	BRL	Annual	3.07%	-	-	-	-	-	-	-	-	-	
Berry Good Comercial Importadora Distribuidora Ltda.	Brazil	Loja Leblon RJ	BRL	Annual	3.07%	-	-	17	17	30	-	-	-	30	
Berry Good Comercial Importadora Distribuidora Ltda.	Brazil	Simone Casa Bruno	BRL	Annual	3.07%	-	-	1	1	30	-	-	-	30	

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						Maturity up to 1 month	1 to 3 months	3 to 12 months	31-Mar-26	Maturity 1 to 2 years	Maturity 2 to 3 years	from 3 to 4 years	from 4 to 5 years	5 or more years	31-Mar-26
						ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Atlantic Blue, S.L.U.	Spain	Antonio Rodriguez Moreno	EUR	Annual	2.45%	-	-	248	248	110	75	-	-	-	185
Atlantic Blue, S.L.U.	Spain	San Ramon	EUR	Annual	4.35%	-	-	54	54	165	128	128	-	-	421
Atlantic Green, S.L.	Spain	Senabra, S. Coop. And.	EUR	Annual	4.35%	2	3	-	5	53	53	53	53	235	447
Atlantic Green, S.L.	Spain	Senabra, S. Coop. And.	EUR	Annual	4.35%	3	8	-	11	35	35	135	135	285	625
Royal Berries, S.L.U.	Spain	Manuel Infante Cristóbal	EUR	Annual	3.76%	2	24	-	26	81	-	-	-	-	81
Royal Berries, S.L.U.	Spain	Finca Doñaga	EUR	Annual	3.28%	-	-	1	1	33	-	-	-	-	33
Royal Berries, S.L.U.	Spain	Esag	EUR	Annual	3.28%	2	6	25	33	32	28	-	-	-	60
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Etat marocain (MAPM & MEF)	DAM	Annual	4.60%	-	-	2	2	2	3	3	3	206	217
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. TAMAMA Driss	DAM	Annual	4.60%	-	1	3	4	4	4	4	4	76	92
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. TAMAMA Mohamed	DAM	Annual	4.60%	-	1	4	5	6	6	7	7	130	156
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. TAMAMA El Amrani	DAM	Annual	4.60%	-	1	3	4	4	4	4	4	79	95
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mr Alamouri	DAM	Annual	4.60%	-	1	4	5	6	6	6	7	13	38
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. ROUCHDI Mohamed M. ROUCHDI Haddia	DAM	Annual	4.60%	-	1	4	5	6	6	7	7	14	40
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. ROUCHDI Mamas M. ROUCHDI Abdellah	DAM	Annual	6.78%	-	-	-	-	1	1	1	1	12	16
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. AJDOUR Lahssen	DAM	Annual	6.78%	-	-	1	1	1	1	1	1	21	25
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mme SABER Masouda présente a Mr CHARCKDAM	DAM	Annual	6.78%	-	-	2	2	2	3	3	3	53	64
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mr FARHOCH Lahssen	DAM	Annual	6.78%	-	-	-	-	1	1	1	1	15	19
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mr MKADEM IBRAHIM-AHMED MKADEM- EDAM	DAM	Annual	6.78%	-	-	1	1	1	1	1	1	22	26
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mme SABER Masouda présente a Mr CHARCKDAM	DAM	Annual	6.78%	-	-	-	-	1	1	1	1	14	18
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mr MKADEM IBRAHIM-AHMED MKADEM- EDAM	DAM	Annual	6.78%	-	-	-	-	-	-	-	-	6	6
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mr FARHOCH Abdellah	DAM	Annual	6.78%	-	-	-	-	-	-	-	1	7	8
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. ROUCHDI Mohamed-Rkia Rochdi-Hadia RcdAM	DAM	Annual	6.78%	-	-	1	1	1	1	1	1	12	16
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mme Yamna Ajdour & ses héritiers	DAM	Annual	6.78%	-	-	-	-	1	1	1	1	22	26
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mr Lahssen Agnaou	DAM	Annual	6.78%	-	-	-	-	-	-	-	-	8	8
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. BOUMADIANE Ali	DAM	Annual	4.60%	-	-	-	-	-	-	-	-	6	6
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. AGOURRAM Mohamed (Héritier)	DAM	Annual	4.60%	-	1	3	4	5	6	6	6	48	70
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. AGOURRAM Abella (Héritier Zina Bakour)	DAM	Annual	4.60%	-	1	3	4	5	6	6	6	48	70
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. ESSAYAD Ali , Abderrahmane, Mohamed,	DAM	Annual	4.60%	-	1	3	4	5	5	6	6	120	141
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. ESSAYAD Mbarek	DAM	Annual	4.60%	-	-	-	-	-	-	-	1	9	10
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. BOUMADIANE El Hassan (Héritier)	DAM	Annual	4.60%	-	-	-	-	-	-	-	1	11	13
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. LAKMAL Lahcen (pour lui-même et pour 3 DAM	DAM	Annual	4.60%	-	1	3	4	4	4	5	5	88	106
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. BOUZID Mohamed	DAM	Annual	4.60%	-	-	1	1	2	2	2	2	45	53
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. BOUMADIANE Jamaa	DAM	Annual	4.60%	-	-	-	-	-	-	-	-	3	3
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. & Mme Bhi+ Elhossein+ Hassan+ Lahcen	DAM	Annual	4.60%	-	-	-	-	1	1	1	1	20	24
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. LAKMAL Ali	DAM	Annual	4.60%	-	-	1	2	2	3	3	3	61	71
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. SABRI Jamaa	DAM	Annual	4.60%	-	-	2	2	2	3	3	3	72	83
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mme BOURAGHYOUN Fatima M. AIT MOHAD	DAM	Annual	4.60%	-	-	2	2	3	3	4	4	91	105
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. Bijdiken Lahcen	DAM	Annual	4.60%	-	-	2	2	3	3	3	4	83	96
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. Bijdiken Lahcen (terrain type bour à usga)	DAM	Annual	4.60%	-	-	-	-	-	-	-	-	7	7
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. ESSOUSSI Abdellah & Mère Safia Boustine	DAM	Annual	4.60%	-	-	-	-	1	1	1	1	14	17
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. BOUHYYA Mohamed-Héritier	DAM	Annual	4.60%	-	-	-	-	1	1	1	1	23	27
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. Ahmed MOUAFIM. Tahar MOUAFI & Hérit	DAM	Annual	4.60%	-	-	1	1	2	2	2	3	74	83
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. BOUHYYA Fadma, Mohamed Soussi, Abedel	DAM	Annual	4.60%	-	-	-	-	-	-	1	1	19	21

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Debtor Company	Country	Creditor	Currency	Type of Amortization	Effective Annual Rate	Current			Total Current	Non-Current					Total Non-Current		
						Maturity up to 1 month	1 to 3 months	3 to 12 months	31-Mar-26	Maturity 1 to 2 years	Maturity 2 to 3 years	from 3 to 4 years	from 4 to 5 years	5 or more years	31-Mar-26		
						ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	M. Mohamed MHIMMEDM. Fadma SOUSSI	DAM	Annual	4.60%	-	-	-	-	-	1	-	1	1	1	26	30
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	M. ESSAYAD Ali	DAM	Annual	4.60%	-	-	-	-	-	-	-	-	-	-	10	10
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	M. LAKMAL Lahcen (pour lui-même et pour son épouse)	DAM	Annual	4.60%	-	-	1	1	1	1	1	1	1	1	28	32
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	M. LAMGHARI Lahcen	DAM	Annual	4.60%	-	-	1	1	1	2	2	2	2	2	48	55
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	M. & Mmes Jamaa+ Tayeb+ Belaid+ Aicha+ Fadma	DAM	Annual	4.60%	-	-	1	1	2	2	3	3	3	77	87	
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	M. Abdelkader BOUZID	DAM	Annual	4.60%	-	-	2	2	3	4	4	4	4	128	143	
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	M. ELKAABOUZ MohamedM. ELKAABOUZ Ja	DAM	Annual	4.60%	2	3	-	14	19	21	26	27	30	707	811	
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	MOHAMED AIT SAYEH	DAM	Annual	4.60%	-	-	-	-	1	1	1	1	1	30	34	
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	M. & Mmes Ahmed+ Mohamed+ Fatima+ Hsini	DAM	Annual	4.60%	-	1	3	4	4	4	5	5	6	238	258	
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	M. Mohamed Gahbouss+ Jamaa	DAM	Annual	4.60%	-	-	1	1	1	2	2	2	2	92	99	
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	M. Mohamed Fakir	DAM	Annual	4.60%	-	-	-	-	-	-	1	1	1	23	25	
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	IJA AIT BOUI	DAM	Annual	4.60%	-	-	-	-	-	-	-	-	-	13	13	
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	HASSAN BOUAZA-MAHFOUD BOUAZA-HAFIDAM	DAM	Annual	4.60%	-	-	-	-	-	-	-	-	-	8	8	
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	AHMED BOUAZA-ABEDLAH BOUAZA-HOUSHDAM	DAM	Annual	4.60%	-	-	-	-	-	1	1	1	1	27	30	
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	AICHA AIT BOUI	DAM	Annual	4.60%	-	-	-	-	-	-	-	-	-	13	13	
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	HOUSSIN AIT BAY-HASSAN AIT BAY-JAMAADAM	DAM	Annual	4.60%	-	-	-	-	-	-	-	-	-	20	20	
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	ELHSEN FOUT BEN BAH	DAM	Annual	6.78%	-	-	-	-	-	-	-	-	-	9	9	
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	MME MALIKA BIBOU,FATIMA,SADIA	DAM	Annual	6.78%	-	-	1	1	1	1	1	1	1	44	48	
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	MME SAMIRA BIBOU	DAM	Annual	6.78%	-	-	-	-	-	-	-	-	-	15	15	
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	Etat marocain (MAPM & MEF)	DAM	Annual	4.60%	1	3	13	17	17	18	19	20	136	210		
Atlantic Blue Berries Maroc, S.A.R.L	Morocco	NOUR-ESSAIED EL OUAHHLIDI/ABBM+TECIDAM	DAM	Annual	6.39%	1	3	19	23	17	12	-	-	-	29	29	
Hotifrut Ecuador S.A.	Ecuador	Hacienda Monteserrin	USD	Annual	11.94%	-	-	6	6	-	-	-	-	-	35	35	
Hotifrut Ecuador S.A.	Ecuador	Hacienda Valles Hermosos	USD	Annual	11.94%	-	-	128	128	-	-	-	-	-	741	741	
Hotifrut Ecuador S.A.	Ecuador	Hacienda Monteserrin 2	USD	Annual	11.94%	-	-	3	3	-	-	-	-	-	19	19	
Hotifrut Ecuador S.A.	Ecuador	Vista Hermosa	USD	Annual	11.94%	-	-	79	79	-	-	-	-	-	40	40	
Hotifrut Ecuador S.A.	Ecuador	Liliana Ruiz	USD	Annual	11.94%	-	-	-	-	-	-	-	-	-	-	-	-
Hotifrut Ecuador S.A.	Ecuador	Mareauto PDT	USD	Annual	11.94%	-	-	7	7	-	-	-	-	-	10	10	
Hotifrut Ecuador S.A.	Ecuador	Mareauto PDO	USD	Annual	11.94%	-	-	11	11	-	-	-	-	-	25	25	
Hortifrut Limited	Ireland	Ella House	EUR	Annual	8.17%	-	14	150	164	-	-	-	-	-	25	25	
Binchuan county yunberry agricultural development C	China	Daluo	RMB	Annual	4.70%	-	-	-	-	440	424	799	473	7,505	9,551	9,551	
Binchuan county yunberry agricultural development C	China	Haishao	RMB	Annual	4.70%	-	-	-	-	66	64	107	71	1,740	2,048	2,048	
Binchuan county yunberry agricultural development C	China	Hobian	RMB	Annual	4.70%	-	-	-	-	166	161	268	179	2,925	3,699	3,699	
Binchuan county yunberry agricultural development C	China	Yanghao	RMB	Annual	4.70%	-	-	-	-	29	28	47	31	519	654	654	
Binchuan county yunberry agricultural development C	China	state-owned land	RMB	Annual	4.70%	-	-	-	-	22	21	36	24	123	226	226	
Honghe Jiayu Agriculture Limited	China	Baxin	RMB	Annual	4.70%	108	162	270	540	194	386	135	307	921	1,943	1,943	
Honghe Jiayu Agriculture Limited	China	Gean	RMB	Annual	4.70%	79	119	198	396	297	285	254	73	909	909	909	
Honghe Jiayu Agriculture Limited	China	WFZ Pagoda	RMB	Annual	4.70%	52	79	131	262	197	189	198	48	632	632	632	
Honghe Jiayu Agriculture Limited	China	Juneng	RMB	Annual	4.70%	196	294	490	980	721	714	634	189	2,258	2,258	2,258	
Honghe Jiayu Agriculture Limited	China	Mingbaihai	RMB	Annual	4.70%	118	177	294	589	338	116	86	306	840	840	840	
Honghe Jiayu Agriculture Limited	China	Baiyun	RMB	Annual	4.70%	194	291	484	969	698	639	580	635	3,983	6,535	6,535	
Honghe Jiayu Agriculture Limited	China	Xingou	RMB	Annual	4.70%	86	130	216	432	239	969	24	221	1,453	1,453	1,453	
Honghe Jiayu Agriculture Limited	China	baifujiiao	RMB	Annual	4.70%	85	128	213	426	78	74	40	47	1,529	1,768	1,768	
Honghe Jiayu Agriculture Limited	China	Jiansheun	RMB	Annual	4.70%	6	9	15	30	8	-	-	-	8	8	8	
Honghe Jiayu Agriculture Limited	China	MTZshiyantian	RMB	Annual	4.70%	4	7	11	22	13	4	2	7	26	26	26	
Honghe Jiayu Agriculture Limited	China	Yunguang	RMB	Annual	4.70%	185	278	464	927	684	655	162	613	3,466	5,580	5,580	
Honghe Jiayu Agriculture Limited	China	Xinhuang	RMB	Annual	4.70%	191	286	477	954	487	671	172	636	4,919	6,885	6,885	
Honghe Jiayu Agriculture Limited	China	Mangbing	RMB	Annual	4.70%	142	212	354	708	520	498	273	472	3,087	4,850	4,850	
Honghe Jiayu Agriculture Limited	China	Nanxiangzhang	RMB	Annual	4.70%	153	229	381	763	559	535	135	491	3,862	5,582	5,582	
Honghe Jiayu Agriculture Limited	China	Guangpa	RMB	Annual	4.70%	127	190	317	634	468	444	397	123	3,218	4,650	4,650	
Honghe Jiayu Agriculture Limited	China	LaDaLi	RMB	Annual	4.70%	130	194	324	648	903	58	43	50	1,517	2,571	2,571	
Honghe Jiayu Agriculture Limited	China	Changcoba2	RMB	Annual	4.70%	49	74	207	330	182	181	35	167	1,686	2,251	2,251	
Honghe Jiayu Agriculture Limited	China	Bingma	RMB	Annual	4.70%	890	890	890	2,670	40	123	23	113	1,938	2,237	2,237	
Honghe Jiayu Agriculture Limited	China	Guanyi	RMB	Annual	4.70%	-	-	-	-	222	213	200	205	2,787	3,627	3,627	
Honghe Jiayu Agriculture Limited	China	Yunguang3	RMB	Annual	4.70%	-	-	-	-	155	149	140	34	2,187	2,665	2,665	
Honghe Jiayu Agriculture Limited	China	Shuichanghe	RMB	Annual	4.70%	-	-	-	-	147	143	132	23	454	899	899	
Honghe Jiayu Agriculture Limited	China	Shanghai Pudong Development Bank	RMB	Annual	4.70%	-	-	-	-	-	1,423	2,954	1,508	-	5,885	5,885	
Total						3,201	4,852	10,931	18,985	13,798	13,610	10,915	8,031	56,132	102,486	102,486	

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Debtor Company	Country	Creditor	Currency	Type of Amortization	Effective Annual Rate	Current			Total Current	Non-Current					Total Non-Current	
						ThUS\$	ThUS\$	ThUS\$		Maturity up to 1 month	Maturity 1 to 2 years	Maturity 2 to 3 years	from 3 to 4 years	from 4 to 5 years		5 or more years
Agrícola el Avellano S.A.	Chile	Inversiones IMG DOS Ltda.	USD	Annual	5.56%	3	-	-	3	2	2	2	2	18	26	
Agrícola el Avellano S.A.	Chile	Inversiones IMG DOS Ltda.	USD	Annual	4.50%	129	-	-	129	65	69	73	76	615	898	
Agrícola el Avellano S.A.	Chile	Agrícola e Inmobiliaria Lumaco S.A.	USD	Annual	4.50%	17	-	-	17	12	12	13	14	112	163	
Hortifrut Comercial S.A.	Chile	Maria Angélica Osorio Cortés	UF	Annual	2.80%	-	-	14	14	16	14	-	-	-	30	
Hortifrut Comercial S.A.	Chile	Manuel Retamal Chamorro	CLP	Annual	8.17%	-	-	3	3	3	4	4	4	13	28	
Hortifrut Comercial S.A.	Chile	Nieves Santibañez	CLP	Annual	6.70%	-	-	2	2	2	-	-	-	-	2	
Hortifrut Comercial S.A.	Chile	Walter Bartelt e Hijos Limitada	UF	Annual	8.15%	-	-	69	69	35	60	69	72	260	496	
Hortifrut Chile S.A.	Chile	SOF South Organic Fruits S.A.	UF	Annual	4.24%	-	-	74	74	69	-	-	-	-	69	
Hortifrut Chile S.A.	Chile	SOF South Organic Fruits S.A.	UF	Annual	4.24%	-	-	62	62	64	-	-	-	-	64	
Agrícola Los Hualles S.P.A	Chile	Agrícola e Inmobiliaria Lumaco S.A.	USD	Annual	5.30%	-	-	3	3	3	3	3	3	-	12	
Agrícola Los Hualles S.P.A	Chile	Inversiones IMG DOS Ltda.	USD	Annual	5.30%	-	-	6	6	6	6	6	7	-	25	
Hortifrut ABA S.A. de C.V.	Mexico	Del Toro Figueroa Carlos	USD	Annual	8.88%	-	-	15	15	15	15	15	9	-	54	
Hortifrut ABA S.A. de C.V.	Mexico	Naranjo Chavez Luz Maria	USD	Annual	5.75%	-	34	-	34	34	34	34	34	61	197	
Hortifrut ABA S.A. de C.V.	Mexico	Naranjo Chavez Claudia Del Sag	USD	Annual	5.75%	-	39	-	39	39	39	39	39	75	231	
Hortifrut ABA S.A. de C.V.	Mexico	Mendoza Villalvazo Pedro	MXN	Annual	8.90%	-	-	1	1	1	1	1	-	-	3	
Hortifrut ABA S.A. de C.V.	Mexico	Chavez Sanchez Francisco Javier	USD	Annual	6.21%	100	-	-	100	100	100	100	100	89	489	
Hortifrut ABA S.A. de C.V.	Mexico	Sandov al Sandov al Jose De Jesu	USD	Annual	7.19%	-	-	153	153	153	153	153	153	210	822	
Hortifrut ABA S.A. de C.V.	Mexico	Vargas Mendoza Juan Jose	USD	Annual	8.06%	-	-	61	61	61	61	50	-	-	172	
Hortifrut ABA S.A. de C.V.	Mexico	Villalvazo Magaña Ramon	USD	Annual	8.90%	-	-	31	31	31	31	16	-	-	78	
Hortifrut ABA S.A. de C.V.	Mexico	Morales Aguilar Victor	USD	Annual	8.90%	-	-	32	32	32	32	17	-	-	81	
Hortifrut ABA S.A. de C.V.	Mexico	Del Toro Bayardo Georgina	USD	Annual	8.90%	-	252	-	252	252	252	252	116	-	872	
Hortifrut ABA S.A. de C.V.	Mexico	Del Toro Morales Rocio Celeste	USD	Annual	6.21%	158	-	-	158	158	158	158	158	856	1,488	
Hortifrut ABA S.A. de C.V.	Mexico	Grayeb Moreno Habbibi Teresita	MXN	Annual	8.94%	98	-	-	98	98	98	98	94	-	388	
Hortifrut ABA S.A. de C.V.	Mexico	Silva Jimenez Joel	USD	Annual	6.22%	-	-	11	11	11	11	11	11	5	49	
Hortifrut ABA S.A. de C.V.	Mexico	Silva Hingosa Hans	USD	Annual	6.22%	-	-	11	11	11	11	11	11	5	49	
Hortifrut ABA S.A. de C.V.	Mexico	Alcaraz Barragan Hilario Javier	USD	Annual	8.06%	-	-	16	16	16	16	13	-	-	45	
Hortifrut ABA S.A. de C.V.	Mexico	Oequeueda Cardenas Consuelo	USD	Annual	8.90%	-	-	17	17	17	17	9	-	-	43	
Hortifrut ABA S.A. de C.V.	Mexico	Del Toro Figueroa Carlos 2	USD	Annual	8.88%	-	-	137	137	137	137	137	112	-	523	
Hortifrut ABA S.A. de C.V.	Mexico	Silva Santiago Raul	USD	Annual	6.22%	-	-	121	121	121	121	121	121	259	743	
Hortifrut ABA S.A. de C.V.	Mexico	Mendoza Villalvazo Gonzalo	USD	Annual	8.90%	-	-	38	38	38	38	20	-	-	96	
Hortifrut ABA S.A. de C.V.	Mexico	Mendoza Oequeueda Pedro	USD	Annual	8.90%	-	-	16	16	16	16	12	-	-	44	
Hortifrut ABA S.A. de C.V.	Mexico	Ortiz Marin Francisco	MXN	Annual	6.08%	-	-	21	21	21	21	42	-	-	84	
Hortifrut ABA S.A. de C.V.	Mexico	Rosales Lopez Jose Manuel	MXN	Monthly	6.70%	11	32	84	127	126	21	-	-	-	147	
Hortifrut ABA S.A. de C.V.	Mexico	Cortez Santiago Guillermo	USD	Annual	8.90%	-	-	32	32	32	32	16	-	-	80	
Hortifrut ABA S.A. de C.V.	Mexico	Preciado Barragan Ma Refugio	USD	Annual	5.74%	21	-	-	21	21	21	13	-	-	55	
Hortifrut ABA S.A. de C.V.	Mexico	Mendoza Guidilo Abraham Vicente	MXN	Annual	5.94%	6	-	-	6	6	6	4	-	-	16	
Hortifrut ABA S.A. de C.V.	Mexico	Jose Alberto Del Toro Guizar	MXN	Monthly	6.02%	10	31	83	124	-	-	-	-	-	-	
Hortifrut ABA S.A. de C.V.	Mexico	Grupo Inmobiliario Unicenter V	MXN	Monthly	6.02%	1	4	11	16	-	-	-	-	-	-	
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Inter Kone, S.A. De C.V.	MXN	Monthly	7.04%	14	41	110	165	164	164	171	-	-	499	
Hortifrut España	Spain	Alamillo-ALQUILER	EUR	Monthly	1.30%	31	63	312	406	372	379	-	-	-	751	
Hortifrut España	Spain	San Miguel-ALQUILER	EUR	Monthly	1.30%	7	13	58	78	77	76	75	74	187	489	
Hortifrut España	Spain	Rompido III-ALQUILER	EUR	Monthly	4.35%	3	5	20	28	24	24	23	23	106	200	
Hortifrut North America Inc.	Netherlands	Case Packing System BV	EUR	Monthly	0.41%	11	21	93	125	92	115	-	-	-	207	
Hortifrut North America Inc.	USA	CliftonLarsonAllen LLP (CLA)	USD	Annual	1.37%	3	6	28	37	-	-	-	-	-	-	

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Debtor Company	Country	Creditor	Currency	Type of Amortization	Effective Annual Rate	Current			Total Current	Non-Current					Total Non-Current
						Maturity up to 1 month	1 to 3 months	3 to 12 months	31-Dec-25	Maturity 1 to 2 years	Maturity 2 to 3 years	from 3 to 4 years	from 4 to 5 years	5 or more years	31-Dec-25
						ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Diana Alexis Reynoso Valenzuel	MXN	Monthly	6.35%	2	6	16	24	-	-	-	-	-	-
Agrícola Los Reyes S. de R.L. de C.V.	Mexico	Ochoa Gutierrez Carlos Alberto	MXN	Monthly	7.21%	1	4	10	15	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Villanueva Mendez Alejandro Ma	MXN	Monthly	6.35%	1	2	6	9	4	4	4	4	1	17
Hortifrut SA de CV	Mexico	Peña Roman Rodolfo	MXN	Annual	8.06%	-	-	9	9	9	9	9	1	-	28
Hortifrut SA de CV	Mexico	Sandoval Sandoval Jose De Jesu	MXN	Annual	7.19%	-	-	23	23	23	4	-	-	-	27
Hortifrut SA de CV	Mexico	Javier Gaona Montalval	MXN	Monthly	8.14%	5	14	38	57	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Distribuidora Pinares Del Sur	MXN	Monthly	6.31%	4	12	31	47	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Naranjo Araiza Anays	MXN	Monthly	6.29%	1	2	4	7	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Inter Kone, S.A. De C.V.	MXN	Monthly	7.04%	1	4	11	16	16	16	6	-	-	38
Hortifrut SA de CV	Mexico	Agrícola Ciriós Baja S.P.R. De	MXN	Monthly	5.16%	3	9	24	36	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Claudia Olivia Medina Medina	MXN	Monthly	5.72%	5	15	39	59	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Arturo Sanchez Moreno	MXN	Monthly	6.02%	5	15	41	61	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Florencio Villa Talavera	MXN	Monthly	6.02%	-	1	2	3	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Jose Ascencion Orihuela Barcen	MXN	Monthly	6.02%	-	1	4	5	-	-	-	-	-	-
Hortifrut SA de CV	Mexico	Inversiones Gava Sa De Cv	MXN	Monthly	6.02%	2	7	18	27	28	2	-	-	-	30
HF Sarbanand, S. de R.L. de C.V.	Mexico	Argueso Mendoza German Daniel	MXN	Annual	7.20%	-	-	110	110	110	110	110	110	70	510
HF Sarbanand, S. de R.L. de C.V.	Mexico	Peña Roman Rodolfo	MXN	Annual	8.06%	-	-	198	198	198	198	198	198	139	931
HF Sarbanand, S. de R.L. de C.V.	Mexico	Peña Farber Rodolfo Joaquin	MXN	Annual	8.06%	-	-	96	96	96	96	96	90	-	378
HF Sarbanand, S. de R.L. de C.V.	Mexico	Roman Castro Zaida	MXN	Annual	8.06%	-	-	187	187	188	188	188	188	92	844
Hortifrut Berries Maroc S.R.L.	Morocco	M. BIDANE HassanMme BIDANE MbarkaMm	DAM	Annual	4.60%	1	1	6	8	8	9	9	10	76	112
Hortifrut Berries Maroc S.R.L.	Morocco	M. BIDANE Jalloul	DAM	Annual	4.60%	1	2	9	12	12	13	13	14	188	240
Hortifrut Berries Maroc S.R.L.	Morocco	M. ELHSSIKA SaidM. ELHSSIKA Abdessalam	DAM	Annual	4.01%	1	3	12	16	13	-	-	-	-	13
Hortifrut Europa S.L.	Spain	Tutor Inversores	EUR	Annual	4.35%	8	15	90	113	97	206	157	225	-	685
Hortifrut Perú S.A.C.	Peru	Tal S.A.	USD	Monthly	3.93%	-	-	-	-	16	6	-	-	-	22
Hortifrut Perú S.A.C.	Peru	Tal S.A.	USD	Monthly	5.13%	1	1	8	10	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.22%	16	-	-	16	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	7.45%	4	4	42	50	6	-	-	-	-	6
Hortifrut Perú S.A.C.	Peru	Rentaequipos Leasing Peru S.A.	USD	Monthly	6.44%	1	1	1	3	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.44%	1	1	1	3	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	6.22%	5	5	15	25	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.57%	1	1	2	4	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.22%	1	1	4	6	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Electromotion S.A.C.	USD	Monthly	6.87%	14	14	84	112	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.57%	1	1	5	7	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	6.22%	1	1	6	8	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	7.02%	3	3	27	33	23	-	-	-	-	23
Hortifrut Perú S.A.C.	Peru	Rentas & Servicios S.A.C.	USD	Monthly	7.02%	1	1	10	12	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	6.22%	2	2	23	27	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Rentas & Servicios S.A.C.	USD	Monthly	6.27%	2	2	16	20	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Electromotion S.A.C.	USD	Monthly	6.87%	17	18	181	216	133	-	-	-	-	33
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	6.22%	3	3	31	37	26	-	-	-	-	26
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.46%	2	2	21	25	11	-	-	-	-	11
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.46%	1	1	7	9	9	7	-	-	-	16
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	6.95%	4	4	37	45	48	51	-	-	-	99

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Debtor Company	Country	Creditor	Currency	Type of Amortization	Effective Annual Rate	Current			Total Current	Non-Current					Total Non-Current	
						ThUS\$	ThUS\$	ThUS\$		Maturity up to 1 month	Maturity 2 to 3 years	Maturity 3 to 4 years	Maturity 4 to 5 years	5 or more years		31-Dec-25
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	6.95%	5	6	57	68	73	-	-	-	-	-	73
Hortifrut Perú S.A.C.	Peru	Mendieta Genov ez Olivia	USD	Monthly	6.75%	6	7	67	80	86	7	-	-	-	-	93
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	6.95%	12	12	127	151	162	28	-	-	-	-	190
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	6.95%	9	9	90	108	115	10	-	-	-	-	125
Hortifrut Perú S.A.C.	Peru	Rentaequipos Leasing Peru S.A.	USD	Monthly	5.04%	3	3	3	9	-	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.95%	2	2	2	6	-	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Morin Burneo Diego Salvador	PEN	Monthly	6.75%	2	2	17	21	22	-	-	-	-	-	22
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.95%	-	-	4	4	5	5	-	-	-	-	10
Hortifrut Perú S.A.C.	Peru	Garnique Lopez Olga Sonia	USD	Monthly	Pago anticipado	4	4	4	12	-	-	-	-	-	-	-
Hortifrut Perú S.A.C.	Peru	Wakabayashi Ikemiyashiro Luis	USD	Monthly	6.07%	1	1	14	16	8	-	-	-	-	-	8
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	7.16%	1	1	8	10	10	11	4	-	-	-	25
Hortifrut Perú S.A.C.	Peru	Bobadilla Sabogal Miriam Rosa	PEN	Monthly	4.53%	1	1	13	15	17	20	24	16	16	93	
Hortifrut Perú S.A.C.	Peru	Rentaequipos Leasing Peru S.A.	USD	Monthly	5.04%	2	2	18	22	23	25	15	-	-	63	
Hortifrut Perú S.A.C.	Peru	Electromotion S.A.C.	PEN	Monthly	6.55%	6	6	66	78	48	-	-	-	-	48	
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	6.75%	7	7	69	83	88	54	-	-	-	142	
Hortifrut Perú S.A.C.	Peru	Marquina Quispe Paulino	USD	Monthly	6.75%	-	-	5	5	3	3	3	3	-	12	
Hortifrut Perú S.A.C.	Peru	Alvarado Rodriguez Miriam Eliz	PEN	Monthly	6.75%	-	-	5	5	3	3	3	3	-	12	
Hortifrut Perú S.A.C.	Peru	Derco Peru S.A.	USD	Monthly	7.05%	7	7	13	27	-	-	-	-	-	-	
Hortifrut Perú S.A.C.	Peru	Csi Renting Peru S.A.C.	USD	Monthly	7.16%	2	2	17	21	22	23	16	-	-	61	
Hortifrut Perú S.A.C.	Peru	Grupo Inmobiliaria Viva SAC	USD	Monthly	6.75%	2	2	9	13	-	-	-	-	-	-	
Hortifrut Perú S.A.C.	Peru	Rentaequipos Leasing Peru SA	PEN	Monthly	6.55%	1	1	6	8	9	7	-	-	-	16	
Hortifrut Perú S.A.C.	Peru	Rentaequipos Leasing Peru SA	PEN	Monthly	6.55%	1	1	5	7	9	9	7	-	-	25	
Hortifrut Perú S.A.C.	Peru	Renting S.A.C.	USD	Monthly	6.55%	1	1	13	15	23	20	17	-	-	60	
Hortifrut Perú S.A.C.	Peru	Derco Peru S.A.	USD	Monthly	7.05%	4	4	8	16	-	-	-	-	-	-	
BerryGood Comercial Importadora Distribuidora Ltda.	Brazil	Dorival Torrinha	BRL	Annual	3.16%	-	-	3	3	-	-	-	-	34	34	
BerryGood Comercial Importadora Distribuidora Ltda.	Brazil	Celso Do Carmo De Souza	BRL	Annual	3.50%	-	-	13	13	2	-	-	-	-	2	
BerryGood Comercial Importadora Distribuidora Ltda.	Brazil	Gpm Invest	BRL	Annual	3.13%	-	-	24	24	53	-	-	-	-	53	
BerryGood Comercial Importadora Distribuidora Ltda.	Brazil	Gilberto Rezende	BRL	Annual	3.07%	-	-	-	-	-	-	36	-	-	36	
BerryGood Comercial Importadora Distribuidora Ltda.	Brazil	Gtf Serviços De Armazens	BRL	Annual	3.73%	-	-	191	191	163	-	-	-	-	163	
BerryGood Comercial Importadora Distribuidora Ltda.	Brazil	Gtf Serviços De Armazens Escritório	BRL	Annual	4.95%	-	-	14	14	25	-	-	-	-	25	
BerryGood Comercial Importadora Distribuidora Ltda.	Brazil	Hudson Nogueira Luz	BRL	Annual	4.46%	-	-	2	2	-	-	-	-	-	-	
BerryGood Comercial Importadora Distribuidora Ltda.	Brazil	Solano Empreendimentos	BRL	Annual	3.06%	-	-	3	3	1	-	-	-	-	1	
BerryGood Comercial Importadora Distribuidora Ltda.	Brazil	João Alves De Rezende	BRL	Annual	5.87%	-	-	-	-	-	31	-	-	-	31	
BerryGood Comercial Importadora Distribuidora Ltda.	Brazil	João Carlos Garcia - Juros	BRL	Annual	5.87%	-	-	-	-	-	-	-	-	227	227	
BerryGood Comercial Importadora Distribuidora Ltda.	Brazil	José Mauri	BRL	Annual	6.35%	-	-	3	3	-	-	-	-	21	21	
BerryGood Comercial Importadora Distribuidora Ltda.	Brazil	Maria Silverio De Mendonça	BRL	Annual	5.87%	-	-	-	-	-	176	-	-	-	176	
BerryGood Comercial Importadora Distribuidora Ltda.	Brazil	Carlos Henrique	BRL	Annual	5.87%	-	-	-	-	-	-	-	-	-	-	
BerryGood Comercial Importadora Distribuidora Ltda.	Brazil	Celma Aparecida Da Silva	BRL	Annual	10.45%	-	-	-	-	-	-	-	-	-	-	
BerryGood Comercial Importadora Distribuidora Ltda.	Brazil	Yara Iavarona	BRL	Annual	3.07%	-	-	27	27	-	-	-	-	-	-	
BerryGood Comercial Importadora Distribuidora Ltda.	Brazil	Marcela Apartamento Rj Sidney	BRL	Annual	3.07%	-	-	-	-	-	-	-	-	-	-	
BerryGood Comercial Importadora Distribuidora Ltda.	Brazil	Loja Leblon RJ	BRL	Annual	3.07%	-	-	17	17	7	-	-	-	-	7	
BerryGood Comercial Importadora Distribuidora Ltda.	Brazil	Simone Casa Bruno	BRL	Annual	3.07%	-	-	1	1	-	-	-	-	-	-	

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Debtor Company	Country	Creditor	Currency	Type of Amortization	Effective Annual Rate	Current			Total Current	Non-Current					Total Non-Current
						Maturity up to 1 month	1 to 3 months	3 to 12 months	31-Dec-25	Maturity 1 to 2 years	Maturity 2 to 3 years	from 3 to 4 years	from 4 to 5 years	5 or more years	31-Dec-25
						ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Atlantic Blue, S.L.U.	Spain	Antonio Rodríguez Moreno	EUR	Annual	2.45%	-	-	-	-	110	110	95	-	-	315
Atlantic Blue, S.L.U.	Spain	San Ramón	EUR	Annual	4.35%	-	-	54	54	165	128	128	128	128	677
Atlantic Green, S.L.	Spain	Senabra, S. Coop. And.	EUR	Annual	4.35%	2	3	205	210	53	53	53	53	235	447
Atlantic Green, S.L.	Spain	Senabra, S. Coop. And.	EUR	Annual	4.35%	3	8	38	49	35	35	35	35	206	346
Royal Berries, S.L.U.	Spain	Manuel Infante Cristóbal	EUR	Annual	3.76%	2	-	-	2	91	-	-	-	-	91
Royal Berries, S.L.U.	Spain	Finca Doñaga	EUR	Annual	3.28%	-	-	1	1	32	-	-	-	-	32
Royal Berries, S.L.U.	Spain	Esag	EUR	Annual	3.28%	2	6	25	33	32	30	29	9	-	100
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Elat marocain (MAPM & MEF)	DAM	Annual	4.60%	-	-	1	1	2	3	3	3	195	206
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. TAMAMA Driss	DAM	Annual	4.60%	-	1	4	5	4	4	4	4	78	94
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. TAMAMA Mohamed	DAM	Annual	4.60%	-	1	6	7	6	7	7	7	134	161
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. TAMAMA El Amrani	DAM	Annual	4.60%	-	1	3	4	4	4	4	4	81	97
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mr Alamouri	DAM	Annual	4.60%	-	1	4	5	6	6	7	7	14	39
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. ROUCHDI Mohamed	DAM	Annual	4.60%	-	1	4	5	6	6	7	8	14	41
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. ROUCHDI Mamas	DAM	Annual	6.78%	-	-	1	1	1	1	1	1	12	16
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M.AJDOUR Lahssen	DAM	Annual	6.78%	-	-	1	1	1	1	1	1	22	26
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mme SABER Masouda présente a Mr CHARF	DAM	Annual	6.78%	-	-	2	2	2	3	3	4	54	66
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mr TARHOCH Lahssen	DAM	Annual	6.78%	-	-	1	1	1	1	1	1	16	20
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mr MKADEM IBRAHIM-AHMED MKADEM- E	DAM	Annual	6.78%	-	-	1	1	1	1	1	1	22	26
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mme SABER Masouda présente a Mr CHARF	DAM	Annual	6.78%	-	-	1	1	1	1	1	1	14	18
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mr MKADEM IBRAHIM-AHMED MKADEM- E	DAM	Annual	6.78%	-	-	-	-	-	-	-	-	6	6
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mr TARHOCH Abdellah	DAM	Annual	6.78%	-	-	-	-	-	1	1	1	7	9
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. ROUCHDI Mohamed-Rkia Rochdi-Hadia R	DAM	Annual	6.78%	-	-	1	1	1	1	1	1	12	16
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mme Yamna Ajdour & ses héritiers	DAM	Annual	6.78%	-	-	-	-	1	1	1	1	23	27
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mr Lahssen Agnaou	DAM	Annual	6.78%	-	-	-	-	-	-	-	-	9	9
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. BOUMADIANE Ali	DAM	Annual	4.60%	-	-	-	-	-	-	-	-	6	6
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. AGOURRAM Mohamed (Héritier)	DAM	Annual	4.60%	-	1	3	4	5	6	6	6	50	72
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. AGOURRAM Abella (Héritier Zina Bakour)	DAM	Annual	4.60%	-	1	3	4	5	6	6	6	50	72
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. ESSAYAD Ali , Abderrahmane, Mohamed,	DAM	Annual	4.60%	-	1	3	4	5	5	7	7	123	145
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. ESSAYAD Mbarek	DAM	Annual	4.60%	-	-	-	-	-	-	1	1	10	11
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. BOUMADIANE El Hassan (Héritier)	DAM	Annual	4.60%	-	-	-	-	-	-	1	1	12	14
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. LAKMAL Lahecn (pour lui-même et pour M	DAM	Annual	4.60%	-	1	3	4	4	4	5	5	91	109
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. BOUZID Mohamed	DAM	Annual	4.60%	-	-	1	1	2	2	2	2	46	54
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. BOUMADIANE Jamaa	DAM	Annual	4.60%	-	-	-	-	-	-	-	-	3	3
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	> M. & Mme Bhi+ Elhossein + Hassan + Lahecn	DAM	Annual	4.60%	-	-	-	-	1	1	1	1	20	24
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. LAKMAL Ali	DAM	Annual	4.60%	-	-	1	1	2	3	3	3	63	73
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. SABRI Jamaa	DAM	Annual	4.60%	-	-	2	2	3	3	3	4	74	87
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Mme BOURAGHYOUN Fatima M. AIT MOHA	DAM	Annual	4.60%	-	-	2	2	3	3	4	4	93	107
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. Bjdiken Lahecn	DAM	Annual	4.60%	-	-	2	2	3	3	3	4	85	98
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. Bjdiken Lahecn (terrain type bour à usga	DAM	Annual	4.60%	-	-	-	-	-	-	-	-	7	7
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. ESSOUSSI Abdellah & Mère Safia Boustine	DAM	Annual	4.60%	-	-	-	-	1	1	1	1	15	18
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. BOUHUYA Mohamed+Héritier	DAM	Annual	4.60%	-	-	1	1	1	1	1	1	24	28
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. Ahmed MOUAFIM. Tahar MOUAFI & Hérit	DAM	Annual	4.60%	-	-	1	1	2	2	3	3	76	86
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. BOUHUYA Fadma, Mohamed Soussi, Abdel	DAM	Annual	4.60%	-	-	-	-	-	-	1	1	19	21

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Debtor Company	Country	Creditor	Currency	Type of Amortization	Effective Annual Rate	Current			Total Current	Non-Current					Total Non-Current	
						Maturity up to 1 month	1 to 3 months	3 to 12 months	31-Dec-25	Maturity 1 to 2 years	Maturity 2 to 3 years	from 3 to 4 years	from 4 to 5 years	5 or more years	31-Dec-25	
						ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. Mohamed MHIMMEDM. Fadma SOUSSI	DAM	Annual	4.60%	-	-	-	-	1	1	1	1	1	27	31
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. ESSAYAD Ali	DAM	Annual	4.60%	-	-	-	-	-	-	-	-	-	10	10
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. LAKMAL Lahcen (pour lui-même et pour M	DAM	Annual	4.60%	-	-	1	1	1	1	1	1	1	29	33
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. LAMGHARI Lahcen	DAM	Annual	4.60%	-	-	1	1	1	2	2	2	2	50	57
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. & Mmes Jamaa+ Tayeb+ Belaid+ Aicha+ Fa	DAM	Annual	4.60%	-	-	1	1	2	2	3	3	3	79	89
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. Abdalkader BOUZID	DAM	Annual	4.60%	-	-	2	2	3	4	4	5	5	132	148
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. ELKAABOUZ Moham edM. ELKAABOUZ Ja	DAM	Annual	4.60%	2	3	2	7	21	27	28	31	725	832	
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	MOHAMED AIT SAYEH	DAM	Annual	4.60%	-	-	-	-	1	1	1	1	1	30	34
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. & Mmes Ahmed+ Mohamed+ Fatima+ Hsin	DAM	Annual	4.60%	-	1	3	4	4	5	6	6	244	265	
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. Mohamed Gabbouss+ Jamaa	DAM	Annual	4.60%	-	-	1	1	1	2	2	2	2	94	101
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	M. Mohamed Fakir	DAM	Annual	4.60%	-	-	-	-	-	-	1	1	1	24	26
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	IJA AIT BOUI	DAM	Annual	4.60%	-	-	-	-	-	-	-	-	-	13	13
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	HASSAN BOUAZA-MAHFOUD BOUAZA-HAFIDAM	Annual	4.60%	-	-	-	-	-	-	-	-	-	-	8	8
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	AHMED BOUAZA-ABEDLAH BOUAZA-HOUS	DAM	Annual	4.60%	-	-	-	-	-	1	1	1	1	28	31
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	AICHA AIT BOUI	DAM	Annual	4.60%	-	-	-	-	-	-	-	-	-	13	13
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	HOUSSEN AIT BAY-HASSAN AIT BAY-JAMA	DAM	Annual	4.60%	-	-	-	-	-	-	-	-	-	20	20
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	EL HSENEN FOUT BEN BAH	DAM	Annual	6.78%	-	-	-	-	-	-	-	-	-	9	9
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	MME MALIKA BIBOU, FATIMA, SADIA	DAM	Annual	6.78%	-	-	1	1	1	1	1	1	1	45	49
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	MME SAMIRA BIBOU	DAM	Annual	6.78%	-	-	-	-	-	-	-	-	-	15	15
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	Etat marocain (MAPM & MEF)	DAM	Annual	4.60%	1	3	13	17	18	19	19	20	663	739	
Atlantic Blue Berries Maroc, S.A.R.L.	Morocco	NOUR-ESSAIED EL OUAHLIDI/ABBM+TECI	DAM	Annual	6.39%	1	3	13	17	18	13	-	-	-	31	31
Hotifrut Ecuador S.A.	Ecuador	Hacienda Monteserrin	USD	Annual	11.94%	-	-	6	6	-	-	-	-	-	35	35
Hotifrut Ecuador S.A.	Ecuador	Hacienda Valles Hermosos	USD	Annual	11.94%	-	-	128	128	-	-	-	-	-	793	793
Hotifrut Ecuador S.A.	Ecuador	Hacienda Monteserrin 2	USD	Annual	11.94%	-	-	3	3	-	-	-	-	-	17	17
Hotifrut Ecuador S.A.	Ecuador	Vista Hermosa	USD	Annual	11.94%	-	-	27	27	-	-	-	-	-	38	38
Hotifrut Ecuador S.A.	Ecuador	Liliana Ruiz	USD	Annual	11.94%	-	-	-	-	-	-	-	-	-	-	-
Hotifrut Ecuador S.A.	Ecuador	Mareauto PDT	USD	Annual	11.94%	-	-	7	7	-	-	-	-	-	9	9
Hotifrut Ecuador S.A.	Ecuador	Mareauto PDO	USD	Annual	11.94%	-	-	11	11	-	-	-	-	-	24	24
Binchuan county yunberry agricultural development C China	China	Daluo	RMB	Annual	4.70%	-	-	-	-	842	358	371	384	7,102	9,057	
Binchuan county yunberry agricultural development C China	China	Haishao	RMB	Annual	4.70%	-	-	-	-	127	54	56	58	1,577	1,872	
Binchuan county yunberry agricultural development C China	China	Hebian	RMB	Annual	4.70%	-	-	-	-	318	135	140	145	2,735	3,473	
Binchuan county yunberry agricultural development C China	China	Yangbao	RMB	Annual	4.70%	-	-	-	-	55	24	24	25	378	506	
Binchuan county yunberry agricultural development C China	China	state-owned land	RMB	Annual	4.70%	-	-	-	-	43	18	19	19	119	218	
Honghe Jiayu Agriculture Limited	China	Baxin	RMB	Annual	4.70%	108	162	270	540	854	380	133	302	1,972	3,641	
Honghe Jiayu Agriculture Limited	China	Gean	RMB	Annual	4.70%	79	119	198	396	627	281	250	72	1,512	2,742	
Honghe Jiayu Agriculture Limited	China	WFZ Pagoda	RMB	Annual	4.70%	52	79	131	262	416	186	195	48	968	1,813	
Honghe Jiayu Agriculture Limited	China	Jiuneng	RMB	Annual	4.70%	196	294	490	980	1,552	703	624	186	4,273	7,338	
Honghe Jiayu Agriculture Limited	China	Mingbaihai	RMB	Annual	4.70%	118	177	294	589	933	114	78	301	1,785	3,211	
Honghe Jiayu Agriculture Limited	China	Baiyun	RMB	Annual	4.70%	194	291	484	969	1,535	629	571	625	3,098	6,458	
Honghe Jiayu Agriculture Limited	China	Xingou	RMB	Annual	4.70%	86	130	216	432	685	556	23	217	1,481	1,481	
Honghe Jiayu Agriculture Limited	China	bailujiao	RMB	Annual	4.70%	85	128	213	426	675	73	40	47	813	1,648	
Honghe Jiayu Agriculture Limited	China	Jiansheun	RMB	Annual	4.70%	6	9	15	30	46	21	19	19	-	105	105
Honghe Jiayu Agriculture Limited	China	MTZshiyantian	RMB	Annual	4.70%	4	7	11	22	36	4	2	11	41	94	94
Honghe Jiayu Agriculture Limited	China	Yunguang	RMB	Annual	4.70%	185	278	464	927	1,470	645	159	604	2,590	5,468	
Honghe Jiayu Agriculture Limited	China	Xinhuang	RMB	Annual	4.70%	191	286	477	954	1,513	660	170	626	3,801	6,770	
Honghe Jiayu Agriculture Limited	China	Mangbing	RMB	Annual	4.70%	142	212	354	708	1,122	490	269	465	2,441	4,787	
Honghe Jiayu Agriculture Limited	China	Nanxiangzhang	RMB	Annual	4.70%	153	229	381	763	1,209	527	133	483	3,149	5,501	
Honghe Jiayu Agriculture Limited	China	Guangpa	RMB	Annual	4.70%	127	190	317	634	1,004	437	391	121	2,645	4,598	
Honghe Jiayu Agriculture Limited	China	LaDaLi	RMB	Annual	4.70%	130	194	324	648	1,027	57	42	49	1,424	2,599	
Honghe Jiayu Agriculture Limited	China	Changcaoba2	RMB	Annual	4.70%	49	74	207	330	390	178	35	164	1,525	2,292	
Honghe Jiayu Agriculture Limited	China	Bingma	RMB	Annual	4.70%	890	890	890	2,670	328	121	22	112	1,688	2,271	
Honghe Jiayu Agriculture Limited	China	Guanyi	RMB	Annual	4.70%	-	-	-	-	443	210	197	202	1,644	2,696	
Honghe Jiayu Agriculture Limited	China	Yunguang3	RMB	Annual	4.70%	-	-	-	-	258	147	138	34	2,193	2,770	
Honghe Jiayu Agriculture Limited	China	Changcaoba2	RMB	Annual	4.70%	-	-	-	-	71	121	22	112	51	377	377
Honghe Jiayu Agriculture Limited	China	Shuichanghe	RMB	Annual	4.70%	-	-	-	-	308	140	130	23	581	1,182	1,182
Honghe Jiayu Agriculture Limited	China	Shanghai Pudong Development Bank	RMB	Annual	4.70%	-	-	-	-	30	51	22	28	40	171	171
Total		31-Dec-25				3,632	4,586	10,517	18,735	23,205	11,534	7,499	7,972	59,203	109,413	



NOTE 24 – CURRENT AND NON-CURRENT TRADE ACCOUNTS AND OTHER ACCOUNTS PAYABLE.

The detail of these items as of March 31, 2026 and December 31, 2025 is as follows:

Current	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Suppliers	114,574	136,582
Payable notes	12,893	3,676
Retention and payable tax	9,775	18,893
Payable dividend	1	1
Total	137,243	159,152

Non-Current	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Creditors / Suppliers	80,461	84,601
Total	80,461	84,601

As of March 31, 2026, ThUS\$ 80,461 are included in non-current creditors corresponding to the long term accounts payable accounts due to the purchase of the Atlantic Blue Group. This debt is subject to an interest rate of 0.25% plus Spain's annual CPI. The Company has contracted inflation derivatives for said debt, fixing Spain's annual CPI at 3.81%. Due to the aforementioned, the interest rate of this debt is fixed at an annual 4.06%.

Accounts payable per currencies as of March 31, 2026 and December 31, 2025 are as follows:

Current	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
United States dollar	48,132	53,686
Chilean Peso	28,369	42,953
Euro	30,945	28,162
Mexican Peso	356	8,767
Moroccan Dirham	4,080	4,236
Indian Rupee	1,219	469
Argentine Peso	-	1
Nuevo Sol	5,702	8,280
Pound	1,889	1,647
Yuan	14,091	9,107
Colombian Peso	947	885
Brazilian Real	1,513	959
Total	137,243	159,152

Below are trade accounts and other accounts payable, current and non-current, as per maturity and type of supplier as of March 31, 2026 and December 31, 2025:



Types of Suppliers / Goods / Services / Others	Amounts in thousands of dollars, as per payment terms						Total	Average payment period (days)
	up to 30 days	31 - 60	61 - 90	91 - 120	121 - 365	366 and more		
Goods	62,685	4,607	1,879	1,995	5,547	-	76,713	60
Services	15,888	1,511	1,790	530	1,175	-	20,894	58
Others	24,824	1,580	125	17	13,090	80,461	120,097	291
Total as of March 31, 2026	103,397	7,698	3,794	2,542	19,812	80,461	217,704	

Types of Supplier Goods/Services/Others	Amounts in thousands of dollars, as per payment terms						Total	Average payment period (days)
	up to 30 days	31 - 60	61 - 90	91 - 120	121 - 365	366 and more		
Goods	55,549	8,876	2,848	1,884	1,481	-	70,638	46
Services	41,449	2,511	1,899	815	1,030	-	47,704	43
Others	34,435	1,415	1,945	2,055	960	84,601	125,411	261
Total as of December 31, 2025	131,433	12,802	6,692	4,754	3,471	84,601	243,753	

The main suppliers are the following:

Seaboard Marine Ltd.	Cosco Shipping Lines Co.Ltd
Linea Pet Peru S.A.	Frutas Agrovic Limitada
John Greene Logistics Company	Ecopacking Cartones S.A.
Seatrede Group N.V.	Bus Service Automotriz S.A.C
Cartones Villa Marina S.A	Ximesa S.A.C.
Ecointegrity S.A.C.	Giner Export S.A.
Maersk A/S	Air Europa Lineas Aereas S.A.
Inversiones Jordie S.A.	J&K Fres East
Network Shipping Ltd	Microsoft Corporation
Trupal S.A.	Ingenieria en Cartones y Papeñes S.A.C

The average payment term of the main suppliers is 61 days. Prices are mostly agreed in dollars and there are no interests associated to the credit.

Producing Suppliers

The Company currently maintains approximately 800 producers in the countries where it has its operations. Due to the level of atomization of said producers, none of them surpasses 2% of the traded volumes.



NOTE 25 – EMPLOYEE BENEFITS AND OTHER PROVISIONS, CURRENT AND NON-CURRENT

The concepts that make up this item are the following:

	31-Mar-26	31-Dec-25
Employee Benefits	ThUS\$	ThUS\$
Vacations	5,641	6,039
Substitute retirement benefits	1,566	1,607
Other employee benefits (bonus)	1,690	1,777
Employee Benefits	8,897	9,423

	31-Mar-26	31-Dec-25
Current Provisions	ThUS\$	ThUS\$
Other provisions		
Cost provision	31,805	4,155
Other provisions	31,805	4,155

	31-Mar-26	31-Dec-25
Non-Current Provisions	ThUS\$	ThUS\$
Other Provisions	47	47
Total	47	47

The movement of current provisions and employee benefits, as of March 31, 2026 and December 31, 2025, is as follows:

	31-Mar-26	31-Dec-25
Movement	ThUS\$	ThUS\$
Opening balance	13,578	11,254
Increase in Provisions	36,688	11,800
Used Provisions	(9,564)	(9,476)
Total	40,702	13,578



Employee provisions and benefits per currency as of March 31, 2026 and December 31, 2025 are as follows:

Employee Benefits	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Vacations	5,641	6,039
Substitute retirement benefits	1,566	1,607
Other employee benefits (bonus)	1,690	1,777
Employee Benefits	8,897	9,423

Employee Benefits	31-Mar-26	31-Dec-25
Detail	ThUS\$	ThUS\$
United States dollar	103	290
Chilean Peso	1,501	1,507
Euro	518	365
Mexican Peso	2,852	2,842
Colombian Peso	174	0
Nuevo Sol	3,149	3,986
Indian Rupee	140	95
Brazilian Real	460	338
Total	8,897	9,423



NOTE 26 – ISSUED CAPITAL

The objectives of Hortifrut and subsidiaries when administering capital are to safeguard the capacity to continue as a going concern, in order to generate returns for its shareholders, benefits to other interest groups and to maintain an optimum structure to reduce the cost of capital.

Consistent with the industry, Hortifrut and subsidiaries monitor their capital with the leverage ratio base. This ratio is calculated by dividing net financial debt among total capital. Net financial debt corresponds to the total debt with banks (including current and non-current debt) minus cash and cash equivalents. Total capital corresponds to equity just as is shown in the consolidated statement of position plus net debt.

In this aspect Hortifrut and subsidiaries have combined different sources of financing such as: operation flows and bank credits, among others.

a) Subscribed, paid, to be subscribed capital and number of shares

Subscribed and paid capital as of March 31, 2026, reached ThUS\$472,014 (ThUS\$472,014 as of December 31, 2025) equal to 57,729,028,200,000 series A and B shares and without nominal value as of March 31, 2026 (57,729,028,200,000 series A and B shares and without nominal value as of December 31, 2025).

b) Movements of 2026

During the period ending March 31, 2026, there were no movements in capital.

c) Movements of 2025

During the period ending December 31, 2025, there were no movements in capital.

d) Issuance premium

The issuance premium as of March 31, 2026, reached ThUS\$3,751 (ThUS\$3,751 as of December 31, 2025).

The share issuance premium originated in 2019, in the framework of the issuance of shares inscribed in the Securities Registry of the Commission for the Financial Market under N°1.084, dated September 27, 2019.



NOTE 27 – ACCUMULATED RETAINED EARNINGS (LOSS)

The detail of accumulated results as of March 31, 2026 and December 31, 2025, is as follows:

Movement	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Opening balance	88,768	170,754
Profit (loss), attributable to parent company	27,682	(77,727)
Paid dividend	-	(4,259)
Total	116,450	88,768

a) Dividend policy

As per what is stated in the Corporation Law, the Company is obligated to the distribution of an obligatory minimum dividend equal to 30% of profits, nevertheless and as per the corporate statutes, the minimum dividend established for the Company is at least 50%, unless otherwise agreed at the corresponding meeting, by unanimity of the issued shares.

In virtue of what was informed to the Commission for the Financial Market (CMF), related with regulation (circular) N° 1945, in order to determine the Company's net distributable profit, to be considered to calculate the dividend, the following will be excluded from gains attributable to the controller's parent Company:

1. Non-realized results linked with the fair value record of biological assets regulated by "IAS 41" accounting standard, reintegrating them to the net profit at the moment of its realization. For these effects, the portion of said increases in fair value corresponding to the assets sold or allocated by another means will be understood to be realized.
2. Non-realized results generated in the acquisition of other entities and, in general, those non-realized results that are produced due to the application of paragraphs 34, 42, 39 and 58 of the "International Financial Reporting Standards N° 3", amended accounting standard, that refers to business combination operations. These results are also reintegrated to the net profit at the moment of their realization. For these effects, results are understood to be realized when the acquired entities generate profit after their acquisition, or when said entities are disposed of.
3. The effects of deferred taxes associated to the concepts indicated in 1) and 2) will follow the same fate as the item that originated them.



b) Distributable net profit

The dividend policy consists of distributing as dividend 50% of the period's net profit, and through the distribution of a final dividend, which the Ordinary Shareholder's Meeting must agree, payable on the date that said meeting designates.

Additional dividends will be determined based on the mentioned criteria, as per the corresponding agreement adopted at the Shareholders Meeting.

c) Dividend Provision

The Company, in the period ending March 31, 2026 and December 31, 2025, has not recorded a minimum dividend provision.

d) Dividends paid by Hortifrut S.A.

During 2026, no dividend payments have taken place.

Below is a detail of the dividends paid as of December 31, 2025.

Month and year of payment	Type	ThUS\$
May-25	Definite	4,259
	Total year 2025	4,259



NOTE 28 – OTHER RESERVES

The other reserves that are presented in the consolidated statement of changes in equity, are of the following nature:

Reserves purchase of minority interest: corresponds to the difference between the price assigned to the minority interest purchased from the companies Hortifrut Marketing EMEA S.A., Hortifrut España Southern Sun SLU and HFE Berries Perú SAC and its equity value in books, all associated to the purchase of Atlantic Blue Group.

Cash Flow hedging reserve – Corresponds to the difference between spot values and the fair value of the cash Flow hedging contracts (CCS) which are qualified as efficient, net of deferred tax.

Reserves due to exchange rate fluctuations. – This balance reflects the accumulated results, by exchange rate fluctuations, when converting the financial statements of subsidiaries, from their functional currency to Hortifrut's reporting currency (United States Dollars).

The detail of the account Other Reserves and its movement is as follows:

Other Reserves	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Cash flow hedging reserves (*)	(11,743)	(11,840)
Reserves for minority interest purchase	(47,580)	(47,580)
Reserves for exchange rate fluctuations	(23,929)	(19,260)
Total	(83,252)	(78,680)

Movement	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Opening balance	(78,680)	(89,844)
Reserves for cash flow hedging	97	(4,929)
Reserves for exchange rate fluctuations	(4,669)	16,093
Total	(83,252)	(78,680)

(*) The movement of cash flow hedging reserves as of March 31, 2026 and December 31, 2025 are as follows:

Mov. Cash flow hedging reserves	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Opening balance	(11,840)	(6,911)
Other comprehensive income	97	(4,929)
Total	(11,743)	(11,840)

Cash Flow hedging reserve is net of deferred tax.



Income tax included in cash flow hedging reserves is detailed below:

Cash flow hedging reserves	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Cash flow hedging reserves	(14,274)	(14,626)
Gains tax	2,531	2,786
Total	(11,743)	(11,840)

The movement of Reserves due to exchange rate fluctuations as of March 31, 2026 and December 31, 2025 is as follows:

Mov. Reserves due to exchange rate fluctuation	31-Mar-26	31-Dec-25
	ThUS\$	ThUS\$
Opening balance	(19,260)	(35,353)
Other comprehensive income	(4,669)	16,093
Total	(23,929)	(19,260)

NOTE 29 – NON-CONTROLLING INTERESTS

Corresponds to the recognizing of equity value and the result of the subsidiaries that correspond to minority investors.

The detail of non-controlling interests and non-controlling interests in results as of March 31, 2026 and December 31, 2025, are the following:

Subsidiaries	Non-controlling interest percentage		Non-controlling interest in equity		Non-controlling interest in profit (loss) result	
	31-Mar-26	31-Dec-25	31-Mar-26	31-Dec-25	31-Mar-26	31-Dec-25
	%	%	ThUS\$	ThUS\$	ThUS\$	ThUS\$
Hortifrut Colombia S.A.S.	25.0%	25.0%	660	671	(12)	52
HF Natur LDA.	0.0%	0.0%	-	-	-	-
Agrícola los Hualles SpA	60.0%	60.0%	1,595	1,734	(139)	(1,093)
Honghe Jiayu Agriculture Limited	49.0%	49.0%	62,315	50,169	11,303	10,887
Vitafoods SpA y subsidiarias	50.0%	50.0%	48,151	46,854	1,597	962
Hortifrut Ecuador S.A.	49.9%	49.9%	5,804	5,844	(177)	(226)
Hortifrut IG Berries Private Limited	50.0%	50.0%	14,345	13,478	1,268	234
Hortifrut Huelva, S.L.	2.0%	2.0%	-	-	-	(3)
Total			132,870	118,750	13,840	10,813



The movements of non-controlling company interests are the following:

Movement	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Opening balance	118,750	113,950
Profit	13,840	4,403
Reserves for exchange rate fluctuation	280	(60)
Capital increase (dividends) at subsidiaries	-	(1,407)
Decrease minority contribution	-	1,864
Total	132,870	118,750

NOTE 30 – PROFITS PER SHARE

30.1. Profits per share

The calculation of profits per share has been performed by dividing the amount of profits attributable to the shareholders by the weighted average of the number of shares of the single series. Hortifrut has not issued a convertible debt or other equity values. As a result, there are no potentially diluting effects in the Company's income per share.

The detail of profits per share is as follows:

Basic profit (loss) per share	Measuring unit	31-Mar-26	31-Mar-25
Profit (loss) of continued activities after tax	US\$	27,682	26,407
Basic weighted average number of shares	Unit	57,729,028,200,000	57,729,028,200,000
Basic profit per share from continued operations	(US\$ per share)	0.00000048	0.00000046



NOTA 31 - INGRESOS ORDINARIOS Y OTROS INGRESOS, POR FUNCIÓN

The detail of the item for the periods ending March 31, 2026 and 2025 is as follows:

Concept	31-Mar-26 ThUS\$	31-Mar-25 ThUS\$
Revenue from operating activities	388,471	387,639
Other revenue, per function	3,952	5,275
Total	392,423	392,914

The detail of the Company's revenue considers revenue from operating activities plus Other revenue, per function.

Other income, per function	31-Mar-26 ThUS\$
Adjustment to Biological Fair Value	852
Profit from the sale of machinery, plants, materials and supplies	31
Income from insurance	45
Other income	2,173
Official operating subsidies	851
Third party recoveries	-
Total	3,952

Below we detail revenue per segment for the periods ending March 31, 2026 and 2025:

Product	31-Mar-26 ThUS\$	31-Mar-25 ThUS\$
Fresh Fruit		
Blueberries	215,110	279,090
Raspberries	76,944	41,673
Blackberries	29,600	14,937
Strawberries	216	1,472
Cherries	13,868	9,896
Total Fresh Fruit	335,738	347,068
Value added products	56,685	45,846
Total	392,423	392,914



The Company's revenue is mainly constituted by the sale of products derived from the harvesting of "bearer plants", as well as the sale of plants and providing of services (see note 3.20).

NOTE 32 – DETAIL OF RELEVANT RESULTS

The detail of costs and expenses for the periods ending March 31, 2026 and 2025, is as follows:

32.1 Cost of sales

The items of the income statement per function for the periods ending March 31, 2026 and 2025, are detailed as indicated below:

Cost of sales	31-Mar-26 ThUS\$	31-Mar-25 ThUS\$
Cost of sales	177,931	163,789
Materiales	17,691	35,472
Remunerations	37,803	39,090
Depreciation	27,973	23,642
Amortization Right of Use Assets under IFRS16	4,499	3,214
Amortization Intangibles	(323)	622
Other general expenses	10,003	10,180
Freight	16,078	18,432
Lease of property, machinery, etc.	2,283	1,970
Third party services	19,306	20,299
Total Cost of Sales	313,244	316,710

Cost of sales is presented net of the cost and expense activation to inventories.

32.2 Administrative expenses

Below is the detail of administrative expenses for the periods ending March 31, 2026 and 2025:

Administration expenses	31-Mar-26 ThUS\$	31-Mar-25 ThUS\$
Remunerations	12,915	9,804
Depreciation	623	497
Amortization Right of Use Assets under IFRS16	212	151
Amortization Intangibles	248	231
Other general expenses	3,232	4,051
Lease of property, machinery, etc.	274	285
Third party services	4,326	3,219
Others	-	3
Total Administration Expenses	21,830	18,241



32.3 Other expenses, per function

Below is the detail of Other expenses, per function, for the periods ending March 31, 2026 and 2025:

Other expenses, per function	31-Mar-26 ThUS\$	31-Mar-25 ThUS\$
Impairment asset	251	2,608
Fair Value adjustment	3,559	4,328
Sub-total impairment	3,810	6,936
Research expenses		
Materials	4	70
Remunerations	80	71
Depreciations	105	12
Other general expenses	40	9
Freight	9	1
Lease of property, machinery, etc.	-	5
Third party services	4	11
Received contributions / Income	25	-
Sub-total Research Expenses	267	179
Other expenses		
Loss from the sale of property, plant and equipment and materials	-	136
Impairment accounts receivable	69	295
Other expenses	71	289
Sub-total Other expenses	140	720
Total Other expenses, per function	4,217	7,835



NOTE 33 – FINANCIAL EXPENSES

Below is a detail of financial expenses for the periods ending March 31, 2026 and 2025:

Financial Expenses	31-Mar-26 ThUS\$	31-Mar-25 ThUS\$
Bank loans	11,587	9,910
Bonds	1,207	1,917
Other financial expenses (*)	533	1,838
Interests with related companies	423	-
Lease Interests under IFRS 16	1,767	560
Leasing interests	-	805
Total Financial Expenses	15,517	15,030

(*) The other financial expenses correspond, mainly, to debt interests related with the purchase of the Atlantic Blue group.

NOTE 34 - OTHER REVENUE AND EXPENSE

Below is a detail of Other Revenue and Expense for the periods ending March 31, 2026 and 2025:

Other profit (loss)	31-Mar-26 ThUS\$	31-Mar-25 ThUS\$
Donations	-	(71)
Loss due to tax effect	790	-
Other profit (loss)	(189)	47
Total Other profit (loss)	601	(24)



NOTA 35 – EXCHANGE RATE DIFFERENCE

Below is a detail of the exchange rate difference for the periods ending March 31, 2026 and 2025:

	Currency	31-Mar-26 ThUS\$	31-Mar-25 ThUS\$
Assets			
Cash and cash equivalents	CLP	(215)	(351)
Cash and cash equivalents	USD	(118)	321
Cash and cash equivalents	EUR	337	(102)
Cash and cash equivalents	GBP	65	(29)
Cash and cash equivalents	MXN	83	(139)
Cash and cash equivalents	PEN	79	(126)
Trade debtors and other accounts receivable	CLP	(114)	520
Trade debtors and other accounts receivable	USD	576	(763)
Trade debtors and other accounts receivable	EUR	53	18
Trade debtors and other accounts receivable	MXN	(21)	(6)
Trade debtors and other accounts receivable	UF	11	(4)
Trade debtors and other accounts receivable	GBP	-	130
Trade debtors and other accounts receivable	PEN	409	-
Accounts receivable from related entities	EUR	-	-
Accounts receivable from related entities	MXN	-	-
Accounts receivable from related entities	USD	-	-
Accounts receivable from related entities	CLP	-	-
Accounts receivable from related entities	GBP	-	-
Accounts receivable from related entities	PEN	-	768
Current tax assets	CLP	53	(41)
Current tax assets	MXN	-	1,099
Current tax assets	EUR	572	24
Current tax assets	PEN	921	220
Current tax assets	USD	(13)	-
Sub-total		2,678	1,539
Liabilities			
Other financial liabilities	CLP	914	101
Other financial liabilities	EUR	(199)	-
Other financial liabilities	MXN	(33)	5
Other financial liabilities	USD	(1,114)	811
Other financial liabilities	PEN	(588)	(964)
Trade accounts and other accounts payable	CLP	104	(52)
Trade accounts and other accounts payable	USD	(155)	1,098
Trade accounts and other accounts payable	EUR	(570)	1,629
Trade accounts and other accounts payable	MXN	(3,027)	(538)
Trade accounts and other accounts payable	PEN	805	-
Trade accounts and other accounts payable	UF	(38)	-
Accounts payable to related entities	CLP	488	(1,162)
Accounts payable to related entities	USD	2,253	(1,826)
Accounts payable to related entities	EUR	(736)	(1,874)
Accounts payable to related entities	MXN	6,143	461
Accounts payable to related entities	GBP	(86)	15
Accounts payable to related entities	PEN	3	-
Other liabilities	CLP	-	(102)
Other liabilities	MXN	(3,714)	(263)
Other liabilities	EUR	10	-
Other liabilities	USD	(107)	-
Other liabilities	PEN	-	(101)
Sub-total		353	(2,762)
Total exchange rate difference		3,031	(1,223)



NOTE 36 – FOREIGN CURRENCY

36.1 Foreign Currency Current Assets

Current Assets	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Cash and Cash Equivalents		
Dollar	54,032	54,434
Euros	14,078	16,510
Chilean Pesos	2,145	58
Mexican Pesos	1,119	599
Peruvian Sol	591	591
Yuan	46,417	3,155
Moroccan Dirham	7,332	2,514
Indian Rupee	640	1,852
Other currencies	2,792	2,790
Other current financial assets		
Dollar	93	1,661
Other current non-financial assets		
Dollar	5,208	1,586
Euros	1,431	1,089
Chilean Pesos	1,769	1,799
Mexican Pesos	633	663
Peruvian Sol	1,080	1,080
Yuan	9,085	9,085
Moroccan Dirham	664	664
Indian Rupee	153	105
Other currencies	29	29
Current trade debtors and other accounts receivable		
Dollar	88,240	93,889
Euros	19,295	29,068
Chilean Pesos	11,630	14,985
Mexican Pesos	4,242	4,313
Peruvian Sol	8,136	8,833
Yuan	733	1,100
Moroccan Dirham	3,644	4,479
Indian Rupee	5,266	126
Other currencies	5,947	6,018
Current accounts receivable from Related Entities		
Dollar	70,239	63,999
Euros	61	464
Chilean Pesos	26	90
Peruvian Sol	12	9
Yuan	3,328	54
Inventories		
Dollar	148,716	134,934
Euros	3,097	3,487
Chilean Pesos	278	260
Yuan	17,659	25,139
Moroccan Dirham	1,826	2,082
Indian Rupee	2,715	2,893
Other currencies	1,815	1,945
Current Biological Assets		
Dollar	25,682	12,991
Euros	7,738	7,505
Yuan	-	3,177
Moroccan Dirham	8,284	8,284
Indian Rupee	151	396
Other currencies	1,088	817
Current tax assets		
Dollar	20,873	23,885
Total Current Assets	610,012	555,486



36.2 Foreign Currency Non-Current Assets

Non-Current Assets	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Dollar	254	317
Non-current non-financial assets		
Yuan	707	1,973
Indian Rupee	16	16
Non-current fees receivable		
Dollar	2,696	2,894
Euros	139	93
Chilean pesos	32	32
Other currencies	13	80
Investments recorded using the equity method		
Dollar	21,517	23,284
Euros	799	816
Other currencies	4,784	3,897
Intangible assets other than goodwill		
Dollar	11,476	11,631
Euros	23,674	24,536
Moroccan Dirham	298	298
Other currencies	375	393
Goodwill		
Dollar	185,718	185,718
Euros	87,325	88,847
Property, Plant and Equipment		
Dollar	464,202	469,365
Euros	75,267	77,350
Chilean pesos	3,223	3,137
Yuan	133,775	133,086
Moroccan Dirham	17,032	18,069
Indian Rupee	22,106	22,976
Other currencies	17,359	15,021
Right of Use Assets		
Dollar	19,979	19,419
Euros	2,693	3,556
Chilean pesos	596	635
Yuan	98,083	97,527
Moroccan Dirham	5,404	5,394
Other currencies	1,176	1,174
Deferred tax assets		
Dollar	37,224	36,445
Total non-current assets	1,237,942	1,247,980
Total assets	1,847,954	1,803,466
Dollar	1,156,149	1,136,452
Euros	235,597	253,321
Chilean Pesos	19,699	20,996
Mexican Pesos	5,994	5,575
Peruvian Sol	9,819	10,513
Yuan	309,787	274,296
Moroccan Dirham	44,484	41,784
Indian Rupee	31,047	28,364
Other currencies	35,378	32,164
Total Assets per currencies	1,847,954	1,803,466



36.3 Foreign Currency Current Liabilities

Current Liabilities	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Other current financial liabilities		
Dollar	248,722	264,793
Euros	12,695	9,500
Yuan	43,296	26,226
Moroccan Dirham	692	941
Other currencies	12	70
Current lease liabilities		
Dollar	3,811	4,079
Euros	1,611	1,108
Chilean Pesos	513	219
Mexican Pesos	671	1,541
Yuan	12,280	12,280
Moroccan Dirham	125	147
Other currencies	683	298
Current trade accounts and other accounts payable		
Dollar	48,132	53,686
Euros	30,945	28,162
Chilean Pesos	28,369	42,953
Mexican Pesos	356	8,767
Peruvian Sol	5,702	8,280
Yuan	14,091	9,107
Moroccan Dirham	4,080	4,236
Indian Rupee	1,219	469
Other currencies	4,349	3,492
Current Accounts Payable to Related Entities		
Dollar	7,340	11,204
Euros	723	-
Chilean Pesos	-	57
Yuan	10,601	9,991
Peruvian Sol	180	-
Other current provisions		
Dollar	27,856	269
Euros	1,629	1,037
Chilean Pesos	1,545	1,587
Mexican Pesos	47	47
Peruvian Sol	728	1,215
Current Tax Liabilities		
Dollar	5,540	2,453
Current provisions for employee benefits		
Dollar	3,252	290
Euros	518	365
Chilean Pesos	1,501	1,507
Mexican Pesos	2,852	2,842
Peruvian Sol	174	3,986
Indian Rupee	140	95
Other currencies	460	338
Other current non-financial liabilities		
Dollar	2,486	4,235
Total Current Liabilities	529,926	521,872



36.4 Foreign Currency Non-Current Liabilities

Non-Current Liabilities	31-Mar-26 ThUS\$	31-Dec-25 ThUS\$
Other non-current financial liabilities		
Dollar	395,529	400,133
Euros	10,377	6,025
Yuan	23,457	16,504
Moroccan Dirham	5,745	-
Other currencies	1,705	1,486
Non-Current Lease Liabilities		
Dollar	12,019	10,360
Euros	4,232	4,340
Chilean Pesos	801	659
Mexican Pesos	1,245	3,924
Yuan	80,232	85,139
Moroccan Dirham	3,855	4,831
Other currencies	428	1,164
Other non-current accounts payable		
Euros	80,461	84,601
Non-Current Accounts Payable to Related Entities		
Chilean Pesos	5,165	5,255
Other non-current provisions		
Dollar	47	47
Deferred tax liabilities		
Dollar	50,897	52,523
Total non-current liabilities	676,195	676,991
Total Liabilities	1,206,121	1,198,863
Dollar	805,631	804,072
Euros	143,191	135,138
Chilean Pesos	37,894	52,237
Mexican Pesos	5,171	17,121
Peruvian Sol	6,784	13,481
Yuan	183,957	159,247
Moroccan Dirham	14,497	10,155
Indian Rupee	1,359	564
Other currencies	7,637	6,848
Total liabilities per currencies	1,206,121	1,198,863
Summary of thousands of net dollars per currencies		
Dollar	350,518	332,380
Euros	92,406	118,183
Chilean Pesos	(18,195)	(31,241)
Mexican Pesos	823	(11,546)
Peruvian Sol	3,035	(2,968)
Yuan	125,830	115,049
Moroccan Dirham	29,987	31,629
Indian Rupee	29,688	27,800
Other currencies	27,741	25,316
36.1 Total net per Currencies	641,833	604,603

**NOTE 37- CONTINGENCIES**

a) Pledged shares

Dated December 01, 2021, the total of the participations of the subsidiaries Atlantic Blue, S.L.U. and Hortifrut España Southern Sun, S.L.U. (303,317 and 1,500, respectively) are pledged in virtue of the contracts subscribed by Hortifrut Inversiones Internacionales, S.A. in guarantee of the compliance of the installment payment obligations for the companies HBI Corporate, S.L. (previously denominated Hayler Berry Invest, S.L.) and Patrimonial Arándalus, S.L., in the context of the business combination derived from the purchase of 100% of Atlantic Blue, S.L.U.'s corporate capital. The constituted pledges will be partially paid as the installment payment obligations are complied with and totally when completely paying the price, as is indicated in each of the contracts.

Due to the transmission of the participations of the Atlantic Blue, S.L.U. and Hortifrut España Southern Sun, S.L.U. subsidiaries, realized by Hortifrut Inversiones Internacionales, S.A. in favor of Hortifrut International Limited in 2022, the latter purchased the pledge condition of the participations and said subrogation was expressly approved by the pledge creditors (HBI Corporate, S.L. and Patrimonial Arándalus, S.L., respectively).

Pledge over Atlantic Blue, S.L.U.'s participations

As a result of the second payment in December 2025: (i) the pledge that HBI Corporate, S.L. had over 183,902 participations was reduced by 9,195, with 174,707 corporate pledged participations remaining; (ii) the pledge that Patrimonial Arándalus, S.L. had over 104,250 participations was reduced by 5,213, with 99,037 corporate pledged participations remaining.

b) Direct guarantees

To the closing of these Financial Statements, the Company does not have guarantees directly managed by the subsidiaries.

c) Indirect guarantees

To the closing of these Financial Statements, the Company does not have guarantees indirectly managed by the subsidiaries.

d) Guarantees obtained from third parties

To the closing of these periods, the Company has not received relevant guarantees from third parties.



e) Restrictions

Management restrictions or limit of financial indicators are presented detailed in Note 22 e).

f) Lawsuits

Below we present the main valid lawsuits:

<u>Plaintiff</u>	<u>Defendant</u>	<u>Type of Lawsuit</u>	<u>Claimed Amount</u>	<u>Probable Resolution</u>	<u>Provision</u>
Hortifrut S.A. de CV	Agricola Gavilanes	Executive Commercial (*)	USD 173,420	Favorable for Hortifrut	50% provisioned
Hortifrut S.A. (Ex VBM)	Marchant Morales	Executive Commercial	USD 138,694	Uncertain	Provisioned
Ex Trabajadores	Subsidiarias de Hortifrut en Chile	Labor	MCLP 7,500	Uncertain	No provision
Ex Trabajadores	Hortifrut Perú S.A.C.	Labor	MS/820	Uncertain	MS/699
Instituto da Conservação da Natureza e das Florestas	HF Natur Ltda.	Administrative procedure	Based on the qualification of the facts	Uncertain	No provision
Instituto da Conservação da Natureza e das Florestas	HF Natur Ltda.	Administrative procedure	EUR 30,000	Uncertain	No provision

(*) Provision does not apply because there are seizable guarantees, enough to cover the owed amount.

g) Other contingencies

As of the closing of these financial statements, the company does not maintain other contingencies that could significantly affect them.



NOTE 38 – ENVIRONMENT AND OTHER SUSTAINABILITY INITIATIVES

Hortifrut is a Company that is concerned with the environment and sustainability. Below we detail the initiatives performed during the period ending March 31, 2026:

Climate Change and Carbon Footprint				Amount	USD	9,788
SDG	Description	Investment (USD)	Description	Impact		Subsidiary
SDG 13: Climate Action	Corporate Carbon Footprint Measurement and Decarbonization Plan	USD 9,788	Measurement of carbon footprint at own operating units in regions of America and EMEA and APAC, and development of the emissions reduction plan.	With the results of this measurement we identify the opportunities to reduce and establish concrete objectives.		Corporate
Climate Change and Carbon Footprint				Amount	USD	10,789
SDG	Description	Investment (USD)	Description	Impact		Subsidiary
SDG 12: Responsible Production and Consumption	Desarrollo Bcorp	USD 8,451	Advance on Route sheet to certify the holding as a Bcorp and advance to qualify for re-certification.	Level all the subsidiaries in environmental topics, workers, governance, community and customers.		Corporate
SDG 8: Decent work and economic growth	Due Diligence Training	USD 2,338	The Corporate Governance team was trained in Due Diligence topics.	39 people participated, providing positive feedback in relation to the event and the presenters.		Corporate
SDG Community				Amount	USD	29,868
SDG	Initiative	Investment (USD)	Description	Impact		Subsidiary
SDG 4: Quality Education	Hortifrut Boost	USD 2,263	Educational program that has as its objective the finalizing of the secondary studies of our workers at the farm and plant, without ceasing to work. It promotes educational inclusion and boosts academic development and soon, professional development.	Thanks to this initiative, 96 workers have completed their secondary education since 2022.		Peru
SDG 11: Sustainable Cities and Communities	Hortifrut Volunteers	USD 3,065	Sessions where the workers meet up to participate in projects that help communities near Hortifrut's operations, in activities such as cleaning and collecting residues, improving common areas, food delivery, among others.	So far in 2026, 21 have benefitted at Peru's subsidiary.		Peru
SDG 2: Zero Hunger	Dining Rooms that Transform	USD 3,774	It is a program that aims to strengthen good food handling practices and feminine empowerment of the members of the 4 popular dining rooms at Nuevo Chao and Valle de Dios. With their participation in the program, the members accumulate points that they can swap for appliances they can use in their dining rooms.	Members of the Dining room managed to improve their personal finances, recognize types of violence and ways to ask for help. Also, in their preparations they include food to fight anaemia. Through food donations, they can face the food crisis.		Peru
SDG 4: Quality Education	School Orchards	USD 7,164	Program that aims to strengthen the education of students at an initial, primary and secondary level through orchard as a living classroom, where students learn to take care of the environment, develop abilities to harvest plants and agricultural techniques. Also, the orchard promotes healthy food habits among the members of the educational committee.	85 mt2 of green areas implemented with vegetables. Over 2,000 students have benefitted from having a living orchard as their class room. Nearly 200 students ate organic foods, with products from the orchard.		Peru
SDG 10: Reducing inequalities	Women that Transform	USD 408	Oriented to strengthening the economic, social and personal empowerment of women (workers with DT and wives or partners of active working personnel), by training for entrepreneurship, making of decisions, raising children and violence prevention.	Increase in the economic empowerment of the participating women, sensibilization of support services, strengthening of practical abilities.		Peru
SDG 4: Quality Education	Useful Vacations	USD 2,608	Provide the sons and daughters of workers with a safe, fun and formative space during school vacations, promoting artistic and cognitive development through playful and participative activities.	Strengthening emotional and creative expression, several abilities and greater autonomy.		Peru
SDG 11: Sustainable continuity and communities	Agreement Aroche Municipality	USD 3,240	Agreement for young employment and heritage.	Social development and employment.		Spain
SDG 4: Quality Education	Letters for all	USD 2,489	Providing training in functional literacy for agricultural workers, improving their autonomy and abilities for daily and professional life.	Reached an average presence rate of 74.2%.		Morocco
SDG 11: Sustainable cities and communities	Hortifrut Smiles	USD 1,571	Impacting vulnerable communities via solidarity actions that strengthen the organizational culture, promote empathy and consolidate Hortifrut's social commitment with its collaborators and its surroundings.	"Sowing Smiles" reflects Hortifrut's commitment with the wellbeing of its communities and collaborators. In its third year of implementation, it has managed to impact over 1,500 children and 550 families in Puebla, Veracruz and Nayarit, through the solidarity participation of its teams, taking support, hope and happiness to those who need it most.		Mexico
SDG 11: Sustainable cities and communities	Let's clean Mexico	USD 1,429	Volunteer sessions where workers meet up to gather residues in the areas of Zapotlán and Jocotepec.	50 workers participated, developing environmental culture and responsibility.		Mexico
SDG 15: Life on land ecosystems	Mexico Reforestation	USD 1,857	Reforestation of species in own forests and fields together with the municipality.	To date over 1,000 trees have been planted.		Mexico



NOTE 39 – SUBSEQUENT EVENTS

There are no relevant events as of March 31, 2026.