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Importing Note Information for the Instance Document

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Filling Instructions

For the correct import of notes in an instance document, the following must be taken into account:

1. Include the content immediately below the note you want to import.
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[105000] Management Comments and Analysis

[XBRL]Management Comments [Text Block]

Message from the CEO

Fiscal year 2025 represented the first full year of operations of UNIFIN (the “Company”) under the structure resulting from the Concurso process. This period marked the consolidation of the operational stabilization phase and the beginning of a new stage focused on disciplined and sustainable growth.

The year 2025 was, by definition, a transition year. We continued to administer and monetize pledged portfolios for the benefit of secured and unsecured creditors, while simultaneously resuming originations under a more prudent, disciplined model aligned with our new funding structure.

Below are the key developments during the quarter across the Company’s strategic priorities.

Commercial Activity

In 2025, the Company originated \$404.4 in new credits, reaching a monthly origination pace of approximately \$55 during the fourth quarter. This acceleration reflects the Company’s operational capability to reactivate commercial activity under strengthened credit underwriting standards, enhanced portfolio segmentation, and concentration controls.

Regarding the legacy performing portfolio (originated prior to the restart of originations), recovery levels remained solid, with average monthly collections of approximately 90% of scheduled contractual cash flows for the period, measured against the projections supporting the underwriting of the loans.

Credits originated during the year continue to perform within forecasted ranges (0–60 days past due), confirming the quality of the renewed underwriting process and reinforcing our focus on clients with strong credit profiles and resilient industry exposure.

In parallel, active management of the work-out portfolio resulted in meaningful negotiations with key obligors, strengthening liquidity and reducing uncertainty associated with legacy assets.

Liquidity and Operational Efficiency

Throughout 2025, UNIFIN maintained strict liquidity management, prioritizing:

- Profitable and disciplined originations.
- Fulfillment of obligations with development banks and other creditors.
- Optimization of operating expenses.

The Company was primarily funded through the Cash Flow and Reserve Control Trust (“FCFR”), including a committed loan of USD \$36 million. In addition, it utilized available funding under the NAFIN and Bancomext warehouse facilities, ensuring operational continuity and controlled portfolio growth.

Disciplined cash management enabled the Company to sustain operations, maintain total expenses below budget, comply with financial commitments, and position itself to access additional third-party funding lines, in accordance with the Concurso Agreement.

Financial Position

The close of 2025 confirms that the structural adjustment phase initiated in 2023 has been executed as planned. During the year, the Company:

- Significantly reduced volatility associated with the legacy portfolio.
- Normalized the recognition of expected credit loss provisions.
- Stabilized financial margin performance.
- Complied with commitments established under the Concurso Agreement.
- Reactivated its origination platform under prudent risk criteria.

The balance sheet reflects a progressive migration from legacy assets toward newly originated assets under the current operating model, evidencing structural portfolio rebalancing and a gradual improvement in overall risk profile.

Preliminary consolidated net loss for 2025 amounted to MXN \$3,370 million. This result continues to reflect the impact of a transition year, in which the UNIFIN 2.0 business line accounted for a loss of MXN \$125 million and MXN \$1,501 million corresponded to the realization of deferred tax assets. Compared to the prior year, this represents a substantial improvement relative to the MXN \$38,190 million loss recorded in 2024, which included extraordinary effects associated with the restructuring process. On a year-over-year basis, the comparison confirms structural improvement in balance sheet quality, earnings predictability, and operational stability.

The balance sheet continues to show an orderly reduction of legacy portfolio assets and a progressive shift toward newly originated portfolio under the current operating model.

Results for 2025 confirm that the extraordinary remediation phase has concluded and that the current operating model is stabilized.

Corporate Governance and Institutional Certainty

During the year, UNIFIN continued to comply with the terms and contractual commitments established under the Concurso Agreement, including acting as administrator of the pledged portfolio and making timely payments to NAFIN, Bancomext, and other creditors.

In October 2025, the Company’s full legal capacity to operate under its new structure was confirmed, strengthening institutional and operational certainty.

UNIFIN has also consolidated internal control, monitoring, and oversight processes, incorporating stricter standards in origination, portfolio monitoring, and risk management.

Outlook

In 2026, the Company will focus on:

- Gradually increasing origination volumes under prudent risk criteria.
- Actively securing access to additional funding lines in accordance with the Concurso Agreement, maintaining discussions with multiple capital providers and observing meaningful market interest.
- Continuing to administer and monetize pledged legacy portfolios for creditors.
- Advancing toward operational self-sufficiency as the new portfolio scales.

UNIFIN 2.0 closes 2025 with a strengthened capital structure, a proven operating platform, and a business model focused on sustainable profitability and disciplined risk management.

We reaffirm our commitment to clients, creditors, investors, and employees, and we will continue executing with discipline the strategic plan that will consolidate this new phase of responsible growth.

Sincerely,

Eugene I. Davis

Interim Chief Executive Officer

UNIFIN Financiera, S.A.B. de C.V.

[XBRL]Information to be disclosed about the nature of the business [text block]

About UNIFIN

UNIFIN Financiera, S.A.B. de C.V. ("UNIFIN", the "Issuer" or the "Company", interchangeably) operates independently in the operating leasing sector in Mexico as a non-banking financial services company. Through its main line of business, operating leasing, UNIFIN grants leases for all types of machinery and equipment as well as transport vehicles.

[XBRL]Information to be disclosed about management's objectives and their strategies for achieving those objectives [text block]

[XBRL]Information to be disclosed about the entity's most significant resources, risks and relationships [text block]

****[XBRL]Results of operations and insights [text block]***

The analysis of results of operations and prospects is incorporated in the section "Information to be disclosed on general information about the Financial Statements".

****[XBRL]Financial Situation, Liquidity and Capital Resources [Text Block]***

See the general information about Financial Statements in section 110000.

[XBRL]Internal Control [Text Block]

[XBRL]Information to be disclosed about key performance measures and indicators that management uses to evaluate the entity's performance against established objectives [text block]

[110000] General Information on Financial Statements**[XBRL]General Financial Statement Information Disclosing [Text Block]****UNIFIN Reports Fourth Quarter 2025 Results**

Mexico City, February 27, 2026 – UNIFIN Financiera, S.A.B. de C.V. ("UNIFIN" or the "Company") (BMV: UNIFIN A), announces its fourth quarter 2025 ("4Q25") results. The Consolidated Interim Financial Statements have been prepared based on IAS 34 in the International Financial Reporting Standards ("IFRS"), in accordance with the provisions of the National Banking and Securities Commission ("CNBV") and published on the Mexican Stock Exchange ("BMV").

The figures presented in Annexes 105000, 110000, 800007, 800500 and 800600 of this quarterly report are expressed in millions of pesos to facilitate their reading. In Annexes 110000, 210000, 310000, 410000, 520000, 610000, 700000, 700002, 700003, 800001, 800005, 800100 and 800200 the figures are presented in pesos using a degree of rounding to thousands of pesos as explained in Annex 110000 "General Information on Financial Statements".

The following financial information is expressed in millions of pesos.

Consolidated Profit and Loss Statement

Consolidated P&L Statement	Q4 2025	Q4 2024	Var. %	Full Year 2025	Full Year 2024	Var. %
Interest income from leasing	229	558	-59%	988	2,004	-51%
Interest Income from factoring	-	-	NA	-	12	NA
Interest income from auto loans	4	10	-59%	23	74	-70%
Other interest income and fees	73	133	-45%	554	731	-24%
Total Interest Income	306	701	-56%	1,565	2,821	-45%
Interest Expense	64	752	-91%	1,074	2,368	-55%
Interest income, net	242	-51	100%	491	453	8%
Commission Income	72	-248	-129%	328	52	532%
Commission expenses	49	254	-81%	-279	-	NA
Income (expense) from commissions, net	119	6	1,890%	49	52	-5%
Allowance for loan and lease	2,085	1,313	59%	2,574	32,959	-92%
Financial margin	362	-45	-903%	540	505	7%
Adjusted financial margin	-1,724	-1,358	27%	-2,034	-32,455	-94%
Administration Fees	1,357	433	213%	2,665	1,787	49%
Depreciation	61	68	-11%	207	527	-61%
Loss (profit) sale of fixed assets	85	49	73%	704	270	161%
Operating expenses	1,503	550	173%	3,576	2,584	38%
Operation (Profit) loss	-3,227	-1,908	69%	-5,610	-35,039	-84%
Foreign exchange profit (loss)	47	85	-45%	-15	244	-106%
Other income (expenses)	3,560	177	1912%	3,755	-5,231	-172%
Comprehensive Result of Total Financing	3,607	262	1277%	3,740	-4,987	-175%
Profit (loss) before associates' participation	380	-1,646	-123%	-1,870	-40,026	-95%
Associates' participation	-	415	NA	-	98	-100%

Profit (Loss) after associates' participation	380	-1,231	-131%	-1,870	-39,928	-95%
Income tax and profit sharing	952	-53	-100%	947	-1,737	-154%
Net Profit (Loss)	-572	-1,178	-51%	-2,817	-38,190	-93%

In 4Q25, **interest income** decreased 56% to \$306 during 4Q25 compared to the \$701 reported in 4Q24, while the accumulated income for 2025 was \$1,565, compared to the same period of the previous year, in which an amount of \$2,821 was recorded. The decrease is mainly due to the amortization of the portfolio prior to the *concurso mercantil* process, which reduced the interest-bearing base. The interest income derived from the portfolio originated under the new operating scheme is equivalent to \$41 during the period.

Interest expense decreased by \$688 or 91% to \$64 for 4Q25 compared to 4Q24 for \$752. For the twelve months of 2025, interest expenses were \$1,074 compared to \$2,368 in the same period of 2024, which was a decrease of 45%. The decreases are mainly due to the amortization of the debt with the different banking institutions.

During 4Q25, **fee income** from the new placement amounted to \$72, which represents an increase of 129% compared to the same quarter of the previous year -\$248; cumulatively, in 2025 it was \$328 compared to \$52 in 2024, equivalent to an increase of \$276 or 532%. On the other hand, the **expenses for fees** associated with the new placement totaled -\$49 in the quarter, decreasing 81% in annual comparison; in accumulated figures, 2025 registered -\$279 compared to \$0 in the same period of the previous year, a variation mainly attributable to the optimization of costs derived from the new operating scheme implemented after the conclusion of *concurso mercantil* agreement and lower activity of the legacy portfolio. reflecting a more efficient expense structure in new placements.

For 4Q25, **net income (expense) from fees and commissions** reported \$119, while in the same period last year, \$6 was obtained, obtaining a difference of \$113. Cumulatively, \$49 was obtained in 2025, while for 2024 \$52 was obtained. This stems from cost optimizations within the new operating framework implemented following the *concurso mercantil* proceedings, coupled with the winding down of the legacy portfolio.

Financial margin in 4Q25 increased by \$406 compared to -\$45 for 4Q24. The increase under this heading is due to: (i) a decrease in interest expense; (ii) the increase in net commission income of \$72. For the twelve months of 2025, the financial margin was \$540 versus \$505 for the comparable period of 2024, a decrease of 7%. This effect was primarily due to an increase in net interest income of \$38 and a decrease in interest expense of \$1,294, both of which were explained above.

An **allowance for loan and lease** by \$2,086 was recognized during 4Q25, representing an increase of \$773 compared to the \$1,313 reported in 4Q24. Similarly, during the twelve months of 2025, additional allowance for loan and lease was recorded in an amount of \$2,574 versus \$32,959 for the same period in 2024, representing a decrease of \$30,385 or 92%.

As of December 31, 2025 and 2024, respectively, the items "Interest expense", "Income from intermediation" and "allowance for loan and lease accounts" are presented in the "Cost of sales" line of the Appendix "[310000] Income statement, profit for the period, by expense category" of this Quarterly Report.

Operating expenses for 4Q25 amounted to \$1,503, compared to \$550 recorded in 4Q24. This increase was mainly attributable to: (i) \$85 derived from the loss on sale of assets held for sale, net of (ii) a \$7 decrease in depreciation expense for the period. For the twelve months ending 2025, **operating expenses** totaled \$3,576, representing an increase of \$992 compared to \$2,584 recorded in the same period of 2024. The increase in operating expenses was primarily driven by: (i) a 49% increase in administrative expenses, amounting to \$878, mainly due to higher costs associated with the reinstatement of new loan originations; (ii) a \$320 decrease in depreciation expense; and (iii) a \$434 increase in losses on sale of assets held for sale.

During 4Q25, an increase of \$38 was obtained **in net exchange profit**, recording \$47, compared to \$85 million pesos recorded in 4Q24. This increase is explained by an increase in the peso-dollar exchange parity observed in the quarter applied to the company's net passive exposure in dollars. Cumulatively, -\$15 was obtained for the period concluded in 2025, while for the same period of the previous year, \$244 were registered, thus obtaining a decrease of 106%.

Other expenses (products) recorded an increase of \$3,383, compared to 4Q25, which \$3,560 was obtained against \$177 got in the same period of the previous year. Other products also recorded an increase of \$8,986 in 4Q25, standing at \$3,755 compared to -\$5,231 in the same period of the previous year; This change mainly came from revaluation of secured and unsecured creditors provision liabilities, as well as the reclassification of liabilities carried out during the period.

Income taxes in 4Q25 were \$952, compared to -\$53 recorded in 4Q24. This increase was mainly due to the deferred income tax asset generated by the recording of the allowance for loan and lease. Cumulatively, with figures to the fourth quarter of 2025, \$947 was registered, which represents an increase against \$2,648 obtained in the same period of the previous year.

The profit (Loss) before taxes recorded during 4Q25 was \$380, while for the same period of 2024, a decrease of \$1,611 or 131% was obtained. Cumulatively, there was a decrease of \$38,058, from \$1,870 obtained in 2025, while in the same period of 2024 -\$39,928 was registered. This decrease was caused by an increase in income taxes, which registered \$952 during 2025; Compared to -\$53 obtained in the same period of the previous year, also cumulatively, -\$1,737 was recorded for the 2025 period, while for 2024 \$2,684 was obtained that corresponded to the realization of deferred tax assets.

4Q25 **Net Loss** was -\$572, compared to the net loss of -\$1,178 in 4Q24. This loss in 4Q25 is due to the cancellation of interest on debt instruments and the securitization of credits given in the terms of exit from the bankruptcy agreement, which are reflected in the liabilities as provisions. Cumulatively, the net loss for the twelve months of 2025 registered an amount of -\$2,817 compared to the net loss obtained in the same period of 2024 by -\$38,190.

Consolidated Statement of Financial Position	4Q 2025	4Q 2024	Var. %
Short-term assets			
Cash and equivalents			
Operational Cash	130	658	-80%
Restricted Cash	296	285	4%
Portfolio, net	8,770	10,719	-1%
Derivative financial instruments	-	2	NA
Other short-term assets	659	521	22%
Total short-term assets	9,855	12,185	-5%
Assets held for sale	1,925	2,100	5%
Collateral Assets	978	1,474	-34%
Long-term assets			
Portfolio, net	1,002	6,830	-84%
Real estate, furniture and equipment, net	250	366	-32%
Deferred taxes	8,225	9,216	-17%
Other long-term assets	335	590	43%
Total long-term assets	12,715	20,576	-31%
Total assets	22,568	32,761	-28%
Short-term liabilities			
Bank loans	429	130	230%
Secured Loans Trust	4,473	7,871	-53%
Flow and reserve control trust	3,482	271	NA
Sundry creditors	135	105	29%
Taxes payable	112	95	18%
Other accounts payable	-	-	NA
Total short-term liabilities	8,631	8,472	6%

Long-term liabilities			
Bank loans	4,907	5,424	-10%
Provision for secured credit trust	1,652	2,261	187%
Provision for unsecured credit trust	2,139	8,877	-77%
Other accounts payable	844	656	29%
Total long-term liabilities	9,542	17,218	-40%
Total liabilities	18,173	25,690	-22%
Stockholders' equity			
Capital stock	49,304	49,304	1%
Legal reserve	373	303	23%
Accumulated losses	-42,509	-38,190	11%
Net loss	-2,816	-4,318	-22%
Minority interest	-29	-27	6%
Other equity accounts	70	-	NA
Total stockholders' equity	4,395	7,072	-46%
Total liabilities and stockholders' equity	22,568	32,760	-27%

Financial assets

Cash and cash equivalents at the end of 4Q25 amounted to \$426, integrated as follows:

Operating cash of \$130, corresponding to the Company's current resources available for operations. This balance is mainly explained by the relaunch of new operations, which have been financed with both own resources and through financing from NAFIN and Bancomext.

Restricted cash of \$296, comprised of cash balances held in FCFR and FCG trusts.

Compared to 4Q24, when total **cash and cash equivalents** amounted to \$943 (Operating Cash of \$658 and Restricted Cash of \$285), a decrease of \$517, equivalent to 55%, is mainly attributable to the reduction in operating cash.

Additionally, according to Note 4 "Financial information by segments", included in section 800500 "List of Notes", of the total cash and cash equivalents as of December 31, 2025, \$130 corresponds to resources identified within the reportable segments.

Portfolio for the period ended December 31, 2025 and 2024.

Portfolio	Dec 25	Dec 24	Var.	%
Short Term				
Leasing	10,926	15,362	-4,436	-29%
Factoring	108	163	-55	-34%
Auto Credit and Other Loans	8,603	9,276	-673	-7%
Allowance for Lease and Losses	-10,866	-14,083	3,217	-23%
Total Short-term Portfolio	8,771	10,718	-1,949	-18%
Long Term				
Leasing	2,401	2,583	-182	-7%
Auto Credit and Other Loans	2,487	5,101	-2,614	-51%

Allowance for Lease and Losses	-3,887	-852	-3,035	356%
Total Long-term Portfolio	1,002	6,832	-5,830	-85%
Portfolio, net	9,771	17,550	-7,779	-44%

The term **Portfolio, net** refers to the portfolio net of its impairment estimate.

As of December 31, 2025 and 2024, **Portfolio, net** recorded \$9,772 and \$17,548, respectively, representing a decrease of 44% mainly due to: i) the natural amortization of the portfolio, that is higher than the new portfolio generation, and ii) an increase in the allowance for loan and lease assets, which includes the recognition of general reserves and certain specific reserves several of which are based upon the current valuation of the collateral securing such loan and lease assets in accordance with the guidelines defined in the accounting policies. The reserve amounts may be adjusted in future financial statements based on additional information, including with respect to the valuation of the collateral securing the loan and lease assets.

As of December 31, 2025, the **balance of short-term lease** accounts and receivables was \$10,926, which represented a decrease of \$4,436 or 29%, compared to the balance as of December 31, 2024 of \$15,362. In the long term, the net balance was \$2,401 as of December 31, 2025, which represented a decrease of \$182 or 7%, compared to the balance as of December 31, 2024 of \$2,583.

As of December 31, 2025, total accounts and receivables for **auto credit and other loans** in the short-term were \$8,603, which represented a decrease of \$673 or 7%, compared to its balance as of December 31, 2024 of \$9,276. The long-term portion decreased by \$2,487 or 51% from \$2,487 as of December 31, 2025 to \$5,101 as of December 31, 2024.

The **allowance for lease and losses** for 4Q25 was \$14,753, a decrease of 1% compared to the \$14,935 recorded in 4Q24, derived from the natural amortization of the portfolio. Provisions are determined following the reserve creation policy in accordance with the guidelines defined by International Financial Reporting Standards ("IFRS") based on expected losses.

Derivative financial instruments, net for the period ended December 31, 2025 and 2024.

	4Q25	4Q24	Var. %
Current assets			
Interest rate swaps (IRS) - cash flow hedge	-	1.6	100%
Total current assets	-	1.6	100%
Non-current assets			
Interest Rate Swaps (IRS) - Cash Flow Hedge	-	-	-%
Total non-current assets	-	-	-%
Total active	-	1.6	100%
Net position	-	1.6	100%

The balance of net derivative financial instruments was \$0 as of December 31, 2025, reflecting a decrease of \$1.6 or 100% compared to December 31, 2024, due to the realization of cash flows from debt instruments hedged through such DFIs.

Financial liabilities

Bank loans as of December 31, 2025 were \$5,335 which include \$81 from the Exit Loan disbursed during 2025. When compared to 4Q2024 of 5,553, a decrease of 4%, net from the principal repayment and the above-mentioned disbursements in accordance with and in compliance with the credit agreement entered into with financial institutions.

Financial liabilities	4Q25	4Q24	% Var.
Bank loans (NAFIN and BANCOMEXT)	5,335	5,553	-4%

In Note 7 from section 800500 shows the details of bank debt.

[XBRL]Analysis Tracking [Text Block]

Relevant Events

During the fourth quarter of 2025, there were no relevant events to report.

[210000] Statement of financial position, current/non-current

Concept	Close Current Quarter 2025-12-31	Close Previous Exercise 2024-12-31
Statement of financial position [abstract]		
Assets [abstract]		
Current assets [abstract]		
Cash and cash equivalents	426,209,000	942,934,000
Trade and other current receivables	10,560,751,000	10,718,731,000
Current tax assets, current	0	0
Other current financial assets	0	0
Current inventories	0	0
Current biological assets	0	0
Other current non-financial assets	634,968,000	523,005,000
Total current assets other than non-current assets or disposal groups classified as held for sale or as held for distribution to owners	11,621,928,000	12,184,670,000
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners	0	0
Total current assets	11,621,928,000	12,184,670,000
Non-current assets [abstract]		
Trade and other non-current receivables	1,083,114,000	6,829,834,000
Current tax assets, non-current	0	0
Non-current inventories	0	0
Non-current biological assets	0	0
Other non-current financial assets	0	0
Investments accounted for using equity method	0	0
Investments in subsidiaries, joint ventures and associates	0	0
Property, plant and equipment	249,631,000	366,074,000
Investment property	0	268,183,000
Right-of-use assets that do not meet definition of investment property	0	0
Goodwill	0	0
Intangible assets other than goodwill	0	4,169,000

Concept	Close Current Quarter 2025-12-31	Close Previous Exercise 2024-12-31
Deferred tax assets	7,670,464,000	9,215,892,000
Other non-current non-financial assets	3,237,221,000	3,891,792,000
Total non-current assets	12,240,430,000	20,575,944,000
Total assets	23,862,358,000	32,760,614,000
Equity and liabilities [abstract]		
Liabilities [abstract]		
Current liabilities [abstract]		
Trade and other current payables	10,050,869,000	1,013,869,000
Current tax liabilities, current	0	0
Other current financial liabilities	428,689,000	9,700,363,000
Current lease liabilities	0	0
Other current non-financial liabilities	0	0
Current provisions [abstract]		
Current provisions for employee benefits	0	0
Other current provisions	0	172,291,000
Total current provisions	0	172,291,000
Total current liabilities other than liabilities included in disposal groups classified as held for sale	10,479,558,000	10,886,523,000
Liabilities included in disposal groups classified as held for sale	0	0
Total current liabilities	10,479,558,000	10,886,523,000
Non-current liabilities [abstract]		
Trade and other non-current payables	0	73,247,000
Current tax liabilities, non-current	0	0
Other non-current financial liabilities	4,906,725,000	5,985,430,000
Non-current lease liabilities	0	0
Other non-current non-financial liabilities	4,635,750,000	0
Non-current provisions [abstract]		
Non-current provisions for employee benefits	0	0
Other non-current provisions	0	8,744,216,000
Total non-current provisions	0	8,744,216,000
Deferred tax liabilities	0	0
Total non-current liabilities	9,542,475,000	14,802,893,000
Total liabilities	20,022,033,000	25,689,416,000
Equity [abstract]		
Issued capital	45,354,455,000	45,354,455,000
Share premium	3,949,303,000	3,949,303,000
Treasury shares	0	0
Retained earnings	(45,436,412,000)	(42,205,539,000)
Other reserves	(27,021,000)	(27,021,000)
Total equity attributable to owners of parent	3,840,325,000	7,071,198,000
Non-controlling interests	0	0
Total equity	3,840,325,000	7,071,198,000
Total equity and liabilities	23,862,358,000	32,760,614,000

[310000] Statement of comprehensive income, profit or loss, by function of expense

Concept	Quarter Current Year 2025-10-01 - 2025- 12-31	Accumulated Current Year 2025-01-01 - 2025- 12-31	Quarter Previous Year 2024-10-01 - 2024- 12-31	Accumulated Previous Year 2024-01-01 - 2024- 12-31
Profit or loss [abstract]				
Profit (loss) [abstract]				
Revenue	274,341,000	1,613,884,000	702,125,000	2,820,515,000
Cost of sales	8,524,000	1,798,811,000	2,059,519,000	35,275,156,000

Concept	Quarter Current Year 2025-10-01 - 2025-12-31	Accumulated Current Year 2025-01-01 - 2025-12-31	Quarter Previous Year 2024-10-01 - 2024-12-31	Accumulated Previous Year 2024-01-01 - 2024-12-31
Gross profit	265,817,000	(184,927,000)	(1,357,394,000)	(32,454,641,000)
Distribution costs	0	0	0	0
Administrative expenses	1,644,330,000	3,575,278,000	552,064,000	2,583,909,000
Other income	0	0	0	0
Other expense	0	0	0	0
Profit (loss) from operating activities	(1,378,513,000)	(3,760,205,000)	(1,909,458,000)	(35,038,550,000)
Finance income	46,999,000	(15,170,000)	262,439,000	581,018,000
Finance costs	(1,711,710,000)	(1,906,084,000)	0	5,568,013,000
Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	415,484,000	97,613,000
Profit (loss) before tax	380,196,000	(1,869,291,000)	(1,231,535,000)	(39,927,932,000)
Tax income (expense)	1,506,178,000	1,501,130,000	(53,725,000)	(1,737,437,000)
Profit (loss) from continuing operations	(1,125,982,000)	(3,370,421,000)	(1,177,810,000)	(38,190,495,000)
Profit (loss) from discontinued operations	0	0	0	0
Profit (loss)	(1,125,982,000)	(3,370,421,000)	(1,177,810,000)	(38,190,495,000)
Profit (loss), attributable to [abstract]				
Profit (loss), attributable to owners of parent	(1,176,963,000)	(3,423,622,000)	(1,177,810,000)	(38,190,495,000)
Profit (loss), attributable to non-controlling interests	50,981,000	53,201,000	0	0
Earnings per share [text block]				
Earnings per share [abstract]				
Earnings per share [line items]				
Basic earnings per share [abstract]				
Basic earnings (loss) per share from continuing operations	(2.5)	(7.49)	(2.62)	(84.91)
Basic earnings (loss) per share from discontinued operations	0	0	0	0
Total basic earnings (loss) per share	(2.5)	(7.49)	(2.62)	(84.91)
Diluted earnings per share [abstract]				
Diluted earnings (loss) per share from continuing operations	(2.5)	(7.49)	(2.62)	(84.91)
Diluted earnings (loss) per share from discontinued operations	0	0	0	0
Total diluted earnings (loss) per share	(2.5)	(7.49)	(2.62)	(84.91)

[410000] Statement of comprehensive income, OCI components presented net of tax

Concept	Quarter Current Year 2025-10-01 - 2025-12-31	Accumulated Current Year 2025-01-01 - 2025-12-31	Quarter Previous Year 2024-10-01 - 2024-12-31	Accumulated Previous Year 2024-01-01 - 2024-12-31
Statement of comprehensive income [abstract]				
Profit (loss)	(1,125,982,000)	(3,370,421,000)	(1,177,810,000)	(38,190,495,000)
Other comprehensive income [abstract]				
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax [abstract]				
Other comprehensive income, net of tax, gains (losses) from investments in equity instruments	0	0	0	0
Other comprehensive income, net of tax, gains (losses) on revaluation	0	0	0	0
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	0	0	(28,592,000)	(28,592,000)

Concept	Quarter Current Year 2025-10-01 - 2025-12-31	Accumulated Current Year 2025-01-01 - 2025-12-31	Quarter Previous Year 2024-10-01 - 2024-12-31	Accumulated Previous Year 2024-01-01 - 2024-12-31
Other comprehensive income, net of tax, change in fair value of financial liability attributable to change in credit risk of liability	0	0	0	0
Other comprehensive income, net of tax, gains (losses) on hedging instruments that hedge investments in equity instruments	0	0	0	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will not be reclassified to profit or loss, net of tax	0	0	0	0
Total other comprehensive income that will not be reclassified to profit or loss, net of tax	0	0	(28,592,000)	(28,592,000)
Components of other comprehensive income that will be reclassified to profit or loss, net of tax [abstract]				
Exchange differences on translation [abstract]				
Gains (losses) on exchange differences on translation, net of tax	0	0	0	0
Reclassification adjustments on exchange differences on translation, net of tax	0	0	0	0
Other comprehensive income, net of tax, exchange differences on translation	0	0	0	0
Available-for-sale financial assets [abstract]				
Gains (losses) on remeasuring available-for-sale financial assets, net of tax	0	0	0	0
Reclassification adjustments on available-for-sale financial assets, net of tax	0	0	0	0
Other comprehensive income, net of tax, available-for-sale financial assets	0	0	0	0
Cash flow hedges [abstract]				
Gains (losses) on cash flow hedges, net of tax	0	0	(5,417,000)	(90,834,000)
Reclassification adjustments on cash flow hedges, net of tax	0	0	0	0
Amounts removed from equity and included in carrying amount of non-financial asset (liability) whose acquisition or incurrence was hedged highly probable forecast transaction, net of tax	0	0	0	0
Other comprehensive income, net of tax, cash flow hedges	0	0	(5,417,000)	(90,834,000)
Hedges of net investment in foreign operations [abstract]				
Gains (losses) on hedges of net investments in foreign operations, net of tax	0	0	0	0
Reclassification adjustments on hedges of net investments in foreign operations, net of tax	0	0	0	0
Other comprehensive income, net of tax, hedges of net investments in foreign operations	0	0	0	0
Change in value of time value of options [abstract]				
Gains (losses) on change in value of time value of options, net of tax	0	0	0	0
Reclassification adjustments on change in value of time value of options, net of tax	0	0	0	0
Other comprehensive income, net of tax, change in value of time value of options	0	0	0	0
Change in value of forward elements of forward contracts [abstract]				

Concept	Quarter Current Year 2025-10-01 - 2025-12-31	Accumulated Current Year 2025-01-01 - 2025-12-31	Quarter Previous Year 2024-10-01 - 2024-12-31	Accumulated Previous Year 2024-01-01 - 2024-12-31
Gains (losses) on change in value of forward elements of forward contracts, net of tax	0	0	0	0
Reclassification adjustments on change in value of forward elements of forward contracts, net of tax	0	0	0	0
Other comprehensive income, net of tax, change in value of forward elements of forward contracts	0	0	0	0
Change in value of foreign currency basis spreads [abstract]				
Gains (losses) on change in value of foreign currency basis spreads, net of tax	0	0	0	0
Reclassification adjustments on change in value of foreign currency basis spreads, net of tax	0	0	0	0
Other comprehensive income, net of tax, change in value of foreign currency basis spreads	0	0	0	0
Financial assets measured at fair value through other comprehensive income [abstract]				
Gains (losses) on financial assets measured at fair value through other comprehensive income, net of tax	0	0	0	0
Reclassification adjustments on financial assets measured at fair value through other comprehensive income, net of tax	0	0	0	0
Amounts removed from equity and adjusted against fair value of financial assets on reclassification out of fair value through other comprehensive income measurement category, net of tax	0	0	0	0
Other comprehensive income, net of tax, financial assets measured at fair value through other comprehensive income	0	0	0	0
Share of other comprehensive income of associates and joint ventures accounted for using equity method that will be reclassified to profit or loss, net of tax	0	0	0	0
Total other comprehensive income that will be reclassified to profit or loss, net of tax	0	0	(5,417,000)	(90,834,000)
Total other comprehensive income	0	0	(34,009,000)	(119,426,000)
Total comprehensive income	(1,125,982,000)	(3,370,421,000)	(1,211,819,000)	(38,309,921,000)
Comprehensive income attributable to [abstract]				
Comprehensive income, attributable to owners of parent	(1,176,963,000)	(3,423,622,000)	(1,211,819,000)	(38,309,921,000)
Comprehensive income, attributable to non-controlling interests	50,981,000	53,201,000	0	0

[520000] Statement of cash flows, indirect method

Concept	Accumulated Current Year 2025-01-01 - 2025-12-31	Accumulated Previous Year 2024-01-01 - 2024-12-31
Statement of cash flows [abstract]		
Cash flows from (used in) operating activities [abstract]		
Profit (loss)	(3,370,421,000)	(38,190,495,000)
Adjustments to reconcile profit (loss) [abstract]		
+ Discontinued operations	0	0

Concept	Accumulated Current Year 2025-01-01 - 2025- 12-31	Accumulated Previous Year 2024-01-01 - 2024- 12-31
+ Adjustments for income tax expense	1,506,178,000	(1,737,437,000)
+ (-) Adjustments for finance costs	(502,821,000)	(504,708,000)
+ Adjustments for depreciation and amortization expense	0	526,697,000
+ Adjustments for impairment loss (reversal of impairment loss) recognized in profit or loss	237,004,000	32,959,349,000
+ Adjustments for provisions	0	0
+ (-) Adjustments for unrealized foreign exchange losses (gains)	15,170,000	(244,435,000)
+ Adjustments for share-based payments	0	0
+ (-) Adjustments for fair value losses (gains)	0	0
- Adjustments for undistributed profits of associates	0	0
+ (-) Adjustments for losses (gains) on disposal of non-current assets	84,642,000	270,212,000
	0	97,613,000
+ (-) Adjustments for decrease (increase) in inventories	0	0
+ (-) Adjustments for decrease (increase) in trade accounts receivable	5,942,037,000	3,447,395,000
+ (-) Adjustments for decrease (increase) in other operating receivables	(8,729,380,000)	(2,498,233,000)
+ (-) Adjustments for increase (decrease) in trade accounts payable	29,786,000	(383,182,000)
+ (-) Adjustments for increase (decrease) in other operating payables	4,920,940,000	8,155,169,000
+ Other adjustments for non-cash items	0	0
+ Other adjustments for which cash effects are investing or financing cash flow	0	0
+ Straight-line rent adjustment	0	0
+ Amortization of lease fees	0	0
+ Setting property values	0	0
+ (-) Other adjustments to reconcile profit (loss)	0	0
+ (-) Total adjustments to reconcile profit (loss)	3,503,556,000	40,088,440,000
Net cash flows from (used in) operations	133,135,000	1,897,945,000
- Dividends paid	0	0
	0	0
- Interest paid	0	1,605,623,000
+ Interest received	0	1,701,887,000
+ (-) Income taxes refund (paid)	0	(4,170,000)
+ (-) Other inflows (outflows) of cash	0	0
Net cash flows from (used in) operating activities	133,135,000	1,998,379,000
Cash flows from (used in) investing activities [abstract]		
+ Cash flows from losing control of subsidiaries or other businesses	0	0
- Cash flows used in obtaining control of subsidiaries or other businesses	0	0
+ Other cash receipts from sales of equity or debt instruments of other entities	0	0
- Other cash payments to acquire equity or debt instruments of other entities	0	0
+ Other cash receipts from sales of interests in joint ventures	0	0
- Other cash payments to acquire interests in joint ventures	0	0
+ Proceeds from sales of property, plant and equipment	0	0
- Purchase of property, plant and equipment	0	0
+ Proceeds from sales of intangible assets	0	0
- Purchase of intangible assets	0	0
+ Proceeds from sales of other long-term assets	0	0
- Purchase of other long-term assets	0	0
+ Proceeds from government grants	0	0
- Cash advances and loans made to other parties	0	0
+ Cash receipts from repayment of advances and loans made to other parties	0	0
- Cash payments for futures contracts, forward contracts, option contracts and swap contracts	0	0
+ Cash receipts from futures contracts, forward contracts, option contracts and swap contracts	0	0
+ Dividends received	0	0
- Interest paid	0	0
+ Interest received	0	0
	0	0
+ (-) Other inflows (outflows) of cash	0	0
Net cash flows from (used in) investing activities	0	0

Concept	Accumulated Current Year 2025-01-01 - 2025- 12-31	Accumulated Previous Year 2024-01-01 - 2024- 12-31
Cash flows from (used in) financing activities [abstract]		
+ Proceeds from changes in ownership interests in subsidiaries that do not result in loss of control	0	0
- Payments from changes in ownership interests in subsidiaries that do not result in loss of control	0	0
+ Proceeds from issuing shares	0	0
+ Proceeds from issuing other equity instruments	0	0
- Payments to acquire or redeem entity's shares	0	0
- Payments of other equity instruments	0	0
+ Proceeds from borrowings	0	0
- Repayments of borrowings	2,955,066,000	2,955,066,000
- Payments of finance lease liabilities	0	0
- Payments of lease liabilities	0	0
+ Proceeds from government grants	0	0
- Dividends paid	0	0
- Interest paid	0	0
+ (-) Income taxes refund (paid)	0	0
+ (-) Other inflows (outflows) of cash	0	0
Net cash flows from (used in) financing activities	(2,955,066,000)	(2,955,066,000)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(2,821,931,000)	(956,687,000)
Effect of exchange rate changes on cash and cash equivalents [abstract]		
Effect of exchange rate changes on cash and cash equivalents	2,305,206,000	11,429,000
Net increase (decrease) in cash and cash equivalents	(516,725,000)	(945,258,000)
Cash and cash equivalents at beginning of period	942,934,000	1,888,192,000
Cash and cash equivalents at end of period	426,209,000	942,934,000

[610000] Statement of changes in equity - Accumulated Current

Sheet 1 of 3	Components of equity [axis]								
	Issued capital [member]	Share premium [member]	Treasury shares [member]	Retained earnings [member]	Revaluation surplus [member]	Reserve of exchange differences on translation [member]	Reserve of cash flow hedges [member]	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	Reserve of change in value of time value of options [member]
Statement of changes in equity [line items]									
Equity at beginning of period	45,354,455,000	3,949,303,000	0	(42,205,539,000)	0	0	0	0	0
Changes in equity [abstract]									
Comprehensive income [abstract]									
Profit (loss)	0	0	0	(3,423,622,000)	0	0	0	0	0
Other comprehensive income	0	0	0	0	0	0	0	0	0
Total comprehensive income	0	0	0	(3,423,622,000)	0	0	0	0	0
Issue of equity	0	0	0	0	0	0	0	0	0
Dividends recognized as distributions to owners	0	0	0	0	0	0	0	0	0
Increase through other contributions by owners, equity	0	0	0	0	0	0	0	0	0
Decrease through other distributions to owners, equity	0	0	0	0	0	0	0	0	0
Increase (decrease) through other changes, equity	0	0	0	192,749,000	0	0	0	0	0
Increase (decrease) through treasury share transactions, equity	0	0	0	0	0	0	0	0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0	0	0	0	0	0	0	0
Increase (decrease) through share-based payment transactions, equity	0	0	0	0	0	0	0	0	0
Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0	0
Amount removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0	0
Amount removed from reserve of change in value of forward elements of forward contracts and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0	0
Amount removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0	0
Total increase (decrease) in equity	0	0	0	(3,230,873,000)	0	0	0	0	0
Equity at end of period	45,354,455,000	3,949,303,000	0	(45,436,412,000)	0	0	0	0	0

Sheet 2 of 3	Components of equity [axis]								
	Reserve of change in value of forward elements of forward contracts [member]	Reserve of change in value of foreign currency basis spreads [member]	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	Reserve of share-based payments [member]	Reserve of remeasurements of defined benefit plans [member]	Amount recognized in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	Reserve of gains and losses from investments in equity instruments [member]	Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]
Statement of changes in equity [line items]									
Equity at beginning of period	0	0	0	0	0	(28,592,000)	0	0	0
Changes in equity [abstract]									
Comprehensive income [abstract]									
Profit (loss)	0	0	0	0	0	0	0	0	0
Other comprehensive income	0	0	0	0	0	0	0	0	0
Total comprehensive income	0	0	0	0	0	0	0	0	0
Issue of equity	0	0	0	0	0	0	0	0	0
Dividends recognized as distributions to owners	0	0	0	0	0	0	0	0	0
Increase through other contributions by owners, equity	0	0	0	0	0	0	0	0	0
Decrease through other distributions to owners, equity	0	0	0	0	0	0	0	0	0
Increase (decrease) through other changes, equity	0	0	0	0	0	0	0	0	0
Increase (decrease) through treasury share transactions, equity	0	0	0	0	0	0	0	0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0	0	0	0	0	0	0	0
Increase (decrease) through share-based payment transactions, equity	0	0	0	0	0	0	0	0	0
Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0	0
Amount removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0	0
Amount removed from reserve of change in value of forward elements of forward contracts and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0	0
Amount removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0	0
Total increase (decrease) in equity	0	0	0	0	0	0	0	0	0
Equity at end of period	0	0	0	0	0	(28,592,000)	0	0	0

Sheet 3 of 3	Components of equity [axis]							
	Reserve for catastrophe [member]	Reserve for equalization [member]	Reserve of discretionary participation features [member]	Other comprehensive income [member]	Other reserves [member]	Equity attributable to owners of parent [member]	Non-controlling interests [member]	Equity [member]
Statement of changes in equity [line items]								
Equity at beginning of period	0	0	0	1,571,000	(27,021,000)	7,071,198,000	0	7,071,198,000
Changes in equity [abstract]								
Comprehensive income [abstract]								
Profit (loss)	0	0	0	0	0	(3,423,622,000)	53,201,000	(3,370,421,000)
Other comprehensive income	0	0	0	0	0	0	0	0
Total comprehensive income	0	0	0	0	0	(3,423,622,000)	53,201,000	(3,370,421,000)
Issue of equity	0	0	0	0	0	0	0	0
Dividends recognized as distributions to owners	0	0	0	0	0	0	0	0
Increase through other contributions by owners, equity	0	0	0	0	0	0	0	0
Decrease through other distributions to owners, equity	0	0	0	0	0	0	0	0
Increase (decrease) through other changes, equity	0	0	0	0	0	192,749,000	(53,201,000)	139,548,000
Increase (decrease) through treasury share transactions, equity	0	0	0	0	0	0	0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0	0	0	0	0	0	0
Increase (decrease) through share-based payment transactions, equity	0	0	0	0	0	0	0	0
Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0
Amount removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0
Amount removed from reserve of change in value of forward elements of forward contracts and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0
Amount removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0
Total increase (decrease) in equity	0	0	0	0	0	(3,230,873,000)	0	(3,230,873,000)
Equity at end of period	0	0	0	1,571,000	(27,021,000)	3,840,325,000	0	3,840,325,000

[610000] Statement of changes in equity - Accumulated Previous

Sheet 1 of 3	Components of equity [axis]								
	Issued capital [member]	Share premium [member]	Treasury shares [member]	Retained earnings [member]	Revaluation surplus [member]	Reserve of exchange differences on translation [member]	Reserve of cash flow hedges [member]	Reserve of gains and losses on hedging instruments that hedge investments in equity instruments [member]	Reserve of change in value of time value of options [member]
Statement of changes in equity [line items]									

Equity at beginning of period	5,615,222,000	3,949,303,000	1,409,116,000	(5,859,245,000)	0	0	0	0	0
Changes in equity [abstract]									
Comprehensive income [abstract]									
Profit (loss)	0	0	0	(38,190,495,000)	0	0	0	0	0
Other comprehensive income	0	0	0	0	0	0	0	0	0
Total comprehensive income	0	0	0	(38,190,495,000)	0	0	0	0	0
Issue of equity	45,679,679,000	0	0	0	0	0	0	0	0
Dividends recognized as distributions to owners	0	0	0	0	0	0	0	0	0
Increase through other contributions by owners, equity	0	0	0	0	0	0	0	0	0
Decrease through other distributions to owners, equity	0	0	0	0	0	0	0	0	0
Increase (decrease) through other changes, equity	(5,940,446,000)	0	0	1,844,201,000	0	0	0	0	0
Increase (decrease) through treasury share transactions, equity	0	0	(1,409,116,000)	0	0	0	0	0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0	0	0	0	0	0	0	0
Increase (decrease) through share-based payment transactions, equity	0	0	0	0	0	0	0	0	0
Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0	0
Amount removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0	0
Amount removed from reserve of change in value of forward elements of forward contracts and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0	0
Amount removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0	0
Total increase (decrease) in equity	39,739,233,000	0	(1,409,116,000)	(36,346,294,000)	0	0	0	0	0
Equity at end of period	45,354,455,000	3,949,303,000	0	(42,205,539,000)	0	0	0	0	0

Sheet 2 of 3	Components of equity [axis]								
	Reserve of change in value of forward elements of forward contracts [member]	Reserve of change in value of foreign currency basis spreads [member]	Reserve of gains and losses on financial assets measured at fair value through other comprehensive income [member]	Reserve of gains and losses on remeasuring available-for-sale financial assets [member]	Reserve of share-based payments [member]	Reserve of remeasurements of defined benefit plans [member]	Amount recognized in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale [member]	Reserve of gains and losses from investments in equity instruments [member]	Reserve of change in fair value of financial liability attributable to change in credit risk of liability [member]
Statement of changes in equity [line items]									
Equity at beginning of period	0	0	0	0	0	0	0	0	0
Changes in equity [abstract]									
Comprehensive income [abstract]									
Profit (loss)	0	0	0	0	0	0	0	0	0
Other comprehensive income	0	0	0	0	0	(28,592,000)	0	0	0
Total comprehensive income	0	0	0	0	0	(28,592,000)	0	0	0
Issue of equity	0	0	0	0	0	0	0	0	0
Dividends recognized as distributions to owners	0	0	0	0	0	0	0	0	0
Increase through other contributions by owners, equity	0	0	0	0	0	0	0	0	0
Decrease through other distributions to owners, equity	0	0	0	0	0	0	0	0	0
Increase (decrease) through other changes, equity	0	0	0	0	0	0	0	0	0
Increase (decrease) through treasury share transactions, equity	0	0	0	0	0	0	0	0	0
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0	0	0	0	0	0	0	0
Increase (decrease) through share-based payment transactions, equity	0	0	0	0	0	0	0	0	0
Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0	0
Amount removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0	0
Amount removed from reserve of change in value of forward elements of forward contracts and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0	0
Amount removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0	0
Total increase (decrease) in equity	0	0	0	0	0	(28,592,000)	0	0	0
Equity at end of period	0	0	0	0	0	(28,592,000)	0	0	0

Sheet 3 of 3	Components of equity [axis]							
	Reserve for catastrophe [member]	Reserve for equalization [member]	Reserve of discretionary participation features [member]	Other comprehensive income [member]	Other reserves [member]	Equity attributable to owners of parent [member]	Non-controlling interests [member]	Equity [member]
Statement of changes in equity [line items]								
Equity at beginning of period	0	0	0	92,405,000	92,405,000	2,388,569,000	0	2,388,569,000
Changes in equity [abstract]								
Comprehensive income [abstract]								
Profit (loss)	0	0	0	0	0	(38,190,495,000)	0	(38,190,495,000)
Other comprehensive income	0	0	0	(90,834,000)	(119,426,000)	(119,426,000)	0	(119,426,000)
Total comprehensive income	0	0	0	(90,834,000)	(119,426,000)	(38,309,921,000)	0	(38,309,921,000)
Issue of equity	0	0	0	0	0	45,679,679,000	0	45,679,679,000
Dividends recognized as distributions to owners	0	0	0	0	0	0	0	0
Increase through other contributions by owners, equity	0	0	0	0	0	0	0	0
Decrease through other distributions to owners, equity	0	0	0	0	0	0	0	0
Increase (decrease) through other changes, equity	0	0	0	0	0	(4,096,245,000)	0	(4,096,245,000)
Increase (decrease) through treasury share transactions, equity	0	0	0	0	0	1,409,116,000	0	1,409,116,000
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control, equity	0	0	0	0	0	0	0	0
Increase (decrease) through share-based payment transactions, equity	0	0	0	0	0	0	0	0
Amount removed from reserve of cash flow hedges and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0
Amount removed from reserve of change in value of time value of options and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0
Amount removed from reserve of change in value of forward elements of forward contracts and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0
Amount removed from reserve of change in value of foreign currency basis spreads and included in initial cost or other carrying amount of non-financial asset (liability) or firm commitment for which fair value hedge accounting is applied	0	0	0	0	0	0	0	0
Total increase (decrease) in equity	0	0	0	(90,834,000)	(119,426,000)	4,682,629,000	0	4,682,629,000
Equity at end of period	0	0	0	1,571,000	(27,021,000)	7,071,198,000	0	7,071,198,000
Equity at end of period	0	0	0	1,571,000	(27,021,000)	7,071,198,000	0	7,071,198,000

[700000] Informative data about the Statement of financial position

Concept	Close Current Quarter 2025-12-31	Close Previous Exercise 2024-12-31
Informative data of the Statement of Financial Position [abstract]		
Capital stock (nominal)	45,354,455,000	45,354,455,000
Restatement of capital stock	0	0
Plan assets for pensions and seniority premiums	0	0
Number of executives	0	0
Number of employees	254	377
Number of workers	0	0
Outstanding shares	0	0
Repurchased shares	0	0
Restricted cash	0	0
Guaranteed debt of associated companies	0	0

[700002] Informative data about the Income statement

Concept	Quarter Current Year 2025-10-01 - 2025-12-31	Accumulated Current Year 2025-01-01 - 2025-12-31	Quarter Previous Year 2024-10-01 - 2024-12-31	Accumulated Previous Year 2024-01-01 - 2024-12-31
Informative data of the Income Statement [abstract]				
Operating depreciation and amortization	60,767,000	679,421,000	49,751,000	270,212,000

[700003] Informative data - Income statement for 12 months

Concept	Current Year 2025-01-01 - 2025-12-31	Previous Year 2024-01-01 - 2024-12-31
Informative data - Income Statement for 12 months [abstract]		
Revenue	2,064,610,000	2,820,515,000
Profit (loss) from operating activities	(5,465,292,000)	(35,038,550,000)
Profit (loss)	(2,869,495,000)	(38,190,495,000)
Profit (loss), attributable to owners of parent	(2,869,495,000)	(38,190,495,000)
Operating depreciation and amortization	679,421,000	526,697,000

Institution [axis]	Foreign institution (yes/no)	Contract signing date	Expiration date	Interest rate	Denomination [axis]											
					Domestic currency [member]					Foreign currency [member]						
					Time interval [axis]					Time interval [axis]						
Current year [member]	Until 1 year [member]	Until 2 years [member]	Until 3 years [member]	Until 4 years [member]	Until 5 years or more [member]	Current year [member]	Until 1 year [member]	Until 2 years [member]	Until 3 years [member]	Until 4 years [member]	Until 5 years or more [member]					
Total listed on stock exchanges and private placements					0	0	0	0	0	0	0	0	0	0	0	
TOTAL					0	0	0	0	0	0	0	0	0	0	0	
Other current and non-current liabilities with cost [abstract]																
Other current and non-current liabilities with cost																
TOTAL					0	0	0	0	0	0	0	0	0	0	0	
Total other current and non-current liabilities with cost																
TOTAL					0	0	0	0	0	0	0	0	0	0	0	
Suppliers [abstract]																
Suppliers																
Sundry Creditors	No	2023-09-01	2023-09-01		10,050,869,000	0	0	0	0	0	0	0	0	0	0	
TOTAL					10,050,869,000	0	0	0	0	0	0	0	0	0	0	
Total suppliers																
TOTAL					10,050,869,000	0	0	0	0	0	0	0	0	0	0	
Other current and non-current liabilities [abstract]																
Other current and non-current liabilities																
TOTAL					0	0	0	0	0	0	0	0	0	0	0	
Total other current and non-current liabilities																
TOTAL					0	0	0	0	0	0	0	0	0	0	0	
Total credits																
TOTAL					10,050,869,000	415,832,000	335,057,000	335,056,000	51,834,000	3,956,676,000	0	12,857,000	12,850,000	12,856,000	12,850,000	189,546,000

[800003] Annex - Monetary foreign currency position

	Currencies [axis]				Total pesos [member]
	Dollars [member]	Dollar equivalent in pesos [member]	Other currencies equivalent in dollars [member]	Other currencies equivalent in pesos [member]	
Foreign currency position [abstract]					
Monetary assets [abstract]					
Current monetary assets	776,091,000	14,229,001,000	0	0	14,229,001,000
Non-current monetary assets	561,546,000	10,295,501,000	0	0	10,295,501,000
Total monetary assets	1,337,637,000	24,524,502,000	0	0	24,524,502,000
Liabilities position [abstract]					
Current liabilities	27,331,000	490,684,000	0	0	490,684,000
Non-current liabilities	12,441,000	228,098,000	0	0	228,098,000
Total liabilities	39,772,000	718,782,000	0	0	718,782,000
Net monetary assets (liabilities)	1,297,865,000	23,805,720,000	0	0	23,805,720,000

[800005] Annex - Distribution of income by product

	Income type [axis]			Total income [member]
	National income [member]	Export income [member]	Income of subsidiaries abroad [member]	
Interest in income				
Finance Lease	988,376,000	0	0	988,376,000
Factoring	0	0	0	0
Car Loan	22,611,000	0	0	22,611,000
Other loans	602,897,000	0	0	602,897,000
TOTAL	1,613,884,000	0	0	1,613,884,000

[800003] Appendix - Foreign currency currency position

[XBRL]Information to be disclosed on monetary position in foreign currency [text block]

[800007] Annex - Derivative financial instruments

**[XBRL]Management's discussion of policies for the use of derivative financial instruments, explaining whether such policies allow them to be used solely for hedging purposes or for other purposes such as trading [text block]*

1. Policies for Trading in Derivative Financial Instruments ("DFIs")

The DFIs contracted by the Issuer are regulated by the internal policy "Policy on the contracting and maintenance of Derivative Financial Instruments", adopted in 2014 by all the Issuer's businesses. Among other guidelines, the following are established:

- a) The acquisition of any DFI will be associated with the hedging of a primary position of the Issuer, such as payment of interest at a certain rate, payment of foreign currency at an exchange rate, among others.
- b) Each DFI hedge must have the documentation required by International Financial Reporting Standards (IFRS) for the application of hedge accounting.
- c) The Issuer may not contract DFIs for speculation purposes, solely for hedging purposes, unless otherwise authorized by the Finance and Planning Committee, with prior notice of changes in its derivatives operations.
- d) Prior to contracting any financial coverage, it must be listed with at least two financial institutions of recognized prestige, provided that market conditions allow it.
- e) The proposal for contracting, extension, renewal and cancellation of DFIs is submitted to the opinion of the Finance and Planning Committee which, based on the pertinent elements of judgment, decides on the convenience of the coverage. Once the Committee's favourable opinion is obtained, it is submitted to the Directorate-General for approval.
- f) The contracting, extension, renewal and cancellation of an DFI must be executed by the Administration and Finance Department, seeking to guarantee the best market conditions, following the guidelines of the previous paragraph.
- g) With the execution of the financial coverage, the Administration and Finance Directorate must be notified for the accounting record in accordance with the applicable regulations.
- h) On a quarterly basis, the Audit and Corporate Practices Committee meets and is presented with a report that includes all the operations carried out during the quarter with IFD.
- i) The coupon cuts must be confirmed in a timely manner in writing with the counterparty and notified to the Treasury Management for the corresponding settlement.

It is worth mentioning that at the end of 4Q2025 the Company does not have a DFI.

2. Objectives for conducting DFI transactions

In general terms, the primary objectives pursued by the Issuer when entering into transactions with DFIs are the following:

- Minimize the risks of the Issuer's obligations in the face of the volatility of the financial and market variables to which it is exposed.

- Ensure effective control of the financial hedging portfolio.
- Have long-term coverage, mainly of interest rates and exchange rates, in the funding of assets, to give viability and certainty to the leasing, factoring and credit operations carried out by the Issuer.

3. Instruments used and hedging strategies

The hedging instruments that the Issuer has used to date are the following:

- Contracts called *Interest Rate Swaps* ("IRS") in order to mitigate the risks of fluctuations in interest rates.

The Issuer's management defines the limits (amounts and parameters) applicable to the execution of DFI transactions in accordance with market conditions and the cost of each of them.

Financial risk hedging strategies are included within the Corporate Governance standards and/or practices established by Management. As mentioned, these practices are included within the topics reviewed by the Finance and Planning Committee and the Audit and Corporate Practices Committee. All matters of DFI analysis are reflected in the minutes of the sessions of said Committee.

4. Instruments used and hedging strategies

The financial markets, through which the Issuer carries out derivative financial transactions, are known as over the counter ("OTC") markets; the Issuer uses DFIs for hedging purposes, commonly used in OTC markets, and may be listed with two or more financial institutions to ensure the best conditions in trading. The financial institutions and counterparties with which these instruments are contracted are of recognized prestige and solvency in the market. In addition, the Issuer seeks financial institutions with which it maintains a reciprocal business relationship, which, among other benefits, allows it to balance the risk positions of the counterparties.

5. Policies for the Designation of Calculation and Valuation Agents

The Issuer contracts DFIs commonly used in the market. For this reason, it designates as calculation agents, on the one hand, the counterparties, who periodically send the account statements of the open positions of said DFIs and on the other hand, the Administration and Finance Department of the Issuer is responsible, on a monthly basis, for: i) carrying out the fair value calculations of the DFIs (better known as "*Mark to Market*" or "MTM"); ii) to make the respective comparisons with the financial institutions that serve as counterparties; and iii) to submit the necessary information, both to the General Management, as well as to the Finance and Planning Committee and the Audit and Corporate Practices Committee, as appropriate.

6. Main conditions or terms of contracts

DFIs are documented through framework agreements, which contain the guidelines and directives established in international contracts, such as the rules approved by the International Swap and Derivatives Association, Inc. ("ISDA"), always subject to the applicable regulations and are duly formalized by the legal representatives of the Issuer and the counterparties. Other obligations in addition to the derivative transaction itself, contained in the framework agreement, include the following:

- Deliver periodic and legal financial information agreed upon by the parties in the confirmation of operations.
- Document and administer the judicial and extrajudicial processes to be followed, in the event of non-compliance by any of the parties.
- Comply with applicable laws and regulations.
- Maintain in force any internal, governmental, or any other authorization that may be necessary for the performance of its obligations under the signed contract.
- Immediately notify the counterparty, when it is known that there is a cause for early termination.

7. Margin policies, collateral and credit lines.

The margins, collaterals and credit lines are prepared by the Administration and Finance Department and are validated by the Risk Committee and presented to the Audit and Corporate Practices Committee. These guidelines are incorporated into the so-called "Policy for the contracting and maintenance of Derivative Financial Instruments". Depending on the type of transaction, DFIs can be carried out with collateral, using credit lines, or by paying agreed premiums.

With the main purpose of maintaining a level of risk exposure within the limits approved by the Risk Committee and the Audit and Corporate Practices Committee, the Administration and Finance Department periodically report the information on the DFIs to the General Management, the aforementioned Committees and the Board of Directors.

The operations arranged strictly adhere to the guidelines, terms and conditions established in the framework contracts. In addition, obligations are established for the Issuer to guarantee timely and timely compliance with the agreements reached, in such a way that, if any obligation is not fulfilled, the counterparty may demand the consideration that corresponds to it in accordance with the terms contracted.

8. Internal control procedures to manage exposure to market and liquidity risks.

The policy called "Policy for the Contracting and Maintenance of Derivative Financial Instruments" and its respective procedures manual establish the guidelines regarding the operation and administration of DFIs.

Comprehensive risk management is carried out directly by the Board of Directors of the Issuer which, in accordance with the current Securities Market Law, is the body responsible for monitoring the main risks to which the Issuer and the legal entities it controls are exposed. To carry out this activity, the Board of Directors relies on the Audit and Corporate Practices Committee, which includes, among its functions, the analysis of the operation of the DFIs.

To carry out the measurement and evaluation of the risks taken in the DFIs, there are programs developed for the calculation of the tests under extreme conditions ("Stress tests") and to monitor liquidity. In the latter case, the financial assets and liabilities of the Issuer are considered, as well as the credits granted by it. Risk exposures, both market and liquidity, are monitored monthly.

9. Existence of an independent third party to review the above procedures.

The Issuer is required to have an independent external auditor to review its annual consolidated financial statements. In this case, Auren de Occidente, S.C., as part of its external audit process, analyzes the Issuer's internal control system and the transactions that gave rise to the accounting records. Consequently, within this analysis, external auditors review DFI transactions, in terms of reasonableness, accounting treatment, risk exposure and possible contingencies in the management of such operations. As of this date, the reviews of the external auditors have not reported any relevant observations or deficiencies that merit disclosure.

10. Information on the authorization of the use of derivatives and the existence of a committee to carry out such authorization and the management of risks by DFIs.

In accordance with what is stated in other sections, all transactions with DFIs must be subject to the guidelines indicated in the "Policy for the contracting and maintenance of Derivative Financial Instruments". As mentioned, this policy is strictly governed by guidelines established by the Risk Committee and is reported to the Audit and Corporate Practices Committee and the Board of Directors.

The contracting, extension, renewal and cancellation of DFIs must be submitted to the initial authorization of the Risk Committee, made up of independent members and the Issuer's senior management. Subsequently, or simultaneously, the authorization of the General Directorate is required. For its part, the Administration and Finance Department periodically reports on the risks and management of DFIs to the General Management, the Audit and Corporate Practices Committee and the Board of Directors.

[XBRL]A generic description of valuation techniques, distinguishing instruments that are valued at cost or fair value, as well as valuation methods and techniques [text block]

1. Description of valuation methods and techniques with relevant reference variables and assumptions applied, as well as valuation frequency.

DFIs are initially recognized at fair value on the balance sheet as short- and long-term assets and/or liabilities on the date on which the derivative financial instrument contract is entered into and are subsequently revalued at fair value. DFI fair values are determined based on recognized market prices and, when not traded on a market, are determined based on valuation techniques accepted in the financial sector.

The method for recognizing the profit or loss of changes in the fair values of DFIs depends on whether they are designated as hedging instruments, and if so, the nature of the item being hedged. Changes to DFIs for trading purposes are recognized in the income statement. As of December 31, 2024, the current DFIs are designated in their entirety as hedging instruments, so the

effects of changes in their fair value are recognized in the accounting area within stockholders' equity, under the heading called "Profit or loss from valuation of cash flow hedging instruments". Fair value calculations are made each month, based on the guidelines indicated in this section.

2. Clarification as to whether the valuation is made by an independent third party or is valued internally and in which cases one or the other valuation is used. If it is by a third party, mention if it is a scrutineer, seller or counterparty of the IFD.

On a monthly basis, the Issuer carries out an internal valuation on the DFIs to determine their fair value or "Mark to Market". The valuation of positions to determine fair value consists of bringing to present value all the flows of the financial transaction with DFIs, using the market curves at the time of calculation and risk exposures. Depending on the instrument, these curves are based on estimates made by specialized financial companies, in terms of interest rate variables or exchange rates of the peso against the dollar. Likewise, the internal valuations are compared with those used by the counterparties – financial institutions with which the respective DFI was contracted. As of this date, the internal valuations do not vary from those submitted by these counterparties.

3. For hedging instruments, an explanation of the method used to determine the effectiveness of the hedging instrument, mentioning the level of hedging of the overall position held.

The hedging ratio is evaluated from the beginning and during all subsequent phases on a monthly basis, using the regression methodology, taking into account current and future market conditions that affect the valuation. The objective is to mitigate the foreign exchange risk of the Issuer's obligations to which it is exposed in the funding of assets, to give viability and certainty to the leasing, factoring and credit operations carried out by the Issuer, ensuring effective control of the financial hedging portfolio. To determine effectiveness, prospective tests are performed using the regression method. You get the percentage of coverage that is within the allowed parameters. The effectiveness of a hedge is determined by a simple linear regression where the relationship between a dependent variable and an independent variable is analyzed. Changes in the fair value of the hedge are considered the dependent variable while changes in the fair value of the hedged instrument are considered the independent variable. Once all the changes in fair value are calculated, the line of best regression fit is obtained and with this, the regression statistics such as the R-squared (R2) and the slope of the line are obtained, which is used to determine effectiveness. If the slope of the regression line is between 0.80 and 1.25, the coverage is considered effective.

[XBRL]Management's discussion of internal and external sources of liquidity that could be used to meet requirements related to derivative financial instruments [text block]

1. Discussion on the internal and external sources of liquidity that could be used to meet the requirements related to the DFI.

The requirements related to DFIs are met with both internal and external sources of liquidity. Among the internal sources is the own generation of resources derived from the operation and capital, which have been sufficient to cover the risks of these instruments. As an external source, the Issuer maintains revolving credit lines with various credit institutions.

[XBRL]Explanation of changes in exposure to and management of the main risks identified, as well as contingencies and events known or expected by management that may affect future reports [text block]

1. Explanation of changes in exposure to the main risks identified, their management, and contingencies that may affect future reports.

The Administration and Finance area, on a monthly basis, analyzes all existing risk positions. In addition, the fluctuations of the main financial variables of the market are monitored on a monthly basis, using sensitivity analysis for adequate comprehensive risk management.

The DFIs contracted by the Issuer cover exposure to interest rate and exchange rate volatility related to the banking and stock market obligations assumed. Consequently, the value of DFIs may increase or decrease in the future, before their maturity date. These variations are mainly related to global and local economic conditions of the markets, national and international policy events, as well as liquidity situations in these markets.

2. Disclosure of eventualities, such as changes in the value of the underlying asset that cause it to differ from the one originally contracted, modify it or have changed the level of coverage, for which it requires the Issuer to assume new obligations or see its liquidity affected.

The DFIs were contracted to meet obligations contracted, so they were designated as hedges. From the date they were hired to the dates in each of the quarterly reports in the 2024 fiscal year and earlier, they have been maintained with this intention, so no eventuality of this type has arisen.

3. Impact on profit or flow of the aforementioned derivatives transactions.

As mentioned above, the objective and nature of derivative financial instruments is hedging or economic hedging, so there are no impacts on results due to modifications therein.

Current DFIs are designated as hedging instruments, so the effects of changes in their fair value are recognized in accounting terms within stockholders' equity, under the heading "Profit or loss from valuation of cash flow hedging instruments".

During the period from August 1, 2025 to December 31, 2025, no margin calls were filed.

4. Description and number of DFIs that have matured during the quarter and those whose position has been closed.

During the period, no derivatives positions were due to expire.

Finally, it is reported that during the period from August 1, 2025 to December 31, 2025, no margin calls were submitted.

5. Disclosure of any breach of the respective contracts.

As of December 31, 2025, there are no breaches in the DFIs in force between the Issuer and its counterparties.

[XBRL]Quantitative information to be revealed [text block]

Summary of Derivative Financial Instruments

(Figures as of December 31, 2025)

Type of derivative, security or contract	Hedging or other purposes, such as trading	Notional Amount / Face Value	Underlying Asset Value / Reference Variable		Fair value		Maturity amounts per year	Collateral/Lines of Credit
			4Q25	4Q24	4Q25	4Q24		
IRS	Coverage	-	-	10.24%	-	1.6	2024	-
IRS	Coverage	-	-	10.24%	-	-	2025	-

1. Description of the method applied for the determination of expected losses or sensitivity of the price of derivatives to changes in the reference variables, including the volatility of these variables.

The current methodology consists of modifying each risk factor, leaving the other factors constant, generating a new valuation for each derivative instrument and obtaining the fair value affected.

In the case of "IRS", four scenarios of movement in the rate curves are generated in parallel:

Scenario	Curves
Scenario A	+50 pb
Scenario B	+25 pb
Scenario C	-25 bp
Scenario D	-50 bp

2. Sensitivity analysis for DFI operations, pointing out risks and instruments that would lead to losses.

The fair value for each instrument according to its sensitivity scenario, derived from the change in the risk factor, is shown below.

Instrument	MtM	Scenario: +50bp on the rate curve	Scenario: +25bp in the rate curve	Scenario: -25bp on the rate curve	Scenario: -50bp on the rate curve
IRS	0.6	0.8	0.7	0.6	0.6

3. Scenarios that may generate adverse situations for the Issuer in the event of materialization.

Below is a scenario considering risk situations for the Issuer:

Scenario A

Assumptions:

- Parallel 50bp increase in the rate curve.
- Everything else constant

Scenario B

Assumptions:

- Parallel 25bp increase in the rate curve.
- Everything else constant

Scenario C

Assumptions:

- Parallel 25bp decrease in the rate curve.
- Everything else constant

Scenario D

Assumptions:

- Decrease of 50bp in parallel on the rate curve.
- Everything else constant

4. The impact on the income statement and cash flow, for each scenario mentioned as of December 31, 2025, is 0.0 due to the maturity of the DFIs that the Company had contracted.

[800100] Notes - Subclassifications of assets, liabilities and equities

Concept	Close Current Quarter 2025-12-31	Close Previous Exercise 2024-12-31
Subclassifications of assets, liabilities and equities [abstract]		
Cash and cash equivalents [abstract]		
Cash [abstract]		
Cash on hand	0	0
Balances with banks	0	0
Total cash	0	0
Cash equivalents [abstract]		
Short-term deposits, classified as cash equivalents	0	0
Short-term investments, classified as cash equivalents	0	0
Other banking arrangements, classified as cash equivalents	426,209,000	942,934,000
Total cash equivalents	426,209,000	942,934,000
Other cash and cash equivalents	0	0
Total cash and cash equivalents	426,209,000	942,934,000
Trade and other current receivables [abstract]		

Concept	Close Current Quarter 2025-12-31	Close Previous Exercise 2024-12-31
Current trade receivables	8,712,031,000	10,718,731,000
Current receivables due from related parties	0	0
Current prepayments [abstract]		
Current advances to suppliers	0	0
Current prepaid expenses	0	0
Total current prepayments	0	0
Current receivables from taxes other than income tax	0	0
Current value added tax receivables	0	0
Current receivables from sale of properties	0	0
Current receivables from rental of properties	0	0
Other current receivables	0	0
Total trade and other current receivables	8,712,031,000	10,718,731,000
Classes of current inventories [abstract]		
Current raw materials and current production supplies [abstract]		
Current raw materials	0	0
Current production supplies	0	0
Total current raw materials and current production supplies	0	0
Current merchandise	0	0
Current work in progress	0	0
Current finished goods	0	0
Current spare parts	0	0
Property intended for sale in ordinary course of business	0	0
Other current inventories	0	0
Total current inventories	0	0
Non-current assets or disposal groups classified as held for sale or as held for distribution to owners [abstract]		
Non-current assets or disposal groups classified as held for sale	0	0
Non-current assets or disposal groups classified as held for distribution to owners	0	0
Total non-current assets or disposal groups classified as held for sale or as held for distribution to owners	0	0
Trade and other non-current receivables [abstract]		
Non-current trade receivables	1,083,114,000	6,829,834,000
Non-current receivables due from related parties	0	0
Non-current prepayments	0	0
Non-current lease prepayments	0	0
Non-current receivables from taxes other than income tax	0	0
Non-current value added tax receivables	0	0
Non-current receivables from sale of properties	0	0
Non-current receivables from rental of properties	0	0
Revenue for billing	0	0
Other non-current receivables	0	0
Total trade and other non-current receivables	1,083,114,000	6,829,834,000
Investments in subsidiaries, joint ventures and associates [abstract]		
Investments in subsidiaries	0	0
Investments in joint ventures	0	0
Investments in associates	0	0
Total investments in subsidiaries, joint ventures and associates	0	0
Property, plant and equipment [abstract]		
Land and buildings [abstract]		
Land	0	0
Buildings	0	0
Total land and buildings	0	0
Machinery	249,631,000	330,798,000
Vehicles [abstract]		
Ships	0	0
Aircraft	0	0
Motor vehicles	0	5,210,000
Total vehicles	0	5,210,000
Fixtures and fittings	0	0
Office equipment	0	22,841,000
Tangible exploration and evaluation assets	0	0

Concept	Close Current Quarter 2025-12-31	Close Previous Exercise 2024-12-31
Mining assets	0	0
Oil and gas assets	0	0
Construction in progress	0	0
Construction prepayments	0	0
Other property, plant and equipment	0	7,225,000
Total property, plant and equipment	249,631,000	366,074,000
Investment property [abstract]		
Investment property completed	0	268,183,000
Investment property under construction or development	0	0
Investment property prepayments	0	0
Total investment property	0	268,183,000
Intangible assets and goodwill [abstract]		
Intangible assets other than goodwill [abstract]		
Brand names	0	0
Intangible exploration and evaluation assets	0	0
Mastheads and publishing titles	0	0
Computer software	0	0
Licences and franchises	0	0
Copyrights, patents and other industrial property rights, service and operating rights	0	0
Recipes, formulae, models, designs and prototypes	0	0
Intangible assets under development	0	0
Other intangible assets	0	4,169,000
Total intangible assets other than goodwill	0	4,169,000
Goodwill	0	0
Total intangible assets and goodwill	0	4,169,000
Trade and other current payables [abstract]		
Current trade payables	8,202,149,000	1,013,869,000
Current payables to related parties	0	0
Accruals and deferred income classified as current [abstract]		
Deferred income classified as current	0	0
Rent deferred income classified as current	0	0
Accruals classified as current	0	0
Short-term employee benefits accruals	0	0
Total accruals and deferred income classified as current	0	0
Current payables on social security and taxes other than income tax	0	0
Current value added tax payables	0	0
Current retention payables	0	0
Other current payables	0	0
Total trade and other current payables	8,202,149,000	1,013,869,000
Other current financial liabilities [abstract]		
Bank loans current	428,689,000	5,023,043,000
Stock market loans current	0	4,677,320,000
Other current liabilities at cost	0	0
Other current liabilities no cost	0	0
Other current financial liabilities	0	0
Total Other current financial liabilities	428,689,000	9,700,363,000
Trade and other non-current payables [abstract]		
Non-current trade payables	0	73,247,000
Non-current payables to related parties	0	0
Accruals and deferred income classified as non-current [abstract]		
Deferred income classified as non-current	0	0
Rent deferred income classified as non-current	0	0
Accruals classified as non-current	0	0
Total accruals and deferred income classified as non-current	0	0
Non-current payables on social security and taxes other than income tax	0	0
Non-current value added tax payables	0	0
Non-current retention payables	0	0
Other non-current payables	0	0
Total trade and other non-current payables	0	73,247,000

Concept	Close Current Quarter 2025-12-31	Close Previous Exercise 2024-12-31
Other non-current financial liabilities [abstract]		
Bank loans non-current	4,906,725,000	5,486,663,000
Stock market loans non-current	0	498,767,000
Other non-current liabilities at cost	0	0
Other non-current liabilities no cost	0	0
Other non-current financial liabilities	0	0
Total Other non-current financial liabilities	4,906,725,000	5,985,430,000
Other provisions [abstract]		
Other non-current provisions	0	8,744,216,000
Other current provisions	0	172,291,000
Total other provisions	0	8,916,507,000
Other reserves [abstract]		
Revaluation surplus	0	0
Reserve of exchange differences on translation	0	0
Reserve of cash flow hedges	0	0
Reserve of gains and losses on hedging instruments that hedge investments in equity instruments	0	0
Reserve of change in value of time value of options	0	0
Reserve of change in value of forward elements of forward contracts	0	0
Reserve of change in value of foreign currency basis spreads	0	0
Reserve of gains and losses on financial assets measured at fair value through other comprehensive income	(27,021,000)	(27,021,000)
Reserve of gains and losses on remeasuring available-for-sale financial assets	0	0
Reserve of share-based payments	0	0
Reserve of remeasurements of defined benefit plans	0	0
Amount recognised in other comprehensive income and accumulated in equity relating to non-current assets or disposal groups held for sale	0	0
Reserve of gains and losses from investments in equity instruments	0	0
Reserve of change in fair value of financial liability attributable to change in credit risk of liability	0	0
Reserve for catastrophe	0	0
Reserve for equalisation	0	0
Reserve of discretionary participation features	0	0
Reserve of equity component of convertible instruments	0	0
Capital redemption reserve	0	0
Merger reserve	0	0
Statutory reserve	0	0
Other comprehensive income	0	0
Total other reserves	(27,021,000)	(27,021,000)
Net assets (liabilities) [abstract]		
Assets	22,568,254,000	32,760,614,000
Liabilities	18,173,313,000	25,689,416,000
Net assets (liabilities)	4,394,941,000	7,071,198,000
Net current assets (liabilities) [abstract]		
Current assets	9,773,208,000	12,184,670,000
Current liabilities	8,630,838,000	10,886,523,000
Net current assets (liabilities)	1,142,370,000	1,298,147,000

[800200] Notes - Analysis of income and expense

Concept	Quarter Current Year 2025-10-01 - 2025-12-31	Accumulated Current Year 2025-01-01 - 2025-12-31	Quarter Previous Year 2024-10-01 - 2024-12-31	Accumulated Previous Year 2024-01-01 - 2024-12-31
Analysis of income and expense [abstract]				
Revenue [abstract]				
Revenue from rendering of services	0	0	0	0
Revenue from sale of goods	425,600,000	1,613,884,000	702,125,000	2,820,515,000
Interest income	0	0	0	0
Royalty income	0	0	0	0
Dividend income	0	0	0	0
Rental income	0	0	0	0
Revenue from construction contracts	0	0	0	0
Other revenue	0	0	0	0
Total revenue	425,600,000	1,613,884,000	702,125,000	2,820,515,000
Finance income [abstract]				
Interest income	0	0	0	0
Net gain on foreign exchange	46,999,000	0	85,386,000	403,965,000
Gains on change in fair value of derivatives	0	0	0	0
Gain on change in fair value of financial instruments	0	0	0	0
Other finance income	0	(15,170,000)	177,053,000	177,053,000
Total finance income	46,999,000	(15,170,000)	262,439,000	581,018,000
Finance costs [abstract]				
Interest expense	0	0	0	0
Net loss on foreign exchange	(3,560,430,000)	(3,754,804,000)	0	159,530,000
Losses on change in fair value of derivatives	0	0	0	0
Loss on change in fair value of financial instruments	0	0	0	0
Other finance cost	0	0	0	5,408,483,000
Total finance costs	(3,560,430,000)	(3,754,804,000)	0	5,568,013,000
Tax income (expense)				
Current tax	0	0	126,000	3,175,000
Deferred tax	951,562,000	946,514,000	(53,851,000)	(1,740,612,000)
Total tax income (expense)	951,562,000	946,514,000	(53,725,000)	(1,737,437,000)

[800500] Notes - List of notes

***[XBRL]Disclosure of notes, statement of compliance with IFRS and other explanatory information of the entity [text block]**

Note 1 – Business Description

Unifin Financiera, S.A.B. de C.V., and subsidiaries (the "Company" or "UNIFIN"), was incorporated on February 3, 1993 in accordance with Mexican law. Its fiscal address and main place of operations is located in Av. Pdte. Masaryk No. 111-piso 5, Col. Polanco V Sección, 11560, in Mexico City.

The Company's preponderant activity is to lease motor vehicles, machinery and equipment, among others; it also has a credit and financial factoring portfolio, obtaining loans, guaranteeing obligations through any guarantee, and the issuance, subscription, acceptance, endorsement, disposal, discount and pledge of all kinds of credit instruments.

The Company is listed on the capital market of the Mexican Stock Exchange (BMV) under the ticker symbol "UNIFIN", Series "A"; however, the share listing is currently suspended, and the Company is taking certain steps to obtain authorization to lift the suspension from the appropriate stock exchange authorities.

It is also mentioned in Notes 1a i, ii, iii, iv) and 1b i ii), 1c, 1d, 1e i ii) and 1f i ii), on financial restructuring and the Insolvency Agreement.

Disbursement of Senior Contract

In compliance with the Company's *concurso mercantil* Agreement, UNIFIN entered into the Senior Credit Agreement on September 13, 2024 with Nacional Financiera and Bancomext, as lenders, by virtue of which UNIFIN was granted a revolving senior syndicated credit line for a principal amount of up to Ps. 4,451 million, subject to the fulfillment of certain conditions precedent ("Senior Agreement"). In this regard, in January 2025, the Company complied, to the satisfaction of Nafin and Bancomext, with all the conditions precedent subject to the Senior Agreement, for which UNIFIN proceeded to request disbursements, subject to compliance with certain conditions of the disbursement. On July 24, 2025, UNIFIN made an initial disbursement of \$8,078,168 pesos. Likewise, as of December 31, UNIFIN has made various disbursements for a total of \$80,775,000 pesos.

Relevant transactions

Settlement of Bank Debts

On September 26, 2025, and as a key step in the scheme for closing the Bankruptcy, the Company formalized an agreement with Banco Azteca and some of its Related Parties for the compensation of reciprocal creditor and equivalent debtor balances.

This agreement, added to the intensive collection efforts carried out during and after the *concurso mercantil* Proceedings, has resulted in a substantial improvement in the company's financial profile compared to the Third Quarter of 2024.

The mechanism implemented mainly consisted of a portfolio exchange. The transaction generated the reduction of the liability corresponding to the debt with Banco Azteca in the amount of \$242, which was recognized in the results of the Third Quarter of 2025.

UNIFIN 2.0

The 2025 financial year experienced an acceleration of commercial activity in accordance with the growth rate and risk standards established in the Business Plan. UNIFIN originated MXN \$404 million in new loans, reaching a monthly placement rate of approximately MXN \$55 million during the fourth quarter

Note 2 – Preparation Bases

- a. Preparation base:
 - i. Declaration of Compliance.

These interim consolidated financial statements for the quarter ended December 31, 2025 were prepared in accordance with International Accounting Standard 34 – Interim Financial Reporting (IAS 34), International Financial Reporting Standards (IFRS) and Interpretations issued by the IFRS Interpretations Committee (IFRS). and should be read in conjunction with the set of financial statements as of and for the year ended

December 31, 2024 (latest annual consolidated financial statements). Not all of the information required for a complete set of annual financial statements in accordance with IFRS is included. The consolidated interim financial statements comply with IFRS issued by the International Accounting Reporting Standards Board (IASB).

ii. Going concern

The consolidated interim financial statements have been prepared on a going concern basis, considering Management's reasonable expectation that the Company has sufficient resources to continue operating for at least the next twelve months, and that, therefore, the usage of the going concern basis remains adequate. The Company has made disbursements on a recurring basis under the current exit financing facility with Bancomext and Nafin, as well as identifying other options to improve its liquidity and access to resources, in order to increase the volumes of portfolio origination with current and future customers.

The Company has \$426 million in resources comprising cash and cash equivalents. The Company also has credit facilities not fully disbursed as of the date of authorization of these financial statements. In addition, the Company's business plan establishes the use of exit financing resources to resume funding of leasing operations and, in accordance with the Company's projections, will improve the financial margin, generating greater profitability in subsequent periods.

Based on these factors, Management has a reasonable expectation that the Company has and will have adequate resources to continue operating as a going concern for the foreseeable future.

iii. Authorization of financial statements.

The issuance of these interim financial statements and their notes as of December 31, 2025, were authorized on February 27, 2026 by Eugene I. Davis, Acting Chief Executive Officer, and Sergio Manuel Cancino Rodríguez, Chief Executive Officer of Administration and Finance.

iv. Functional and reporting currency.

The consolidated financial statements are presented in Mexican pesos, which is the Company's functional and reporting currency. All figures have been rounded to the nearest thousand, unless otherwise specified, resulting in a rounding of the final unit resulting in immaterial differences.

v. Use of judgments and estimates.

In preparing these consolidated financial statements, Management has made judgments and estimates that affect the application of the Company's accounting policies and the reported figures for assets, liabilities, income and expenses. Actual results may differ from these estimates.

The estimates and judgments used are continually evaluated and are based on historical experience and other factors, including the expectation of occurrence of future events that are considered reasonable under the circumstances.

Information on the judgments made in applying the accounting policies with the most significant effects on the figures recognized in the consolidated financial statements is included in the following notes:

Note 3 (b, i) – to the previous year audited annual financial statements. Classification of leases:

Based on the technical evaluations carried out of the characteristics of the lease contracts established by the accounting standard, the contracts were analyzed for classification as financial or operating leases based on who retains the risks and benefits associated with the leased asset. Concluding that substantially all risks and benefits are transferred to the lessee. See Note 5.

Note 2(c) – to the previous year audited annual financial statements. Consolidation: whether Unifin has effective control over the Flow and Reserve Control Trust and the Secured Credits Trust.

- Uncertainties in assumptions and critical estimates.

Information on uncertainties in the assumptions and estimates as of December 31, 2024 and 2023 that carry a significant risk of resulting in material adjustments to the accounting figures for assets and liabilities in the following year:

Note 3 (b, vi) and 5 to the previous year audited annual financial statements - Impairment estimates related to the adoption of IFRS 9 "Financial Instruments".

Note 15 – of the previous year audited annual financial statements – Determination of the provision for cash distributions from the monetization of the assets of the Flow and Reserve Control Trust.

Change in estimation methodology

During the quarter ended September 30, 2024, the Company developed new methodologies for determining the expected loss of financial instruments subject to credit risk ("PCE") in accordance with IFRS 9, Financial Instruments ("IFRS 9") under International Financial Reporting Standards ("IFRS 9"). This methodology adjustment was made mainly considering the following objectives:

- Establish the parameters to identify business concentrations in individually significant clients.
- Identify in a timely manner the credit risks associated with individually significant clients.
- Timely recognition of impairment charges and greater clarity in financial statements.

The changes in the methodology correspond mainly to the correct stratification of the portfolio, identification of individually significant clients and/or groups of clients and the consequent analysis of each of these clients obtaining more information that allows the projection of expected flows.

In addition to the changes in estimates, improvements were made to the punishment policies to reduce the portfolio and the corresponding credit risk estimates for those loans and collateral that, according to the recovery curves, have a minimum probability of collection. Penalty policies have no impact on results, but they do have an impact on the presentation of accounts receivable in the statement of financial position.

b. Historical Cost:

The consolidated financial statements have been prepared on a historical cost basis, except for the following:

- Certain financial assets and liabilities (including derivative instruments) and collateral: measured at fair value.
- Assets held for sale: measured at fair value less costs to sell.

c. Bases of consolidation:

i. Subsidiaries.

Subsidiaries are all entities over which the Company has control. Control is achieved when the Company is exposed, or has rights, to variable profits from its interest in the investee entity and has the ability to affect such profits through its power in the investee. Subsidiaries are consolidated from the time control is obtained until the date control over such subsidiaries ceases.

Intercompany transactions, intercompany balances, and unrealized gains on transactions between the companies they consolidate are eliminated. Unrealized losses are also eliminated, unless the transaction shows evidence of impairment of the transferred assets.

The non-controlling interest in the results and capital of the subsidiaries is not representative, so it is not presented separately. The consolidated financial statements include balances of the Company and its subsidiaries as of December 31, 2025 and 2024, in which the Company has the following interest:

<u>Company</u>	<u>Activity</u>	<u>Participation</u>	
		<u>2025</u>	<u>2024</u>
Unifin Credit, S. A. de C. V. SOFOM, E.N.R. (Unifin Credit)	Factoring	100%	100%
Unifin Autos, S. A. de C. V. (Unifin Autos)	Buying and selling cars	100%	100%
Inversiones Inmobiliarias Industriales, S. A. P. I. de C. V.	Leasing	100%	98%
Unifin Administración Corporativa, S. A. de C. V. (UAC)	Specialized services	100%	100%
Unifin Servicios Administrativos, S. A. de C. V. (USA)	Specialized services	100%	100%
We support your Need, S. A. de C. V. (formerly S.A. de CV., SOFOM, E.N.R.)	Financial Services	100%	100%
Vita, Impulsando tus Proyectos, S. A. de C.V. (formerly SA de CV SOFOM, E.N.R.)	Financial Services	100%	100%
Click Pyme, S. A. de C. V. (formerly S.A. de CV., SOFOM, E.N.R.)	Financial Services	100%	100%
Doctor Payment Solutions, S. A. P. I. de C. V.	Financial Services	99%	99%
Doctor Pay, S.A.P.I. de C.V.	Financial Services	99%	99%
Administradora de Flotillas, S.A. de C.V.	Specialized services	100%	99%
Brios Sureste, S.A. de C.V.	Specialized services	100%	50%
Unifin Digital, S.A. de C.V.	Specialized services	100%	100%
Unidoc JV, S.A. de C.V.	Food plant	66%	66%
Concentradora LUMO, S.A. de C.V.	No operations	100%	99%
Unifin Infraestructuras, S.A. de C.V.	No operations	100%	98%
Irrevocable Administration and Source of Payment Trust CIB/4193 (Secured Credit Trust or FCG)	Asset Management	100%	100%
Irrevocable Administration and Payment Source Trust CIB/4194 (Flow and Reserve Control Trust or FCFR)	Asset Management	100%	100%
Private Debt Issuance Trusts (Structured Entities)	Trust Programs	100%	100%

ii. Associates.

Associates are all entities over which the Company exercises significant influence but not joint control or control. Typically, this is the case when the Company owns between 20% and 50% of the voting rights. Investments in associates are accounted for using the equity method.

Where the Company's share of losses on an investment recorded as equity equals or exceeds its investment in the associate, including any other unsecured receivables, the Company does not recognize additional losses, unless it has incurred obligations or made payments on behalf of the associate.

Unrealized gains arising from transactions between the Company and its associates are eliminated in proportion to the interest in such entities. Unrealized losses are also eliminated unless the transaction shows evidence of impairment on the transferred assets. The accounting policies of investees have been changed when it is necessary to ensure consistency with the policies adopted by the Company.

iii. Method of participation.

Under the equity method, investments are initially recognized at cost and are subsequently adjusted to recognize participation in post-acquisition results, as well as movements in other comprehensive income. Dividends received or receivable from associates and joint ventures are recognized as a reduction in the carrying amount of the investment.

IV. Structured entities.

As described in Notes 3k and 13(ii), the Company transfers certain rights in financial assets to a special purpose vehicle, generally a trust. The Company has consolidated these Trusts by determining the existence of control considering the characteristics of the trust agreements and relevant statutory provisions.

v. Financial information by segment

The Chief Executive Officer is primarily responsible for making decisions regarding the resources allocated to the various segments and for evaluating their performance.

The Company's Management has identified the Flow and Reserve Control Trust (FCFR) and the Secured Credit Trust (FCG) as the main segments, in which it provides continuous monitoring of each of the segments through the income statement.

e. Foreign currency conversion:

As mentioned in Note 2e, on transactions and balances of foreign currency transactions, it converts to the functional currency using the exchange rates in effect on the date the transaction was carried out.

f. Notification of compliance with the conditions of the Bankruptcy Agreement:

As described in Notes 2f, the notification of compliance with the conditions of the Bankruptcy Agreement was made.

Note 3 – Accounting policies

The Company's accounting policies applied in the consolidated financial statements audited as of December 31, 2024 are the ones that are applying in these consolidated interim financial statements.

The recognition and measurement of income taxes policy is as follows.

Income tax expense is recorded for a specified amount by multiplying the pre-tax loss for the interim reporting period by management's best estimate of the expected weighted average annual effective rate for the full financial year, adjusted for the effect of certain items recognized in full in the interim period. As such, the effective rate in the interim financial statements may differ from the administration's estimate of the effective rate for the annual financial statements.

Note 4 – Financial information by segment

Flow and Reserve Control Trust (FCFR) and Guaranteed Credits Trust (FCG)

As a result of exit from *concurso mercantil* process, a part of the Company's business is dedicated to the administration of the assets transferred to the Trusts.

The main assets and liabilities as of December 31, 2025 by segments of the Company are as follows:

	Reportable segments			Unifin 2.0	Total 2025	Total 2024
	FCFR	FCG	Residual Values			
Assets						
Operational cash	-	-	-	130	130	658
Restricted cash	17	265	15	-	297	285
Portfolio, net	3,112	5,620	295	744	9,772	17,549
Assets held for sale	-	327	-	1,598	1,925	1,832
Property, plant & equipment	250	-	-	-	250	366
Collateral assets	976	-	-	-	976	1,474
Deferred taxes	-	-	-	8,225	8,225	9,216
Other assets	-	-	-	993	993	1,381
Total assets	4,355	6,212	310	11,690	22,568	32,761
Liabilities						
Bank loans	-	-	-	5,335	5,335	5,553
Provision for secured creditors	-	6,125	-	-	6,125	10,132
Provision for unsecured creditors	5,243	-	378	-	5,621	9,148
Debt instruments	-	-	-	-	-	5,176
Other liabilities	-	-	-	1,092	1,092	1,087
Total liabilities	5,243	6,125	378	6,427	18,173	31,096

Below is a summary of the Consolidated Income Statement for the period for the year ended December 31, 2025.

	Reportable segments			Unifin 2.0	Total 2025	Total 2024
	FCFR	FCG	Residual Values			
Interest income	591	678	255	41	1,565	2,820
Interest expense	292	356	126	300	1,074	-2,368
Interest in income, net	299	322	129	-259	491	453
Commission Income	-	159	-	169	328	52
Commission expenses	-120	-159	-	-	-279	-197
Income (Expense) for commissions, net	-120	-	-	169	49	249
Gross Margin	179	322	129	-90	540	505
Allowance for loan and lease	57	2,517	-	-	2,574	-32,959
Net financing margin	122	-2,195	129	-90	-2,034	-32,454
Operating expenses	1,559	1,402	528	87	3,575	-2,584
Other expenses - income	1,411	1,619	609	100	3,740	-3,152
Profit (operating loss)	-26	-1,978	211	-76	-1,869	-38,190

Note 5 – Portfolio

As of December 31, 2025 and 2024, portfolio is currently classified as follows:

	December 31, 2025	December 31, 2024
<u>Short-term portfolio</u>		
Leasing	10,926	15,362
Car and other loans*	8,603	9,275
Factoring	108	163
Subtotal	19,637	24,801
Allowance for loan and leases	-10,866	-14,082
Short-term subtotal	8,771	10,719
<u>Long-term portfolio</u>		
Leasing	2,401	2,582
Car and other loans*	2,487	5,101
Subtotal	4,888	7,683
Allowance for loan and leases	-3,887	-852
Long-term subtotal	1,001	6,831
Portfolio - Net	9,771	17,550

*Includes commercial and consumer auto credit, "other credits" refer to simple credit.

As of December 31, 2025 and 2024, the movements in the allowance for loan and leases recognized in the interim consolidated financial position statement were as follows:

Balance as of January 1, 2024	7,911
(+) Increases	32,959
(-) Applications	-25,935
Balance as of December 31, 2024	14,935
(+) Release of reserves	907
(-) Applications	-1,089
Balance as of December 31, 2025	14,753

Category	Gross Portfolio	Write off – applied	Total Portfolio	General Reserves	Specific Reserves	Portfolio – Net
Lease Portfolio	30,179	16,853	13,326	462	8,553	4,312
Credit portfolio	16,567	5,884	10,683	1,934	3,594	5,155
Automotive credit portfolio	582	175	407	33	86	288
Factoring Portfolio	238	131	107	-	91	16
Total	47,567	23,042	24,525	2,429	12,324	9,771

Note 6 – Non-current assets

As of December 31, 2025, the balance of non-current assets decreased by 14% driven mainly by the monetization of assets.

The main changes in these items were the following:

Category	4Q 2024	Addition	Disposals	Depreciation	4Q 2025
Assets held for sale	2,101	195	-316	-55	1,925
Real estate, furniture and equipment, net (owned)	370	32	-64	-87	251
Collateral Assets	1,474	-	-270	-227	977
Total	3,945	227	-650	-369	3,152

As of December 31, 2025, the company has real estate and land for a total amount of \$1,474 that were part of its non-current assets as collateral.

Note 7 – Bank loans

As of December 31, 2025 and 2024, bank loans are integrated as follows:

The loans with the Development Banks were restructured in accordance with the terms of the *concurso mercantil* Agreement as mentioned in Note 1 i. b), so that the original credits were no longer recognized, and the restructured credits are recognized.

Banks	Interest rate	2025	2024
Nacional Financiera	Variable (TIIE + Spread)	39	-
Banco de Comercio Exterior	Variable (TIIE + Spread)	42	-
Total exit financing debt		81	-
Nacional Financiera	6%	4,164	4,223
Banco de Comercio Exterior	6%	1,091	1,331
Total restructured debt		5,255	5,554
Total bank debt		5,336	5,554

As mentioned in note 1 i. b) on September 13, 2024, the Company entered into agreements with Nacional Financiera and Bancomext in compliance with the provisions established in the *concurso mercantil* Agreement. In accordance with those provisions, the Company formalized the restructuring agreements with them.

As of December 31, 2025, they have made 5 drawdowns of the Exit Financing entered into with Bancomext for a total amount of \$81 million pesos, as well as a continuous process has been established with Bancomext that allows the Company's operational continuity.

Unifin entered into the Senior Credit Agreement and Contingent Credit Agreement with said entities, in accordance with the provisions of the *concurso mercantil* Agreement, which are essential for the implementation of the Company's business plan. Same that were reclassified as provisions derived from the *concurso mercantil* agreement where any right to collection for any Deficiency that, if any, exists or may come to exist with respect to the recognized credits in

favor of recognized creditors (securitizations), once they have been exhausted, is expressly and unconditionally waived, for the benefit of the unsecured Creditors, in any way, the property or assets in trust that guarantee them.

Note 8 – Provision

The movement of provision for the period is integrated as follows:

		Cash distribution Provisions – Secured (FCG)	Cash distribution Provisions – Unsecured (FGFR)	Total
Balance as of December 31, 2024	\$	10,132	9,148	19,280
Increments		-	-	-
Revaluation		-4,943	-2,671	-7,614
Payments		936	993	1,929
Provision as of December 31, 2025	\$	6,125	7,470	13,595

There is no legal obligation of the Company in favor of the former unsecured Creditors other than that provided for in the *concurso mercantil* Agreement, as well as the creditors of the Secured Credits Trust (which frees the Company from paying the unsecured Creditors the amounts owed prior to the *concurso mercantil* Agreement in accordance with the provisions of such *concurso*).

This provision is recognized as a constructive obligation, because the Company will supervise the cash distributions in favor of the Recognized unsecured Creditors (as beneficiaries under the Trusts, or their assignees) as directed by the FCFR technical committee, in accordance with the Flow and Reserve Control Trust agreement and the *concurso mercantil* Agreement. This provision is limited to the amount of the estimated cash flows to be recovered from the monetization of the FCFR Assets (for the exclusive benefit of the former unsecured creditors recognized under the Bankruptcy Agreement who act in the new trust as trustees in the first place, directly or indirectly), with the understanding that any surplus or recovery deficiency from the FCFR will be on account of the beneficiaries under the FCFR without any obligation of a legal nature against the Company or with any further recourse against the Company.

Estimated cash flows are determined by a net amount of impairment by the Company, and their recovery, in favor of the beneficiaries of the FCFR, will be occurring until the FCFR assets are fully monetized or the impairment of these materializes, at the present value determined using an estimated effective discount rate

The provision corresponding to the FCG is limited to the payment capacity of the financial and non-financial assets assigned to said trust.

These provisions are reviewed regularly as new information is obtained and are adjusted on each reporting date.

Note 11 – Income taxes

Income tax expense is recognized for a specified amount multiplied by pre-tax profit (loss) for the interim reporting period by management's best estimate of the expected weighted average annual effective rate for the full financial year, adjusted for the effect of certain items recognized in full in the interim period. As such, the effective rate in the interim financial statements may differ from the administration's estimate of the effective rate for the annual financial statements.

The Company's consolidated effective tax rate with respect to continuing operations for the period ended December 31, 2025 was 0% (year ended December 31, 2024 was 24.09%). The change in the effective rate was mainly due to the recognized expense derived from the change in the methodology for determining the expected loss, which is expected to be non-profit in tax and will be used to deduct this expense, therefore, it will not be fully recoverable.

Note 12 – Related parties

Transactions carried out with related parties, for the periods ended December 31, 2025 and 2024, are integrated as follows:

	For the period ended December 31,	
	2025	2024
Rental interest income		
Partner companies	\$ 46	43
Other Related Parties	29	1
Total	\$ 75	44
Interest income on loans		
Other Related Parties	\$ 67	227
Total	\$ 67	227

During 4Q25, **interest income** increased to \$75, compared to \$44 recorded in 4Q24, representing a change of \$31, equivalent to an increase of 71% compared to the same period last year.

During 4Q25, **interest income on loans** decreased to \$67, compared to \$227 recorded in 4Q24, representing a variation of \$160, equivalent to a decrease of 71% compared to the same period last year.

The related parties that make up the above table for an amount of \$46 correspond to companies not effectively controlled by: Unifin: Unifin Agente de Seguros y Fianzas, S. A. de C.V. and Blue Phnx, S. A. de C. V.

The other related parties that are included in the table above for an amount of \$29 correspond to companies controlled by Unifin: Unifin Credit, S.A. de C.V., SOFOM, E.N.R., Unifin Administración Corporativa, S.A. de C.V. and Unifin Servicios Administrativos, S.A. de C.V.

Rental income is accrued and collected on a monthly basis. Interest income corresponds to loans with monthly accrual and their payment will be made in accordance with the provisions of the bankruptcy agreement.

		For the period ended December 31,	
		2025	2024
Administrative services costs			
Other Related Parties		284	227
Total	\$	284	227

The Company has administrative services contracts with a related party.

During 4Q25, **expenses for administrative services** amounted to \$284, compared to \$227 recorded in 4Q24, representing a variation of \$57, equivalent to a decrease of 25% compared to the same period last year.

The other related parties that make up the table above are: Unifin Credit, S.A. DE C.V.; Unifin Financiera S.A.B. de C.V. and Unifin Administración Corporativa, S.A. de C.V.

Note 13 – Subsequent Events

At the time of issuing this report, there are no subsequent events to report.

Note 14 – Correction of immaterial error

Bank loans

During 2025, the Company identified immaterial errors in the presentation and classification of bank loans in the statement of financial position as of December 31, 2024, where balances were included, whose nature corresponds to those of provision.

The table below shows the adjustments made for the correction of immaterial error identified to the presentation of provisions and bank loans.

		Correction of immaterial error		
		Figures previously reported	Adjustments	Current figures
Bank loans	\$	10,510	-4,957	5,553
Debt securities		5,176	-5,176	-
Other account payable		9,148	-9,148	-
Provision for cash distribution - Unsecured		-	9,148	9,148
Provision for cash distribution - Secured		-	10,133	10,133
	\$	24,834	-	24,834

Reclassifications

In order to provide users of the financial statements with a proper and understandable presentation of the financial statements, mainly derived from the agreements of the Insolvency Agreement, of the administration of the business after the conclusion of the Insolvency Agreement, the Entity modified the presentation of certain items in the financial statements for the year. Accordingly, and in compliance with IAS 1 – Presentation of Financial Statements, the Entity has reclassified the comparative amounts to maintain consistency with the presentation of the current period.

These reclassifications had no impact on the result for the period, on the consolidated comprehensive income or on the statement of changes in consolidated stockholders' equity; they only affect the form of presentation of the following items.

		Figures Previously Reported 4Q24	Reclassification	Figures reclassified 4Q24
Cash and cash equivalents	\$	943	-943	-
Operational Cash		-	658	658
Restricted Cash		-	285	285
		943	-	943
Investment Properties	\$	268	-268	-
Non-current assets held for sale		1,832	268	2,100
		2,100	-	2,100
Other accounts payable – long-term	\$	586	4	590
Other accounts payable – short-term		417	-4	521
		1,003	-	1,111
Provisions	\$	10,132	-10,132	-
Provision Unsecured Trust – Short Term		-	271	271
Provision Unsecured Trust - Long Term		-	8,877	8,877
Provisions	\$	9,148	-9,148	-
Provision Guaranteed Trust – Short Term		-	7,871	7,871
Provision Guaranteed Trust – Long Term		-	2,261	2,261
	\$	19,280	-	19,280

Errors

Related Parties

During 2025, Management identified immaterial errors in Note 19 – Related Party Transactions for the 2024 fiscal year, in which certain balances of commercial loans receivable were included that, in accordance with IAS 24, did not qualify as related parties as of the reporting date. This matter did not affect the recognition, valuation, or measurement of the balances; its impact is limited exclusively to the disclosure in the notes to the financial statements.

Note 15 – New accounting pronouncements.

The following accounting standards will be effective as of January 1, 2025, a number of new standards are applicable to annual periods beginning after January 1, 2025 and their early application is permitted; however, the following new or amended standards have not been applied in advance by the Company in the preparation of these consolidated interim financial statements:

New or amended IFRS	Contents	Applicable for annual periods beginning on or after:
Amendments to IFRS 7 and IFRS 9	Classification and measurement of Financial Instruments	January 1, 2026
IFRS 19	Simplified Financial Information for Non-Public Interest Subsidiaries	January 1, 2027

Management does not expect the adoption of the aforementioned standards to have a material impact on the Company's separate interim financial statements in future periods.

IFRS 18 "Presentation and Disclosure in Financial Statements" is mandatory as of January 1, 2027. IFRS 18 will change the way the statement of comprehensive income is presented and will disclose additional information in the notes to the financial statements, this includes the disclosure of management performance measures that could form part of the financial statements. The Company is in the process of evaluating the potential impacts arising from IFRS 18.

[XBRL]Information to be disclosed about accounting judgments and estimates [text block]

[XBRL]Information to be disclosed on accrued (or accrued) expenses and other liabilities [text block]

[XBRL]Disclosing information on credit loss value adjustments [block of text]

[XBRL]Information to be disclosed about associates [text block]

[XBRL]Disclosure of auditors' remuneration [text block]

[XBRL]Information to be disclosed on the authorization of financial statements [block of text]

[XBRL]Information to be disclosed on available-for-sale assets [text block]

[XBRL]Information to be disclosed on consolidation criteria [block of text]

[XBRL]Information to be disclosed on criteria for preparing financial statements [block of text]

[XBRL]Information to be disclosed about biological assets, agricultural products at the point of harvest or harvest, and government subsidies related to biological assets [text block]

[XBRL]Information to be disclosed about loans [text block]

[XBRL]Information to be disclosed about business combinations [text block]

[XBRL]Information to be disclosed on bank and cash balances at central banks [text block]

[XBRL]Cash and cash equivalents disclosures [text block]

[XBRL]Information to be disclosed on the statement of cash flows [text block]

[XBRL]Information to be disclosed about changes in accounting policies [text block]

[XBRL]Information to be disclosed about changes in accounting policies, accounting estimates and errors [block of text]

[XBRL]Collateral Disclosure Information [text block]

[XBRL]Information to be disclosed about claims and benefits paid [text block]

[XBRL]Information to be disclosed on commitments [text block]

[XBRL]Disclosing information on contingent commitments and liabilities [text block]

[XBRL]Disclosure of contingent liabilities [text block]

[XBRL]Cost of Sales Information to Be Disclosed [Text Block]

[XBRL]Credit Risk Disclosures [Text Block]

[XBRL]Information to be disclosed on debt instruments [text block]

[XBRL]Information to be disclosed on deferred acquisition costs arising from insurance contracts [text block]

[XBRL]Information to be disclosed about deferred revenue [text block]

[XBRL]Information to be disclosed about deferred taxes [text block]

[XBRL]Information to be disclosed on bank deposits [text block]

[XBRL]Information to be disclosed about customer deposits [text block]

[XBRL]Depreciation and amortization expense disclosures [text block]

****[XBRL]Disclosures on derivative financial instruments [text block]***

[XBRL]Information to be disclosed about discontinued operations [text block]

[XBRL]Information to be disclosed on dividends [text block]

[XBRL]Earnings per share disclosures [text block]

[XBRL]Information to be disclosed on the effect of changes in foreign currency exchange rates [text block]

[XBRL]Information to be disclosed about employee benefits [text block]

[XBRL]Information to be disclosed about the entity's operation segments [text block]

[XBRL]Information to be disclosed about events that occurred after the reporting period [text block]

[XBRL]Disclosure of expenses [text block]

[XBRL]Information to be disclosed on expenses by nature [text block]

[XBRL]Information to be disclosed on assets for exploration and evaluation [text block]

[XBRL]Fair Value Measurement Disclosing Information [Text Block]

[XBRL]Disclosures about the fair value of financial instruments [text block]

[XBRL]Disclosing information on income (expense) from premiums and commissions [text block]

[XBRL]Information to be disclosed on financial expenses [text block]

[XBRL]Information to be disclosed on financial income (expenses) [text block]

[XBRL]Financial income disclosures [text block]

[XBRL]Information to be disclosed on financial assets held for trading [text block]

[XBRL]Financial Instrument Disclosing Information [Text Block]

[XBRL]Disclosures of financial instruments at fair value through profit or loss [text block]

[XBRL]Disclosures of financial instruments designated as fair value through profit or loss [text block]

[XBRL]Information to be disclosed on financial instruments held for trading [text block]

[XBRL]Information to be disclosed on financial liabilities held for trading [text block]

[XBRL]Financial Risk Management Disclosures [Text Block]

[XBRL]Information to be disclosed on the first adoption of IFRS [text block]

[XBRL]G&A disclosures [text block]

[XBRL]General Financial Statement Information Disclosing [Text Block]

See section 110000 General Information About Financial Statements

[XBRL]Information to be disclosed about the going concern hypothesis [text block]

[XBRL]Goodwill disclosure information [text block]

[XBRL]Information to be disclosed about government grants [text block]

[XBRL]Asset impairment disclosures [text block]

[XBRL]Information to be disclosed on income taxes [text block]

[XBRL]Information to be disclosed about employees [text block]

[XBRL]Information to be disclosed about key management personnel [text block]

[XBRL]Information to be disclosed in insurance contracts [text block]

[XBRL]Information to be disclosed on ordinary insurance premium income [text block]

[XBRL]Information to be disclosed on intangible assets [text block]

[XBRL]Information to be disclosed on intangible assets and goodwill [text block]

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[XBRL]Interest Income Disclosures [Text Block]

[XBRL]Interest Income (Expense) Disclosing Information [Text Block]

[XBRL]Information to be disclosed about inventories [text block]

[XBRL]Information to be disclosed on liabilities for investment contracts [text block]

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[XBRL]Disclosures on investments accounted for using the equity method [text block]

[XBRL]Information to be disclosed on investments other than those accounted for using the equity method [block of text]

[XBRL]Disclosure of share capital [text block]

[XBRL]Information to be disclosed about joint ventures [text block]

[XBRL]Lease Advance Disclosure Information [Text Block]

[XBRL]Information to be disclosed about leases [text block]

[XBRL]Liquidity Risk Disclosing Information [Text Block]

[XBRL]Information to be disclosed on loans and advances to banks [text block]

[XBRL]Information to be disclosed about loans and advances to customers [text block]

[XBRL]Market Risk Disclosures [Text Block]

[XBRL]Information to be disclosed on the value of net assets attributable to holders of investment units [text block]

[XBRL]Information to be disclosed on non-controlling interests [text block]

[XBRL]Disclosing information on non-current assets held for sale and discontinued operations [text block]

[XBRL]Disclosing information on non-current assets or group of assets for disposal classified as held for sale [text block]

[XBRL]Information to be disclosed on objectives, policies and processes for capital management [text block]

[XBRL]Information to be disclosed about other assets [text block]

[XBRL]Information to be disclosed on other current assets [text block]

[XBRL]Information to be disclosed on other current liabilities [text block]

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[XBRL]Information to be disclosed about other non-current assets [text block]

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[XBRL]Information to be disclosed on other operating expenses [text block]

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[XBRL]Information to be disclosed about other trading results [text block]

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[XBRL]Disclosure of Gains (Losses) on Trading Activities [Text Block]

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[XBRL]Information to be disclosed on the reclassification of financial instruments [text block]

[XBRL]Disclosures of recognised ordinary business income from construction contracts [text block]

[XBRL]Reinsurance disclosures [text block]

[XBRL]Information to be disclosed about related parties [text block]

[XBRL]Information to be disclosed about repurchase and reverse repurchase agreements [text block]

[XBRL]Information to be disclosed on research and development expenditures [text block]

[XBRL]Information to be disclosed on reserves within capital [text block]

[XBRL]Disclosures on Cash and Restricted Cash Equivalent [Text Block]

[XBRL]Disclosure of revenue from ordinary activities [text block]

[XBRL]Information to be disclosed on service concession agreements [text block]

[XBRL]Disclosures of equity capital, reserves, and other equity interests [text block]

[XBRL]Information to be disclosed about share-based payment agreements [text block]

[XBRL]Information to be disclosed on subordinated liabilities [text block]

[XBRL]Information to be disclosed about subsidiaries [text block]

****[XBRL]Disclosures of significant accounting policies [text block]***

[XBRL]Accounts receivable and tax payable disclosures [text block]

[XBRL]Information to be disclosed about suppliers and other accounts payable [text block]

[XBRL]Information to be disclosed about customers and other accounts receivable [text block]

[XBRL]Trade Income (Expense) Disclosures [Text Block]

[XBRL]Information to be disclosed about own actions [text block]

[800600] Notes - List of Accounting Policies

****[XBRL]Disclosures of significant accounting policies [text block]***

Significant accounting policies are in accordance with section 800500. Which are applied consistently with the year ended December 31, 2024.

[XBRL]Description of the Available-for-Sale Financial Assets Accounting Policy [text block]

[XBRL]Description of the Accounting Policy for Biological Assets [Text Block]

[XBRL]Description of the Accounting Policy for Borrowing Costs [Text Block]

[XBRL]Description of the Accounting Policy for Loans [Text Block]

[XBRL]Description of the Accounting Policy for Business Combinations [Text Block]

[XBRL]Description of the Accounting Policy for Business Combinations and Goodwill [Text Block]

[XBRL]Description of the Accounting Policy for Cash Flows [Text Block]

[XBRL]Description of the Accounting Policy for Collateral Guarantees [text block]

[XBRL]Description of the Accounting Policy for Constructions in Process [text block]

[XBRL]Description of Accounting Policy for Contingent Assets and Liabilities [Text Block]

[XBRL]Description of the Accounting Policy for Acquisition Costs [Text Block]

[XBRL]Description of the Accounting Policy for Consumer Loyalty Programs [Text Block]

[XBRL]Description of the Accounting Policy for Provisions for Retirement, Restoration, and Rehabilitation [Text Block]

[XBRL]Description of the Accounting Policy for Deferred Acquisition Costs Arising from Insurance Contracts [Text Block]

[XBRL]Description of the Accounting Policy for Deferred Income Tax [Text Block]

[XBRL]Description of the Accounting Policy for Depreciation Expenses [Text Block]

[XBRL]Description of the Accounting Policy for Derecognition of Financial Instruments [Text Block]

[XBRL]Description of the Accounting Policy for Derivative Financial Instruments [Text Block]

[XBRL]Description of the accounting policy for derivative financial instruments and hedging [text block]

[XBRL]Description of the Accounting Policy for the Determination of Cash Components and Cash Equivalents [Text Block]

[XBRL]Description of the Accounting Policy for Discontinued Operations [Text Block]

[XBRL]Description of the Accounting Policy for Discounts and Rebates [Text Block]

[XBRL]Description of the Accounting Policy for Dividends [Text Block]

[XBRL]Description of Accounting Policy for Earnings Per Share [Text Block]

[XBRL]Description of the accounting policy for allowances [text block]

[XBRL]Description of the Accounting Policy for Employee Benefits [Text Block]

[XBRL]Description of the Accounting Policy for Environmental-Related Expenditure [Text Block]

[XBRL]Description of the Accounting Policy for Exceptional Items [Text Block]

[XBRL]Description of the Accounting Policy for Expenditures [Text Block]

[XBRL]Description of Accounting Policies for Exploration and Evaluation Disbursements [text block]

[XBRL]Description of the Accounting Policy for Fair Value Measurements [Text Block]

[XBRL]Description of the Accounting Policy for Premiums and Commission Income and Expense [Text Block]

[XBRL]Description of the Accounting Policy for Financial Expenses [Text Block]

[XBRL]Description of the Accounting Policy for Financial Income and Expense [Text Block]

[XBRL]Description of the Accounting Policy for Financial Assets [Text Block]

[XBRL]Description of the Accounting Policy for Financial Guarantees [text block]

[XBRL]Description of the Accounting Policy for Financial Instruments [Text Block]

[XBRL]Description of the Accounting Policy for Financial Instruments at Fair Value through profit or loss [text block]

[XBRL]Description of the Accounting Policy for Financial Liabilities [Text Block]

[XBRL]Description of the Accounting Policy for Foreign Currency Translation [Text Block]

[XBRL]Description of the Accounting Policy for Franchise Fees [text block]

[XBRL]Description of the Accounting Policy for the Functional Currency [Text Block]

[XBRL]Description of the accounting policy for goodwill [text block]

[XBRL]Description of Accounting Policies for Government Grants [Text Block]

[XBRL]Description of the Accounting Policy for Hedges [Text Block]

[XBRL]Description of the Accounting Policy for Held-to-Maturity Investments [Text Block]

[XBRL]Description of the Accounting Policy for Impairment of Assets [Text Block]

[XBRL]Description of the Accounting Policy for Impairment of Financial Assets [Text Block]

[XBRL]Description of the Accounting Policy for Impairment of Nonfinancial Assets [text block]

[XBRL]Description of the Accounting Policy for Income Taxes [Text Block]

[XBRL]Description of insurance contract accounting policies and related assets, liabilities, income, and expenses [text block]

[XBRL]Description of the Accounting Policy for Intangible Assets and Goodwill [Text Block]

[XBRL]Description of the accounting policy for intangible assets other than goodwill [text block]

[XBRL]Description of the Accounting Policy for Interest Income and Expense [Block of Text]

[XBRL]Description of Accounting Policies for Investments in Associates [text block]

[XBRL]Description of the Accounting Policy for Investments in Associates and Joint Ventures [Text Block]

[XBRL]Description of Accounting Policies for Joint Venture Investments [Text Block]

[XBRL]Description of Accounting Policy for Investment Properties [Text Block]

[XBRL]Description of the accounting policy for investments other than investments accounted for using the equity method [text block]

[XBRL]Description of the Accounting Policy for Share Capital [text block]

[XBRL]Description of the Accounting Policy for Leases [Text Block]

[XBRL]Description of the Accounting Policy for Loans and Accounts Receivable [Text Block]

[XBRL]Understanding Accounting Policies for Inventory Measurement [Text Block]

[XBRL]Description of the Accounting Policy for Mining Assets [Text Block]

[XBRL]Description of the Accounting Policy for Mining Rights [Text Block]

[XBRL]Description of the accounting policy for non-current assets or groups of assets for disposal classified as held for sale [text block]

[XBRL]Description of the accounting policy for non-current assets or groups of assets for disposal classified as held for sale and discontinued operations [text block]

[XBRL]Description of the Accounting Policy for the Clearing of Financial Instruments [Text Block]

[XBRL]Description of Accounting Policy for Oil and Gas Assets [Text Block]

[XBRL]Description of the Accounting Policy for Programming Assets [Text Block]

[XBRL]Description of the Accounting Policy for Property, Plant, and Equipment [Text Block]

[XBRL]Description of the accounting policy for provisions [text block]

[XBRL]Description of the Accounting Policy for the Reclassification of Financial Instruments [text block]

[XBRL]Description of the accounting policy for the recognition in profit or loss of the difference between the fair value at initial recognition and the transaction price [text block]

[XBRL]Description of Accounting Policies for Revenue Recognition from Ordinary Activities [Text Block]

[XBRL]Description of Accounting Policies for Regulated Deferred Accounts [text block]

[XBRL]Description of the Accounting Policy for Reinsurance [Text Block]

[XBRL]Description of the Accounting Policy for Repair and Maintenance [Text Block]

[XBRL]Description of the Accounting Policy for Repurchase and Reverse Repurchase Agreements [Text Block]

[XBRL]Description of the Accounting Policy for Research and Development Expenditures [text block]

[XBRL]Description of the Accounting Policy for Cash and Restricted Cash Equivalent [Text Block]

[XBRL]Description of the Accounting Policy for Segment Financial Reporting [Text Block]

[XBRL]Description of the Accounting Policy for Service Concession Agreements [Text Block]

[XBRL]Description of the Accounting Policy for Transactions with Share-Based Payments [Text Block]

[XBRL]Description of the Accounting Policy for Landfill Costs [Text Block]

[XBRL]Understanding the Accounting Policy for Subsidiaries [Text Block]

[XBRL]Description of the Accounting Policy for Taxes Other Than Income Tax [Text Block]

[XBRL]Description of Accounting Policies for Termination Benefits [Text Block]

[XBRL]Description of the Accounting Policy for Vendors and Other Accounts Payable [text block]

[XBRL]Description of the Accounting Policy for Customers and Other Accounts Receivable [Text Block]

[XBRL]Description of the Accounting Policy for Business Income and Expenses [Text Block]

[XBRL]Description of the Accounting Policy for Transactions with Noncontrolling Interests [Text Block]

[XBRL]Description of the Accounting Policy for Related Party Transactions [Text Block]

[XBRL]Description of the accounting policy for treasury shares [text block]

[XBRL]Description of the Accounting Policy for Optional Headings [Text Block]

[XBRL]Description of Other Accounting Policies Relevant to Understanding Financial Statements [Text Block]

[813000] Notes - Interim Financial Reporting in Accordance with IAS 34

****[XBRL]Interim Financial Information Disclosing [Text Block]***

The reported unaudited consolidated interim financial statements were prepared in accordance with IAS 34 of the International Financial Reporting Standards (IFRS) and the IFRS Interpretations Committee (IFRIC) applicable to companies reporting financial information under IFRS. The interim financial statements comply with IFRS issued by the International Accounting Reporting Standards Board (IASB). The financial statements have been prepared on the assumption that UNIFIN operates as a going concern.

The accounting policy information mentioned in the document remains as shown in the latest available audited financial statement. These policies have been consistently applied.

Interim financial information is disclosed in section 800500.

****[XBRL]Description of significant events and transactions***

Relevant Events

As of December 31, 2025, the company has not had any relevant events to report.

[XBRL]Description of accounting policies and calculation methods followed in interim financial statements [text block]

[XBRL]Explanation of the seasonality or cyclicity of intermediate operations

[XBRL]Explanation of the nature and amount of the items, affecting assets, liabilities, stockholders' equity, net profit or cash flows, which are unusual in nature, amount or incidence

[XBRL]Explanation of the nature and amount of changes in the estimates of amounts presented in prior interim periods or prior accounting periods

[XBRL]Explanation of issues, repurchases and redemptions of debt and equity securities

[XBRL]Explanation of events that occurred after the reporting interim period that have not been reflected

[XBRL]Explanation of the effect of changes in the composition of the entity during interim periods

[XBRL]Description of IFRS compliance if they apply to interim financial reporting

[XBRL]Description of the nature and amount of the change in estimates during the final interim period