

Cosmetica Nacional

Financial Statements for the Year Ended 31st March 2026

Cosmética Nacional, S.A.

Rut: 77.790.420-5

Expresado en CLP

ESTADO DE SITUACIÓN FINANCIERA AL 31-03-2026

Balance Sheet	CLP
ASSETS	
Current assets	
(a) Inventories	4.741.893.947
(b) Financial Assets (C)	
(i) Current investments	880.138.529
(ii) Trade and other receivables	7.241.689.345
(iii) Cash and cash equivalents	223.335.894
(iv) Other Current Financial Assets	6.298.487
	8.351.462.255
(c) Assets for Current Tax (Net)	-
(d) Other current assets	491.558.271
	13.584.914.473
Non-current assets	
(a) Property, Plant and Equipment	4.293.717.493
(b) Right of Use Assets	-
(c) Capital work-in-progress	11.068.250
(d) Investment Property	-
(e) Goodwill	-
(i) Goodwill - acquired	-
	-
(f) Other Intangible assets	148.257.052
(g) Intangible assets under development	-
(h) Biological Assets other than bearer plants	-
(i) Financial Assets (NC)	
(i) Non-current investments	-
(ii) Other Non Current Financial Assets	40.227.205
(iii) Others	-
	40.227.205
(j) Deferred tax assets (net)	2.446.550.435
(k) Other non-current assets	56.774.103
	6.996.594.538
Non-current assets classified as held for sale	1.072.034.765
TOTAL	21.653.543.776

LIABILITIES AND EQUITY

LIABILITIES

Current liabilities

(a) Financial Liabilities (C)

(i) Short Term Borrowings	-
(ii) Trade and other payables	6.538.932.396
(iii) Other financial liabilities	146.689.628

6.685.622.024

(b) Other current liabilities	301.704.929
(c) Short-term provisions	228.049.111
(d) Liabilities for Current Tax (Net)	-

7.215.376.064

Non-current liabilities

(a) Financial Liabilities(NC)

(i) Long-term borrowings	-
(ii) Other financial liabilities	-

(b) Long-term provisions	-
(c) Deferred tax liabilities (Net)	-
(d) Other non-current liabilities	-

Liabilities associated with group(s) of assets held for disposal

Equity

(a) Equity Share capital	12.848.766.196
(b) Other Equity	1.589.401.516

Capital and reserves attributable to owners

14.438.167.712

Non-controlling interests

14.438.167.712

TOTAL

21.653.543.776

Difference

-



Claudio Maeda
Finance Manager

Cosmética Nacional, S.A.

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ESTADO DE RESULTADOS AL 31-03-2026

Profit and Loss	CLP
I. Revenue from operations	22.918.030.670
II. Other Income	87.872.588
III. Total Revenue (I + II)	23.005.903.258
IV. Expenses:	
Cost of material consumed	11.667.908.707
Purchases of Stock-in-Trade	88.661.400
Changes in inventories of finished goods, work-in-progress and stock-in-Trade	- 515.227.863
Employee benefits expense	2.864.040.890
Finance costs	378.749
Depreciation and amortisation expense	168.721.704
Other expenses	5.206.811.268
Total expenses	19.481.294.855
V. Profit before exceptional items and tax (III - IV)	3.524.608.403
VI. Exceptional items	226.817.843
VII. Profit before tax (V-VI)	3.297.790.560
VIII. Tax expense:	
- Current tax	-
- Deferred tax	709.205.947
	709.205.947
IX. Profit (Loss) for the period from continuing operations	2.588.584.613
XII. Profit/(loss) from discontinued operations	-
XIII. Tax expense of discontinued operations	-
XIV. Profit/(loss) from discontinued operations (after tax) (XII - XIII)	-
XV. Profit(Loss) for the period (IX + X + XIV)	2.588.584.613
XVI. Other Comprehensive Income :	
A. Items that will not be reclassified to profit or loss	
B. Items that will be reclassified to profit or loss	
i. Exchange differences in translating operations of foreign operations	-
	-
Other Comprehensive income (net of income tax)	-
Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) & Other Comprehensive Income for the period)	2.588.584.613
Net Profit attributable to :	
- Owners of the parent	2.588.584.613
- Non-Controlling interests	-
OCI attributable to :	
- Owners of the parent	-
- Non-Controlling interests	-
Earnings per Equity share (for continuing operations)	
1) Basic	
2) Diluted	
Earnings per Equity share (for discontinued operations)	
1) Basic	
2) Diluted	
Earnings per Equity share (for discontinued & Continuing operations)	
1) Basic	
2) Diluted	
A (i) Items that will not be reclassified to profit or loss	-
(ii) Income tax relating to item that will not be reclassified to profit or loss	-
B (i) Items that will be reclassified to profit or loss	-
B (ii) Income tax relating to item that will be reclassified to profit or loss	-



Claudio Maeda
Finance Manager