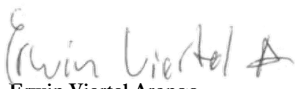
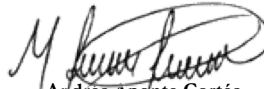
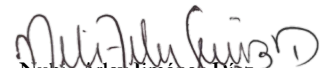


Masivian Peru S.A.C
Balance sheet as at 31 March 26

	Note	PEN		COP	
		As at 31 March 26	As at 31 March 25	As at 31 March 26	As at 31 March 25
Assets					
Non current assets					
Property, Plant and Equipment	1	24,081	5,180	25,395,923	5,954,633
Other non-financial non-current assets	2	0	0	0	0
Other non-current financial assets	3	0	0	0	0
		24,081	5,180	25,395,923	5,954,633
Current assets					
Cash and cash equivalents	4	15,861,428	7,578,554	16,727,243,461	8,712,261,571
Other financial assets	5	0	0	0	0
Trade Accounts Receivable and Other Accounts Receivable	6	6,394,733	8,559,164	6,743,797,681	9,839,565,120
Current Tax Assets	7	5,078,815	6,086,626	5,356,047,914	6,997,149,825
		27,334,976	22,224,344	28,827,089,057	25,548,976,517
Total Assets		27,359,058	22,229,524	28,852,484,980	25,554,931,150
Equity and liabilities					
Equity share capital	8	1,000	1,000	1,054,586	1,149,594
Other equity	9	25,124,814	16,023,027	26,496,282,630	18,419,976,024
		25,125,814	16,024,027	26,497,337,216	18,421,125,617
Non current liabilities					
Other non-current non-financial liabilities	10	0	0	0	0
		0	0	0	0
Current liabilities					
Commercial Accounts Payable and Other Accounts Payable	11	1,536,813	5,255,973	1,620,701,839	6,042,237,121
Employee Benefits	12	165,081	181,296	174,092,463	208,416,826
Current Tax Liabilities	13	531,349	768,229	560,353,462	883,151,587
Deferred tax liability	14	0	0	0	0
Other current financial liabilities	15	0	0	0	0
		2,233,243	6,205,498	2,355,147,764	7,133,805,534
Total equity and liabilities		27,359,058	22,229,524	28,852,484,980	25,554,931,150


Erwin Viertel Arango
CEO


Andrés Aponte Cortés
CFO


Nubia Arley Jiménez Díaz
External Auditor

These figures were taken from
accounting records. See the related
Audit Report.

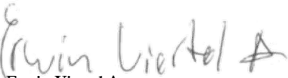
Date: May 4 2026

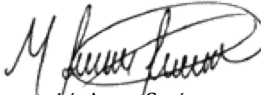
Masivian Peru S.A.C

Statement of Profit and Loss for the six months ended 31 March 26

		PEN					
	Note	Quarter Endend				Year ended	Year ended
		31 March 26	31 December 25	30 September 25	30 June 25	31 March 26	31 March 25
Income	16	8,712,988	11,107,504	10,220,599	8,667,845	38,708,936	37,318,681
Costs	17	6,704,671	5,651,746	5,280,914	5,797,928	23,435,260	28,825,432
Gross Profit		2,008,317	5,455,758	4,939,685	2,869,917	15,273,677	8,493,248
Income related parts		0	0	0	0	0	784,162
Costs related parts		0	0	2,062,480	0	2,062,480	0
Administration expenses	18	96,262	330,214	123,121	95,780	645,377	414,026
Selling expenses	19	441,177	249,026	250,785	294,232	1,235,219	1,007,645
Platform and tech costs	20	99,724	102,353	91,801	104,279	398,156	373,098
Other income	21	2,274	979	17	1,935	5,205	6,125
Other expenses	22	658	2,371	3,659	591	7,279	7,960
Financial income	23	60,484	15,271	13,769	17,399	106,923	27,628
Exchance Difference	24	5,389	38,551	40,665	37,465	122,070	54,357
Profit before tax		1,427,866	4,749,493	2,380,961	2,356,903	10,915,223	7,454,078
Tax expense							
Current tax		498,644	739,439	204,748	98,048	1,540,880	2,047,590
Tax adjustment in respect of earlier years		0	0	0	0	0	0
Deferred tax (credit)/charge		0	0	0	0	0	0
		498,644	739,439	204,748	98,048	1,540,880	2,047,590
Profit for the year		929,222	4,010,053	2,176,213	2,258,855	9,374,343	5,406,488

		COP					COP
		Quarter Endend				Year ended	Year ended
		31 March 26	31 December 25	30 September 25	30 June 25	31 March 26	31 March 25
Income		8,630,025,328	12,567,531,809	11,462,004,670	9,918,023,272	42,577,585,078	40,754,595,443
Costs		6,777,201,637	6,394,032,484	8,240,627,300	6,634,173,612	28,046,035,034	31,479,377,479
Gross Profit		1,852,823,691	6,173,499,324	3,221,377,369	3,283,849,659	14,531,550,044	9,275,217,964
Income related parts		0	0	0	0	0	856,359,458
Costs related parts		0	0	0	0	0	0
Administration expenses		88,423,357	373,678,009	138,181,489	109,594,805	709,877,660	452,145,196
Selling expenses		460,021,094	281,737,929	280,240,733	336,669,877	1,358,669,633	1,100,418,442
Platform and tech costs		100,201,146	115,803,444	102,625,181	119,319,082	437,948,852	407,448,667
Other income		2,408,084	1,107,273	-4,599	2,214,088	5,724,846	6,688,926
Other expenses		512,709	2,682,472	4,134,605	676,241	8,006,027	8,692,874
Financial income		65,052,030	17,277,211	15,371,450	19,908,683	117,609,375	30,171,698
Exchance Difference		2,217,310	43,615,882	45,567,737	42,868,838	134,269,767	59,361,626
Profit before tax		1,268,908,189	5,374,366,072	2,665,994,476	2,696,843,589	12,006,112,326	8,140,371,243
Tax expense							
Current tax		515,340,647	836,799,576	230,548,519	112,189,580	1,694,878,321	2,236,110,731
Tax adjustment in respect of earlier years		0	0	0	0	0	0
Deferred tax (credit)/charge		0	0	0	0	0	0
		515,340,647	836,799,576	230,548,519	112,189,580	1,694,878,321	2,236,110,731
Profit for the year		753,567,542	4,537,566,497	2,435,445,957	2,584,654,009	10,311,234,005	5,904,260,512


Erwin Viertel Arango
CEO


Andrés Aponte Cortés
CFO


Nubia Arley Jiménez Díaz
External Auditor

Date: May 4 2026

These figures were taken from
accounting records. See the related
Audit Report.

MASIVIAN PERU SAC
CASH FLOW STATEMENT
(Expressed in PEN)

Statement of cash flows

31 March 26

Profit (lost)	9,374,343
Increase in accounts receivable of commercial origin	462,276
Increase in other accounts receivable derived from operating activities	2,709,968
Increase in accounts payable of commercial origin	-3,719,161
Increase in other accounts payable derived from operating activities	-253,095
Net cash flows from (used in) operating activities	-800,012
Purchases of property, plant and equipment	-18,902
Net cash flows from (used in) investing activities	-18,902
Heritage difference	-272,556
Net cash flows from (used in) financing activities	-272,556
Net increase (decrease) in cash and cash equivalents	8,282,874
Cash and cash equivalents as of March 31st, 2025	7,578,554
Cash and cash equivalents at the end of the period	15,861,428


Erwin Viertel Arango
CEO


Andrés Aponle Cortés
CFO


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These figures were taken from accounting records. See the related Audit Report.

Date: May 4 2026

Masivian Peru S.A.C

Significant accounting policies and other explanatory information as at and for the six months ended 31 March 26

1 Property, plant and equipment

Particulars	PEN Furniture	PEN Processing equipment	PEN Total	COP Furniture	COP Processing equipment	COP Total
Gross block						
Balance as at 1 April 25	0	41,436	41,436	0	47,635,021	47,635,021
Additions	0	23,990	23,990	0	25,299,080	25,299,080
Exchange Difference	0	0	0	0	-3,936,786	-3,936,786
Balance as at 31 March 26	0	65,426	65,426	0	68,997,315	68,997,315
Accumulated depreciation and amortisation						
Balance as at 1 April 25	0	36,257	36,257	0	41,680,388	41,680,388
Depreciation and amortisation	0	5,088	5,088	0	5,365,671	5,365,671
Disposals	0	0	0	0	0	0
Exchange Difference	0	0	0	0	-3,444,667	-3,444,667
Balance as at 31 March 26	0	41,345	41,345	0	43,601,392	43,601,392
Net block						
Balance as at 31 March 25	0	5,180	5,180	0	5,954,633	5,954,633
Balance as at 31 March 26	0	24,081	24,081	0	25,395,923	25,395,923

2 Intangible assets

Particulars	Licence	Total
Gross block		
Balance as at 1 April 25	0	0
Additions	0	0
Disposals	0	0
Balance as at 31 March 26	0	0
Accumulated depreciation and amortisation		
Balance as at 1 April 25	0	0
Depreciation and amortisation	0	0
Disposals	0	0
Balance as at 31 March 26	0	0
Net block		
Balance as at 31 March 25	0	0
Balance as at 31 March 26	0	0

	PEN As at 31 March 26	PEN As at 31 March 25	COP As at 31 March 26	COP As at 31 March 25
3 Other non-current financial assets				
	0	0	0	0
	0	0	0	0
4 Cash and cash equivalents				
Cash Account	0	0	0	0
Banks	8,709,637	413,863	9,185,063,264	475,774,496
Subject Funds	7,151,791	7,164,691	7,542,180,197	8,236,487,075
	15,861,428	7,578,554	16,727,243,461	8,712,261,571
5 Other financial assets				
	0	0	0	0
	0	0	0	0
6 Trade Accounts Receivable and Other Accounts Receivable				
Customers	3,690,365	4,152,641	3,891,808,482	4,773,851,925
Income receivable	2,718,184	4,491,013	2,866,559,363	5,162,842,407
Other Accounts Receivable	1,438	-322	1,516,495	-370,169
Collecting Provisions	-15,254	-84,168	-16,086,658	-96,759,043
	6,394,733	8,559,164	6,743,797,681	9,839,565,120
7 Current Tax Assets				
Advance Of Tax Or Balances In Favor	5,078,815	6,086,626	5,356,047,914	6,997,149,825
	5,078,815	6,086,626	5,356,047,914	6,997,149,825
8 Equity share capital				
Issued, subscribed and paid up	1,000	1,000	1,054,586	1,149,594
	1,000	1,000	1,054,586	1,149,594
9 Other equity				
Reserves	0	0	0	0
Exercise Profit	9,374,343	5,406,488	10,311,234,005	5,904,260,512
Accumulated earnings	16,655,334	11,248,846	17,564,485,252	12,931,607,559
Conversion adjustments	-904,863	-632,307	-1,379,436,629	-415,892,047
	25,124,814	16,023,027	26,496,282,629	18,419,976,024
10 Other non-current non-financial liabilities				
Other	0	0	0	0
	0	0	0	0
11 Commercial Accounts Payable and Other Accounts Payable				
Costs And Expenses To Pay	1,530,947	5,255,974	1,614,515,805	6,042,237,121
Other accounts Payable	5,866	0	6,186,034	0
	1,536,813	5,255,974	1,620,701,839	6,042,237,121
12 Employee Benefits				
Employee Benefits	165,081	181,296	174,092,463	208,416,826
	165,081	181,296	174,092,463	208,416,826
13 Current Tax Liabilities				
Current Tax	531,349	768,229	560,353,462	883,151,587
	531,349	768,229	560,353,462	883,151,587
14 Deferred tax liability				
	0	0	0	0
	0	0	0	0
15 Other current financial liabilities				
	0	0	0	0
	0	0	0	0

Masivian Peru S.A.C

Significant accounting policies and other explanatory information as at and for the six months ended 31 March 26

	PEN					
	Quarter Endend				Year ended	Yeard ended
	31 March 26	31 Dec 25	30 Sep 25	30 June 25	31 March 26	31 March 25
16 Income	8,712,988	11,107,504	10,220,599	8,667,845	38,708,936	38,102,843
	8,712,988	11,107,504	10,220,599	8,667,845	38,708,936	38,102,843
17 Costs	6,704,671	5,651,746	7,343,394	5,797,928	25,497,740	28,825,432
	6,704,671	5,651,746	7,343,394	5,797,928	25,497,740	28,825,432
18 Administration expenses						
Employee Benefits	34,270	39,269	37,386	34,498	145,424	110,242
Fees	0	0	0	0	0	0
Leases	16,353	26,312	11,915	12,257	66,837	52,186
Services	3,277	17,716	13,482	23,618	58,094	63,510
Legal Expenses	15,109	359	359	1,804	17,630	8,534
Maintenance And Repairs	0	827	0	0	827	0
Depreciation Expenses	1,024	776	1,531	1,756	5,087	9,843
Bank Expenses	16,066	38,869	16,667	18,077	89,680	67,909
Other	1,348	185,135	3,969	3,770	194,222	101,667
Collecting Provisions	8,815	20,951	37,811	0	67,577	135
	96,262	330,214	123,121	95,780	645,377	414,026
19 Selling expenses						
Employee Benefits	441,177	249,026	250,785	294,232	1,235,219	1,007,645
	441,177	249,026	250,785	294,232	1,235,219	1,007,645
20 Platform and tech costs						
Employee Benefits	99,724	102,353	91,801	104,279	398,156	373,098
	99,724	102,353	91,801	104,279	398,156	373,098
21 Other income						
Other	2274	979	17	1,935	5,205	6,125
	2,274	979	17	1,935	5,205	6,125
22 Other expenses						
Other	658	2,371	3,659	591	7,279	7,960
	658	2,371	3,659	591	7,279	7,960
23 Financial income						
Exchance Difference	60,484	15,271	13,769	17,399	106,923	27,628
	60,484	15,271	13,769	17,399	106,923	27,628
24 Exchange Difference expenses						
Exchance Difference	5,389	38,551	40,665	37,465	122,070	54,357
	5,389	38,551	40,665	37,465	122,070	54,357

	COP			
	Quarter Endend			
	31 March 26	31 Dec 25	30 Sep 25	30 June 25
	8,630,025,328	12,567,531,809	11,462,004,670	9,918,023,272
	8,630,025,328	12,567,531,809	11,462,004,670	9,918,023,272
	6,777,201,637	6,394,032,484	8,240,627,300	6,634,173,612
	6,777,201,637	6,394,032,484	8,240,627,300	6,634,173,612
	34,160,725	44,430,362	41,892,737	39,473,868
	0	0	0	0
	16,381,776	29,773,938	13,336,176	14,025,066
	1,862,020	20,043,447	14,969,763	27,024,592
	16,538,577	405,695	383,904	2,064,011
	-26,287	935,665	0	0
	997,371	877,504	1,711,419	2,009,408
	15,330,982	43,984,032	18,642,738	20,684,541
	-4,649,392	209,522,937	4,446,084	4,313,319
	7,827,585	23,704,430	42,798,668	0
	88,423,357	373,678,009	138,181,489	109,594,805
	460,021,094	281,737,929	280,240,733	336,669,877
	460,021,094	281,737,929	280,240,733	336,669,877
	100,201,146	115,803,444	102,625,181	119,319,082
	100,201,146	115,803,444	102,625,181	119,319,082
	2,408,084	1,107,273	-4,599	2,214,088
	2,408,084	1,107,273	-4,599	2,214,088
	512,709	2,682,472	4,134,605	676,241
	512,709	2,682,472	4,134,605	676,241
	65,052,030	17,277,211	15,371,450	19,908,683
	65,052,030	17,277,211	15,371,450	19,908,683
	2,217,310	43,615,882	45,567,737	42,868,838
	2,217,310	43,615,882	45,567,737	42,868,838

COP	
Year ended	Year ended
31 March 26	31 March 25
42,577,585,078	41,610,954,901
42,577,585,078	41,610,954,901
28,046,035,034	31,479,377,479
28,046,035,034	31,479,377,479
159,957,692	120,391,934
0	0
73,516,956	56,990,743
63,899,822	69,357,338
19,392,187	9,319,722
909,377	0
5,595,702	10,749,241
98,642,293	74,161,352
213,632,948	111,027,437
74,330,682	147,429
709,877,660	452,145,196
1,358,669,633	1,100,418,442
1,358,669,633	1,100,418,442
437,948,852	407,448,667
437,948,852	407,448,667
5,724,846	6,688,926
5,724,846	6,688,926
8,006,027	8,692,874
8,006,027	8,692,874
117,609,375	30,171,698
117,609,375	30,171,698
134,269,767	59,361,626
134,269,767	59,361,626