

Fiscal Fourth Quarter & Full-Year

September / 2026





Disclaimer

This Presentation is for informational purposes only and does not constitute an offer or invitation to sell, a solicitation of an offer to buy, or a recommendation to purchase any equity, assets, business, debt or other financial instruments of the Company or any of its affiliates, and shall not form the basis of any contract, nor shall it be construed in any manner as a commitment on the part of any person to proceed with any transaction. Any reproduction of this Presentation, in whole or in part, or the disclosure of its contents, without the prior consent of the Company is prohibited. By accepting this Presentation, each recipient agrees to use this Presentation for the sole purpose of evaluating.

Forward-Looking Statements

This communication includes “forward-looking statements” within the meaning of the “safe harbor” provisions of the United States Private Securities Litigation Reform Act of 1995. Forward-looking statements may be identified by the use of words such as “forecast,” “intend,” “seek,” “target,” “anticipate,” “believe,” “expect,” “estimate,” “plan,” “outlook,” and “project” and other similar expressions that predict or indicate future events or trends or that are not statements of historical matters. Such forward-looking statements include estimated financial data, and any such forward-looking statements involve risks, assumptions and uncertainties. These forward-looking statements include, but are not limited to statements regarding the Company’s expected operating performance and cash generation, cost and working-capital initiatives, ability to address its capital structure and liquidity needs, refinancing and liability-management activities, the outcome of pending litigation and disputes, and the future performance of its continuing businesses. Such forward-looking statements are based on management’s reasonable current assumptions, expectations, plans and forecasts regarding the company’s current or future results and future business and economic conditions more generally. Such forward-looking statements involve risks, uncertainties and other factors, which may cause the actual results, levels of activity, performance or achievement of the company to be materially different from any future results expressed or implied by such forward-looking statements, and there can be no assurance that actual results will not differ materially from management’s expectations or could affect the company’s ability to achieve its strategic goals, including the uncertainties relating to the other factors that are described in the sections entitled “Risk Factors” in the company’s Securities and Exchange Commission filings updated from time to time. The preceding list is not intended to be an exhaustive list of all of our forward-looking statements. Therefore, you should not rely on any of these forward-looking statements as predictions of future events. All forward-looking statements contained in this release are qualified in their entirety by this cautionary statement. Forward-looking statements speak only as of the date they are or were made, and the company does not intend to update or otherwise revise the forward-looking statements to reflect events or circumstances after the date of this release or to reflect the occurrence of unanticipated events, except as required by law.

Industry and Market Data

Unless otherwise noted, the forecasted industry and market data contained in the assumptions for the projections are based upon the Company’s management estimates and industry and market publications and surveys. The information from industry and market publications has been obtained from sources believed to be reliable, but there can be no assurance as to the accuracy or completeness of the included information. The Company has not independently verified any of the data from third-party sources, nor has the Company ascertained the underlying economic assumptions relied upon therein. While such information is believed to be reliable for the purposes used herein, none of the Company, its affiliates, their respective directors, officers, employees, members, partners, shareholders or agents makes any representation or warranty with respect to the accuracy of such information. These materials are highly sensitive and confidential and being supplied to you solely for your information and for use in this Presentation.

Financial Information Presentation

Historical financial information of Bioceres has been prepared in accordance with International Financial Reporting Standards as issued by the International Accounting Standards Board (“IFRS”). Investors should note that IFRS differs from generally accepted accounting principles in the United States (“US GAAP”), and investors should consult their own professional advisors for an understanding of the difference between IFRS and US GAAP and how those differences might affect such financial statements.

Use of Non-IFRS Financial Measures

This Presentation includes certain non-IFRS financial measures. These non-IFRS measures are an addition, and not a substitute for or superior to measures of financial performance prepared in accordance with IFRS and neither should be considered as an alternative to net income or any other performance measures derived in accordance with IFRS or as an alternative to cash flows from operating activities as a measure of our liquidity.

The Company believes that these non-IFRS measures of financial results provide useful supplemental information to investors about the Company and its results. The Company’s management uses these non-IFRS measures to evaluate the Company’s financial and operating performance and make day-to-day financial and operating decisions. The Company also believes that these non-IFRS measures are helpful to investors because they provide additional information about trends in the Company’s core operating performance prior to considering the impact of capital structure, depreciation, amortization and taxation on its results. However, there are a number of limitations related to the use of these non-IFRS measures and their nearest IFRS equivalents.

For example, other companies may calculate non-IFRS measures differently or may use other measures to calculate their financial performance, and therefore the Company’s non-IFRS measures may not be directly comparable to similarly titled measures of other companies.

In this presentation, we discuss non-IFRS measures as forward-looking non-IFRS measures.

Copyrights and Trademarks

All materials contained in this Presentation are protected by copyright laws and may not be reproduced, republished, distributed, transmitted, displayed, broadcast or otherwise exploited in any manner. This Presentation contains trademarks, service marks, and trade names belonging to the Company, its affiliates and other entities and cannot be used without express written consent. Trademarks, service marks, copyrights and trade names referred to in this Presentation, including logos, may appear without the ®, © or TM symbols, but the lack of such symbols is not intended to indicate, in any way, that their respective owners will not assert, to the fullest extent under applicable law, their rights thereto. We do not intend the use or display of other entities’ trademarks, service marks, copyrighted material or trade names to imply a relationship or affiliation with, or endorsement or sponsorship of, the Company by any other entities or persons



Key Business & Financial Highlights

- **Revenues were \$55.9 million in 4Q26, broadly stable year-over-year**, as 36% growth in Crop Nutrition offset lower Crop Protection revenues and the continued reduction in downstream Seeds activities. FY26 revenues were \$238.3 million, down 18%.
- **Gross profit was \$12.7 million in 4Q26**, compared to \$13.6 million in 4Q25, including a \$4.0 million non-recurring inventory adjustment. The impact of this adjustment masked improved performance across several core product categories during the quarter. For FY26, gross profit was \$82.9 million, down 21%.
- **SG&A expenses declined by \$4.9 million in 4Q26, a 19% year over year reduction**, and \$22.5 million in FY26 — representing a 24% reduction versus the previous fiscal year. These reductions reflect the cumulative impact of the cost actions implemented during the year.
- **Net loss from continuing operations improved to \$31.8 million** in 4Q26 from \$54.4 million in 4Q25, while Adjusted EBITDA¹ improved \$10.1 million from negative \$9.6 million to positive \$0.6 million,. For FY26, net loss from continuing operations was \$54.4 million compared to \$49.1 million in FY25, while Adjusted EBITDA¹ was \$25.5 million compared to \$28.9 million

1. Please refer to "Use of non-IFRS financial information" for information our use of Adjusted EBITDA and its reconciliation from the most comparable financial measure.

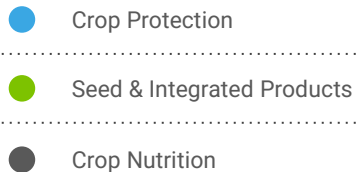




Revenue by Segment

→ **Revenues in 4Q26 were broadly unchanged** from the prior-year quarter, as strong growth in Crop Nutrition offset lower Crop Protection revenues and the reconfiguration of the Seeds business.

→ **Revenues declined by 18% in FY26**, primarily led by the unwinding of the seeds and HB4 activities, and a decline in adjuvants and other crop protection products.

**4Q25**

(\$ Million)

17.3

8.4

29.8

55.4

4Q26

23.5

36%

4.8

-43%

55.9

↑ 1%

27.7

-7%

FY25

(\$ Million)

78.5

63.9

147.1

289.4

FY26

77.0

-2%

37.7

-41%

238.3

↓ -18%

123.7

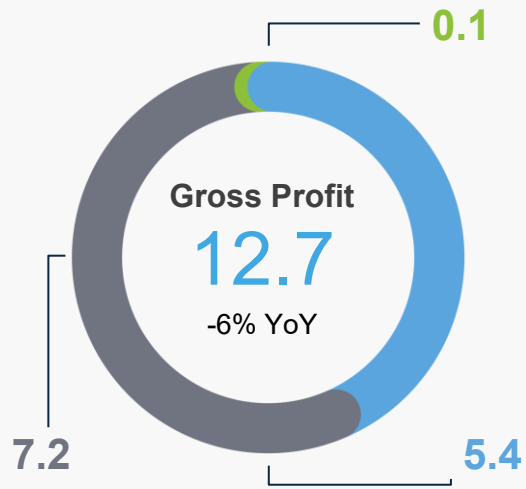
-16%



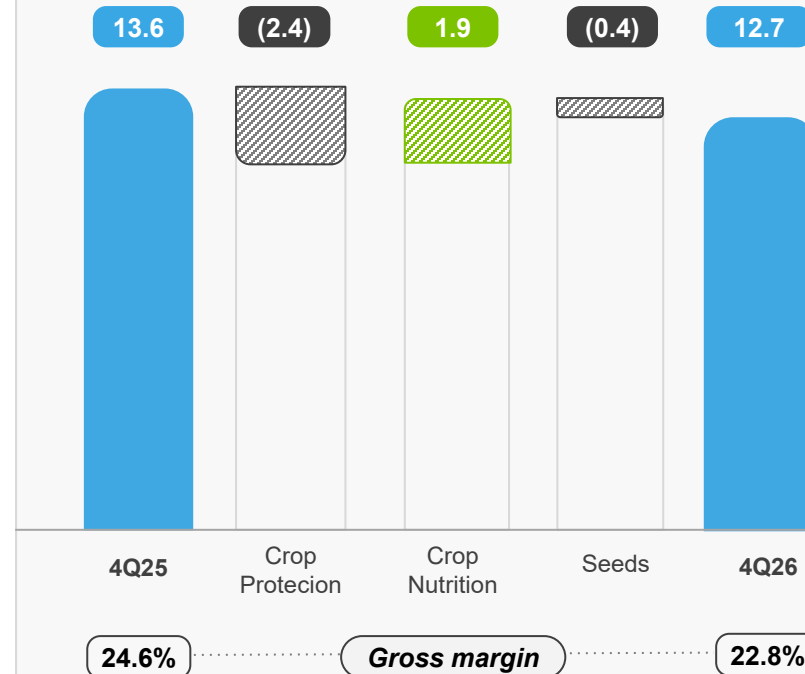
4Q26 Gross Profit by Segment

4Q26

(\$ Million)



- Crop Protection
- Crop Nutrition
- Seed & Integrated Products

4Q26 Gross Profit Bridge**Quarter Highlights**

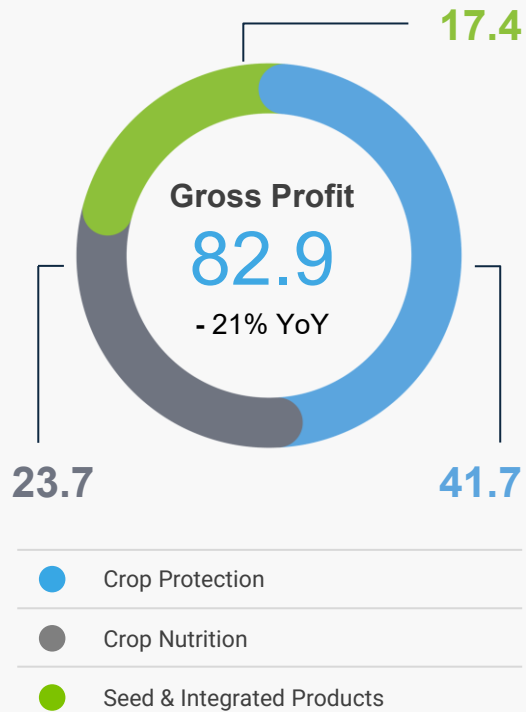
- Gross profit declined by 6% despite stable revenues in 4Q. Gross margin was 22.8%. Higher non-recurring obsolescence adjustment offset improved performance across several core product categories.
- Crop Protection gross profit declined, reflecting lower profitability in third party and other crop protection products.
- In Crop Nutrition, microbeaded fertilizers led gross profit growth on both higher revenues and improved margins.
- In Seeds, the negative effect of seeds wind-down was partially offset by higher gross profit from seed treatment packs



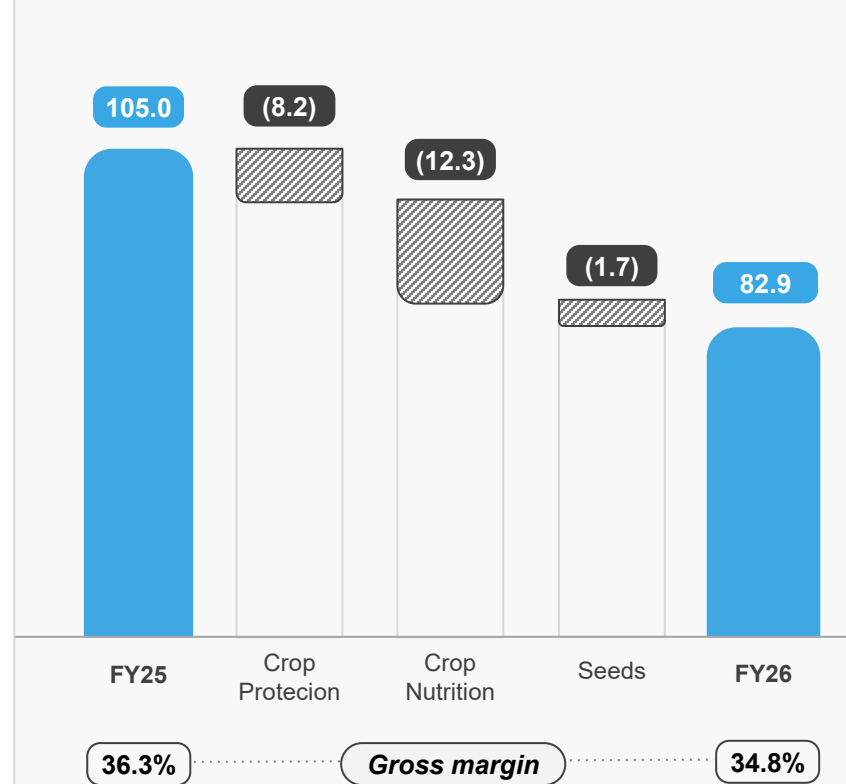
FY26 Gross Profit by Segment

FY26

(\$ Million)



FY26 Gross Profit Bridge



Annual Highlights

- ➔ Gross Profit declined 21%, with gross margin decreasing to 34.8%
- ➔ Crop Protection gross profit decline reflects reduced revenues, with stable segment margins YoY
- ➔ Crop Nutrition gross profit affected by lower profitability in inoculants, partially offset by microbeaded fertilizers
- ➔ Seed and Integrated Products gross profit declined modestly despite significant revenue decline, as seed exit resulted in a more favorable product mix.



4Q26 Adjusted EBITDA¹

- YoY improvement primarily driven by a lower operating expense base, reflecting the cumulative impact of the cost reduction initiatives implemented throughout the year, which more than offset the decline in reported gross profit.
- Other income also contributed positively to Adjusted EBITDA, reflecting gains from joint farming and barter arrangements.

4Q26

(\$ Million)



1. Please refer to "Use of non-IFRS financial information" for information regarding our use of Adjusted EBITDA and its reconciliation from the most comparable financial measure.

2. Gross profit and operating expenses excluding D&A, stock-based compensation and transaction expenses.

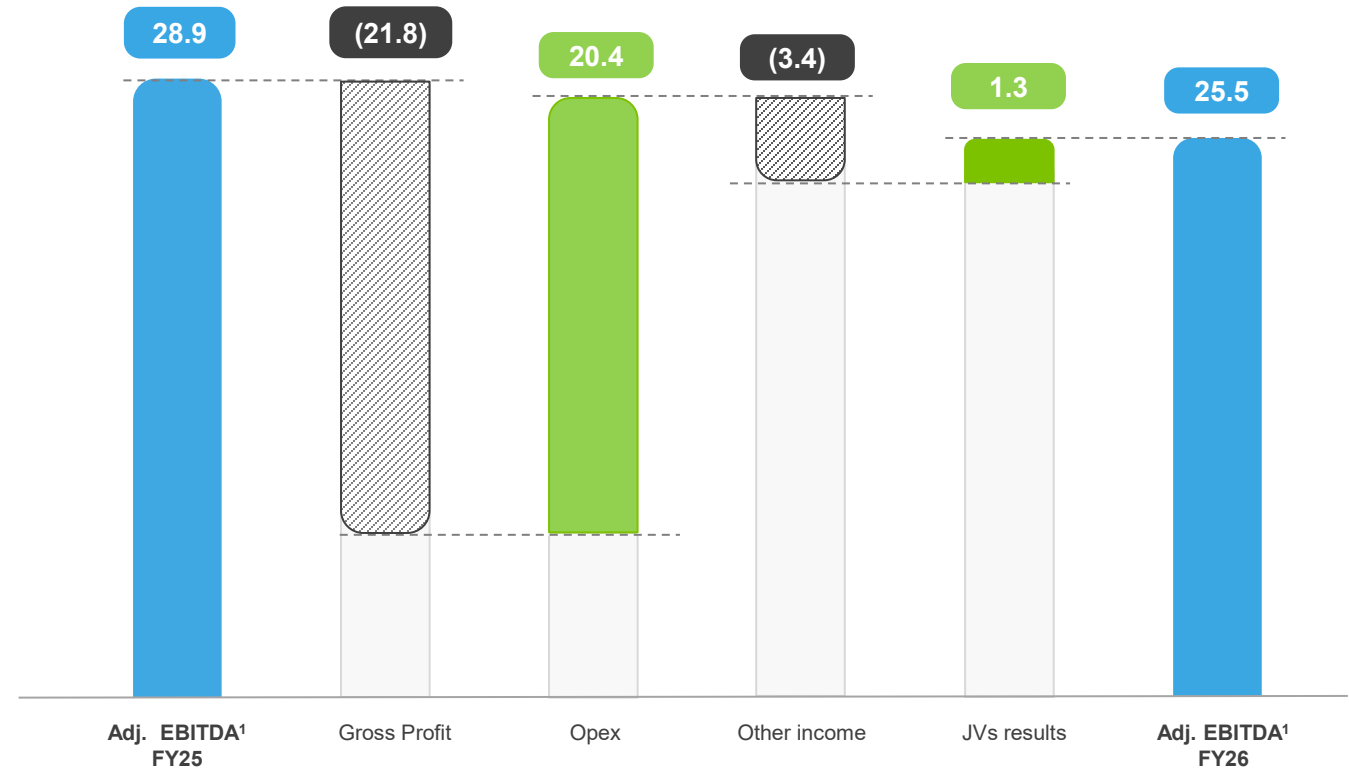


FY26 Adjusted EBITDA¹

- Adjusted EBITDA was 25.5 for FY25, a 12% YoY reduction.
- Gross profit reduction mostly offset by reduction in operating expenses resulting from the cost actions implemented across the continuing business.

FY26

(\$ Million)



1. Please refer to "Use of non-IFRS financial information" for information regarding our use of Adjusted EBITDA and its reconciliation from the most comparable financial measure.

2. Gross profit and operating expenses excluding D&A, stock-based compensation and transaction expenses.



Balance Sheet & Cash Position

- Total Financial Debt stood at \$225.9 million
- Includes \$118.6 million associated with noteholders dispute
- During FY26, the Company also pursued liability management initiatives across the rest of the organization.

1. Please refer to "Use of non-IFRS financial information" for information regarding our use of Adjusted EBITDA and its reconciliation from the most comparable financial measure.

2. Cash & Equivalents include other cash management short-term investments.

● Net Debt

● Secured Notes ● Short-Term Debt ● Long-Term Debt

● Cash & Equivalents²

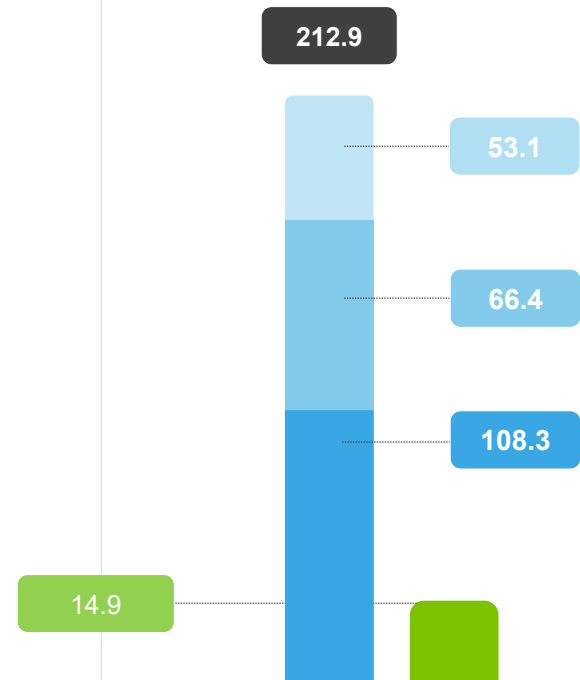
3Q26

(\$ Million)

Net Debt

13.8x

Adj. EBITDA¹



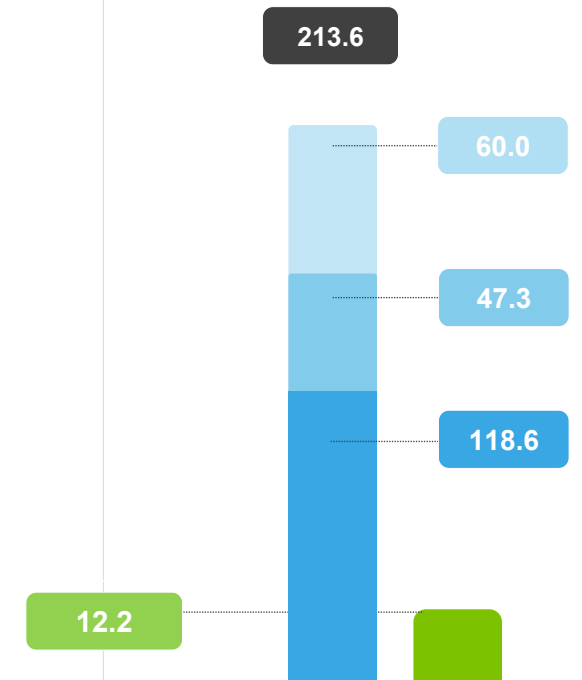
4Q26

(\$ Million)

Net Debt

8.4x

Adj. EBITDA¹





Looking Ahead

- ➔ Continued liability management, with key focus on New York litigation and Brazil debt obligations
- ➔ Exit/monetize non-core assets
- ➔ Expand gross profit
- ➔ Improved SG&A metrics





Gross Profit Initiatives and Targets

	FY25A*	FY26A*	FY27(T)	FY28(T)
% GP	36.8%	37.8%	40%	>42%

Key Initiatives

- ➔ Rebuilding profitability in Brazil through higher-quality core revenue streams following the loss of access to the Pro Farm portfolio
- ➔ Simplifying the product portfolio to focus on the most value-accretive SKUs
- ➔ Driving operational excellence through reduced returns (bring returns to <5% of sales)

* A: Adjusted for obsolescence due to portfolio transition

* T: Targeted



Improved SG&A Metrics

	FY25A	FY26A	FY27(T)	FY28(T)
Variable SG&A	8%	6%	6%	5%
Fixed SG&A	24%	24%	19%	18%

Key Initiatives

- FTE optimization substantially completed across 7 cost centers, delivering a 26% reduction in headcount from FY26 to FY27
- Convert EMEA and North America operations to distribution-led go-to-market models
- Simplify legal entity structure to enhance efficiency and governance

* A: Adjusted for obsolescence due to portfolio transition

* T: Targeted

Exhibits





Unaudited Consolidated Statement of Comprehensive Income

	Year ended 06/30/2026	Year ended 06/30/2025	Three-month period ended 06/30/2026	Three-month period ended 06/30/2025
Continuing operations				
Revenues from contracts with customers	237.8	287.7	57.0	55.2
Initial recognition and changes in the fair value of biological assets at the point of harvest	0.4	1.8	(1.0)	0.2
Cost of sales	(155.4)	(184.4)	(43.2)	(41.8)
Gross profit	82.9	105.0	12.7	13.6
% Gross profit	35%	36%	23%	25%
Operating expenses	(82.3)	(103.2)	(23.9)	(28.5)
Share of profit of JV	0.2	(1.1)	(0.4)	0.0
Change in net realizable value of agricultural products	(0.3)	(1.5)	(0.0)	(1.1)
Other income or expenses, net	(0.7)	7.4	2.0	(1.4)
Operating profit	(0.2)	6.6	(9.6)	(17.4)
Financial result	(50.9)	(53.1)	(20.3)	(30.6)
Profit/(loss) before income tax	(51.0)	(46.5)	(30.0)	(47.9)
Income tax	(3.4)	(2.6)	(1.8)	(6.5)
Profit/(loss) for the period from continuing operations	(54.4)	(49.1)	(31.8)	(54.4)
Discontinued operations				
Loss for the period from discontinued operations	(179.4)	(9.7)	1.3	2.7
Loss for the period from discontinued operations	(179.4)	(9.7)	1.3	2.7
Other comprehensive profit/loss	2.5	(0.7)	2.8	(0.0)
Total comprehensive profit/(loss)	(231.4)	(59.6)	(27.7)	(51.7)
Profit/(loss) for the period of continuing operations attributable to				
Equity holders of the parent	(50.3)	(45.7)	(28.2)	(50.6)
Non-controlling interests	(4.2)	(3.4)	(3.6)	(3.8)
	(54.4)	(49.1)	(31.8)	(54.4)
Weighted average number of shares				
Basic	63.6	63.2	63.6	63.2
Diluted	63.6	63.2	63.6	63.2



Unaudited Consolidated Statement of Financial Position

ASSETS	30/06/2026	30/06/2025	LIABILITIES	30/06/2026	30/06/2025
CURRENT ASSETS			CURRENT LIABILITIES		
Cash and cash equivalents	11.2	32.7	Trade and other payables	57.6	96.4
Other financial assets	1.0	2.0	Borrowings	47.3	119.7
Trade receivables	98.2	165.9	Employee benefits and social security	4.8	6.2
Other receivables	12.1	15.9	Deferred revenue and advances from customers	2.1	4.3
Recoverable income tax	1.4	1.9	Income tax payable	4.9	0.5
Inventories	46.1	87.6	Consideration for acquisition	0.0	1.8
Biological assets	0.6	2.4	Secured notes	118.6	102.3
Assets subject to foreclosure	44.4	-	Lease liabilities	2.1	6.9
Total current assets	215.2	308.3	Liabilities subject to foreclosure	29.4	-
NON-CURRENT ASSETS			Total current liabilities	267.0	338.0
Other financial assets	0.0	0.0	NON-CURRENT LIABILITIES		
Trade receivables	0.7	2.5	Trade and other payables	42.0	48.5
Other receivables	24.5	23.7	Borrowings	60.0	38.2
Recoverable income tax	0.0	0.0	Deferred revenue and advances from customers	1.4	1.4
Deferred tax assets	0.3	4.9	Joint ventures and associates	1.1	1.0
Investments in joint ventures and associates	40.8	39.4	Deferred tax liabilities	20.3	30.1
Investment properties	-	0.6	Provisions	6.2	1.3
Property, plant and equipment	60.7	74.6	Consideration for acquisition	0.4	0.4
Intangible assets	82.2	181.2	Secured notes	-	-
Goodwill	36.1	112.2	Lease liabilities	8.8	9.5
Right of use asset	11.0	16.4	Total non-current liabilities	140.2	130.4
Total non-current assets	256.1	455.3	Total liabilities	407.2	468.4
Total assets	471.3	763.6	EQUITY		
			Equity attributable to owners of the parent	39.1	265.4
			Non-controlling interest	25.0	29.8
			Total equity	64.1	295.2
			Total equity and liabilities	471.3	763.6



Non-IFRS Financial Measures

Adjusted EBITDA

The company defines adjusted EBITDA as net income/(loss) exclusive of financial income/(costs), income tax benefit/(expense), depreciation, amortization, share-based compensation, and one-time transactional expenses.

Management believes that adjusted EBITDA provides useful supplemental information to investors about the company and its results. Adjusted EBITDA is among the measures used by the management team to evaluate the company's financial and operating performance and make day-to-day financial and operating decisions. In addition, adjusted EBITDA and similarly titled measures are frequently used by competitors, rating agencies, securities analysts, investors and other parties to evaluate companies in the same industry. Management also believes that adjusted EBITDA is helpful to investors because it provides additional information about trends in the company's core operating performance prior to considering the impact of capital structure, depreciation, amortization and taxation on results. Adjusted EBITDA should not be considered in isolation or as a substitute for other measures of financial performance reported in accordance with IFRS. Adjusted EBITDA has limitations as an analytical tool, including:

- Adjusted EBITDA does not reflect changes in, including cash requirements for working capital needs or contractual commitments.
- Adjusted EBITDA does not reflect financial expenses, or the cash requirements to service interest or principal payments on indebtedness, or interest income or other financial income.
- Adjusted EBITDA does not reflect income tax expense or the cash requirements to pay income taxes.
- Although depreciation and amortization are non-cash charges, the assets being depreciated or amortized often will need to be replaced in the future, and adjusted EBITDA does not reflect any cash requirements for these replacements.
- Although share-based compensation is a non-cash charge, adjusted EBITDA does not consider the potentially dilutive impact of share-based compensation.

- Other companies may calculate adjusted EBITDA and similarly titled measures differently, limiting its usefulness as a comparative measure.

The company compensates for the inherent limitations associated with using adjusted EBITDA through disclosure of these limitations, presentation in the combined financial statements in accordance with IFRS and reconciliation of adjusted EBITDA to the most directly comparable IFRS measure, income/(loss) for the period or year.

Adjusted EBITDA reconciliation from Profit/(Loss) for the period

(\$ Million)	4Q25	4Q26	FY25	FY26
Profit/(loss) for the period	(54.4)	(31.8)	(49.1)	(54.4)
Income tax	6.5	1.8	2.6	3.4
Financial results	30.6	20.3	53.1	50.9
D&A	4.8	5.4	15.2	15.8
Stock-based compensation charges	0.6	0.1	3.7	0.2
Transaction expenses	2.5	4.6	3.4	9.7
Adjusted EBITDA	(9.6)	0.6	28.9	25.5





Contact Us: Investor Relations Investorrelations@biocerescrops.com // Investors.biocerescrops.com