

# CORPORACION AGRICOLA, S.A.

## BALANCE GENERAL

AL 30 JUNIO 2025

(Expresado en córdobas y dólares)

|                                               | U\$                      | C\$                     | %             |                                      | U\$                      | C\$                     | %             |
|-----------------------------------------------|--------------------------|-------------------------|---------------|--------------------------------------|--------------------------|-------------------------|---------------|
| <b>ACTIVOS CORRIENTES</b>                     | <b>\$ 106,005,785.54</b> | <b>3,882,387,691.37</b> | <b>66.3%</b>  | <b>PASIVOS CORRIENTES</b>            | <b>\$ 110,424,279.11</b> | <b>4,044,211,925.49</b> | <b>69.1%</b>  |
| Efectivo y equivalentes de efectivo           | \$ 1,464,910.15          | 53,651,308.64           | 0.9%          | Prestamos por Pagar                  | \$ 40,211,696.01         | 1,472,725,218.11        | 25.2%         |
| Activos Financieros Mantenidos al Vencimiento | \$ 86,300.00             | 3,160,677.09            | 0.1%          | Porción Corriente de Préstamos L/P   | \$ 7,568,116.11          | 277,176,954.85          | 4.7%          |
| Activos Financieros Disponibles para la Venta | \$ 3,641,694.57          | 133,374,514.56          | 2.3%          | Cuentas por Pagar Cias Relacionadas  | \$ 19,891,444.86         | 728,510,243.93          | 12.4%         |
| Cuentas por Cobrar Comercial (Netas)          | \$ 33,962,949.28         | 1,243,869,243.48        | 21.3%         | Proveedores                          | \$ 19,738,304.57         | 722,901,588.21          | 12.3%         |
| Activos Financieros a Costo Amortizado        | \$ 13,045,385.94         | 477,778,128.22          | 8.2%          | Impuestos por Pagar                  | \$ 569,387.97            | 20,853,435.67           | 0.4%          |
| Cuentas por Cobrar Relacionadas               | \$ 7,946,720.90          | 291,043,090.28          | 5.0%          | Cuentas y Gastos Acum por Pagar      | \$ 10,824,545.22         | 396,441,391.35          | 6.8%          |
| Intereses por Cobrar Compañías Relacionadas   | \$ 3,423,659.30          | 125,389,125.23          | 2.1%          | Pasivo por Arrendamiento C/P         | \$ 132,737.27            | 4,861,409.60            | 0.1%          |
| Inventarios                                   | \$ 42,434,165.40         | 1,554,121,603.87        | 26.6%         | Documentos por Pagar C/P             | \$ 11,488,047.11         | 420,741,683.77          | 7.2%          |
|                                               |                          |                         |               | <b>PASIVO NO CORRIENTE</b>           | <b>\$ 21,785,150.02</b>  | <b>797,865,869.92</b>   | <b>13.6%</b>  |
|                                               |                          |                         |               | Prestamos por Pagar L/P              | \$ 16,849,683.07         | 617,107,847.66          | 10.5%         |
|                                               |                          |                         |               | Documentos por Pagar L/P             | \$ 1,456,430.58          | 53,340,750.49           | 0.9%          |
|                                               |                          |                         |               | Provision Indemnizacion Laboral      | \$ 1,128,865.52          | 41,343,909.43           | 0.7%          |
|                                               |                          |                         |               | Prestamos por Pagar Relacionadas L/P | \$ 385,000.00            | 14,100,355.50           | 0.2%          |
|                                               |                          |                         |               | Pasivo por Impuesto Diferido         | \$ 1,673,804.75          | 61,301,927.38           | 1.0%          |
|                                               |                          |                         |               | Pasivo Fijo por Arrendamiento        | \$ 291,366.10            | 10,671,079.46           | 0.2%          |
| <b>ACTIVOS NO CORRIENTES</b>                  | <b>\$ 53,844,123.64</b>  | <b>1,972,003,337.43</b> | <b>33.7%</b>  |                                      |                          |                         |               |
| Cuentas por Cobrar Relacionadas L.Plazo       | \$ 8,512,334.19          | 311,758,281.07          | 5.3%          |                                      |                          |                         |               |
| Otras Cuentas por Cobrar L. Plazo             | \$ 23,365.77             | 855,754.98              | 0.0%          |                                      |                          |                         |               |
| Inversiones                                   | \$ 2,687,468.79          | 98,426,663.25           | 1.7%          | <b>PATRIMONIO</b>                    | <b>\$ 27,640,480.05</b>  | <b>1,012,313,233.39</b> | <b>17.3%</b>  |
| Activos Fros a Valor Razonable a través ORI   | \$ 2,003,930.00          | 73,392,533.50           | 1.3%          | Capital Social Pagado                | \$ 13,001,640.99         | 476,176,000.00          | 8.1%          |
| Bienes Muebles e Inmuebles                    | \$ 61,003,963.70         | 2,234,227,467.74        | 38.2%         | Capital Preferente Neto              | \$ 9,794,102.78          | 358,702,158.34          | 6.1%          |
| Depreciación Acumulada                        | \$ (21,853,270.70)       | (800,360,742.17)        | -13.7%        | Reserva Legal                        | \$ 1,300,166.57          | 47,617,690.52           | 0.8%          |
| Activo Fijo por Derecho de Uso                | \$ 383,493.64            | 14,045,186.27           | 0.2%          | Supéravit por Revaluación de Activos | \$ 1,231,940.20          | 45,118,947.44           | 0.8%          |
| Activos Intangibles                           | \$ 131,315.16            | 4,809,325.67            | 0.1%          | Utilidad Acumulada                   | \$ 2,151,122.21          | 78,783,344.98           | 1.3%          |
| Otros Activos                                 | \$ 951,523.09            | 34,848,867.12           | 0.6%          | Utilidad del Ejercicio               | \$ 161,507.31            | 5,915,092.11            | 0.1%          |
|                                               |                          |                         |               |                                      |                          |                         |               |
| <b>TOTAL ACTIVOS</b>                          | <b>\$ 159,849,909.18</b> | <b>5,854,391,028.80</b> | <b>100.0%</b> | <b>TOTAL PASIVO MAS PATRIMONIO</b>   | <b>\$ 159,849,909.18</b> | <b>5,854,391,028.80</b> | <b>100.0%</b> |

ELABORADO  
LIC. RUTH LOPEZ LOPEZ  
CONTADOR PUBLICO AUTORIZADO



AUTORIZADO POR :  
LIC. HUGO ABELLO BANFI  
GERENTE GENERAL

# CORPORACION AGRICOLA, S.A.

## ESTADO DE RESULTADOS

DEL 01 DE ENERO AL 30 DE JUNIO 2025



|                                         | MAYO 2025        |                   |         | JUNIO 2025       |                   |         | ACUMULADO          |                    |         |
|-----------------------------------------|------------------|-------------------|---------|------------------|-------------------|---------|--------------------|--------------------|---------|
|                                         | C\$              | U\$               | %       | C\$              | U\$               | %       | C\$                | U\$                | %       |
| VENTAS                                  | 1,024,195,392.70 | \$ 27,964,913.81  |         | 1,021,066,282.17 | \$ 27,879,475.71  |         | 5,773,454,804.22   | \$ 157,640,004.16  |         |
| DEV. SOBRE VTA                          | (266,939,636.01) | \$ (7,288,593.53) |         | (332,523,719.16) | \$ (9,079,319.45) |         | (1,333,504,379.86) | \$ (36,410,371.80) |         |
| REBAJAS SOBRE VTA                       | (11,307,717.64)  | \$ (308,749.04)   |         | (12,001,742.10)  | \$ (327,698.88)   |         | (72,173,766.11)    | \$ (1,970,652.44)  |         |
| VENTAS NETAS                            | 745,948,039.05   | \$ 20,367,571.23  | 100.00% | 676,540,820.91   | \$ 18,472,457.38  | 100.00% | 4,367,776,658.25   | \$ 119,258,979.92  | 100.00% |
| COSTO DE VENTA                          | 620,180,147.15   | \$ 16,933,569.98  | 83.14%  | 563,327,372.67   | \$ 15,381,246.13  | 83.27%  | 3,624,790,059.89   | \$ 98,972,268.68   | 82.99%  |
| UTILIDAD BRUTA                          | 125,767,891.90   | \$ 3,434,001.25   | 16.86%  | 113,213,448.24   | \$ 3,091,211.25   | 16.73%  | 742,986,598.36     | \$ 20,286,711.24   | 17.01%  |
| GASTOS DE OPERACIÓN                     |                  |                   |         |                  |                   |         |                    |                    |         |
| GTOS DE VENTA                           | 48,561,924.02    | \$ 1,325,948.18   | 6.51%   | 46,248,094.12    | \$ 1,262,770.73   | 6.84%   | 285,590,863.77     | \$ 7,797,851.80    | 6.54%   |
| GTOS DE CADENA SUMINISTROS E INDUSTRIAS | 16,669,362.69    | \$ 455,144.88     | 2.23%   | 16,209,751.65    | \$ 442,595.53     | 2.40%   | 109,831,001.96     | \$ 2,998,856.00    | 2.51%   |
| GTOS DE ADMINISTRACION                  | 10,887,247.77    | \$ 297,268.42     | 1.46%   | 10,940,362.65    | \$ 298,718.68     | 1.62%   | 64,354,774.40      | \$ 1,757,160.53    | 1.47%   |
| TOTAL                                   | 76,118,534.48    | \$ 2,078,361.48   | 10.20%  | 73,398,208.42    | \$ 2,004,084.95   | 10.85%  | 459,776,640.13     | \$ 12,553,868.34   | 10.53%  |
| UTILIDAD DE OPERACION                   | 49,649,357.42    | \$ 1,355,639.76   | 6.66%   | 39,815,239.82    | \$ 1,087,126.30   | 5.89%   | 283,209,958.23     | \$ 7,732,842.90    | 6.48%   |
| PARTICIPACION RESULTADOS RELACIONADAS   | -                | \$ -              | 0.00%   | -                | \$ -              | 0.00%   | 2,585,159.64       | \$ 70,585.91       | 0.06%   |
| OTROS INGRESOS                          | 134,647.63       | \$ 3,676.46       | 0.02%   | 1,010,944.79     | \$ 27,603.12      | 0.15%   | 3,946,441.15       | \$ 107,754.72      | 0.09%   |
| INGRESOS FINANCIEROS                    | 4,002,842.26     | \$ 109,294.71     | 0.54%   | 3,200,446.24     | \$ 87,385.87      | 0.47%   | 19,962,385.64      | \$ 545,058.49      | 0.46%   |
| GTOS FINANCIEROS                        | (29,634,689.66)  | \$ (809,153.75)   | -3.97%  | (27,203,059.62)  | \$ (742,759.85)   | -4.02%  | (162,794,987.45)   | \$ (4,444,999.29)  | -3.73%  |
| OTROS EGRESOS                           | (378,434.69)     | \$ (10,332.89)    | -0.05%  | (289,220.17)     | \$ (7,896.95)     | -0.04%  | (3,174,394.86)     | \$ (86,674.55)     | -0.07%  |
| PERDIDA CAMBIARIA                       | (744,723.96)     | \$ (20,334.15)    | -0.10%  | (1,176,802.93)   | \$ (32,131.75)    | -0.17%  | (6,391,400.30)     | \$ (174,512.56)    | -0.15%  |
| TOTAL                                   | (26,620,358.42)  | \$ (726,849.62)   | -3.56%  | (24,457,691.69)  | \$ (667,799.57)   | -3.61%  | (145,866,796.18)   | \$ (3,982,787.28)  | -3.34%  |
| UTILIDAD (PERDIDA) ANTES DE IMPUESTOS   | 23,028,999.00    | \$ 628,790.15     | 3.10%   | 15,357,548.13    | \$ 419,326.73     | 2.28%   | 137,343,162.05     | \$ 3,750,055.62    | 3.14%   |
| IMPUESTO SOBRE RENTAS                   | 6,050,663.47     | \$ 165,208.99     | 0.81%   | 5,668,221.54     | \$ 154,766.69     | 0.84%   | 36,753,455.40      | \$ 1,003,526.49    | 0.84%   |
| I.R. SOBRE VENTAS NO TRANSADAS          | 16,327,657.70    | \$ 445,814.87     | 2.19%   | 14,754,345.53    | \$ 402,856.72     | 2.18%   | 94,674,614.54      | \$ 2,585,021.82    | 2.17%   |
| OTROS GASTOS ISR                        | -                | \$ -              | 0.00%   | -                | \$ -              | 0.00%   | -                  | \$ -               | 0.00%   |
| UTILIDAD (PERDIDA) DESPUES DE IMPUESTOS | 650,677.83       | \$ 17,766.29      | 0.10%   | (5,065,018.94)   | \$ (138,296.68)   | -0.74%  | 5,915,092.11       | \$ 161,507.31      | 0.13%   |

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