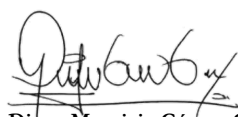



Masivian Chile Spa  
Balance sheet as at 31 March 23

	Note	CLP		COP	
		As at 31 March 23	As at 31 March 22	As at 31 March 23	As at 31 March 22
<b>Assets</b>					
<b>Non current assets</b>					
Property, Plant and Equipment	1	0	0	0	0
Other non-financial non-current assets	2	0	0	0	0
Other non-current financial assets	3	0	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Current assets</b>					
Cash and cash equivalents	4	30.592.175	0	179.049.270	0
Other financial assets	5	0	0	0	0
Trade Accounts Receivable and Other Accounts Receivable	6	3.329.576	0	19.487.276	0
Current Tax Assets	7	298.563	0	1.747.424	0
		<b>34.220.314</b>	<b>0</b>	<b>200.283.969</b>	<b>0</b>
<b>Total Assets</b>		<b>34.220.314</b>	<b>0</b>	<b>200.283.969</b>	<b>0</b>
<b>Equity and liabilities</b>					
Equity share capital	8	1.000.000	0	5.852.780	0
Other equity	9	-25.358.198	0	-148.197.317	0
		<b>-24.358.198</b>	<b>0</b>	<b>-142.344.537</b>	<b>0</b>
<b>Non current liabilities</b>					
Other non-current non-financial liabilities	10	47.719.600	0	279.292.320	0
		<b>47.719.600</b>	<b>0</b>	<b>279.292.320</b>	<b>0</b>
<b>Current liabilities</b>					
Commercial Accounts Payable and Other Accounts Payable	11	10.821.556	0	63.117.550	0
Employee Benefits	12	0	0	0	0
Current Tax Liabilities	13	37.356	0	218.636	0
Deferred tax liability	14	0	0	0	0
Other current financial liabilities	15	0	0	0	0
		<b>10.858.912</b>	<b>0</b>	<b>63.336.186</b>	<b>0</b>
<b>Total equity and liabilities</b>		<b>34.220.314</b>	<b>0</b>	<b>200.283.969</b>	<b>0</b>

  
Rainer Viertel Arango  
CEO

  
Diego Mauricio Gómez Guerra  
Accounting and Administrative Manager

  
José de Jesús Hernández Herrera  
External Auditor  
These figures were taken from  
accounting records.

Date: May 10th 2023

Masivian Chile Spa

Statement of Profit and Loss for the year ended 31 March 23

	Note	CLP					COP				
		Quarter ended				Year ended	Quarter ended				Year ended
		31 March 23	31 December 22	30 September 22	30 June 22	31 March 23	31 March 23	31 December 22	30 September 22	30 June 22	31 March 23
Income	16	1.858.328	225.000	0	0	2.083.328	9.908.116	1.173.887	0	0	11.082.003
Costs	17	4.539.009	0	0	0	4.539.009	24.144.691	0	0	0	24.144.691
<b>Gross Profit</b>		<b>-2.680.681</b>	<b>225.000</b>	<b>0</b>	<b>0</b>	<b>-2.455.681</b>	<b>-14.236.575</b>	<b>1.173.887</b>	<b>0</b>	<b>0</b>	<b>-13.062.688</b>
Income related parts							0	0	0	0	0
Costs related parts							0	0	0	0	0
Administration expenses	18	10.299.651	3.955.107	0	0	14.254.758	55.191.522	20.634.881	0	0	75.826.403
Selling expenses	19	1.272.881	2.653.501	0	0	3.926.382	7.041.854	13.844.044	0	0	20.885.898
Platform and tech costs	20	0	0	0	0	0	0	0	0	0	0
Other income	21	0	0	0	0	0	0	0	0	0	0
Other expenses	22	0	0	0	0	0	0	0	0	0	0
Financial income	23	649.386	780	0	0	650.166	3.454.407	4.069	0	0	3.458.477
Exchange Difference	24	2.828.324	2.579.219	0	0	5.407.543	15.308.254	13.456.495	0	0	28.764.749
<b>Profit before tax</b>		<b>-16.432.151</b>	<b>-8.962.047</b>	<b>0</b>	<b>0</b>	<b>-25.394.198</b>	<b>-88.323.798</b>	<b>-46.757.464</b>	<b>0</b>	<b>0</b>	<b>-135.081.262</b>
<b>Tax expense</b>											
Current tax		0	0	0	0	0	0	0	0	0	0
Tax adjustment in respect of earlier years		0	0	0	0	0	0	0	0	0	0
Deferred tax (credit)/charge		0	0	0	0	0	0	0	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Profit for the year</b>		<b>-16.432.151</b>	<b>-8.962.047</b>	<b>0</b>	<b>0</b>	<b>-25.394.198</b>	<b>-88.323.798</b>	<b>-46.757.464</b>	<b>0</b>	<b>0</b>	<b>-135.081.262</b>



Rainer Viertel Arango  
CEO



Diego Mauricio Gómez Guerra  
Accounting and Administrative Manager



José de Jesús Hernández Herrera  
External Auditor

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

Date: May 10th 2023

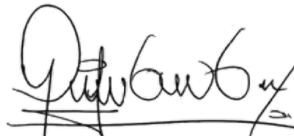
**Masiv Chile SPA**  
**CASH FLOW STATEMENT**  
**(Expressed in CLP)**

<b>Statement of cash flows</b>	<b>MARCH 31th 2023</b>
Profit (lost)	(16.432.151)
Increase in accounts receivable of commercial origin	(2.416.132)
Increase in other accounts receivable derived from operating activities	(285.811)
Increase in accounts payable of commercial origin	10.403.468
Increase in other accounts payable derived from operating activities	37.075
<b>Net cash flows from (used in) operating activities</b>	<b>7.738.600</b>
Shareholder contributions	-
Heritage difference	-
<b>Net cash flows from (used in) financing activities</b>	<b>-</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(8.693.551)</b>
Cash and cash equivalents as of December 31st, 2022	39.285.726
<b>Cash and cash equivalents at the end of the period</b>	<b>30.592.175</b>



**RAINER VIERTÉL ARANGO**

CEO



**DIEGO MAURICIO GÓMEZ GUERRA**

ACCOUNTING AND ADMINISTRATIVE MANAGER



**JOSE DE JESÚS HERNANDEZ HERRERA**

EXTERNAL AUDITOR

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

Date: May 10th 2023

Masivian Chile Spa

Significant accounting policies and other explanatory information as at and for the year 31 March 23

1 Property, plant and equipment

Particulars	Furniture	Processing equipment	Total
<b>Gross block</b>			
Balance as at 1 April 22			-
Additions			-
Disposals			-
<b>Balance as at 31 March 23</b>	-	-	-
<b>Accumulated depreciation and amortisation</b>			
Balance as at 1 April 22			-
Depreciation and amortisation			-
Transfer from Right of use assets *			-
Disposals			-
<b>Balance as at 31 March 23</b>	-	-	-
<b>Net block</b>			
Balance as at 31 March 2022	-	-	-
Balance as at 31 March 23	-	-	-

Masivian Chile Spa

Significant accounting policies and other explanatory information as at and for the year 31 March 23

2 Intangible assets

Particulars	Licence	Total
<b>Gross block</b>		
<b>Balance as at 1 April 22</b>		-
Additions		-
Disposals		-
<b>Balance as at 31 March 23</b>	-	-
<b>Accumulated depreciation and amortisation</b>		
<b>Balance as at 1 April 22</b>		-
Depreciation and amortisation		-
Transfer from Right of use assets *		-
Disposals		-
<b>Balance as at 31 March 23</b>	-	-
<b>Net block</b>		
<b>Balance as at 31 March 2022</b>	-	-
<b>Balance as at 31 March 23</b>	-	-

Masivian Chile Spa

Significant accounting policies and other explanatory information as at and for the year 31 March 23

	CLP As at 31 March 23	CLP As at 31 March 22	COP As at 31 March 23	COP As at 31 March 22
<b>3 Other non-current financial assets</b>	0,00	0,00	0,00	0,00
	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
<b>4 Cash and cash equivalents</b>				
Banks	30.592.175,00	0,00	179.049.270,00	0,00
	<b>30.592.175,00</b>	<b>0,00</b>	<b>179.049.270,00</b>	<b>0,00</b>
<b>5 Other financial assets</b>	0,00	0,00	0,00	0,00
	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
<b>6 Trade Accounts Receivable and Other Accounts Receivable</b>				
Customers	2.479.160,00	0,00	14.509.978,06	0,00
Other Accounts Receivable	850.416,00	0,00	4.977.297,76	0,00
	<b>3.329.576,00</b>	<b>0,00</b>	<b>19.487.275,82</b>	<b>0,00</b>
<b>7 Current Tax Assets</b>				
Advance Of Tax Or Balances In Favor	298.563,00	0,00	1.747.423,56	0,00
	<b>298.563,00</b>	<b>0,00</b>	<b>1.747.423,56</b>	<b>0,00</b>
<b>8 Equity share capital</b>				
Issued, subscribed and paid up	1.000.000,00	0,00	5.852.780,00	0,00
	<b>1.000.000,00</b>	<b>0,00</b>	<b>5.852.780,00</b>	<b>0,00</b>
<b>9 Other equity</b>				
Reserves	36.000,00	0,00	210.700,08	0,00
Exercise Profit	-16.432.151,00	0,00	-88.323.798,22	0,00
Accumulated earnings	-8.962.047,00	0,00	-52.452.889,44	0,00
Conversion adjustments	0,00	0,00	-7.631.329,53	0,00
	<b>-25.358.198,00</b>	<b>0,00</b>	<b>-148.197.317,12</b>	<b>0,00</b>
<b>10 Other non-current non-financial liabilities</b>				
Other	47.719.600,00	0,00	279.292.320,49	0,00
	<b>47.719.600,00</b>	<b>0,00</b>	<b>279.292.320,49</b>	<b>0,00</b>
<b>11 Commercial Accounts Payable and Other Accounts Payable</b>				
Costs And Expenses To Pay	10.821.556,00	0,00	63.117.549,53	0,00
	<b>10.821.556,00</b>	<b>0,00</b>	<b>63.117.549,53</b>	<b>0,00</b>
<b>12 Employee Benefits</b>				
Employee Benefits	0,00	0,00	0,00	0,00
	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
<b>13 Current Tax Liabilities</b>				
Current Tax	37.356,00	0,00	218.636,45	0,00
	<b>37.356,00</b>	<b>0,00</b>	<b>218.636,45</b>	<b>0,00</b>
<b>14 Deferred tax liability</b>	0,00	0,00	0,00	0,00
	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
<b>15 Other current financial liabilities</b>	0,00	0,00	0,00	0,00
	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>

	Quarter ended				Year ended	COP	COP	COP	COP	Year Ended
	31 March 23	31 December 22	30 September 22	30 June 22	31 March 23	31 March 23	31 December 22	30 September 22	30 June 22	COP
										31 March 23
<b>16 Income</b>	1.858.328,00	225.000,00	0,00	0,00	2.083.328,00	9.908.116	1.173.887	0	0	11.082.003
	<b>1.858.328,00</b>	<b>225.000,00</b>	<b>0,00</b>	<b>0,00</b>	<b>2.083.328,00</b>	<b>9.908.116</b>	<b>1.173.887</b>	<b>0</b>	<b>0</b>	<b>11.082.003</b>
<b>17 Costs</b>	4.539.009,00	0,00	0,00	0,00	4.539.009,00	24.144.691	0	0	0	24.144.691
	<b>4.539.009,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>4.539.009,00</b>	<b>24.144.691</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24.144.691</b>
<b>18 Administration expenses</b>										
Services	418.000,00	615.000,00	0,00	0,00	1.033.000,00	2.286.290	3.208.624	0	0	5.494.914
Legal Expenses	9.812.292,00	3.315.833,00	0,00	0,00	13.128.125,00	52.533.807	17.299.613	0	0	69.833.420
Bank Expenses	69.359,00	24.274,00	0,00	0,00	93.633,00	371.425	126.644	0	0	498.069
	<b>10.299.651,00</b>	<b>3.955.107,00</b>	<b>0,00</b>	<b>0,00</b>	<b>14.254.758,00</b>	<b>55.191.522</b>	<b>20.634.881</b>	<b>0</b>	<b>0</b>	<b>75.826.403</b>
<b>19 Selling expenses</b>										
Employee Benefits	0,00	0,00	0,00	0,00	0,00	0	0	0	0	0
Leases	848.258,00	2.314.309,00	0,00	0,00	3.162.567,00	4.748.493	12.074.386	0	0	16.822.880
Other	424.623,00	339.192,00	0,00	0,00	763.815,00	2.293.360	1.769.658	0	0	4.063.018
	<b>1.272.881,00</b>	<b>2.653.501,00</b>	<b>0,00</b>	<b>0,00</b>	<b>3.926.382,00</b>	<b>7.041.854</b>	<b>13.844.044</b>	<b>0</b>	<b>0</b>	<b>20.885.898</b>
<b>20 Platform and tech costs</b>										
Employee Benefits	0,00	0,00	0,00	0,00	0,00	0	0	0	0	0
	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>21 Other income</b>										
Other	0,00	0,00	0,00	0,00	0,00	0	0	0	0	0
	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>22 Other expenses</b>										
Other	0,00	0,00	0,00	0,00	0,00	0	0	0	0	0
	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>23 Financial income</b>										
Exchange Difference	649.386,00	780,00	0,00	0,00	650.166,00	3.454.407	4.069	0	0	3.458.477
	<b>649.386,00</b>	<b>780,00</b>	<b>0,00</b>	<b>0,00</b>	<b>650.166,00</b>	<b>3.454.407</b>	<b>4.069</b>	<b>0</b>	<b>0</b>	<b>3.458.477</b>
<b>24 Exchange Difference expenses</b>										
Exchange Difference	2.828.324,00	2.579.219,00	0,00	0,00	5.407.543,00	15.308.254	13.456.495	0	0	28.764.749
	<b>2.828.324,00</b>	<b>2.579.219,00</b>	<b>0,00</b>	<b>0,00</b>	<b>5.407.543,00</b>	<b>15.308.254</b>	<b>13.456.495</b>	<b>0</b>	<b>0</b>	<b>28.764.749</b>