

ALIMTEC S.A.

Financial Statements as of March 31, 2024 and 2023
and for the years then ended

ALIMTEC S.A.

Contents

Statement of Financial Position

Statement of Comprehensive Income

Statement of Changes in Equity

Statement of Cash Flows

ThCh\$: Amounts are expressed in thousands of Chilean pesos

ALIMTEC S.A.

A. STATEMENT OF FINANCIAL POSITION
as of March 31, 2024 and 2023

Assets	03/31/2024 ThChS	03/31/2023 ThChS
Current assets:		
Cash and cash equivalents	9,57,083	22,766
Trade and other receivables	938	29,597
Trade receivables due from related parties	-	8,09,485
Inventories	-	50,472
Total current assets	9,58,021	9,12,321
Non-current assets:		
Intangible assets other than goodwill	-	-
Property, plant and equipment	-	2,05,080
Total non-current assets	-	2,05,080
TOTAL ASSETS	9,58,021	11,17,401
Liabilities and equity	03/31/2024 ThChS	03/31/2023 ThChS
Current liabilities:		
Trade and other payables	9,24,798	10,97,674
Employee benefits	-	7,504
Total current liabilities	9,24,798	11,05,178
Equity:		
Share capital	57,26,163	57,26,163
Accumulated deficit	(56,92,940)	(57,13,940)
Total equity	33,223	12,223
TOTAL LIABILITIES AND EQUITY	9,58,021	11,17,401

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B. STATEMENT OF COMPREHENSIVE INCOME
for the years ended March 31, 2024 and 2023

Statements of income by function	03/31/2024 ThChS	03/31/2023 ThChS
Revenue	-	14,18,856
Cost of sales	-	(23,91,347)
Gross profit in operation	0	(9,72,492)
Other income	13,80,865	-
Other expenses	(2,35,661)	-
Selling and distribution expenses	-	-
Administrative expenses	(11,95,645)	(30,11,258)
Operating profit	(50,441)	(39,83,750)
Finance costs	(777)	(1,661)
Foreign currency translation differences	72,218	54,685
Profit before tax	21,000	(39,30,725)
Income tax	-	-
Net Profit	21,000	(39,30,725)
Other comprehensive income	-	-
COMPREHENSIVE INCOME	21,000	(39,30,725)

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C. STATEMENT OF CHANGES IN EQUITY
for the years ended March 31, 2024 and 2023

Statement of changes in equity	Share capital	Accumulated deficit	Equity
	ThCh\$	ThCh\$	ThCh\$
	57,26,159	(57,13,936)	12,223
Comprehensive income:			
Benefit for the year	-	21,000	21,000
Other comprehensive income	-	-	-
Total comprehensive income	-	21,000	21,000
Closing balance at 03/31/2024	57,26,159	(56,92,936)	33,223

Statement of changes in equity	Share capital	Accumulated deficit	Equity
	ThCh\$	ThCh\$	ThCh\$
Opening balance at 04/01/2023	57,26,159	(17,83,211)	39,42,948
Comprehensive income:			
Benefit for the year	-	(39,30,725)	(39,30,725)
Other comprehensive income	-	-	-
Total comprehensive income	-	(39,30,725)	(39,30,725)
Closing balance at 03/31/2023	57,26,159	(57,13,936)	12,223

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D. STATEMENTS OF CASH FLOW
for the years ended March 31, 2024 and 2023

Statements of cash flows – indirect method	03/31/2024 ThChS	03/31/2023 ThChS
Cash flows (used in) provided by operating activities:		
Net profit	21,000	(39,30,725)
Adjustment for		
Depretiation and amortization	-	1,91,086
Exchange loss	(72,218)	2,727
Impairment to Fixed Assets	(8,91,274)	17,14,404
Current and deferred tax	51,184	-
Decreases (increases) in:		
Trade and other receivables	28,659	(64,968)
Trade receivables due from related parties	8,09,485	10,41,010
Inventories	50,472	813
Increases (decreases) in:		
Trader and other payables	(1,72,876)	(31,655)
Employees benefits	(7,504)	5,573
Net cash from operational activities	(1,83,071)	(10,71,734)
Cash flows (used in) provided by investing activities:		
Sale of Fixed Assets Adjustment	11,17,388	10,19,774
Net cash used in investing activities	11,17,388	10,19,774
Cash flows (used in) provided by financing activities:		
Bank loan payment	-	0
Interest payment	-	0
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	9,34,317	(51,960)
Cash and cash equivalents at beginning of year	22,766	74,726
Cash and cash equivalents at end of year	9,57,083	22,766

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