



**Consolidated
Financial Statement
in accordance with
International
Financial Reporting
Standards (IFRS)**

**SONDA S.A. and its
Subsidiaries**

**For the years ended
December 31, 2022 and 2021**

INDEPENDENT AUDITOR'S REPORT

To the Shareholders and Directors of
SONDA S.A.

We have audited the accompanying consolidated financial statements of SONDA S.A. and its subsidiaries (the "Company"), which comprise the consolidated statements of financial position as of December 31, 2022 and 2021, and the related consolidated statements of comprehensive income, changes in equity, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with International Financial Reporting Standards as issued by the International Accounting Standards Board ("IASB"). This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We did not audit the consolidated financial statements of certain subsidiaries in Chile, Brazil and Mexico, all of them wholly-owned subsidiaries, which consolidated financial statements reflect total assets constituting 30.35% at December 31, 2022 (28.12% at December 31, 2021) and total revenues constituting 23.15% at December 31, 2022 (20.02% at December 31, 2021) of total consolidation. Those statements were audited by other auditors, whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for those subsidiaries, is based solely on the report of the other auditors. We conducted our audits in accordance with auditing standards generally accepted in Chile. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, based on our audit and the report of the other auditors, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of SONDA S.A. and its subsidiaries as of December 31, 2022 and 2021, and the results of their operations and their cash flows for the years then ended in accordance with International Financial Reporting Standards (IFRS) as issued by International Accounting Standards Board (“IASB”).

Other Matter

The accompanying consolidated financial statements have been translated into English solely for the convenience of readers outside Chile.

The logo for Deloitte, featuring the word "Deloitte" in a blue, cursive script font.

January 26, 2023
Santiago, Chile

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

As of December 31, 2022 and 2021

(In thousands of Chilean pesos - ThCh\$)

	Note	12.31.2022 ThCh\$	12.31.2021 ThCh\$
ASSETS			
CURRENT ASSETS:			
Cash and cash equivalents	5	147,797,309	176,571,455
Other current financial assets	6	6,980,234	14,646,213
Other current non-financial assets	18	21,598,944	16,093,649
Trade and other current receivables	7	307,236,898	261,354,972
Account receivables from related parties, current	8	8,122,114	1,916,811
Current inventories	9	74,130,184	57,299,109
Current tax assets, current	10	27,410,869	28,164,967
Current assets other than assets or disposal groups classified as held for sale or as held for distribution to owners		593,276,552	556,047,176
TOTAL CURRENT ASSETS		593,276,552	556,047,176
NON-CURRENT ASSETS			
Other non-current financial assets	6	33,998,711	23,935,020
Other non-current non-financial assets	18	4,774,916	5,581,413
Non-current receivables	7	71,599,886	68,155,055
Account receivables from related parties, non-current	8	3,119,405	6,660,506
Investments accounted for using the equity method	11	19,844,707	4,663,530
Intangible assets other than goodwill	12	15,331,988	12,626,128
Goodwill	13	200,717,254	192,011,615
Property, plant and equipment	14	125,720,175	135,361,650
Investment property	15	8,061,795	2,435,086
Right of-use assets	16	22,029,664	23,030,271
Deferred tax assets	17	26,563,839	26,449,219
NON-CURRENT ASSETS		531,762,340	500,909,493
ASSETS		1,125,038,892	1,056,956,669

The accompanying notes form an integral part of these consolidated financial statements

SONDA S.A. AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

As of December 31, 2022 and 2021

(In thousands of Chilean pesos - ThCh\$)



	Note	12.31.2022 ThCh\$	12.31.2021 ThCh\$
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Other current financial liabilities	19	86,298,191	72,404,560
Current lease liabilities	20	17,493,774	13,228,684
Trade and other current payables	22	135,060,823	127,055,287
Account payable to related parties, current	8	7,121,318	6,978
Other short term provisions	23	6,371,883	7,755,466
Current tax liabilities, current	10	13,263,415	12,823,041
Current provisions for employee benefits	24	37,166,605	30,426,853
Other current non-financial liabilities	25	26,064,154	23,963,734
Current liabilities other than liabilities included in disposal groups classified as held for sale		328,840,163	287,664,603
TOTAL CURRENT LIABILITIES		328,840,163	287,664,603
NON-CURRENT LIABILITIES:			
Other non-current financial liabilities	19	201,045,019	191,761,556
Non-current lease liabilities	20	21,265,497	21,453,771
Non-current payables	22	5,476,306	9,405,629
Other long term provisions	23	12,100,571	11,021,602
Deferred tax liabilities	17	24,636,044	29,030,372
Non-current provisions for employee benefits	24	4,361,725	3,650,284
Other non-current non-financial liabilities	25	931,296	1,203,445
NON-CURRENT LIABILITIES		269,816,458	267,526,659
LIABILITIES		598,656,621	555,191,262
EQUITY:			
Issued capital	26	373,119,044	373,119,044
Accumulated earnings		279,385,689	261,634,869
Other reserves	26	(132,600,739)	(136,179,436)
Equity attributable to owners of parent		519,903,994	498,574,477
Non-controlling interests	26	6,478,277	3,190,930
EQUITY		526,382,271	501,765,407
LIABILITIES AND EQUITY		1,125,038,892	1,056,956,669

The accompanying notes form an integral part of these consolidated financial statements

SONDA S.A. AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

For the years ended December 31, 2022 and 2021

(In thousands of Chilean pesos - ThCh\$)



	Note	12.31.2022 ThCh\$	12.31.2021 ThCh\$
PROFIT:			
Revenue	27	1,068,112,142	897,198,428
Cost of sales	28	(889,903,658)	(742,026,099)
GROSS PROFIT		178,208,484	155,172,329
Other income	29	1,724,141	6,235,306
Administrative expenses		(102,265,695)	(82,710,128)
Other expenses, by function	31	(10,512,647)	(9,443,308)
Profit from continuing operations		67,154,283	69,254,199
Finance income		15,497,983	7,226,508
Finance costs		(24,008,800)	(15,675,342)
Share of profit of associates accounted for using the equity method	11	(1,350,776)	(2,400,307)
Foreign currency exchange differences		(1,778,685)	6,696,507
Gain from indexed assets and liabilities		(805,002)	576,464
PROFIT BEFORE TAX		54,709,003	65,678,029
INCOME TAX EXPENSE	17	(17,942,688)	(29,335,466)
PROFIT FROM CONTINUING OPERATIONS		36,766,315	36,342,563
PROFIT		36,766,315	36,342,563
PROFIT ATTRIBUTABLE TO:			
Owners of parent		35,501,640	34,864,310
Non-controlling interests	26	1,264,675	1,478,253
PROFIT		36,766,315	36,342,563
EARNINGS PER SHARE			
Earnings per share - Basic			
Earnings per share from continuing operations - Basic (Ch\$/Share)		40.76	40.03
Earnings per share - Diluted			
Earnings per share from continuing operations - Diluted (Ch\$/Share)		40.76	40.03

The accompanying notes form an integral part of these consolidated financial statements

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
For the years ended December 31, 2022 and 2021

(In thousands of Chilean pesos - ThCh\$)

TOTAL COMPREHENSIVE INCOME	12.31.2022	12.31.2021
	ThCh\$	ThCh\$
PROFIT	36,766,315	36,342,563
Components of other comprehensive income that will not be reclassified to profit or loss, before tax		
Other comprehensive income before tax gains (losses) on remeasurements of defined benefit plans	106,927	444,196
Other comprehensive income before tax gains (losses) from investments in equity instruments	-	-
Other comprehensive income that will not be reclassified to profit or loss, before tax	106,927	444,196
Other comprehensive income that will be reclassified to profit or loss, before tax		
Exchange differences on translation		
Gains (losses) on exchange differences on translation before tax	10,508,462	36,721,055
Cash flow hedge		
Gains (losses) on cash flow hedges, before tax	(3,333,807)	2,639,039
Other comprehensive income that will be reclassified to profit or loss before tax	7,174,655	39,360,094
Other comprehensive income, before tax	7,281,582	39,804,290
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	-	117,690
Income tax relating to new measurement defined benefit plans of other comprehensive income	-	117,690
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss	(1,171,817)	702,812
Income tax relating to cash flow hedges of other comprehensive income	(1,171,817)	702,812
Other comprehensive income	8,453,399	38,983,788
COMPREHENSIVE INCOME	45,219,714	75,326,351
Comprehensive income attributable to:		
Owners of the parent	43,955,039	73,848,098
Non-controlling interests	1,264,675	1,478,253
COMPREHENSIVE INCOME	45,219,714	75,326,351

The accompanying notes form an integral part of these consolidated financial statements

CONSOLIDATED STATEMENTS OF CASH FLOWS, DIRECT

For the years ended December 31, 2022 and 2021

(In thousands of Chilean pesos - ThCh\$)

	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Statements of Cash Flows		
Cash flows from (used in) operating activities		
Receipts from sales of goods and rendering of services	1,199,666,668	996,916,165
Other cash receipts from operating activities	6,095,724	10,493,953
Cash receipts from operating activities	1,205,762,392	1,007,410,118
Payments to suppliers for goods and services	(780,688,035)	(620,374,070)
Payments to and on behalf of employees	(267,703,321)	(228,677,382)
Other cash payments from operating activities	(77,695,950)	(64,028,036)
Classes of cash payments	(1,126,087,306)	(913,079,488)
Cash flows from (used in) operations	79,675,086	94,330,630
Income taxes paid	(23,469,805)	(8,679,104)
Other outflows of cash	2,437,649	546,641
Cash flows from operating activities	58,642,930	86,198,167
Cash flows from (used in) investing activities		
Cash flows proceeds from loss of control of subsidiaries or other businesses	3,917,264	-
Cash flows used to purchase non-controlling interests	(28,046,184)	(9,762,521)
Other cash receipts from sales of equity or debt instruments of other entities	762,981	1,268,596
Other cash payments to acquire equity or debt instruments of other entities	(533,656)	(803,515)
Cash advances and loans granted to third parties	10,002,961	18,301,366
Proceeds from sales of property, plant and equipment classified as investing activities	14,438	24,088
Dividends received	198,444	200,249
Purchase of property, plant and equipment	(28,200,116)	(32,118,717)
Loans to related entities	(31,354,998)	(5,471,324)
Collection of loans to related entities	30,103,429	-
Purchase of intangible assets	(4,762,144)	(1,704,313)
Interest received	7,562,789	1,839,158
Other outflows of cash	437,381	49,482
Cash flows (used in) from investing activities	(39,897,411)	(28,177,451)
Cash flows from (used in) financing activities		
Proceeds from long-term borrowings	370,400	-
Proceeds from short-term borrowings	6,246,908	1,083,945
Payments for other equity instruments	90,288,117	18,715,741
Repayments of borrowings	(98,499,309)	(51,356,370)
Payments of finance lease liabilities	(17,729,539)	(13,976,006)
Dividends paid	(7,742,744)	(27,568,189)
Interests paid	(14,704,375)	(8,223,413)
Other outflows of cash	(4,226,363)	(2,530,640)
Cash flows used in financing activities	(45,996,905)	(83,854,932)
Increases (decrease) in cash and cash equivalents before effect of exchange rate changes	(27,251,386)	(25,834,216)
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents	(1,522,760)	13,896,147
Increase (decrease) in cash and cash equivalents	(28,774,146)	(11,938,069)
Cash and cash equivalents at beginning of year	176,571,455	188,509,524
Cash and cash equivalents at end of year	147,797,309	176,571,455

The accompanying notes form an integral part of these consolidated financial statements

	Issued capital	Other reserves					Other miscellaneous reserves	Total Other reserves	Retained earnings	Equity attributable to owners of parent	Non-controlling interests	Total equity
		Reserve of exchange differences on translation	Reserve of cash flow hedging	Reserve of actuarial gains or losses on defined benefit plans	Other comprehensive income accumulated							
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	
Equity at end of period 01/01/2022	373,119,044	(140,347,511)	3,240,129	270,514	(136,836,868)	657,432	(136,179,436)	261,634,869	498,574,477	3,190,930	501,765,407	
Comprehensive income												
Profit for the year	-	-	-	-	-	-	-	35,501,640	35,501,640	1,264,675	36,766,315	
Other comprehensive income	-	10,508,462	(2,161,990)	106,927	8,453,399		8,453,399		8,453,399	-	8,453,399	
Comprehensive income	-	10,508,462	(2,161,990)	106,927	8,453,399	-	8,453,399	35,501,640	43,955,039	1,264,675	45,219,714	
Issuance of equity	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	(17,750,820)	(17,750,820)	2,022,672	(15,728,148)	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) through transfers and other changes, equity	-	-	-	-	-	(4,874,702)	(4,874,702)	-	(4,874,702)	-	(4,874,702)	
Total Increase (decrease) through transfers and other changes, equity	-	10,508,462	(2,161,990)	106,927	8,453,399	(4,874,702)	3,578,697	17,750,820	21,329,517	3,287,347	24,616,864	
Equity at end of period 12/31/2022	373,119,044	(129,839,049)	1,078,139	377,441	(128,383,469)	(4,217,270)	(132,600,739)	279,385,689	519,903,994	6,478,277	526,382,271	

	Issued capital	Other reserves					Other miscellaneous reserves	Total Other reserves	Retained earnings	Equity attributable to owners of parent	Non-controlling interests	Total equity
		Reserve of exchange differences on translation	Reserve of cash flow hedging	Reserve of actuarial gains or losses on defined benefit plans	Other comprehensive income accumulated							
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	
Equity at end of period 01/01/2021	373,119,044	(177,068,566)	1,303,902	(55,992)	(175,820,656)	1,300,675	(174,519,981)	253,132,212	451,731,275	2,811,965	454,543,240	
Comprehensive income												
Profit for the year	-	-	-	-	-	-	-	34,864,310	34,864,310	1,478,253	36,342,563	
Other comprehensive income	-	36,721,055	1,936,227	326,506	38,983,788		38,983,788		38,983,788	-	38,983,788	
Comprehensive income	-	36,721,055	1,936,227	326,506	38,983,788	-	38,983,788	34,864,310	73,848,098	1,478,253	75,326,351	
Issuance of equity	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	(26,361,653)	(26,361,653)	(1,099,288)	(27,460,941)	
Increase (decrease) through changes in ownership interests in subsidiaries that do not result in loss of control	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) through transfers and other changes, equity	-	-	-	-	-	(643,243)	(643,243)	-	(643,243)	-	(643,243)	
Total Increase (decrease) through transfers and other changes, equity	-	36,721,055	1,936,227	326,506	38,983,788	(643,243)	38,340,545	8,502,657	46,843,202	378,965	47,222,167	
Equity at end of period 12/31/2021	373,119,044	(140,347,511)	3,240,129	270,514	(136,836,868)	657,432	(136,179,436)	261,634,869	498,574,477	3,190,930	501,765,407	

SONDA S.A. AND SUBSIDIARIES

Table of Contents	Pag
1. GENERAL INFORMATION	3
2. DESCRIPTION OF THE BUSINESS.....	4
3. BASIS OF PRESENTATION OF THE CONSOLIDATED FINANCIAL STATEMENTS AND ACCOUNTING POLICIES APPLIED	10
3.1. CONSOLIDATED FINANCIAL STATEMENTS	10
<i>a. Basis of preparation</i>	<i>10</i>
<i>b. Accounting period.....</i>	<i>11</i>
<i>c. Responsibility for the Information and Estimates Made.....</i>	<i>11</i>
3.2. ACCOUNTING PRINCIPLES	14
<i>a. Basis of consolidation</i>	<i>14</i>
<i>b. Business combinations.....</i>	<i>27</i>
<i>c. Currency.....</i>	<i>29</i>
<i>d. Offsetting of Balances and Transactions.....</i>	<i>29</i>
<i>e. Transactions in Foreign Currency</i>	<i>30</i>
<i>f. Intangibles</i>	<i>31</i>
<i>g. Property, plant and equipment</i>	<i>34</i>
<i>h. Investment property.....</i>	<i>35</i>
<i>i. Revenue Recognition</i>	<i>36</i>
<i>j. Impairment of Assets.....</i>	<i>37</i>
<i>k. Borrowing costs.....</i>	<i>40</i>
<i>l. Inventories.....</i>	<i>40</i>
<i>m. Leases.....</i>	<i>40</i>
<i>n. Financial instruments.....</i>	<i>43</i>
<i>o. Provisions.....</i>	<i>60</i>
<i>p. Income Tax and Deferred Taxes</i>	<i>61</i>
<i>q. Statement of Cash Flows.....</i>	<i>62</i>
<i>r. Earnings per Share.....</i>	<i>63</i>
<i>s. Dividends</i>	<i>63</i>
<i>t. Factoring transactions</i>	<i>63</i>
<i>u. Current and Non-Current Classification of Balances.....</i>	<i>63</i>
<i>v. Environment</i>	<i>64</i>
3.3. RECLASSIFICATION.....	64
4. NEW AND REVISED INTERNATIONAL FINANCIAL REPORTING STANDARDS	65
5. CASH AND CASH EQUIVALENTS.....	68
6. OTHER FINANCIAL ASSETS	72
7. TRADE AND OTHER RECEIVABLES.....	74
8. BALANCES AND TRANSACTIONS WITH RELATED COMPANIES	78

9. INVENTORIES.....	84
10. CURRENT TAX ASSETS AND LIABILITIES	85
11. INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD	86
12. INTANGIBLE ASSETS OTHER THAN GOODWILL.....	88
13. GOODWILL	91
14. PROPERTY, PLANT AND EQUIPMENT	94
15. INVESTMENT PROPERTY.....	99
16. RIGHT OF-USE ASSETS.....	100
17. DEFERRED TAXES AND INCOME TAX EXPENSES	102
18. OTHERS NON-FINANCIAL ASSETS	107
19. OTHER FINANCIAL LIABILITIES	108
20. LEASE LIABILITIES.....	114
21. HEDGING INSTRUMENTS.....	129
22. TRADE AND OTHER PAYABLES.....	131
23. OTHER PROVISIONS	133
24. PROVISIONS FOR EMPLOYEE BENEFITS.....	135
25. OTHER NON-FINANCIAL LIABILITIES.....	138
26. EQUITY.....	139
27. REVENUE.....	146
28. COST OF SALES	147
29. OTHER INCOME	147
30. DEPRECIATION AND AMORTIZATION	148
31. OTHER EXPENSES BY FUNCTION.....	148
32. FINANCIAL INSTRUMENTS	149
33. FINANCIAL INFORMATION BY OPERATING SEGMENTS	152
34. SUBSIDIARIES.....	155
35. EMPLOYEES (UNAUDITED).....	157
36. INVESTMENT COMMITMENTS IN CAPITAL (UNAUDITED).....	157
37. FOREIGN CURRENCY.....	158
38. RISK ANALYSIS.....	159
39. ENVIRONMENT	164
40. CONTINGENCIES AND RESTRICTIONS.....	164
41. SUBSEQUENT EVENTS.....	171

SONDA S.A.
CONSOLIDATED FINANCIAL STATEMENTS AS OF DECEMBER 31, 2022, and 2021
(In thousands of Chilean pesos - ThCh\$)

1. GENERAL INFORMATION

SONDA S.A. (the “Company” or “SONDA”) was initially incorporated as a limited liability partnership by means of public deed dated October 30, 1974 before Public Notary of Santiago Mr. Herman Chadwick Valdés. A summary of the public deed was registered on page 11,312 under number 6,199 of the Register of Commerce of the Commerce Registrar of Real Estate Property in Santiago in 1974 and published in the Official Gazette on December 28, 1974.

The Company became a corporation by means of public deed dated September 16, 1991 before Notary Public Mr. Humberto Quezada Moreno. The summary of the public deed was registered on page 28,201 under number 14,276 of the Register of Commerce of the Commerce Registrar of Real Estate Property in Santiago in 1991 and published in the Official Gazette on September 24, 1991.

After becoming a corporation, the Company’s by-laws have been changed several times. The Company’s current by-laws are set forth in: (i) public deed dated July 4, 2006 before Notary Public Mr. René Benavente Cash. An extract of the public deed was registered on page 27,555 under number 19,250 of the Register of Commerce of the Commerce Registrar of Real Estate Property in Santiago in 2006, and published in the Official Gazette on July 17, 2006 and (ii) public deed dated August 31, 2012 granted at the Notary of Santiago of Mr. Andrés Rubio Flores, which indicates the capital increase approved in the Extraordinary Shareholders’ Meeting held on August 30, 2012, an excerpt of which was recorded at page 61,522 number 42,921 in the Register of Commerce of the Commerce Registrar of Real Estate Property in Santiago corresponding to the year 2012 and published in the Official Gazette on September 4, 2012.

SONDA S.A.’s registered address and head office is located at Teatinos 500, in Santiago, Chile.

The Company is registered in the Register of Securities under number 950. Therefore, it is supervised by the Commission for the Financial Market

The corporate purpose of SONDA S.A. is selling computer equipment, rendering services related to data processing, development and use of software and application systems and organization and management of data processing centers.

The Company’s total individual assets amount to ThCh\$842,445,402.

2. DESCRIPTION OF THE BUSINESS

2.1. Main business lines of SONDA:

a. Digital Business

Digital Business is a service unit of SONDA focused on business, which seeks to accelerate the transformation journey of its clients, with a consultative and strategic vision, developing innovative solutions using disruptive technologies, through a complete catalog of services. that improve the business value chain and help to improve the user experience in a sustainable and continuous way.

Digital Business services are designed to provide End-to-End coverage to the life cycle of applications, from transformational initiatives to implementation in productive environments, with strategic services for our clients, such as:

Digital Strategy

Comprehensive consulting services that support digitization, from diagnosis and including the development and implementation of strategic projects, with scalable solutions to future challenges.

APP Modernization

Services to modernize customers' applications and to develop other applications, which also allow them to migrate to public or private clouds, preparing business processes to meet customers' current and future challenges.

Big Data & Analytics

Services to give customers insight into the entire operation of their business, thanks to SONDA solutions in Big Data & Analytics, which combined with our artificial intelligence solutions enable decision making in our customers' organization.

Digital Automation

Optimize customer operation, generating process efficiencies with the SONDA Digital Automation solutions: RPA, Hyperautomation, RaaS, are just a few of our solutions.

Digital Quality

It encompasses solutions aimed at ensuring quality throughout the application lifecycle, from functional testing services to robust automated and performance testing in productive environments.

Digital Development

Turnkey development services, with agile and traditional methodologies, with flexible offerings in Software Factory format, designed to deliver agility, flexibility and capabilities at the regional level to accelerate our client's business, incorporating the latest technologies in the market.

Digital Management

Continuous, agile and flexible support for the operation and evolution of our customers' business applications, incorporating innovative methodologies to generate efficiencies in response times.

In summary, Digital Business positions SONDA as a strategic partner for its clients to support the digital transformation processes of their businesses, making the entire catalog of solutions that SONDA offers available to them.

b. Digital Services

A unit of services that aims to generate value through the best use of hardware and software tools, communications, applications and maintaining the operational continuity of our customers' businesses. It covers a wide range of services, including:

Platform Services – In the Platform Services Division, we provide infrastructure solutions to meet multi-industry business needs through partnerships with leading industry technology providers, ensuring the highest quality standards, service usage experience, for general value to our customers' business.

We have two business units to do this:

Product Unit: Its main objective is the sale of value infrastructure and associated services, management of relationship with the brands, architecture of the solutions and management of the portfolio.

Managed Services Unit: Its main objective is to deliver end-to-end IT solutions under an outsourcing services model ranging from infrastructure provisioning to outsourcing of all customer business technology platforms, with support services, associated maintenance and administration through a known, single, total monthly cost.

Our solutions ensure service levels according to the needs of the company, achieving user satisfaction, reducing IT costs, freeing up working capital (CAPEX by OPEX or XaaS), guaranteeing permanent access to cutting-edge technologies and in turn avoiding loss due to obsolescence or loss.

Cloud & Data Center - These services are designed to help our customers manage the technology solutions that support the business and maximize their performance through services that have security, availability and performance as their fundamental pillars. The provision of these services includes hosting, monitoring, managing, exploiting, operating and maintaining basic services, servers, connectivity, data and software in both the public cloud world and the traditional on-premise world, ensuring operational continuity and information security. Cloud & Data Center's goal is to offer the best choice of public virtual services and/or physical and/or virtual infrastructure services on premise winning, considering a flexible, scalable, pay-per-use model to deploy solutions quickly, efficiently, and conveniently.

SONDA has 4 certified Data Centers, 1 Tier IV Data Center located in Santiago, and 3 Tier III Data Centers located, 2 in Santiago and 1 in Minas Gerais, each with their respective Network Operation Center (NOCs), which allow us to ensure quality, Security and availability of services delivered from these data centers, which are among the most reliable and modern in Latin America.

Additionally, with a focus on increasingly hybrid services, our enterprise cloud services, whether on premise or across public clouds, evolve day-to-day to meet the needs of different businesses. We take care to deliver the service or solution that best suits the customer's need and take advantage of public, private or hybrid cloud under a Operation model and Governance multicloud.

Cybersecurity – A service line designed to protect the integrity of the IT infrastructure and the information stored and managed within it. Service towers have been developed based on a set of maturity models including NIST (National Institute of Standards and Technology) and CIS (Center for Internet Security Critical Security Controls) with support from ISO 27001 and some industry-specific such as PCI. NERC CIP, in addition to regulatory models such as personal data protection laws.

These maturity models allow us to give recommendations on what controls, how and in what order to implement them to our customers in such a way that they do so with agility and efficiency not over investing. We have done this to support our customers so they can focus on their business and leave the solution to a trusted technology partner. Our services cover traditional Managed Detection and Response Services such as: Cybersecurity asset management; threat and vulnerability detection; advanced cybersecurity services as well as Consulting and Testing Services.

We have a Regional Operation and provide cybersecurity services with expert personnel in the SONDA operations centers, achieving a greater closeness with the clients we serve. Additionally, in order to achieve efficiency and to improve the services we provide, we have centers of excellence in some of the countries where we operate.

We have regional alliances with global cybersecurity manufacturers while incorporating new and innovative technologies into our portfolio.

Workplace Services – Service line that has as its main objective to maintain the operational continuity of our customers' business, by providing a specialized and timely technical support service to the requirements that our customers' users make us.

Help Desk:

Service Desk operates as a single point of contact for a customer's users for all their IT needs, being able to resolve online or escalate to other IT Service resolution groups, queries, incidents or requests, providing a variety of communication channels such as: Telephone, email, web ticket, with 7X24 hours of service, if the client so requires.

Field Service:

Field Service provides specialized technical support for the field care and resolution of incidents affecting the components of the technology infrastructure available to users such as Notebook, PCs, Printers, Operating Systems. It also performs preventive maintenance and repair of failing servers and communication equipment, ensuring the operational continuity of central users and platforms.

c. Product Distribution

It comprises the provision of different IT infrastructure components and is subdivided into the following businesses:

Sale of computing infrastructure, both hardware and software. Products provided include servers, workstations, tablets, PCs, printers, storage and backup equipment, communications equipment, and back-end software (databases, operating systems, and others). The sale of these technology elements may include the provision of additional services such as the implementation, maintenance and warranty management of assets.

We have agreements with the leading manufacturers in the industry and we have a team of specialized professionals to provide the solutions most suited to the needs of our customers. These agreements allow us to ensure the provision of technology always to the highest standard of quality. In turn, our vendor independence allows us to advise our customers with confidence to ensure the right platform is recommended for each case.

Representation and sale of Apple products in Chile, through its subsidiary Quintec Distribución.

2.2. Other information to be disclosed about the business (Non audited)

a. Information to be disclosed about the nature of the business

The main services and products offered are:

- Development, internally or through third parties, information systems and data processing and, in general, information technology, automation and communications activities;
- Creation, production, development, application, import, export, selling, maintenance, update, operation, installation and representation of hardware, software and related services;
- Purchase, sale, import, export, representation, distribution and, in general, the selling of computer and data processing equipment, spare parts, parts, supplies, accessories and other related items;
- The direct exploitation of the same goods, either by providing services, rental or any other form;
- Training and coaching, particularly in areas of automation and information technology, through courses, seminars, conferences, publications, events or other forms of systematic transfer of knowledge and technology;
- Organizational and business management advisory, market research and feasibility studies and operational research;
- Developing any other information technology and computing related activities or directly or indirectly related to them.

b. Information to be disclosed on management`s goals and its strategies to achieve those goals

SONDA's corporate management, established in Santiago de Chile, is responsible for defining and ensuring proper implementation of strategies aimed at strengthening the competitive position of SONDA in the IT industry in the region, taking advantage of growth opportunities and maximizing value for shareholders.

Meanwhile, the managers from subsidiaries, have specific goals for each unit, which in most cases are related to the compliance of the goals set out in the annual work plans. This approach allows the organization to operate in a flexible and agile manner while maintaining efficient internal control mechanisms and ensuring proper execution of the business strategy defined by corporate management.

Additionally, there are corporate functions, such as products and alliances, human resources, marketing, business development, finance and management control, which guide the work of the subsidiaries in these areas, allowing to have uniform policies and guidelines, and at the same time assuming the specific realities of each country.

c. Information to be disclosed regarding the most significant resources, risks and relationships of the entity

In SONDA, the main resource are 13,855 people who are part of the organization. Also, there is an experienced board of directors, robust corporate governance, management and qualified personnel, mostly consisting of professionals and technicians who were born, grown and developed in Latin America, with extensive experience in both the use of IT as in different industries and realities of the region.

SONDA maintains insurances for all its companies in Chile and abroad, covering the risks that may affect their assets: hardware, infrastructure, buildings and contents, with a special emphasis on those concepts whose damages could have a significant impact on the economic and financial results of the Company. The policy in this regard is to combine low cost premiums with high risk coverage.

The sectorial and regional wide diversification of the customer base of SONDA, achieved through sustained growth over time, allows to significantly reduce the volatility of revenues and the dependence on a small group of customers.

On the other hand, the suppliers are worldwide leading brands of IT products and devices, with whom the Company have had long-standing business alliances. None of these alliances enforces SONDA to conduct business exclusively with the suppliers, therefore, there is no significant dependence on them.

d. Information to be disclosed on results of operations and perspectives

IDC's projections (International Data Corporation) for 2023 aim at a 5.7% growth with respect to 2022 for investment IT in infrastructure, IT services and software in Latin America. This way, the total investment in the region would reach US\$102,792 million. Long-term estimates project a compound annual growth rate (CAGR) of 8,1% for IT expenses in Latin America for the 2022-2026 period. With which the total investment in the region would reach US \$ 132,990 million in 2026.

At business segment level, a 10.2% CAGR is projected for IT services for the 2022-2026 period, -1.8% for infrastructure (hardware) and 13.2% for software. At Latin American countries level, growth projections for market solutions and IT services are 9.4% for Brazil, 8.8% for Mexico, 9.8% for Chile and 13.4% for Colombia.

Update: September 2022

e. Information to be disclosed on key performance measures and indicators that management uses to evaluate the performance of the company with respect to the objectives established

Company management is evaluated based on the fulfillment of the annual operating plan approved by the Board. The most significant metrics relate to compliance with revenue levels, margins, profit, and creation of new business. The business units' executives of the Company are evaluated based on the performance of their own annual work plans by using metrics similar to those previously described. Key management is evaluated based on their contribution to the process of value creation.

2.3. Regional Coverage

SONDA has a wide service network in 11 countries and a staff of 13,855 people as of December 31, 2022 (See Note 35).

3. BASIS OF PRESENTATION OF THE CONSOLIDATED FINANCIAL STATEMENTS AND ACCOUNTING POLICIES APPLIED

3.1. Consolidated Financial Statements

a. Basis of preparation

The Consolidated Financial Statements at December 31, 2022 and 2021 has been prepared in accordance with International Financial Reporting Standards (IFRS), issues by International Accounting Standards Board (hereinafter IASB).

These consolidated financial statements have been prepared from the accounting records kept by the parent company and the other entities that are part of the consolidated group.

The consolidated financial statements have been prepared on the historical cost basis except for certain financial instruments that are measured at revalued amounts or fair value at the end of each reporting period, as explained in the accounting policies below. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

In estimating the fair value of an asset or a liability, the company takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

Fair value for measurement and/or disclosure purposes in these consolidated financial statements is determined on such a basis, except for:

- i) lease transactions that are within the scope of IFRS 16 and
- ii) measurements that have some similarities to fair value (but are not fair value, such as net realizable value in IAS 2 or recoverable amount in IAS 36).

b. Accounting period

The Consolidated Financial Statements include the following statements:

- Statements of financial position as of December 31, 2022 and 2021.
- Statements of changes in equity for the years ended December 31, 2022 and 2021.
- Statements of comprehensive income for the years ended December 31, 2022 and 2021.
- Statement of cash flows (direct method) for the years ended December 31, 2022 and 2021.

c. Responsibility for the Information and Estimates Made

The Board of Directors of SONDA S.A. is aware of the information included in these consolidated financial statements and has stated that its responsible for the reliability of the information included in these consolidated financial statements, and the application of the principles and criteria as issued by the International Accounting Standards Board (IASB).

These Consolidated Financial Statements were approved by the Board of Directors at meeting held on January 26, 2023.

In preparing these Consolidated Financial Statements the Company's management has made certain estimates in order to measure some of the assets, liabilities, income, expenses and commitments recorded therein, including:

- Useful lives of property, plant and equipment and intangible assets
- Valuation of assets and goodwill
- Evaluation of Impairment of assets

- Assumptions used for the recognition of financial instruments in accordance with IFRS 9.
- Revenue from unbilled services rendered (Revenue recognition)
- Provisions for commitments with third parties
- Risks derived from current litigations
- Critical judgments required in the application of IFRS 16

The main estimates are basically referred to:

- (i) Impairment of Assets: The Company, in accordance with IAS 36, reviews the carrying amount of its tangible and intangible assets to determine whether there is any indication that the carrying amount cannot be recoverable. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss. In testing for impairment, those assets that do not generate independent cash flows are grouped in a cash-generating unit (CGU) to which the asset belongs. The recoverable amount of these assets or CGU is measured as the higher of their fair value less costs to sell and their recoverable amount.

Irrespective of whether there is any indication that impairment exists, the Company tests goodwill acquired in a business combination for impairment annually in accordance with IAS 36.

Management necessarily applies its judgment in the group of assets that do not generate independent cash flows and also in estimating the timing and value of underlying cash flow in the calculation values. In assessing recoverable amount, the Company prepares projections of future cash flows before taxes based on the most recent available budgets. These budgets include the best estimates of management on the revenues and costs of the cash-generating units based on industry projections, past experience and future expectations. Subsequent changes in grouping CGUs or periodicity of cash flows could impact the carrying amounts of the respective assets.

- (ii) Critical judgments required in the application of IFRS 9:
- Classification of financial assets: the evaluation of the business model within which the assets are held and the evaluation of whether the contractual conditions of the financial asset are only payments of the principal and interest on the capital owed.
 - Impairment: The assessment of whether the credit risk on financial assets and other items within the scope of impairment of IFRS 9 has increased significantly since initial recognition to determine whether expected credit losses should be recognized for the next twelve months or over the life of the asset.

- Hedge accounting: Prospective evaluation of hedge effectiveness.

Key estimates required in the application of IFRS 9:

- Impairment: The use of prospective information and assumptions about the probability of default and expected loss rates.
 - Determination of the change in the fair value of financial liabilities designated at fair value through profit or loss that is attributable to the change in the credit risk of that financial liability.
- (iii) Business combinations: In a business acquisition, an independent valuation expert is used to make a determination of fair value of net assets acquired and the identification of intangible assets. In measuring fair value of intangibles identified in a business combination are used cash flow projections based on yield estimates of the acquired businesses.
- (iv) Intangibles: The Company has developed software applications that it considers will be available for its customers. Some of these products require on-going updates for the purpose of keeping them technologically viable. In developing and updating these products, the Company incurs engineering costs, which are capitalized and amortized over the period in which the benefits associated with these costs are considered to be recovered, taking into consideration their technological obsolescence (See Note 3.2 f).
- (v) Revenue Recognition: Revenue is recognized (including the development of software) in accordance with the percentage of completion method. This method requires that the progress of the project be estimated by comparing costs incurred at a particular date with total estimated costs. Total estimated costs are accumulated by using assumptions related to the period of time required to complete the project, prices and availability of supplies, and salaries to be incurred. Unforeseen circumstances may extend the life of the project or the costs to be incurred. The basis of calculation of the stage of completion may change, which would affect the rate or the period of time over which the revenue from the projects is recognized.
- (vi) Probability of Occurrence of Liabilities of Uncertain Amount or Contingent. These estimates have been made based on the information available at the reporting date of these financial statement; however, it is possible that future events may occur that would require a change (upwards or downwards) to these estimates in subsequent periods. This change would be made prospectively, recognizing the effects in the corresponding future consolidated financial statements.

(vii) The key estimates required in the application of IFRS 16 include the following:

- Estimate of the lease term;
- Determine if it is reasonably true that an extension or termination option will be exercised;
- Determination of the appropriate rate to discount lease payments.

3.2. Accounting Principles

a. Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and entities controlled by the Company (its subsidiaries). Control is achieved when the Company:

- has power over the investee (existing rights that give it the ability to direct the relevant activities of the investee, i.e., the activities that significantly affect the investee's returns);
- is exposed, or has rights, to variable returns from its involvement with the investee; and
- has the ability to use its power to affect its returns.

The Company will reassess whether or not it controls an investee if facts and circumstances indicate that there are changes in one or more of the three elements mentioned above control.

When the Company has less than a majority of the voting rights of an investee, it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally. The Company considers all relevant facts and circumstances in assessing whether or not the Company's voting rights in an investee are sufficient to give it power, including:

- the size of the Company's holding of voting rights relative to the size and dispersion of holdings of the other vote holders
- potential voting rights held by the Company, other vote holders or other parties
- rights arising from other contractual arrangements; and
- any additional facts and circumstances that indicate that the Company has, or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting patterns at previous shareholders' meetings.

Consolidation of a subsidiary begins when the Company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit or loss and other comprehensive income from the date the Company gains control until the date when the Company ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Company and to the non-controlling interests. Total comprehensive income of subsidiaries are attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

If a subsidiary uses accounting policies other than those adopted in the consolidated financial statements for transactions and other similar events in similar circumstances, appropriate adjustments shall be made in the financial statements of the subsidiaries in preparing the consolidated financial statements to ensure consistency with SONDA's accounting policies.

All balances and transactions between related companies have been fully eliminated in consolidation.

Non-controlling interests - A parent company shall present non-controlling interests in the consolidated statement of financial position within equity, separately from the equity of the owners of the parent.

Changes in the Company's ownership interests in existing subsidiaries

Changes in the Company's ownership interests in subsidiaries that do not result in the Company losing control over the subsidiaries are accounted for as equity transactions. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to owners of the Company. No adjustment is made in the carrying amount of goodwill or gains or losses are recognized in the income statement.

When the Company loses control of a subsidiary, a gain or loss is recognized in profit or loss and is calculated as the difference between (i) the aggregate of the fair value of the consideration received and the fair value of any retained interest and (ii) the previous carrying amount of the assets (including goodwill), and liabilities of the subsidiary and any non-controlling interests. All amounts previously recognized in other comprehensive income in relation to that subsidiary are accounted for as if the Company had directly disposed of the related assets or liabilities of the subsidiary (i.e. reclassified to profit or loss or transferred to another category of equity as

specified/permitted by applicable IFRSs). The fair value of any investment retained in the former subsidiary at the date when control is lost is regarded as the fair value on initial recognition for subsequent accounting under IFRS 9, Financial Instruments, where applicable, such as cost at initial recognition of an investment in an associate or joint venture.

Associates and joint ventures - An associate is an entity over which the Company has significant influence. Significant influence is the power to participate in the financial and operating policy decisions of the investee but is not control or joint control over those policies. The results and assets and liabilities of associates are incorporated in these consolidated financial statements using the equity method of accounting, except when the investment, is classified as held for sale, in which case it is accounted for in accordance with IFRS 5. Under the equity method, an investment in an associate is initially recognized in the consolidated statement of financial position at cost and adjusted thereafter to recognize the Group's share of the profit or loss and other comprehensive income of the associate.

When the Company share of losses of an associate or a joint venture exceeds the Group's interest in that associate or joint venture, the Company discontinues recognizing its share of further losses. Interest in an associate or joint venture shall be the carrying amount of the investment in the associate or joint venture, determined in accordance with to the equity method, together with any long-term interest that, in essence, forms part of the entity's net investment in the associate or joint venture.

A joint venture is a joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the joint arrangement. Joint control is the contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.

An investment in an associate or a joint venture is accounted for using the equity method from the date on which the investee becomes an associate or a joint venture. On acquisition of the investment in an associate or a joint venture, any excess of the cost of the investment over the Company's share of the net fair value of the identifiable assets and liabilities of the investee is recognized as goodwill, which is included within the carrying amount of the investment. Any excess of the Company's share of the net fair value of the identifiable assets and liabilities over the cost of the investment, after reassessment, is recognized immediately in profit or loss in the period in which the investment is acquired.

The requirements of IFRS 9 are applied to determine whether it is necessary to recognize any impairment loss with respect to the Group's investment in an associate or a joint venture.

When necessary, the entire carrying amount of the investment (including goodwill) is tested for impairment in accordance with IAS 36 Impairment of Assets as a single asset by comparing its recoverable amount (higher of value in use and fair value less costs of disposal) with its carrying amount. Any impairment loss recognized forms part of the carrying amount of the investment. Any reversal of that impairment loss is recognized in accordance with IAS 36 to the extent that the recoverable amount of the investment subsequently increases.

The Company discontinues the use of the equity method from the date when the investment ceases to be an associate or a joint venture, or when the investment is classified as held for sale.

When the Company retains an interest in the former associate or joint venture and the retained interest is a financial asset, the Company measures the retained interest at fair value at that date and the fair value is regarded as its fair value on initial recognition in accordance with IFRS 9.

The difference between the carrying amount of the associate or joint venture at the date the equity method was discontinued, and the fair value of any retained interest and any proceeds from disposing of a part interest in the associate or joint venture is included in the determination of the gain or loss on disposal of the associate or joint venture. In addition, the Company accounts for all amounts previously recognized in other comprehensive income in relation to that associate or joint venture on the same basis as would be required if that associate or joint venture had directly disposed of the related assets or liabilities.

The company continues to use the equity method when an investment in an associate becomes an investment in a joint venture or an investment in a joint venture becomes an investment in an associate. There is no re-measurement to fair value upon such changes in ownership interests.

When the Company reduces its ownership interest in an associate or a joint venture and the Company continues to use the equity method, the Company reclassifies to profit or loss the proportion of the gain or loss that had previously been recognized in other comprehensive income relating to that reduction in ownership interest if that gain or loss would be reclassified to profit or loss on the disposal of the related assets or liabilities.

When a company belonging to the group conducts transactions with an associate or a joint venture, profits and losses resulting from such transactions with the associate or the joint venture are recognized in the company's consolidated financial statements only to the extent of the interest in the associate or joint venture.

The subsidiaries included in the consolidation are as follows:

Taxpayer Number	Company Name	Country	Functional Currency	Ownership percentage							
				12.31.2022				12.31.2021			
				Ownership Percentage direct	Ownership Percentage Indirect	Total Ownership Percentage	Non controlling interest	Ownership Percentage direct	Ownership Percentage Indirect	Total Ownership Percentage	Non controlling interest
Foreign	ATIVAS DATACENTER S.A. (2) (12)	Brazil	BRL : Brazilian reais	0.000%	100.000%	100.000%	0.000%	0.000%	80.400%	80.400%	19.600%
96.916,490-6	BAZILICA INTERNET PARTNERS S.A.	Chile	CLP : Chilean peso	0.005%	99.885%	99.891%	0.110%	0.005%	99.885%	99.891%	0.110%
Foreign	COMPUFACIL S.A.S.	Colombia	COP : Colombian peso	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	CONSORCIO SONDA COLOMBIA	Colombia	COP : Colombian peso	20.000%	80.000%	100.000%	0.000%	20.000%	80.000%	100.000%	0.000%
Foreign	CONSORCIO SONDA ECUADOR	Ecuador	USD : US Dollars	0.000%	30.000%	100.000%	0.000%	70.000%	30.000%	100.000%	0.000%
Foreign	CTIS TECNOLOGIA LTDA. (4) (7)	Brazil	BRL : Brazilian reais	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	INGENIERIA SERVICIOS INFORMATICOS S.A. DE C.V. (5)	Mexico	MXN : Mexican peso	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
76.240,462-1	INMOBILIARIA SERVICANCA S.A.	Chile	CLP : Chilean peso	0.000%	86.750%	86.750%	13.250%	0.000%	86.750%	86.750%	13.250%
78.936,330-7	INNOVACION Y TECNOLOGIA EMPRESARIAL ITEM LTDA.	Chile	CLP : Chilean peso	0.000%	99.823%	99.823%	0.180%	0.000%	99.823%	99.823%	0.180%
77.122,745-7	INVERSIONES INTERNACIONALES S.A. (6) (7) (10) (13) (19)	Chile	CLP : Chilean peso	100.000%	0.000%	100.000%	0.000%	100.000%	0.000%	100.000%	0.000%
Foreign	INVERSIONES QUINTEC COLOMBIA LTDA. (14)	Colombia	COP : Colombian peso	0.000%	0.000%	0.000%	0.000%	0.000%	99.823%	99.823%	0.180%
88.579,800-4	MICROGEO S.A. Y FILIAL (17)	Chile	USD : US Dollars	0.000%	80.000%	80.000%	20.000%	0.000%	80.000%	80.000%	20.000%
96.967,100-K	NOVIS S.A. Y FILIALES (18)	Chile	CLP : Chilean peso	0.000%	60.000%	60.000%	40.000%	0.000%	60.000%	60.000%	40.000%
Foreign	NOVIS CORP US INC. (1)	USA	USD : US Dollars	0.000%	60.000%	60.000%	40.000%	0.000%	60.000%	60.000%	40.000%
Foreign	PARS PRODUTOS DE PROCESSAMENTO DE DADOS LTDA.	Brazil	BRL : Brazilian reais	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	PRICELESS COLOMBIA S.A.S	Colombia	COP : Colombian peso	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
86.731,200-5	QUINTEC CHILE S.A.	Chile	CLP : Chilean peso	0.000%	99.823%	99.823%	0.180%	0.000%	99.823%	99.823%	0.180%
96.723,760-4	QUINTEC DISTRIBUCION S.A.	Chile	CLP : Chilean peso	0.000%	99.823%	99.823%	0.180%	0.000%	99.823%	99.823%	0.180%
76.376,955-0	QUINTEC FILIALES OPERATIVAS S.A.	Chile	CLP : Chilean peso	0.000%	99.823%	99.823%	0.180%	0.000%	99.823%	99.823%	0.180%
76.656,910-2	QUINTEC INVERSIONES LATINOAMERICANAS S.A.	Chile	CLP : Chilean peso	0.000%	99.823%	99.823%	0.180%	0.000%	99.823%	99.823%	0.180%
96.515,590-2	QUINTEC SERVICIOS DE VALOR S.A. (11)	Chile	CLP : Chilean peso	0.000%	0.000%	0.000%	0.000%	0.000%	99.823%	99.823%	0.180%
96.571,690-4	SERVIBANCA S.A. Y FILIALES (15)	Chile	CLP : Chilean peso	0.080%	99.920%	100.000%	0.000%	0.000%	86.750%	86.750%	13.250%
Foreign	SERVICIOS DE APLICACION E ING. NOVIS S.A. de C.V.	Mexico	MXN : Mexican peso	0.000%	60.000%	60.000%	40.000%	0.000%	60.000%	60.000%	40.000%
78.072,130-8	SERVICIOS EDUCACIONALES SONDA S.A.	Chile	CLP : Chilean peso	0.674%	99.326%	100.000%	0.000%	0.674%	99.326%	100.000%	0.000%
99.551,120-7	SERVICIOS FINANCIEROS UNO S.A. (11)	Chile	CLP : Chilean pesos	0.000%	99.823%	99.823%	0.180%	0.000%	99.823%	99.823%	0.180%
76.903,990-2	SOC. PROD. Y SERV. REDES MOVILES S.A.	Chile	CLP : Chilean pesos	0.000%	67.000%	67.000%	33.000%	0.000%	67.000%	67.000%	33.000%
96.725,400-2	SOLUCIONES EXPERTAS S.A. Y FILIALES	Chile	CLP : Chilean pesos	0.000%	50.000%	50.000%	50.000%	0.000%	50.000%	50.000%	0.000%
Foreign	SONDA ARGENTINA S.A.	Argentina	ARS : Argentinean pesos	5.256%	94.744%	100.000%	0.000%	5.256%	94.744%	100.000%	0.000%
Foreign	SONDA CIDADES INTELIGENTES E MOBILIDADE LTDA. (Ex-Telsinc Serv.) (7) (19) (20)	Brazil	BRL : Brazilian reais	0.562%	99.438%	100.000%	0.000%	0.562%	99.438%	100.000%	0.000%
Foreign	SONDA DE COLOMBIA S.A.S.	Colombia	COP : Colombian pesos	4.981%	95.019%	100.000%	0.000%	4.981%	95.019%	100.000%	0.000%
Foreign	SONDA DEL ECUADOR ECUASONDA S.A.	Ecuador	USD : US Dollars	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA DEL PERU S.A.	Peru	PEN : Peruvian Sol	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA DO BRASIL LTDA. (9) (10) (19)	Brazil	BRL : Brazilian reais	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
76.039,505-6	SONDA FILIALES CHILE LTDA. (15) (18)	Chile	CLP : Chilean pesos	99.995%	0.005%	100.000%	0.000%	99.995%	0.005%	100.000%	0.000%
Foreign	SONDA INNOVA DIGITAL DO ESTADO DO MS S.A. (16)	Brazil	BRL : Brazilian reais	0.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
96.987,400-8	SONDA INMOBILIARIA S.A.	Chile	CLP : Chilean pesos	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA MEXICO S.A. DE C.V. (5) (6)	Mexico	MXN : Mexican pesos	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA MOBILITY LTDA. Y FILIAL (3) (8) (20)	Brazil	BRL : Brazilian reais	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA PANAMA S.A.	Panama	USD : US Dollars	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA PROCWORK INF. LTDA. (7) (12) (19)	Brazil	BRL : Brazilian reais	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA PROCWORK OUTSOURCING LTDA. (12)	Brazil	BRL : Brazilian reais	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	100.000%	0.000%
99.496,560-4	SONDA SERVICIOS PROFESIONALES S.A.	Chile	CLP : Chilean pesos	0.077%	99.923%	100.000%	0.000%	0.077%	99.923%	100.000%	0.000%
Foreign	SONDA SERVICIOS S.A.S.	Colombia	COP : Colombian pesos	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
76.035,824-K	SONDA SPA	Chile	CLP : Chilean pesos	100.000%	0.000%	100.000%	0.000%	100.000%	0.000%	100.000%	0.000%
Foreign	SONDA TECNOLOGIAS DE COSTA RICA S.A.	Costa Rica	USD : US Dollars	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA URUGUAY S.A.	Uruguay	USD : US Dollars	49.898%	50.102%	100.000%	0.000%	49.898%	50.102%	100.000%	0.000%
Foreign	SONDA USA INC. (13)	USA	USD : US Dollars	0.000%	100.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
96.823,020-4	TECNOGLOBAL S.A.	Chile	USD : US Dollars	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	TELSINC COMERCIO DE EQUIPAMIENTO DE INF. LTDA (7) (19)	Brazil	BRL : Brazilian reais	0.950%	99.050%	100.000%	0.000%	0.950%	99.050%	100.000%	0.000%

Note 34 includes additional information on the financial statements of these consolidated subsidiaries.

The movements in the participation of these subsidiaries made by SONDA, during 2021 and 2022 have been as follows:

- (1) On March 26, 2021, the company NOVIS Corp US Inc. was incorporated with capital contributions paid by Inversiones Internacionales S.A. and ISA Internacional Investments Inc. which became owners of a 60% and a 40% interest, respectively.
- (2) SONDA acquired in 2016 a 60% interest in the company Ativas Datacenter S.A. On that same date, a loan agreement was executed, which matures on the same date as the date set for exercising the purchase/sale options for the remaining 40% interest. These options could be exercised beginning in 2021. SONDA could offset the loan balance owed to SONDA against the price for exercising an option.

On May 28, 2021, SONDA (through its subsidiary SONDA Procwork Outsourcing Informática Ltda.) acquired 93,134,276 shares in Ativas Datacenter S.A. from the shareholder ATIVAS Participações, which held a 20.6% interest. With this acquisition, its total shareholding in the subsidiary reaches 367,058,767 shares, equivalent to 80.4%. This transaction was materialized through the exercise of the put option held with the non-controlling shareholder. Since the put option was exercised, the treatment for a change in the ownership of a property over which control was already held, as an equity transaction, has been applied. The difference between the exercise price and the non-controlling interest balance is registered under other reserves in equity. The liability determined by the PUT was extinguished by the payment of the agreed price.

On November 11, 2022, SONDA (through its subsidiary SONDA Procwork Informática Ltda.) acquired 89,481,951 shares of Ativas Datacenter S.A., from the shareholder Companhia Energética de Minas Gerais – CEMIG, holder of a 19.6% stake. With this acquisition, its total interest in the subsidiary reaches 456,540,718 shares, equivalent to 100.0%. Like the previous transaction, this transaction was carried out through the exercise of the put option held with the non-controlling shareholder. As the PUT is exercised, the treatment granted to a change in the interest in the property that was already controlled has been applied, as an equity transaction. The difference between the exercise price and the balance of non-controlling interests was recorded in the caption other equity reserves. The liability determined by the PUT was extinguished by the payment at the established price.

The following table shows the new ownership in the subsidiary Ativas Data Center S.A.:

ATIVAS DATACENTER S.A.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA PROCWORK INFORMATICA LTDA	367,058,767	80.40%	456,540,718	100.00%
THIRD PARTIES	89,481,951	19.60%	-	0.00%
	456,540,718	100.00%	456,540,718	100.00%

- (3) On March 29, 2021, the subsidiary Sonda Mobility Ltda. acquired an additional interest in the company Linktrans Tecnología Ltda. (thereby totaling a 100% ownership in such company), and therefore gained control of the company.
- (4) On October 6, 2021, the subsidiary CTIS Tecnología S.A. was transformed from a corporation to a limited liability partnership; accordingly, it changed its name to CTIS Tecnología Ltda.
- (5) On October 29, 2021, the Extraordinary Shareholders' Meeting of Sonda México S.A. de C.V. approved the merger of Sonda México S.A. de C.V. as the absorbing company, with Ingeniería en Servicios de Informática S.A. de C.V. as the absorbed company. The capital stock of Sonda México S.A. de C.V. did not change as a result of this merger.
- (6) On November 15, 2021, SONDA S.A. made a capital contribution to the subsidiary Inversiones Internacionales S.A., of US\$ 28,112,752, equivalent to 28,112,752 shares. This capital increase was paid by contributing 585,435 shares in Sonda México S.A.

This movement was part of SONDA's decision to concentrate its foreign investments under a single company.

The following table shows the new ownership in both subsidiaries:

SONDA MEXICO S.A.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA S.A.	585,435	50.10%	-	0.000%
SONDA SERV.PROF. S.A.	1	0.00%	1	0.000%
INVERSIONES INTERNACIONALES S.A.	583,000	49.90%	1,168,435	99.9999%
	1,168,436	100.00%	1,168,436	100.00%

INVERSIONES INTERNACIONALES S.A.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA S.A.	751,240,311	100.00%	779,353,063	100.00%
SONDA SpA	80	0.00%	80	0.00%
	751,240,391	100.00%	779,353,143	100.00%

(7) During December 2021, the company INVERSIONES INTERNACIONALES S.A. made capital contributions to the following subsidiaries:

- CTIS Tecnología Ltda., for an amount of R\$ 54,445,848, equivalent to 54,445,848 shares. The table below shows the new equity share in that subsidiary:

CTIS TECNOLOGIA LTDA	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
INVERSIONES INTERNACIONALES S.A.	461,980,052	100.00%	516,425,900	100.00%
SONDA PROCWORK INF LTDA	1	0.00%	1	0.00%
	461,980,053	100.00%	516,425,901	100.00%

- Sonda Procwork Informática Ltda., for an amount of R\$ 106,052,779, equivalent to 106,052,779 shares. The table below shows the new equity share in that subsidiary:

SONDA PROCWORK INF LTDA	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
INVERSIONES INTERNACIONALES S.A.	584,330,200	100.00%	690,382,979	100.00%
SONDA SERVICIOS PROFESIONALES S.A.	1	0.00%	1	0.00%
	584,330,201	100.00%	690,382,980	100.00%

- Telsinc Comercio, for an amount of R\$ 13,645,348, equivalent to 13,645,348 shares. The table below shows the new equity share in that subsidiary:

TELSINC COMERCIO DE EQUIPAMIENTODE INF. LTDA	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
INVERSIONES INTERNACIONALES S.A.	37,360,343	99.05%	51,005,691	99.30%
SONDA S.A.	358,338	0.95%	358,338	0.70%
SONDA PROCWORK INF LTDA	1	0.00%	1	0.00%
	37,718,682	100.00%	51,364,030	100.00%

- SONDA Cidades Inteligentes e Mobilidade Ltda.(Ex-Telsinc Serv.), for an amount of R\$38,426,498, equivalent to 38,426,498 shares. The table below shows the new equity share in that subsidiary:

SONDA Cidades Inteligentes e Mobilidade Ltda.(Ex-Telsinc Serv.)	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
INVERSIONES INTERNACIONALES S.A.	104,744,404	99.44%	143,170,902	99.59%
SONDA S.A.	592,215	0.56%	592,215	0.41%
SONDA PROCWORK INF LTDA	2	0.00%	2	0.00%
	105,336,621	100.00%	143,763,119	100.00%

- (8) On December 20, 2021, Sonda do Brasil Ltda made a capital contribution to the subsidiary Sonda Mobility Ltda, of R\$ 19,140,000, equivalent to 1,914,000,000 shares. The table below shows the new equity share in that subsidiary:

Sonda Mobility Ltda	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA Cidades Inteligentes e Mobilidade Ltda.(Ex-Telsinc Serv.)	754,774,912	100.00%	754,774,912	28.28%
SONDA DO BRASIL S.A.	-	0.00%	1,914,000,000	71.72%
	754,774,912	100.00%	2,668,774,912	100.00%

- (9) During 2022, the transformation of the subsidiary Sonda do Brasil S.A. was formalized from corporation to limited partnership; Therefore, its name remains Sonda do Brasil Ltda.
- (10) On January 13, 2022, Sonda do Brasil Ltda. made a capital reduction, for an amount of R\$ 98,758,658.00, equivalent to 98,758,658 shares.

The table below shows the new equity share in that subsidiary:

SONDA DO BRASIL LTDA.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
INVERSIONES INTERNACIONALES S.A.	262,269,508	100.00%	163,510,851	100.00%
SONDA PROCWORK INFORMÁTICA LTDA.	6	0.00%	5	0.00%
	262,269,514	100.00%	163,510,856	100.00%

- (11) On January 28, 2022, the subsidiary Quintec Servicios de Valor S.A. was absorbed by the company Servicios Financieros UNO S.A.; As a result of this merger, the capital of Servicios Financieros UNO increased by 16,505,112 shares distributed as follows:

SERVICIOS FINANCIEROS UNO S.A.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
QUINTEC FILIALES OPERATIVAS S.A.	8,444,328	99.80%	24,891,344	99.70%
SONDA FILIALES CHILE LTDA.	16,922	0.20%	75,018	0.30%
	8,461,250	100.00%	24,966,362	100.00%

- (12) On January 31, 2022, the partners of the company Sonda Procwork Informática Ltda. approved the incorporation of the companies Sonda Procwork Outsourcing Informática Ltda. and Sonda Procwork Software Informática Ltda. by the company Sonda Procwork Informática Ltda.

As a consequence, the incorporated companies were extinct.

Due to this incorporation, the capital stock of Sonda Procwork Informática was increased by 117,490,714 shares, as shown in the table below:

SONDA PROCWORK INFORMÁTICA LTDA.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
INVERSIONES INTERNACIONALES S.A.	690,382,979	100.00%	807,873,570	100.00%
SONDA SERVICIOS PROFESIONALES S.A.	1	0.00%	1	0.00%
SONDA Ciudades Inteligentes e Mobilidade Ltda.(Ex-Telsinc Serv.)	-	0.00%	123	0.00%
	690,382,980	100.00%	807,873,694	100.00%

This movement also generated a change of main shareholder in the subsidiary Ativas DataCenter S.A.

- (13) In accordance with SONDA's geographic expansion policy, on February 4, 2022, the incorporation of a legal entity in the United States of America SONDA USA Inc. materialized, in order to provide services to end customers, being 100% indirectly owned by SONDA S.A. through its subsidiary Inversiones Internacionales S.A., holder of 1,000 shares. During 2022, capital contributions of US\$650,000 have been made.
- (14) On February 28, 2022, the Extraordinary Shareholders' Meeting of the subsidiary Inversiones Quintec Colombia Ltda., declared its liquidation.
- (15) On May 17, 2022, SONDA Filiales Chile Ltda. acquired the minority interest of its subsidiary Servibanca S.A., through the purchase of said shares from third parties. The new participation was as follows:

SERVIBANCA S.A.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA FILIALES CHILE LTDA.	1,041	86.75%	1,199	99.92%
THIRD PARTIES	159	13.25%	-	0.00%
SONDA S.A.	-	0.00%	1	0.08%
	1,200	100.00%	1,200	100.00%

As a consequence of this transaction, the treatment granted to a change in the interest in the property that was already controlled has been applied, as an equity transaction. The difference between the exercise price and the balance of non-controlling interests was recorded in other equity reserves.

- (16) On May 13, 2022, the company SONDA INFOVIA Digital do Estado do MS S.A. was incorporated, with capital contributions paid by the companies Sonda do Brasil Ltda., Sonda Procwork Informática Ltda., CTIS Tecnología Ltda., leaving its participation as follow:

SONDA INFOVIA DIGITAL DO ESTADO DO MS S.A.	Shareholding structure	
	Number of share	%
SONDA DO BRASIL LTDA.	32,625,000	90.00%
SONDA PROCWORK INFORMÁTICA LTDA.	1,812,500	5.00%
CTIS TECNOLOGÍA LTDA.	1,812,500	5.00%
	36,250,000	100.00%

- (17) On June 30, 2022, the members of the Board of Microgeo LLC (a subsidiary of Microgeo S.A.) formalized the divestment agreement in its subsidiary Microgeo Investment Corp. (Microgeo USA). Under this agreement, and after the divestment, its shares in the company, corresponding to a 70% stake, were assigned and transferred to minority shareholders (third parties), for a price similar to their book value.
- (18) In the month of September 2022, a capital increase was made to the company NOVIS S.A., through the issuance of 10,000 shares, which were subscribed and paid for by its shareholders without affecting the ownership:

NOVIS S.A.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA FILIALES CHILE LTDA.	2,520	60.00%	8,520	60.00%
THIRD PARTIES	1,680	40.00%	5,680	40.00%
	4,200	100.00%	14,200	100.00%

- (19) During December 2022, the company INVERSIONES INTERNACIONALES S.A. made capital contributions to the following subsidiaries:

- Sonda Procwork Informática Ltda. Ltda., for an amount of R\$ 68,000,000.00, equivalent to 68,000,000 shares. The table below shows the new participation in said subsidiary:

SONDA PROCWORK INF. LTDA.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
INVERSIONES INTERNACIONALES S.A.	807,873,570	100.00%	875,873,570	100.00%
SONDA SERVICIOS PROFESIONALES S.A.	1	0.00%	1	0.00%
SONDA Cidades Inteligentes e Mobilidade Ltda.(Ex-Telsinc Serv.)	123	0.00%	123	0.00%
	807,873,694	100.00%	875,873,694	100.00%

- Sonda do Brasil Ltda., for an amount of R\$ 24,100,000.00, equivalent to 24,100,000 shares. The table below shows the new participation in said subsidiary:

Sonda do Brasil	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
INVERSIONES INTERNACIONALES S.A.	163,510,851	100.00%	187,610,851	100.00%
SONDA PROCWORK INFORMÁTICA LTDA.	5	0.00%	5	0.00%
	163,510,856	100.00%	187,610,856	100.00%

- Telsinc Comercio Equipamentos Ltda., for an amount of R\$ 61,964,030.00, equivalent to 10,600,000 shares. The table below shows the new participation in said subsidiary:

TELSINC COMERCIO DE EQUIPAMIENTO DE INF. LTDA	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
INVERSIONES INTERNACIONALES S.A.	51,005,691	99.30%	61,605,691	99.42%
SONDA S.A.	358,338	0.70%	358,338	0.58%
SONDA PROCWORK INFORMÁTICA LTDA.	1	0.00%	1	0.00%
	51,364,030	100.00%	61,964,030	100.00%

- SONDA Cidades Inteligentes e Mobilidade Ltda. (Ex-Telsinc Serv.), for an amount of R\$ 35,300,000.00, equivalent to 35,300,000 shares. The table below shows the new participation in said subsidiary:

SONDA Cidades Inteligentes e Mobilidade Ltda.(Ex-Telsinc Serv.)	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
INVERSIONES INTERNACIONALES S.A.	143,170,902	99.59%	178,470,902	99.67%
SONDA S.A.	592,215	0.41%	592,215	0.33%
SONDA PROCWORK INFORMÁTICA LTDA.	2	0.00%	2	0.00%
	143,763,119	100.00%	179,063,119	100.00%

Additionally, in the same act, it was decided to change the name of the company from Telsinc Prest. de Serv. to Sist.de Inf. Ltda. to SONDA Cidades Inteligentes e Mobilidade Ltda.

- (20) During December 2022, the company SONDA Cidades Inteligentes e Mobilidade Ltda. (Ex-Telsinc Serv.) made a capital contribution to the subsidiary Sonda Mobility Ltda. for R\$ 12,100,000.00, equivalent to 1,210,000,000 shares. The table below shows the new participation in said subsidiary:

SONDA MOBILITY LTDA.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA Cidades Inteligentes e Mobilidade Ltda.(Ex-Telsinc Serv.)	754,774,912	28.28%	1,964,774,912	50.65%
SONDA DO BRASIL LTDA.	1,914,000,000	71.72%	1,914,000,000	49.35%
	2,668,774,912	100.00%	3,878,774,912	100.00%

b. Business combinations

Acquisitions of businesses are accounted for using the acquisition method. The consideration transferred in a business combination is measured at fair value, which is calculated as the sum of the acquisition-date fair values of the assets transferred by the Company, liabilities incurred by the Company to the former owners of the acquiree and the equity interests issued by the Company in exchange for control of the acquiree. Acquisition-related costs are generally recognized in profit or loss as incurred.

In a business acquisition, an independent valuation expert is used to make a determination of the fair value of net assets acquired and the identification of intangible assets. For the valuation of these intangibles identified in a business combination are used cash flow projections based on yield estimates of the acquired businesses.

At the acquisition date, the identifiable assets acquired and the liabilities assumed are recognized at their fair value, except that:

- Deferred tax assets or liabilities, and assets or liabilities related to employee benefit arrangements are recognized and measured in accordance with IAS 12 *Income Taxes* and IAS 19, respectively;
- Liabilities or equity instruments related to share-based payment arrangements of the acquiree or share-based payment arrangements of the Company entered into to replace share-based payment arrangements of the acquiree are measured in accordance with IFRS 2 at the acquisition date; and
- Assets (or disposal groups) that are classified as held for sale in accordance with IFRS 5 *Non-current Assets Held for Sale and Discontinued Operations* are measured in accordance with that Standard.

Goodwill is measured as the excess of the sum of the consideration transferred, the amount of any non-controlling interests in the acquiree, and the fair value of the acquirer's previously held equity interest in the acquiree (if any) over the net of the acquisition-date amounts of the identifiable assets acquired and the liabilities assumed. If, after reassessment, the net of the acquisition-date amounts of the identifiable assets acquired and liabilities assumed exceeds the sum of the consideration transferred, the amount of any non-controlling interests in the acquiree and the fair value of the acquirer's previously held interest in the acquiree (if any), the excess is recognized immediately in profit or loss as a bargain purchase gain.

Non-controlling interests that are present ownership interests and entitle their holders to a proportionate share of the entity's net assets in the event of liquidation may be initially measured either at fair value or at the non-controlling interests' proportionate share of the recognized amounts of the acquiree's identifiable net assets. The choice of measurement basis is made on a transaction-by-transaction basis. Other types of non-controlling interests are measured at fair value or, when applicable, on the basis specified in another IFRS.

The contingent consideration resulting from a business combination is measured at fair value at the date of acquisition, as part of that business combination. The determination of fair value is based on discounted cash flows. The key assumptions take into consideration the possibility of reaching each goal of financial performance and the discount factor.

When the consideration transferred by the Group in a business combination includes assets or liabilities resulting from a contingent consideration arrangement, the contingent consideration is measured at its acquisition-date fair value and included as part of the consideration transferred in a business combination.

Changes in the fair value of the contingent consideration that qualify as measurement period adjustments are adjusted retrospectively, with corresponding adjustments against goodwill. Measurement period adjustments are adjustments that arise from additional information obtained during the 'measurement period' (which cannot exceed one year from the acquisition date) about facts and circumstances that existed at the acquisition date.

The subsequent accounting for changes in the fair value of the contingent consideration that do not qualify as measurement period adjustments depends on how the contingent consideration is classified. Contingent consideration that is classified as equity is not re-measured at subsequent reporting dates and its subsequent settlement is accounted for within equity. Contingent consideration that is classified as an asset or a liability is re-measured at subsequent reporting dates in accordance with IFRS 9, or IAS 37 Provisions, Contingent Liabilities and Contingent Assets, as appropriate, with the corresponding gain or loss being recognized in profit or loss.

When a business combination is achieved in stages, the Company previously held equity interest in the acquiree is re-measured to its acquisition-date fair value and the resulting gain or loss, if any, is recognized in profit or loss. Amounts arising from interests in the acquiree prior to the acquisition date that have previously been recognized in other comprehensive income are reclassified to profit or loss where such treatment would be appropriate if that interest were disposed of.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Company reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted during the measurement period (according with paragraph above), or additional assets or liabilities are recognized, to reflect new information obtained about facts and circumstances that existed at the acquisition date that, if known, would have affected the amounts recognized at that date.

Business combinations under common control:

Business combinations under common control are recorded using, as a reference, the 'pooling of interest' method. Under this method, the assets and liabilities involved in the transaction remain reflected at the same carrying amount at which they were recorded in the ultimate controlling parent. Any difference between the assets and liabilities contributed to the consolidation and the consideration transferred, is recorded directly in Net equity, as a debit or credit to Other reserves.

c. Currency

The financial statements of each of the companies included in the consolidated financial statements are presented in the currency of the primary economic environment, in which the companies operate (their functional currency). The statements of financial position, comprehensive income and statements of cash flows of each company are measured in Chilean pesos, which is the functional currency of the parent Company and the presentation currency of the Consolidated Financial Statements.

d. Offsetting of Balances and Transactions

As a general rule, assets and liabilities and income and expenses are not offset in the financial statements, unless required or permitted by an IFRS and offsetting reflects the substance of the transaction.

Income or expenses from transactions that contractually or legally include the possibility of offsetting, and for which SONDA S.A. intends to settle them for their net amounts or realizing the assets and settling the liabilities simultaneously, are presented net in the statement of comprehensive income and statement of financial consolidated position.

The financial statement does not present income and expenses on a net basis in their statements of comprehensive income.

The Company has offset in the statement of financial position the following items:

- Current tax assets and liabilities are presented net at the subsidiary level, when the subsidiary has a legally enforceable right to set off the current tax assets with the current tax liabilities, when those are related to taxes levied by the same taxation authority and the taxation authority permits the entity to make or receive a single net payment.

Accordingly, the subsidiary's deferred tax assets and liabilities are offset, if they related to taxes levied by the same taxation authority, provided that the entity has a legally enforceable right to set off the current tax assets with current tax liabilities.

- Forward derivative instruments are presented net, as their respective agreements establish exchange for compensation of differences when settling the transaction.

e. Transactions in Foreign Currency

Transactions in currencies other than the Company's functional currency (foreign currency) are recognized at the rates of exchange prevailing at the dates of the transactions. At the end of each reporting period, monetary assets and liabilities denominated in foreign currencies are translated at the rates prevailing at that date. Profits or losses in foreign currency resulting from the settlement of these transactions and the translation of monetary assets and liabilities denominated in foreign currency at the closing exchange rates are recognized in the consolidated statements of comprehensive income.

Assets and liabilities denominated in U.S. dollars, Brazilian reais, Colombian pesos, Mexican pesos, Peruvian soles, Argentinean pesos and Euros have been translated into Chilean pesos (presentation currency) at each closing exchange rate:

Period	U.S. dollars	Mexican peso	Colombian peso	Peruvian sol	Brazilian reais	Euro	Argentinean peso
12.31.2022	855.86	43.90	0.18	224.38	161.96	915.95	4.83
12.31.2021	844.69	41.13	0.21	211.88	151.68	955.64	8.22

"Unidades de Fomento" (UF) (inflation index-linked units of account) are indexation units that are translated into Chilean pesos. The changes in the exchange rate are recognized in the item "Results from indexed units" in the consolidated statement of comprehensive income.

Argentine hyperinflationary economy

During 2018, the International Practices Task Force (IPTF) of the Center for Audit Quality (CAQ) declared Argentina's economy as hyperinflationary as of July 1, 2018, considering that Argentina's cumulative inflation during the last 3 years exceeded 100%. According to this, IAS 29 "Financial Information in Hyperinflationary Economies" should be applied.

In the current Consolidated Financial Statements, given that the functional currency of the subsidiary Sonda Argentina S.A. is the Argentine Peso (Ars\$), non-monetary items have been restated as of 2012 (the year in which the functional currency was no longer US\$), in order to reflect changes in the purchasing power of the Argentine peso as of the closing date of these Financial Statements.

f. Intangibles

The Company and its subsidiaries have the following types of intangibles:

Internally - Generated Intangible Assets for Internal Use or to Be Traded – Research and Development Costs

Expenditures on research activities are recognized as expenses in the period in which they are incurred.

An internally-generated intangible asset arising from development (or from the development phase of an internal project) is recognized if, and only if, all of the following has been demonstrated:

- The technical feasibility of completing the intangible asset so that it will be available for use or sale;
- The intention to complete the intangible asset for use or sell it;
- The ability to use or sell the intangible asset;
- How the intangible asset will generate future economic benefits;
- The availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- The ability to measure reliably the expenditures attributable to the intangible asset during its development.

The amount initially recognized for internally-generated intangible assets is the sum of the expenditures incurred from the date when the intangible asset first meets the recognition criteria listed above. When no internally-generated intangible asset can be recognized, development expenditures are recognized in profit or loss in the period in which they are incurred.

Subsequent to initial recognition, internally-generated intangible assets are reported at cost less accumulated amortization and accumulated impairment losses, if any.

An intangible asset is derecognized on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognized in profit or loss when the asset is derecognized

Development Expenditures for Tailor-Made Projects

The expenditures incurred in the development of certain significant specific projects (that meet the conditions to be classified as intangible assets listed above) are capitalized and amortized over the periods in which such expenditures will generate revenue, which is usually related to revenue from contract agreements with customers. The Company believes that, given the nature of its intangible assets, these assets have finite useful life and their amortization begin when they are available for use. Amortization is recognized on straight-line basis over the estimated useful lives, which were determined based on the time expected to obtain future economic benefits. The estimated useful lives and the amortization method are reviewed at each year-end. Any changes are accounted for prospectively as changes in accounting estimates.

	Period	Minimum Life	Maximum Life
Development expenditures for tailor-made projects	Months	(i)	(i)
Expenditures for development of the Company's software	Months	48	48
Other identifiable intangible assets	Months	12	48

- (i) The maximum period of amortization of development expenditures for tailor-made projects will depend on the term period of the respective agreement or the useful life of the assets (whichever is shorter).

Intangible assets acquired in a business combination

Intangible assets acquired in business combinations are initially recognized at fair value determined at the date of purchase, in accordance with IFRS 3. These assets are classified as intangible assets with finite useful lives, which are amortized over the useful life determined depending on the period in which these assets are expected to generate benefits, and are annually tested for impairment or when there are factors indicating that those assets have suffered an impairment loss.

Correspond mainly to:

Trademarks – They correspond to legal rights of use of the trademark of acquired companies. Given SONDA's usual policy of discontinuing the use of these trademarks, as has occurred in past acquisitions, this intangible is amortized over a period of time sufficient for migration to the SONDA trademark. The amortization term, allocated according to the business plan of the company, range from 2 to 4 years.

Customer Lists and Customer Relationships – These correspond to the valuation over time of relationships with customers, originated in the sale of products and services through the company's sales team. These relationships will represent sales orders, which generate revenue and cost of sales. The amortization term allocated based on the long-term business plan range from 10 to 15 years.

Backlog of contracts - Relevant group of contracts with customers that ensure future revenues for the Company. The amortization period reflects the pattern in which it is expected that the economic benefits for the acquirer are consumed, which will depend on the analysis of the client portfolio and associated business segment, up to a maximum of 5 years.

Goodwill:

Goodwill arising from an acquisition of a subsidiary represents the excess of the consideration transferred over the Company's ownership interest in the fair value of assets, liabilities and identifiable contingent liabilities of the acquiree recognized at the acquisition date. Goodwill is initially recognized as an asset at cost and is subsequently measured at cost less any impairment loss, if any.

For the purposes of impairment testing, goodwill is allocated to each of the Company's cash-generating units (CGUs) that are expected to benefit from synergies of the combination. The Company tests annually for impairment intangible assets with indefinite useful lives, or whenever there is indication that the assets may be impaired. If the recoverable amount of the CGU is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Impairment losses recognized for goodwill are not reversed in subsequent periods.

On disposal of a subsidiary, the attributable amount of goodwill is included in the determination of the gain and loss on disposal.

Goodwill arising on the acquisition of a foreign operation is measured in the functional currency of the foreign operation.

When the final determination of goodwill is completed within the financial statements of the following year after the acquisition, comparative information for prior year is revised as needed as if the accounting for the business combination had been completed at the acquisition date.

Beginning on January 1, 2010, when the amendments to IAS 27 (2008) - *Consolidated and Separate Financial Statements* became effective, the effects from transactions between the controlling entity and non-controlling interests that do not result in a loss of control are accounted for as equity transactions.

g. Property, plant and equipment

The Company's property, plant and equipment are tangible assets that meet the following definition:

- They are for internal use (management and sales).
- They are used to provide services.
- They are expected to be used for more than one period (long-term nature).
- They are significant spare parts and maintenance equipment acquired for specific long-term projects.

The initial cost of property, plant and equipment include:

- Its purchase price (including import duties and other import-related costs);
- Any cost directly attributable to bringing the asset to its final location and the condition necessary for it to be capable of operating in the manner intended by management.
- Finance expenses accrued during the construction period that are directly attributable to the acquisition or construction of qualifying assets.

The Company has chosen the cost model to measure all of its items of property, plant and equipment. The cost model consists of measuring the items at their cost less any accumulated depreciation and any impairment losses (if any).

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognized in profit or loss.

The Company begins to depreciate its property, plant and equipment when they are available for use, by allocating the depreciable amount of the assets on a straight line basis over their estimated useful lives.

The estimated useful lives are as follows:

	Period	Minimum Life	Maximum Life
Buildings and constructions	Months	600	1,200
IT Equipment	Months	36	(i)
Office, networking and communication equipment	Months	36	(i)
Vehicles	Months	60	60
Other property, plant and equipment - software	Months	36	(ii)
Other Property, Plant and Equipment - Office furniture	Months	36	60 (iii)
Equipment for Data Center (Servers - HW of storage - communications HW)	Months	36	(iv)

- (i) IT equipment includes assets that are used in projects, which are depreciated over the term of the service agreement or their useful life (whichever is less).
- (ii) The useful life assigned will depend on the license term; if it is indefinite, a minimum of 36 months is assigned or the term of the contract duration.
- (iii) The office furniture generally becomes depreciated in 60 months, with a shorter range being able to apply, but which will depend on the use and wear and tear on the assets.
- (iv) Both for equipment dedicated to clients and for multiple users, the assigned useful life will be the term of the contract, with a maximum of 60 months. For specific equipment, the supplier must certify the economic useful life.

h. Investment property

The Company recognizes as investment properties those properties held either to earn rental income or to obtain a capital gain on their sale as a result of increases occurring in the future in their respective market prices.

Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are measured at cost less accumulated depreciation and accumulated impairment losses.

An investment property is derecognized upon disposal or when the investment property is permanently withdrawn from use and no future economic benefits are expected from the disposal. Any gain or loss arising on de-recognition of the property (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in profit or loss in the period in which the property is derecognized.

Investment properties, excluding land, are depreciated on a straight line basis over their estimated useful lives as follows:

	Period	Minimum Life	Maximum Life
Buildings	Months	600	1,200

i. Revenue Recognition

The Company recognizes revenues from the following principal sources:

- Sale of hardware.
- Provision of computational services.

Revenue is measured based on the consideration specified in a contract with a customer. The Company recognizes revenue when it transfers control of a product or service to a customer.

For the sale of hardware items, revenues are recognized at a specific point in time, when the products are delivered at the customer's premises, which is considered to be the moment at which control of the products is transferred. Revenue is recognized at this time provided that both revenue and costs can be measured reliably, recovery of the consideration is probable and there is no continuing involvement in relation to the goods.

In the case of certain contracts that allow the customer to return an item, revenues are currently recognized when a reasonable estimate of returns can be made, provided that all other criteria for revenue recognition are met. If a reasonable estimate cannot be made, revenue recognition is deferred until the end of the return period, or a reasonable estimate of returns can be made.

Under IFRS 15, revenue from such contracts is recognized to the extent that it is probable that there will not be a significant reversal in the amount of the accumulated revenue. As a result, for those contracts where the Company cannot make a reasonable estimate of returns, revenue is expected to be recognized before the end of the return period or a reasonable estimate can be made.

For the provision of services, related to work that may be required to be carried out over a period of time, revenue is recognized over time. The transaction price assigned to these services is recognized on a straight-line basis over the period of service.

Installation/implementation services of various software products are recognized as a performance obligation that is satisfied over time. Revenues are recognized for these installation services based on the degree of completion of the contract. In the case of some custom development contracts, the customer controls the degree of completion as the product is developed. When this is the case, revenues are recognized as product development milestones are advanced.

Type	Revenue recognitions
Application sales	* Sales at the moment of the sale of the application
Application sales and updates	* Sales at the moment of the sale of the application * Updates of the application: it is recognized monthly throughout the duration of the contract (over time)
Right to Use Licenses	* Right to use licenses: At the moment the use of the license begins (in a certain minute of the time)
License Sale	* Sale of license: at the time of sale (at a certain minute of the time)
Sale of hardware	* Sale: at the time of sale (at a certain minute of the time)
Equipment rental - Without equipment renewal	* Sale: it is recognized in a moment of time * Financial Interest: is recognized monthly over time
Rental of spaces in dependencies of SONDA	* The lease is recognized monthly over time, it is considered an
Software development	* Over time, according to the defined milestones (considering the coverage percentage of milestones by income)
Miscellaneous services	* Services are recognized over time

j. Impairment of Assets

The Company evaluates annually the impairment of its assets in conformity with the methodology established by the Company, which is in compliance with IAS 36.

The assets on which the Company applies this methodology are the following:

- Property, plant, and equipment
 - Goodwill
 - Intangible assets other than goodwill
 - Investments in associates companies
 - Other non-financial assets (Projects)
- **Impairment of Property, Plant and Equipment, Intangible Assets, Investments in Subsidiaries and Associates, and Other Non-Financial Assets (Excluding Goodwill):**

At the end of each reporting period, the Company reviews the carrying amount of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). If the asset does not generate cash flows that are independent from other assets, the Company calculates the recoverable amount of the cash generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and recoverable amount. In assessing recoverable amount, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of the money and the risks specific to the asset.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognized immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

When an impairment loss subsequently reverses, the carrying amount of the asset (or a cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognized immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

The intangible assets that have an indefinite useful life are not subject to amortization and are annually tested for impairment.

The assets subject to amortization are tested for impairment provided that any event or change in the circumstances indicates that the carrying amount may not be recoverable.

IT equipment used to provide services for specific projects to clients are grouped at the lowest level of cash generating units. In the case of investments in infrastructure used to provide services to several clients (Data center), they are measured considering operating factors, technology obsolescence and alternative uses of such assets. The Company reviews the estimated useful lives at the end of each reporting period or when any event indicates that the useful lives are different.

Based on its tests for impairment, the Company's management considers that their carrying amounts do not exceed the recoverable amount of the assets.

- **Impairment of goodwill**

In the case of Cash Generating Units to which goodwill or intangible assets with an indefinite useful life have been assigned, the analysis of its recoverability is annually performed at the end of each reporting period.

In assessing recoverable amount, SONDA prepares five-year projections of nominal post-tax cash flows, based on market information, management's expectations, historical information and the most recently available budgets. Based on this information are determined the values or ranges for growth rates, which are then compared with projected growth rates for the IT industry provided by independent institutions such as International Data Corporation or other similar institutions.

Country	Currency	Range Rates Compound Annual Average Growth Year 2023 - 2027	Range Rates Compound Annual Average Growth Year 2022 - 2026
Brazil	Brazilian reais	13% - 17%	14% - 18%
Chile	Chilean pesos	12% - 16%	13% - 17%
Colombia	Colombian peso	10% - 14%	14% - 18%
Mexico	Mexican peso	16% - 20%	32% - 36%
Argentina	US dollars	4% - 8%	7% - 11%

The nominal post-tax discount rate used to calculate the present value of the estimated cash flows is determined from the cost of capital of the related business and the country in which it is developed. For its calculation, is considered the time value of money, local inflation and United States, risk premiums generally used by analysts according to the business, the structures of average capital of comparable companies and the geographical area (country risk). Several countries in the region showed changes in the main assumptions as follows: country risk, inflation and cost of debts. These effects led to changes in the respective discount rate.

Country	Currency	Discount rates range year 2022	Discount rates range year 2021
Brazil	Brazilian reais	11% - 13%	12% - 14%
Chile	Chilean pesos	10% - 12%	8% - 10%
Colombia	Colombian peso	13% - 15%	9% - 11%
Mexico	Mexican peso	13% - 15%	10% - 12%
Argentina	US dollars	32% - 34%	21% - 23%

When the recoverable amount is lower than the net carrying amount of the assets, the corresponding impairment loss is recognized for the difference, and charged to "Reversal of impairment loss (impairment loss) recognized in profit or loss" in the consolidated statement of comprehensive income.

Impairment losses recognized for an asset in prior years are reversed when a change occurs in the estimates over the recoverable amount, thus increasing the asset's carrying amount with a credit to profit or loss, limited to asset's carrying amount if no impairment had occurred. In the case of goodwill, impairment losses are not reversed.

k. Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to be ready for their intended use or sale, are added to the cost of these assets, until such assets are substantially ready for their intended use or sale.

l. Inventories

Inventories are stated at the lower of cost or net realizable value. Costs of inventories are determined on a weighted average cost basis.

The net realizable value represents the estimated selling price for inventories less all estimated costs required to make the sale.

The Company estimates the risk of obsolescence of its inventories based on their physical condition and turnover rate and their net realizable values.

Spare parts for specific projects with turnover rate of more than one year are presented as non-current assets in the item "Other non-financial assets."

Supplier Agreements

There are agreements with suppliers to receive funds for advertising, marketing efforts, promotions and volume discounts. In general, the amounts received from suppliers are a reduction in the prices we pay for their goods, including goods and equipment or services; we record those amounts as a reduction in inventory cost of inventory, cost of services or cost of property and equipment. Reimbursements from suppliers generally depend on attaining minimum purchase thresholds and recognized once the supplier accepts them.

m. Leases

m.1 The Company as a lessee

The Company assesses whether a contract is or contains a lease, at inception of the contract.

The Company recognizes a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets (such as tablets and personal computers, small items of office furniture and telephones). For these leases, the Company recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Company uses its incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise:

- Fixed lease payments, less any lease incentives.
- Variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- The amount expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options, if the lessee is reasonably certain to exercise the options; and
- Payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The lease liability is presented within line item “Lease liabilities” in the consolidated statements of financial position.

The lease liability is subsequently measured by increasing the carrying amount to reflect the interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

The Company remeasures the lease liability (and makes a corresponding adjustment to the related right-of-use asset) whenever:

- The lease term has changed or there is a significant event or change in circumstances resulting in a change in the assessment of exercise of a purchase option, in which case the lease liability is remeasured by discounting the revised lease payments using a revised discount rate.

- The lease payments change due to changes in an index or a rate or a change in expected payment under a guaranteed residual value, in which cases the lease liability is remeasured by discounting the revised lease payments using an unchanged discount rate (unless the lease payments change is due to a change in a floating interest rate, in which case a revised discount rate is used).
- A lease contract is modified, and the lease modification is not accounted for as a separate lease, in which case the lease liability is remeasured based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification.

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement date, less any lease incentives received and any initial direct costs. The right-of-use assets are subsequently measured at cost less accumulated depreciation and impairment losses.

Whenever the Company incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IAS 37. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories.

Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If lease transfers ownership of underlying asset or the cost of the right-of-use asset reflects that the Company expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease.

The right-of-use assets are presented within line item "Right of use assets".

The Company applies IAS 36 to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss.

Variable lease payments that does not depend on an index or rate is not included in the measurement of the lease liability and the right-of-use asset. Related payments are recognized as an expense in the period in which the event or condition that triggers those payments occurs and are included in the line "Administration expenses" in the consolidated statement of income.

As a practical expedient, IFRS 16 permits a lessee not to separate non-lease components, and instead account for any lease and associated non-lease components as a single arrangement. The Company has not used this practical expedient.

m.2 The Company as a lessor

Leases for which the Company is a lessor are classified as finance or operating leases. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as finance lease. All other leases are classified as operating leases.

When the Company is an intermediate lessor, it accounts for the head lease and the sublease as two separate contracts. The sublease is classified as a finance or operating lease by reference to the right-of-use asset arising from the head lease.

Rental income from operating leases is recognized on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognized on a straight-line basis over the lease term.

Amounts due from lessees under finance leases are recognized as receivables at the amount of the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the Company's net investment outstanding in respect of the leases.

When a contract includes lease and non-lease components, the Company applies IFRS 15 to allocate the consideration under the contract to each component.

n. Financial instruments

Financial assets and financial liabilities are recognized when a Company's entity becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value.

Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognized immediately in profit or loss.

n.1 Financial Assets

All regular way purchases or sales of financial assets are recognized and derecognized on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

All recognized financial assets are subsequently measured in their entirety at either amortized cost or fair value, depending on the classification of the financial assets.

Classification of financial assets

Financial assets that meet the following conditions are subsequently measured at amortized cost:

- the financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets that meet the following conditions are subsequently measured at fair value through other comprehensive income (FVTOCI):

- the financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling the financial assets; and
- the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

All other financial assets that do not comply with the above conditions are subsequently measured at fair value through profit or loss ("FVTPL").

Despite the foregoing, the Company may make the following irrevocable election/designation at initial recognition of a financial asset:

- the Company may irrevocably elect to present subsequent changes in fair value of an equity investment in other comprehensive income that would otherwise be measured at fair value through profit or loss;
- the Company may irrevocably designate a financial asset that meets the amortized cost or FVTOCI criteria as measured at FVTPL if doing so eliminates or significantly reduces a measurement or recognition inconsistency.

Amortized cost and effective interest method

The effective interest method is a method of calculating the amortized cost of a financial asset and of allocating interest income over the relevant period.

For financial instruments other than purchased or originated credit-impaired financial assets, the effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) excluding expected credit losses, through the expected life of the debt instrument, or, where appropriate, a shorter period, to the gross carrying amount of the financial asset on initial recognition. For purchased or originated credit-impaired financial assets, a credit-adjusted effective interest rate is calculated by discounting the estimated future cash flows, including expected credit losses, to the amortized cost of the debt instrument on initial recognition.

The amortized cost of a financial asset is the amount at which the financial asset is measured at initial recognition minus the principal repayments, plus the cumulative amortization using the effective interest method of any difference between that initial amount and the maturity amount, adjusted for any loss allowance. On the other hand, the gross carrying amount of a financial asset is the amortized cost of a financial asset before adjusting for any loss allowance.

Interest income is recognized using the effective interest method for financial assets measured subsequently at amortized cost and at FVTOCI. For financial instruments other than purchased or originated credit-impaired financial assets, interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset, except for financial assets that have subsequently become credit-impaired. For financial assets that have subsequently become credit-impaired, interest income is recognized by applying the effective interest rate to the amortized cost of the financial asset. If, in subsequent reporting periods, the credit risk on the credit-impaired financial instrument improves so that the financial asset is no longer credit-impaired, interest income is recognized by applying the effective interest rate to the gross carrying amount of the financial asset.

For purchased or originated credit-impaired financial assets, the Company recognizes interest income by applying the credit-adjusted effective interest rate to the amortized cost of the financial asset from initial recognition. The calculation does not revert to the gross basis even if the credit risk of the financial asset subsequently improves so that the financial asset is no longer credit-impaired.

Interest income is recognized in profit or loss and is included in the "financial income" line item.

Financial assets classified as at fair value through other comprehensive income (“FVTOCI”)

They are initially measured at fair value plus transaction costs. Subsequently, changes in the carrying amount of these financial instruments as a result of foreign exchange gains and losses, impairment gains or losses, and interest income calculated using the effective interest method are recognized in profit or loss. The amounts that are recognized in profit or loss are the same as the amounts that would have been recognized in profit or loss if these financial instruments had been measured at amortized cost. All other changes in the carrying amount of these financial instruments are recognized in other comprehensive income and accumulated under the heading “Reserve of gains and losses on financial assets measured at fair value through other comprehensive income” in equity. When these financial instruments are derecognized, the cumulative gains or losses previously recognized in other comprehensive income are reclassified to profit or loss.

Equity instruments designated as at FVTOCI

On initial recognition, the Company may make an irrevocable election (on an instrument-by-instrument basis) to designate investments in equity instruments as at FVTOCI. Designation at FVTOCI is not permitted if the equity investment is held for trading or if it is contingent consideration recognized by an acquirer in a business combination to which IFRS 3 applies.

A financial asset is held for trading if:

- it has been acquired or incurred principally for the purpose of selling or repurchasing it in the near term; or
- on initial recognition is part of a portfolio of identified financial instruments that the Company managed together and for which there is evidence of a recent actual pattern of short-term profit-taking; or
- is a derivative (except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument).

Investments in equity instruments at FVTOCI are initially measured at fair value plus transaction costs. Subsequently, they are measured at fair value with gains and losses arising from changes in fair value recognized in other comprehensive income and accumulated in the “Reserve of gains and losses on financial assets measured at fair value through other comprehensive income” in equity. The cumulative gain or loss will not be reclassified to profit or loss on disposal of the equity investments; instead, they will be transferred to retained earnings.

The Company has designated all investments in equity instruments that are not held for trading as at FVTOCI on initial application of IFRS 9 (see Note 32).

Dividends on these investments in equity instruments are recognized in profit or loss when the Company's right to receive the dividends is established, it is probable that the economic benefits associated with the dividend will flow to the Company, and the amount of dividend can be reliably measured. Dividends are included in the 'financial income' line item the statement of profit or loss.

Financial assets measured at fair value through profit or loss ("FVTPL")

Financial assets that do not meet the criteria for being measured at amortized cost or FVTOCI are measured at FVTPL. Specifically:

- Investments in equity instruments are classified as at FVTPL, unless the Company designates an equity investment that is neither held for trading nor a contingent consideration arising from a business combination as at FVTOCI on initial recognition.
- Financial assets that have been irrevocably designated as at FVTPL upon initial recognition if such designation eliminates or significantly reduces a measurement or recognition inconsistency that would arise from measuring assets or liabilities or recognizing the gains and losses on them on different bases. The Company has not designated any financial instrument as at FVTPL.

Financial assets at FVTPL are measured at fair value at the end of each reporting period, with any fair value gains or losses recognized in profit or loss to the extent they are not part of a designated hedging relationship. The net gain or loss recognized in profit or loss includes any dividend or interest earned on the financial asset and is included in the 'financial income' line item. Fair value is determined in the manner described in note 32.

Call option

A call option qualifies as a derivative instrument in accordance with IFRS 9. In order to value the purchase option, the Company used the Base-Scenario Method using the Monte Carlo Simulation. The formula calculates the repetition of the different exercise scenarios of Put and Call options, considering the value of the option based on premises and probabilities associated with the expectations of future revaluation of the shares, asset volatility, risk-free rate, the option's exercise price and a series of other events. This methodology considers the probability distribution of occurrences of exercising the option and the impacts on the price of the other, since the higher the probability of exercising an option, the lower probability of exercising the other.

Put option

A put option for an equity instrument (minority interest) generates financial liabilities measured at its present value.

SONDA in 2016 took the control of ATIVAS DATACENTER S.A.. SONDA not acquired the 100% of ATIVAS DATACENTER S.A.'s ownership, so a Non-Controlling Interest (NCI) generated for the remaining percentage. As the owners (NCI) had a PUT option to sell shares to SONDA an obligation arose for the latter for the selling price of shares of the NCI at its present fair value.

In this respect, the following IFRS regulatory aspects considered:

- IAS 32 sets that the PUT options granted to the owners of NCI shares originates liabilities that should be measured at fair value, which is given by the present value of the value of the year.
- Later, the liabilities must be measured under IFRS 9.
- The put option granted to the minority interests of affiliates is valued according to its exercise price and classified as financial debt with charge to the balance of minority interests of the consolidated financial statement at each closing date. Should the exercise price exceed the balance of the non-controlling interests, the difference is classified under the item other reserves of the equity.
- Should the put be exercised, the same treatment described above is applied at the date of exercise; the liabilities determined in this way end with the payment of the PUT option at the price set.
- Should the option be not exercised, the NCI is recognized, the assets are eliminated and differences, if any, are recorded charged against or credited to the equity reserves.

Foreign exchange gains and losses

The carrying amount of financial assets that are denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at the end of each reporting period. Specifically:

- For financial assets measured at amortized cost that are not part of a designated hedging relationship, exchange differences are recognized in profit or loss in the 'foreign exchange gains and losses' line item;
- For financial assets measured at FVTOCI that are not part of a designated hedging relationship, exchange differences on the amortized cost of the debt instrument are recognized in profit or loss in the 'foreign gains and losses' line item. Other exchange differences are recognized in other comprehensive income in the "Reserve of gains and losses on financial assets measured at fair value through other comprehensive income";
- For financial assets measured at FVTPL that are not part of a designated hedging relationship, exchange differences are recognized in profit or loss in the 'foreign exchange gains and losses' line item; and

- For equity instruments measured at FVTOCI, exchange differences are recognized in other comprehensive income in the “Reserve of gains and losses on financial assets measured at fair value through other comprehensive income”.

n.2. Impairment of financial assets

In relation to the impairment of financial assets, IFRS 9 requires an expected credit loss model as opposed to an incurred credit loss model under IAS 39. The expected credit loss model requires the Company to account for expected credit losses and changes in those expected credit losses at each reporting date to reflect changes in credit risk since initial recognition of the financial assets. In other words, it is no longer necessary for a credit event to have occurred before credit losses are recognized.

The Company has applied the simplified approach to recognize expected credit losses throughout the life of the asset for its trade and other receivables, lease receivables and amounts owed by customers in contracts in progress as required by IFRS 9. In relation to loans to related parties, management has assessed that there has been no significant increase in the credit risk of loans to related parties since the initial recognition. Therefore, management does not expect to recognize expected credit losses in the next 12 months for loans to related companies. The Company's Management has implemented a new credit risk provisions model for its commercial debtors to comply with the requirements of IFRS 9.

The estimated expected credit losses were calculated based on the actual credit loss experience during the last five years. The Company calculated the expected credit loss rates separately for each company.

The exposures within each group were segmented based on common risk characteristics such as credit risk rating, geographic region and industry.

The actual credit loss experience was adjusted by scale factors to reflect the differences between the economic conditions during the period in which the historical information was collected and the Company's view of the economic conditions during the expected lives of the accounts receivable. The scale factors were based on GDP projections for each country.

In addition, there is a permanent review of all delinquency levels of the borrowers, in order to identify in a timely manner any relevant factor indicative of impairment.

The analysis of impairment of assets of commercial origin considers both invoices pending collection, as well as Accounts Receivable for Financial Leases and notes receivable.

In the case of notes receivable, the determination of impairment is made when the note matures, for 100% of its value.

The debtors to be billed have been recognized as the service is rendered or according to the degree of progress of the projects, which are continuously reviewed in order to constitute impairment losses, when applicable.

Significant increase in credit risk

In assessing whether the credit risk of a financial instrument has increased significantly since its initial recognition, the Company compares the risk of a default on the financial instrument at the reporting date with the risk of a default on the financial instrument at the date of initial recognition. In making this evaluation, the Company considers quantitative and qualitative information that is reasonable and sustainable, including historical experience and projected information that is available at no cost or disproportionate effort. The projected information considered includes the future prospects of the industries in which the Company's debtors operate, obtained from reports of economic experts, financial analysts, government agencies, relevant expert groups and other similar organizations, as well as consideration of various external sources of current and forecasted economic information that relates to the Company's principal operations, namely, the market for leisure items and electronic equipment, the residential property construction industry and the information technology software business.

In particular, the following information is taken into consideration when assessing whether credit risk has increased significantly since initial recognition:

- A current or expected significant decrease in the internal or external risk rating (if available) of the financial instrument;
- A significant decrease in external market indicators of credit risk for a specific financial instrument, for example, a significant increase in the credit margin, credit default swap prices for the debtor, or the length or scope to which the fair value of a financial asset has been less than its amortized cost;
- Current or foreseen adverse changes in the business, financial or economic conditions that are expected to result in a significant decrease in the debtor's ability to meet its financial obligations;
- A current or expected significant decrease in the debtor's results of operations;
- Significant increases in credit risk on other financial instruments of the same debtor;
- Significant current or anticipated adverse changes in the debtor's regulatory, economic or technological environment that result in a significant decrease in the debtor's ability to meet its financial obligations.

Regardless of the outcome of the foregoing evaluation, the Company presumes that the credit risk of a financial asset has increased significantly since initial recognition when contractual payments are more than 30 days past due, unless the Company has reasonable and sustainable information to demonstrate otherwise.

Notwithstanding the foregoing, the Company assumes that the credit risk of a financial instrument has not increased significantly since its initial recognition if it is determined that the financial instrument has a low credit risk at the reporting date. It is determined that a financial instrument has a low credit risk if: (i) the financial instrument has a low risk of default; (ii) the debtor has a robust ability to meet its contractual cash flow obligations in the short term; and (iii) adverse changes in economic and business conditions in the long term may, but do not necessarily, reduce the debtor's ability to meet its contractual cash flow obligations. The Company considers a financial asset to have a low credit risk when it has an internal or external credit rating of "investment grade" in accordance with the broadly understood definition of credit risk.

For loan commitments and financial guarantee contracts, the date on which the Company becomes a party to the irrevocable commitment is considered to be the date of initial recognition for the purposes of applying impairment requirements. In assessing whether there has been a significant increase in credit risk since its initial recognition of a loan commitment, the Company considers changes in the risk of a breach of the loan to which the loan commitment relates; for financial guarantee contracts, the Company considers changes in the risk that the specified debtor will breach the contract.

The Company regularly monitors the effectiveness of the criteria used to identify whether there has been a significant increase in credit risk and modifies them as appropriate to ensure that the criteria are capable of identifying a significant increase in credit risk before the amount becomes delinquent.

Definition of default

The Company considers the following to constitute an event of default for internal credit risk management purposes, since historical experience indicates that accounts receivable that meet any of the following criteria are generally not recoverable.

- When there is a breach of the counterpart's financial restrictions; or
- Information developed internally or obtained from external sources indicates that the debtor is unlikely to pay its creditors, including the Company, in full (without taking into consideration any collateral held by the Company).

Credit-impaired financial assets

A financial asset is impaired when one or more events have occurred that have a detrimental impact on the estimated future cash flows of that financial asset. Evidence that a financial asset is impaired includes observable information about the following events:

- a) significant financial difficulties of the issuer or debtor;
- b) a breach of contract, such as a default or a delinquency event;
- c) the borrower's lender due to economic or contractual reasons related to the borrower's financial difficulties has granted the borrowers relief or advantages that it would not otherwise have provided;
- d) it is becoming probable that the borrower will go into bankruptcy or some other form of financial reorganization; or
- e) the disappearance of an active market for the financial asset in question due to financial difficulties.

Write-off policy

The Company writes off a financial asset when there is information indicating that the counterpart is in severe financial difficulty and there is no realistic prospect of recovery, for example, when the counterpart has been placed into liquidation or has entered bankruptcy proceedings, or in the case of trade accounts receivable, when collection efforts have been exhausted. Financial assets that have been written off may still be subject to compliance activities under the Company's recovery procedures, taking into consideration legal advice where appropriate. Any realized recoveries are recognized in earnings.

Measurement and recognition of expected credit losses

The measurement of expected credit losses is a function of the probability of default, severity (i.e., the magnitude of the loss if a default exists) and exposure to default. The assessment of probability of default and severity is based on historical data adjusted for future information as described above. For loan commitments and financial guarantee contracts, exposure includes the amount that will be available in the future on the default date determined on the basis of historical trends, the Company's understanding of the specific future financial needs of debtors, and other relevant future information.

For financial assets, the expected credit loss is estimated as the difference between all contractual cash flows due to the Company under the contract and all cash flows the Company expects to receive, discounted at the original effective interest rate. For lease receivables, the cash flows used to determine expected credit losses are consistent with the cash flows used to measure the lease receivable in accordance with IFRS 16.

For a financial guarantee contract, since the Company is required to make payments only in the event of a default by the borrower in accordance with the clauses of the instrument that is guaranteed, cash shortfalls are payments expected to reimburse the holder for a credit loss incurred less the amounts the Company expects to receive from the holder, the borrower or a third party.

If the Company has measured the loss value adjustment for a financial instrument at an amount equivalent to PCE over the life of the asset in the previous reporting period, but determines in the current reporting period that the conditions for PCE over the life of the asset are no longer met, the Company measures the loss value adjustment at an amount equivalent to PCE for the next twelve months as of the current reporting date.

The Company recognizes an impairment loss or gain in income for all financial instruments with a corresponding adjustment to their carrying amount through an impairment loss adjustment account, except for financial instruments that are measured at VRCCORI, for which the value adjustment is recognized in other comprehensive income and is accumulated in the account "Reserve for gains and losses on financial assets measured at fair value through other comprehensive income", and does not reduce the carrying amount of the financial asset in the statement of financial position.

De-recognition of Financial Assets

The Company derecognizes a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another party. If the Company neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Company recognizes its retained interest in the asset and an associated liability for amounts it may have to pay. If the Company retains substantially all the risks and rewards of ownership of a transferred financial asset, the Company continues to recognize the financial asset and also recognizes a collateralized borrowing for the proceeds received.

On derecognition of a financial asset measured at amortized cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognized in profit or loss. In addition, on derecognition of an investment in a debt instrument classified as at FVTOCI, the cumulative gain or loss previously accumulated in the "Reserve of gains and losses on financial assets measured at fair value through other comprehensive income" is reclassified to profit or loss. In contrast, on derecognition of an investment in equity instrument which the Company has elected on initial recognition to measure at FVTOCI, the cumulative gain or loss previously accumulated in the "Reserve of gains and losses on financial assets measured at fair value through other comprehensive income" is not reclassified to profit or loss, but is transferred to retained earnings.

n.3. Financial liabilities and equity instruments

Classification as debt or equity

Debt and equity instruments issued by a group entity are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Company are recognized at the proceeds received, net of direct issue costs.

Repurchase of the Company's own equity instruments is recognized and deducted directly in equity. No gain or loss is recognized in profit or loss on the purchase, sale, issue or cancellation of the Company's own equity instruments.

Financial liabilities

All financial liabilities are subsequently measured at amortised cost using the effective interest method or at FVTPL.

However, financial liabilities that arise when a transfer of a financial asset does not qualify for derecognition or when the continuing involvement approach applies, financial guarantee contracts issued by the Company, and commitments issued by the Company to provide a loan at below-market interest rate are measured in accordance with the specific accounting policies set out below.

Financial liabilities at FVTPL

Financial liabilities are classified as at FVTPL when the financial liability is i) contingent consideration of an acquirer in a business combination to which IFRS 3 applies, ii) held for trading, or iii) it is designated as at FVTPL.

A financial liability is classified as held for trading if:

- it has been acquired principally for the purpose of repurchasing it in the near term; or
- on initial recognition it is part of a portfolio of identified financial instruments that the Company manages together and has a recent actual pattern of short-term profit-taking; or
- it is a derivative, except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument.

A financial liability other than a financial liability held for trading or contingent consideration of an acquirer in a business combination may be designated as at FVTPL upon initial recognition if:

- such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise; or
- the financial liability forms part of a group of financial assets or financial liabilities or both, which is managed and its performance is evaluated on a fair value basis, in accordance with the Company's documented risk management or investment strategy, and information about the grouping is provided internally on that basis; or
- it forms part of a contract containing one or more embedded derivatives, and IFRS 9 permits the entire combined contract to be designated as at FVTPL.

Financial liabilities at FVTPL are stated at fair value with any gains or losses arising on changes in fair value recognized in profit or loss to the extent that they are not part of a designated hedging relationship. The net gain or loss recognized in profit or loss incorporates any interest paid on the financial liabilities and is included in the 'financial income/cost' line item.

However, for financial liabilities that are designated as at FVTPL, the amount of change in the fair value of the financial liability that is attributable to changes in the credit risk of that liability is recognized in other comprehensive income, unless the recognition of the effects of changes in the liability's credit risk in other comprehensive income would create or enlarge an accounting mismatch in profit or loss. The remaining amount of change in the fair value of liability is recognized in profit or loss. Changes in fair value attributable to a financial liability's credit risk that are recognized in other comprehensive income are not subsequently reclassified to profit or loss; instead, they are transferred to retained earnings upon derecognition of the financial liability.

Gains or losses on financial guarantee contracts and loan commitments issued by the Company that are designated by the Company as at fair value through profit or loss are recognized in profit or loss.

The fair value is determined in the manner described in Note 32.

Financial liabilities subsequently measured at amortized cost

Financial liabilities that are not (1) contingent consideration of an acquirer in a business combination, (2) held-for-trading, or (3) designated as at FVTPL, are subsequently measured at amortized cost using the effective interest method.

The effective interest method is a method of calculating the amortized cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period, to the amortized cost of a financial liability.

Financial guarantee contracts

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payments when due in accordance with the terms of a debt instrument.

Financial guarantee contracts issued by a Company's entity are initially measured at their fair values and, if not designated as at FVTPL and do not arise from a transfer of a financial asset, are subsequently measured at the higher of:

- the amount of the loss allowance determined in accordance with IFRS 9 (see n.2.); and
- the amount initially recognized less, where appropriate, cumulative amount of income recognized in accordance with the revenue recognition policies.

Foreign exchange gains and losses

For financial liabilities that are denominated in a foreign currency and are measured at amortized cost at the end of each reporting period, the foreign exchange gains and losses are determined based on the amortized cost of the instruments. These foreign exchange gains and losses are recognized in the 'foreign exchange gains and losses' line item in profit or loss for financial liabilities that are not part of a designated hedging relationship.

The fair value of financial liabilities denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at the end of the reporting period. For financial liabilities that are measured as at FVTPL, the foreign exchange component forms part of the fair value gains or losses and is recognized in profit or loss for financial liabilities that are not part of a designated hedging relationship.

Derecognition of financial liabilities

The Company derecognizes financial liabilities when, and only when, the Company's obligations are discharged, cancelled or they expire. The difference between the carrying amount of the financial liability derecognized and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognized in profit or loss.

n.4. Derivative financial instruments

The Company enters into a variety of derivative financial instruments to manage its exposure to interest rate and foreign exchange rate risks, including foreign exchange forward contracts and interest rate swaps. Further details of derivative financial instruments are disclosed in Note 21.

Derivatives are initially recognized at fair value at the date the derivative contracts are entered into and are subsequently remeasured to their fair value at the end of each reporting period. The resulting gain or loss is recognized in profit or loss immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in profit or loss depends on the nature of the hedge relationship.

Embedded derivatives

Derivatives embedded in non-derivative host contracts that are not financial assets within the scope of IFRS 9 (e.g. financial liabilities) are treated as separate derivatives when they meet the definition of a derivative, their risks and characteristics are not closely related to those of the host contracts and the host contracts are not measured at FVTPL. Derivatives embedded in hybrid contracts that contain financial asset hosts within the scope of IFRS 9 are not separated. The entire hybrid contract is classified and subsequently measured as either amortized cost or FVTPL as appropriate.

n.5 Hedge accounting

The Company designates certain derivatives as hedging instruments in respect of foreign currency risk and interest rate risk in fair value hedges, cash flow hedges, or hedges of net investments in foreign operations as appropriate. Hedges of foreign exchange risk on firm commitments are accounted for as cash flow hedges.

At the inception of the hedge relationship, the Company documents the relationship between the hedging instrument and the hedged item, along with its risk management objectives and its strategy for undertaking various hedge transactions. Furthermore, at the inception of the hedge and on an ongoing basis, the Company documents whether the hedging instrument is effective in offsetting changes in fair values or cash flows of the hedged item attributable to the hedged risk, which is when the hedging relationships meet all of the following hedge effectiveness requirements:

- there is an economic relationship between the hedged item and the hedging instrument;
- the effect of credit risk does not dominate the value changes that result from that economic relationship; and

- the hedge ratio of the hedging relationship is the same as that resulting from the quantity of the hedged item that the Company actually hedges and the quantity of the hedging instrument that the entity actually uses to hedge that quantity of hedged item.

If a hedging relationship ceases to meet the hedge effectiveness requirement relating to the hedge ratio but the risk management objective for that designated hedging relationship remains the same, the Company adjusts the hedge ratio of the hedging relationship (this is referred to in IFRS 9 as rebalances the hedge) so that it meets the qualifying criteria again.

Note 21 sets out details of the fair values of the derivative instruments used for hedging purposes.

Fair value hedges

The fair value change on qualifying hedging instruments is recognized in profit or loss except when the hedging instrument hedges an equity instrument designated at FVTOCI in which case it is recognized in other comprehensive income.

The carrying amount of a hedged item not already measured at fair value is adjusted for the fair value change attributable to the hedged risk with a corresponding entry in profit or loss. For debt instruments measured at FVTOCI, the carrying amount is not adjusted as it is already at fair value, but the hedging gain or loss is recognized in profit or loss instead of other comprehensive income.

When the hedged item is an equity instrument designated at FVTOCI, the hedging gain or loss remains in other comprehensive income to match that of the hedging instrument.

When hedging gains or losses are recognized in profit or loss, they are recognized in the same line as the hedged item.

The Company discontinues hedge accounting only when the hedging relationship (or a part thereof) ceases to meet the qualifying criteria (after rebalancing, if applicable). This includes instances when the hedging instrument expires or is sold, terminated or exercised. The discontinuation is accounted for prospectively. The fair value adjustment to the carrying amount of the hedged item arising from the hedged risk is amortized to profit or loss from that date.

Cash flow hedges

The effective portion of changes in the fair value of derivatives and other qualifying hedging instruments that are designated and qualify as cash flow hedges is recognized in other comprehensive income and accumulated under the heading of "Reserve of cash flow hedges" in equity, limited to the cumulative change in fair value of the hedged item from inception of the hedge. The gain or loss relating to the ineffective portion is recognized immediately in profit or loss.

Amounts previously recognized in other comprehensive income and accumulated in equity are reclassified to profit or loss in the periods when the hedged item affects profit or loss, in the same line as the recognized hedged item. However, when the hedged forecast transaction results in the recognition of a non-financial asset or a non-financial liability, the gains and losses previously recognized in other comprehensive income and accumulated in equity are removed from equity and included in the initial measurement of the cost of the non-financial asset or non-financial liability.

This transfer is not a reclassification adjustment so does not affect other comprehensive income. Furthermore, if the Company expects that some or all of the loss accumulated in other comprehensive income will not be recovered in the future, that amount is immediately reclassified to profit or loss.

The Company discontinues hedge accounting only when the hedging relationship (or a part thereof) ceases to meet the qualifying criteria (after rebalancing, if applicable). This includes instances when the hedging instrument expires or is sold, terminated or exercised. The discontinuation is accounted for prospectively. Any gain or loss recognized in other comprehensive income and accumulated in equity at that time remains in equity and is recognized when the forecast transaction is ultimately recognized in profit or loss. When a forecast transaction is no longer expected to occur, the gain or loss accumulated in equity is recognized immediately in profit or loss.

Hedges of net investments in foreign operations

Hedges of net investments in foreign operations are accounted for similarly to cash flow hedges. Any gain or loss on the hedging instrument relating to the effective portion of the hedge is recognized in other comprehensive income and accumulated under the heading of "Reserve of exchange differences on translation" in equity. The gain or loss relating to the ineffective portion is recognized immediately in profit or loss.

Gains and losses on the hedging instrument relating to the effective portion of the hedge accumulated in the foreign currency translation reserve are reclassified to profit or loss on the disposal or partial disposal of the foreign operation.

o. Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, for which it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainty surrounding the obligation.

When a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognized as an asset, if it is virtually certain that reimbursement will be received, and the amount receivable can be measured reliably.

Provisions for Employee

The Company and certain subsidiaries have a provision to measure the obligation for severance indemnities that will be paid to their employees in accordance with the individual employment contracts. Also, the Company have recognized a provision for the five years of services awards, which are paid in equal periods every 5 years. In accordance with IAS 19, the provision is determined using the Projected Unit Credit Method. The obligation for these benefits is presented in the line item "Provisions for Employee Benefits".

Payments to defined contribution retirement benefit plans are recognized as an expense when employees have rendered service entitling them to the contributions.

For defined benefit retirement benefit plans, the cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of each annual reporting period. Re-measurement, comprising actuarial gains and losses, is reflected immediately in the statement of financial position with a charge or credit recognized in other comprehensive income in the period in which they occur. Re-measurement recognized in other comprehensive income is reflected immediately in retained earnings and will not be reclassified to profit or loss. Past service cost is recognized in profit or loss in the period of a plan amendment. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset. Defined benefit costs are categorized as follows:

- Service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements);

- Net interest expense or income; and
- Re-measurement.

The Company and its subsidiaries have recognized a provision for the cost of employee vacations and other employee benefits on an accrual basis. The obligation for these employee benefits is presented in the item "Provisions for employee benefits".

Onerous contracts

The current obligations derived from an onerous contract are recognized and valued as provisions. A contract is considered onerous since the Entity is certain that the unavoidable costs to comply with the committed obligations will be greater than the benefits expected to be received from it.

Guarantees

Provisions for the expected cost of warranty obligations under local sale of goods legislation are recognized at the date of sale of the relevant products, at the directors' best estimate of the expenditure required to settle the Company obligation.

Contingent liabilities acquired in a business combination

Contingent liabilities acquired in a business combination are initially measured at fair value at the acquisition date.

p. Income Tax and Deferred Taxes

The Company and its subsidiaries in Chile accounts for income tax based on the net taxable income determined according to the standards established in the Income tax Law. The foreign subsidiaries determine their income taxes based on the standards in their respective countries.

Deferred taxes on temporary differences and other events that create differences between the accounting and tax basis of assets and liabilities are recognized in accordance with IAS 12 "*Income Taxes*".

Income tax expense represent the sum of the tax currently payable by the Company and its subsidiaries which arises from the application of the tax rate to the taxable profit for the year, after permitted deductions have been made, plus any changes in deferred tax assets and liabilities and tax credits. Temporary differences between the carrying amounts of assets and liabilities and the corresponding tax bases originate deferred tax asset and liability and are measured at the tax rates that are expected to apply in the period when the liabilities are settled, or the assets realized.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the period in which the liability is settled or the asset realized, based on tax rates (and tax laws) that have been enacted or substantively enacted by the end of the reporting period.

Current tax and changes in deferred taxes are recorded in profit or loss or in equity within the statement of financial position, depending on where the gains or losses generating them have been recognized, except for assets or liabilities arising from business combinations.

Deferred tax assets and tax credits are recognized to the extent that it is probable that taxable profits will be available against which those deductible temporary differences and tax credits can be utilized.

Deferred tax liabilities are recognized for all taxable temporary differences, except to the extent that the deferred tax liability arises from the initial recognition of goodwill and those associated with investments in subsidiaries, associates and jointly controlled entities, in which the Company is able to control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

The carrying amount of deferred tax assets is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Current and deferred taxes for the year

Current and deferred taxes are recognized in profit or loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity, respectively.

Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

q. Statement of Cash Flows

For the purposes of preparing the statement of cash flows, the Company and its subsidiaries have considered the following definitions:

Cash and cash equivalents: include cash on hand, banks, time deposits, fixed-income mutual fund units, and other short-term highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value and maturing in three months or less from the date of acquisition. Bank overdrafts are classified as current liabilities.

Operating Activities: are the principal revenue-producing activities of the Company and other activities that are not investing or financing activities.

Investing Activities: are the acquisition and disposal of long-term assets and other investments not included in cash equivalents.

Financing Activities: are activities that result in changes in the size and composition of the contributed equity and borrowings of the Company.

r. Earnings per Share

Basic earnings per share are calculated by dividing profit or loss attributable to equity holders of the Company by the weighted average number of ordinary shares outstanding during the year, excluding the average number of the Company's shares held by a subsidiary, if any. SONDA S.A. and its subsidiaries did not engage in any transaction with potential dilutive effect resulting in diluted earnings per share that could differ from basic earnings per share.

s. Dividends

The distribution of dividends to the shareholders is recognized as liabilities at the end of each reporting period based on the dividend policy agreed to at a Shareholders' meeting, such dividend policy considered distributing 50% of the profits for the year. The amount of the obligation to the shareholders is calculated net of interim dividends approved during the year, and accounted for in the line item "Trade and other current payables" or "Account payable to related parties", as appropriate, and recognized in "Retained earnings" within equity.

t. Factoring transactions

The Company has factored certain accounts receivable related to sales of equipment, recognizing the cash obtained by crediting it to "others financial liabilities".

u. Current and Non-Current Classification of Balances

In the accompanying consolidated statement of financial position, balances are classified based on their maturities, that is, those with maturities equal to, or less than twelve months, are classified as current balances and as those with maturities of more than twelve months are classified as non-current balances. If there are liabilities with maturities of less than twelve months, but the Company expects to, and has the discretion of refinancing an obligation for at least twelve months after the reporting period under an existing loan facility, they could be classified as non-current liabilities.

v. Environment

Environmental disbursements are recognized in profit or loss in the period in which they are incurred. SONDA has not made any environmental disbursements because the activity of the Company and those of its subsidiaries are not related those that might affect the environment.

3.3.Reclassification

The Company has made the following reclassifications in the consolidated financial statements as at December 31, 2021.

Consolidated Statements of Comprehensive Income

Previous Item	New presentation	ThCh\$
GROSS PROFIT	GROSS PROFIT	2,075,082
Administrative expenses	Cost of sales	

Consolidated Statement of Cash Flows

Previous Item	New presentation	ThCh\$
CASH FLOWS FROM (USED IN) OPERATIONS	CASH FLOWS FROM (USED IN) OPERATIONS	4,117,449
Payments to suppliers for goods and services	Payments to and on behalf of employees	

4. NEW AND REVISED INTERNATIONAL FINANCIAL REPORTING STANDARDS

- a) The following amendments to IFRS have been adopted in these consolidated financial statements:

Amendments to Standards	Mandatory Effective Date
<p>Reference to the Conceptual Framework (Amendments to IFRS 3)</p> <p>The amendments update IFRS 3 so that it refers to the 2018 Conceptual Framework instead of the 1989 Framework. They also add to IFRS 3 a requirement that, for obligations within the scope of IAS 37, an acquirer applies IAS 37 to determine whether at the acquisition date a present obligation exists as a result of past events. For a levy that would be within the scope of IFRIC 21 Levies, the acquirer applies IFRIC 21 to determine whether the obligating event that gives rise to a liability to pay the levy has occurred by the acquisition date.</p> <p>Finally, the amendments add an explicit statement that an acquirer does not recognize contingent assets acquired in a business combination.</p>	<p>Annual periods beginning on or after January 1, 2022</p>
<p>Property, Plant and Equipment – Proceeds before Intended Use (Amendments to IAS 16)</p> <p>The amendments prohibit deducting from the cost of an item of property, plant and equipment any proceeds from selling items produced before that asset is available for use, i.e. proceeds while bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Consequently, an entity recognizes such sales proceeds and related costs in profit or loss. The entity measures the cost of those items in accordance with IAS 2 Inventories.</p> <p>The amendments also clarify the meaning of 'testing whether an asset is functioning properly'. IAS 16 now specifies this as assessing whether the technical and physical performance of the asset is such that it is capable of being used in the production or supply of goods or services, for rental to others, or for administrative purposes.</p> <p>If not presented separately in the statement of comprehensive income, the financial statements shall disclose the amounts of proceeds and cost included in profit or loss that relate to items produced that are not an output of the entity's ordinary activities, and which line item(s) in the statement of comprehensive income include(s) such proceeds and cost.</p> <p>The amendments are applied retrospectively, but only to items of property, plant and equipment that are brought to the location and condition necessary for them to be capable of operating in the manner intended by management on or after the beginning of the earliest period presented in the financial statements in which the entity first applies the amendments.</p> <p>The entity shall recognize the cumulative effect of initially applying the amendments as an adjustment to the opening balance of retained earnings (or other component of equity, as appropriate) at the beginning of that earliest period presented.</p>	<p>Annual periods beginning on or after January 1, 2022</p>
<p>Onerous Contracts – Costs of Fulfilling a Contract (Amendments to IAS 37)</p> <p>The amendments specify that the 'cost of fulfilling' a contract comprises the 'costs that relate directly to the contract'. Costs that relate directly to a contract can either be incremental costs of fulfilling that contract (examples would be direct labor, materials) and an allocation of other costs that relate directly to fulfilling contracts (an example would be the allocation of the depreciation charge for an item of property, plant and equipment used in fulfilling the contract).</p> <p>The amendments apply to contracts for which the entity has not yet fulfilled all its obligations at the beginning of the annual reporting period in which the entity first applies the amendments. Comparatives are not restated. Instead, the entity shall recognize the cumulative effect of initially applying the amendments as an adjustment to the opening balance of retained earnings or other component of equity, as appropriate, at the date of initial application.</p>	<p>Annual periods beginning on or after January 1, 2022</p>
<p>Annual Improvements to IFRS Standards 2018-2020 (Amendments to IFRS 1, IFRS 9, IFRS 16 and IAS 41)</p> <p>IFRS 1 First-time Adoption of IFRS: The amendment provides additional relief to a subsidiary which becomes a first-time adopter later than its parent in respect of accounting for cumulative translation differences. As a result of the amendment, a subsidiary that uses the exemption in IFRS 1.D16(a) can now also elect to measure cumulative translation differences for all foreign operations at the carrying amount that would be included in the parent's consolidated financial statements, based on the parent's date of transition to IFRS Standards, if no adjustments were made for consolidation procedures and for the effects of the business combination in which the parent acquired the subsidiary. A similar election is available to an associate or joint venture that uses the exemption in IFRS 1: D16(a).</p> <p>IFRS 9 Financial Instruments: The amendment clarifies that in applying the '10 per cent' test to assess whether to derecognize a financial liability, an entity includes only fees paid or received between the entity (the borrower) and the lender, including fees paid or received by either the entity or the lender on the other's behalf. The amendment is applied prospectively to modifications and exchanges that occur on or after the date the entity first applies the amendment.</p> <p>IFRS 16 Leases: The amendment removes the illustration of the reimbursement of leasehold improvements. As the amendment to IFRS 16 only regards an illustrative example, no effective date is stated.</p> <p>IAS 41 Agriculture: The amendment removes the requirement in IAS 41 for entities to exclude cash flows for taxation when measuring fair value. This aligns the fair value measurement in IAS 41 with the requirements of IFRS 13 Fair Value Measurement to use internally consistent cash flows and discount rates and enables preparers to determine whether to use pretax or post-tax cash flows and discount rates for the most appropriate fair value measurement.</p> <p>The amendment is applied prospectively, i.e. for fair value measurements on or after the date an entity initially applies the amendment.</p>	<p>Annual periods beginning on or after January 1, 2022</p>

b) New and Amendments to IFRS in issue but not yet effective:

New Standards	Mandatory Effective Date
<p>IFRS 17, Insurance Contracts</p> <p>IFRS 17 establishes the principles for the recognition, measurement, presentation and disclosure of insurance contracts and supersedes IFRS 4 Insurance contracts.</p> <p>IFRS 17 outlines a general model, which is modified for insurance contracts with direct participation features, described as the Variable Fee Approach. The general model is simplified if certain criteria are met by measuring the liability for remaining coverage using the Premium Allocation Approach.</p> <p>The general model uses current assumptions to estimate the amount, timing and uncertainty of future cash flows and it explicitly measures the cost of that uncertainty; it takes into account market interest rates and the impact of policyholders' options and guarantees.</p> <p>In June 2020, the IASB issued Amendments to IFRS 17 to address concerns and implementation challenges that were identified after IFRS 17 was published. The amendments defer the date of initial application of IFRS 17 (incorporating the amendments) to annual reporting periods beginning on or after January 1, 2023. At the same time, the IASB issued Extension of the Temporary Exemption from Applying IFRS 9 (Amendments to IFRS 4) that extends the fixed expiry date of the temporary exemption from applying IFRS 9 in IFRS 4 to annual reporting periods beginning on or after January 1, 2023.</p> <p>IFRS 17 must be applied retrospectively unless impracticable, in which case the modified retrospective approach or the fair value approach is applied.</p>	<p>Annual periods beginning on or after January 1, 2023</p>
<p>Amendments to Standards</p> <p>Classification of Liabilities as Current or Non-Current (Amendments to IAS 1)</p> <p>The amendments to IAS 1 affect only the presentation of liabilities as current or non-current in the statement of financial position and not the amount or timing of recognition of any asset, liability, income or expenses, or the information disclosed about those items.</p> <p>The amendments clarify that the classification of liabilities as current or non-current is based on rights that are in existence at the end of the reporting period, specify that classification is unaffected by expectations about whether an entity will exercise its right to defer settlement of a liability, explain that rights are in existence if covenants are complied with at the end of the reporting period, and introduce a definition of 'settlement' to make clear that settlement refers to the transfer to the counterparty of cash, equity instruments, other assets or services.</p>	<p>Annual periods beginning on or after January 1, 2023.</p>
<p>Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statement 2)</p> <p>The amendments change the requirements in IAS 1 with regard to disclosure of accounting policies. The amendments replace all instances of the term 'significant accounting policies' with 'material accounting policy information'. Accounting policy information is material if, when considered together with other information included in an entity's financial statements, it can reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements.</p> <p>The supporting paragraphs in IAS 1 are also amended to clarify that accounting policy information that relates to immaterial transactions, other events or conditions is immaterial and need not be disclosed. Accounting policy information may be material because of the nature of the related transactions, other events or conditions, even if the amounts are immaterial. However, not all accounting policy information relating to material transactions, other events or conditions is itself material.</p> <p>The Board has also developed guidance and examples to explain and demonstrate the application of the 'four-step materiality process' described in IFRS Practice Statement 2.</p>	<p>Annual periods beginning on or after January 1, 2023</p>

Amendments to Standards	Mandatory Effective Date
<p>Definition of Accounting Estimates (Amendments to IAS 8)</p> <p>The amendments replace the definition of a change in accounting estimates with a definition of accounting estimates. Under the new definition, accounting estimates are "monetary amounts in financial statements that are subject to measurement uncertainty".</p> <p>The definition of a change in accounting estimates was deleted. However, the Board retained the concept of changes in accounting estimates in the Standard with the following clarifications:</p> <ul style="list-style-type: none"> • A change in accounting estimate that results from new information or new developments is not the correction of an error • The effects of a change in an input or a measurement technique used to develop an accounting estimate are changes in accounting estimates if they do not result from the correction of prior period errors. 	<p>Annual periods beginning on or after January 1, 2023.</p>
<p>Deferred Tax related to Assets and Liabilities arising from a Single Transaction (Amendments to IAS 12)</p> <p>The amendments introduce a further exception from the initial recognition exemption. Under the amendments, an entity does not apply the initial recognition exemption for transactions that give rise to equal taxable and deductible temporary differences.</p> <p>Depending on the applicable tax law, equal taxable and deductible temporary differences may arise on initial recognition of an asset and liability in a transaction that is not a business combination and affects neither accounting nor taxable profit. For example, this may arise upon recognition of a lease liability and the corresponding right-of-use asset applying IFRS 16 at the commencement date of a lease.</p> <p>Following the amendments to IAS 12, an entity is required to recognize the related deferred tax asset and liability, with the recognition of any deferred tax asset being subject to the recoverability criteria in IAS 12.</p> <p>The Board also adds an illustrative example to IAS 12 that explains how the amendments are applied.</p> <p>The amendments apply to transactions that occur on or after the beginning of the earliest comparative period presented. In addition, at the beginning of the earliest comparative period an entity recognizes:</p> <ul style="list-style-type: none"> • A deferred tax asset (to the extent that it is probable that taxable profit will be available against which the deductible temporary difference can be utilized) and a deferred tax liability for all deductible and taxable temporary differences associated with: <ul style="list-style-type: none"> ☐ Right-of-use assets and lease liabilities ☐ Decommissioning, restoration and similar liabilities and the corresponding amounts recognized as part of the cost of the related asset • The cumulative effect of initially applying the amendments as an adjustment to the opening balance of retained earnings (or other component of equity, as appropriate) at that date. 	<p>Annual periods beginning on or after January 1, 2023.</p>
<p>Lease Liability in a Sale and Leaseback (Amendments to IFRS 16)</p> <p>The amendment clarifies how a seller-lessee subsequently measures sale and leaseback transactions that satisfy the requirements in IFRS 15 to be accounted for as a sale.</p> <p>The amendments require the seller-lessee to determine 'lease payments' or 'revised lease payments' such that the seller-lessee does not recognize a gain or loss that relates to the right of use retained by the seller-lessee, after the commencement date. The amendments do not affect the gain or loss recognized by the seller-lessee relating to the partial or full termination of a lease.</p>	<p>Annual periods beginning on or after January 1, 2024.</p>
<p>Non-current Liabilities with Covenants (Amendments to NIC 1)</p> <p>The amendments specify that only covenants that an entity is required to comply with on or before the end of the reporting period affect the entity's right to defer settlement of a liability for at least twelve months after the reporting date (and therefore must be considered in assessing the classification of the liability as current or non-current). Such covenants affect whether the right exists at the end of the reporting period, even if compliance with the covenant is assessed only after the reporting date (e.g. a covenant based on the entity's financial position at the reporting date that is assessed for compliance only after the reporting date).</p>	<p>Annual periods beginning on or after January 1, 2024.</p>

The management of the Company is evaluating the initial effects of the application of these new regulations and modifications. Future adoption is not expected to have a significant impact on the Consolidated Financial Statements.

5. CASH AND CASH EQUIVALENTS

a) The details of this item are as follows:

	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Cash		
Cash on hand	335,213	296,691
Cash on bank	51,731,999	83,314,507
Total cash	52,067,212	83,611,198
Cash equivalents		
Short-term time deposits, classified as cash equivalents (c)	30,210,293	2,293,722
Short-term investment, classified as cash equivalent (mutual fund units) (d)	65,519,804	90,666,535
Total cash equivalents	95,730,097	92,960,257
Total cash and cash equivalents	147,797,309	176,571,455

Short-term time deposits mature in less than three months from their acquisition date and accrue interest at the market interest rate for this type of short-time investments.

The details of cash and cash equivalents by type of currency are as follows:

Currency	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Chilean pesos	90,015,951	87,175,541
U.S. dollars	31,280,317	46,322,051
Brazilian reais	18,003,737	26,298,862
Euro	1,112	24,851
Peruvian sol	401,940	231,336
Argentinean pesos	89,950	1,629,172
Colombian pesos	2,828,952	8,293,925
Mexican peso	3,992,118	5,864,987
Other currencies	1,183,232	730,730
Total	147,797,309	176,571,455

b) Non-cash transactions

As of December 31, 2022, and 2021, SONDA and its subsidiaries carried out the following non-monetary investment and financing activities, which are not reflected in the cash flow statements:

Non-cash transactions	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Purchase of right of use assets	19,036,466	18,717,544
Obligations acquired by acquisitions of goods through financial leasing	20,159,940	22,384,276

c) Short-term time deposits classified as cash equivalents:

Institution	Currency	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Banco Santander	Chilean Pesos	12,675,200	-
Banco Santander Asset Management	Chilean Pesos	12,666,760	-
Santander Asset Management A.G.F.	US Dollars	2,549,909	-
Banco Interamericano de Finanzas	US Dollars	1,281,659	-
Itau Unibanco S.A.	Brazilian reais	1,013,982	2,265,548
Banco Bradesco S.A.	Brazilian reais	13,750	6,101
Banco Do Brasil S.A.	Brazilian reais	5,942	13,337
Banco J.P. Morgan S.A.	Brazilian reais	1,588	4,777
Banco Santander S.A	Brazilian reais	1,503	3,959
		30,210,293	2,293,722

- d) Short-term investment classified as cash equivalents (including mutual fund units):

Institution	Currency	12.31.2022	12.31.2021
		ThCh\$	ThCh\$
Bci Assest Management	Chilean Pesos	26,902,911	23,294,997
Banchile Inversiones	Chilean Pesos	21,837,929	20,046,173
Santander Asset Management A.G.F.	US Dollars	5,126,634	-
Banco Estado Adm. Gral. de Fondos	Chilean Pesos	4,161,247	1,251,267
Bice Inversiones	Chilean Pesos	2,811,738	13,630,324
Sura Assest Management	Chilean Pesos	1,089,993	6,719,963
Santander Asset Management A.G.F.	Chilean Pesos	988,917	4,035,489
Larrain Vial	Chilean Pesos	666,043	1,057,350
Itau Administradora General De Fondos	Chilean Pesos	609,763	1,466,230
Inversiones Security Adm. General de Fond	Chilean Pesos	512,995	2,834,417
Credicorp Capital	Colombian pesos	355,815	867,508
Bci Assest Management	US Dollars	252,577	161,096
Credicorp Capital	Chilean Pesos	153,033	3,056,509
Itau Asset Management Colombia S.A.	Colombian pesos	50,195	5,173
Bancolombia Capital	Colombian pesos	14	16
BTG Pactual	Chilean Pesos	-	1,022,773
Allaria Ledesma & CIA	Argentinean pesos	-	436,909
Balanz Capital	Argentinean pesos	-	521,210
Banchile Inversiones	US Dollars	-	9,889,350
BBVA Argentina	Argentinean pesos	-	369,781
		65,519,804	90,666,535

- e) The following table details the changes in liabilities that arise from the Company's financing activities, including those changes that represent cash flows and changes that do not represent cash flows as of December 31, 2022 and 2021. The liabilities that originate from financing activities are those for which cash flows were, or cash flows will be, classified in the statement of cash flows as cash flows from financing activities:

Liabilities from financing activities	Balance	Cash flows from financing activities			Changes that do not represent cash flows						Balances	
	01.01.2022	Generated by	Used in	Total	Acquisition of subsidiaries	Sale of subsidiaries	Fair value changes	Foreing exchange	New financial leases	Low of Leases	Other changes	12.31.2022
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Bank loans	86,135,655	96,535,025	(101,367,091)	(4,832,066)	-	(161,392)	-	1,419,648	-	-	7,685,358	90,247,203
Obligations with the public not guaranteed	177,918,728	-	(8,117,329)	(8,117,329)	-	-	-	23,438,394	-	-	3,474,432	196,714,225
Leases	34,682,455	-	(19,115,100)	(19,115,100)	-	-	-	4,264,244	20,159,940	(1,607,656)	375,388	38,759,271
Hedge derivative instruments	111,733	-	(548,761)	(548,761)	-	-	554,565	(932,260)	-	-	836,423	21,700
	298,848,571	96,535,025	(129,148,281)	(32,613,256)	-	(161,392)	554,565	28,190,026	20,159,940	(1,607,656)	12,371,601	325,742,399

Liabilities from financing activities	Balance	Cash flows from financing activities			Changes that do not represent cash flows						Balances	
	01.01.2021	Generated by	Used in	Total	Acquisition of subsidiaries	Sale of subsidiaries	Fair value changes	Foreing exchange	New financial leases	Low of Leases	Other changes	12.31.2021
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Bank loans	110,535,615	19,799,686	(47,238,921)	(27,439,235)	-	-	-	1,721,783	-	-	1,317,492	86,135,655
Obligations with the public not guaranteed	170,905,717	-	(7,442,563)	(7,442,563)	-	-	-	11,177,658	-	-	3,277,916	177,918,728
Leases	23,662,376	-	(13,976,006)	(13,976,006)	-	-	-	1,728,986	22,384,276	(2,045,248)	2,928,071	34,682,455
Others	187,845	-	-	-	-	-	(16,035)	-	-	-	(60,077)	111,733
	305,291,553	19,799,686	(68,657,490)	(48,857,804)	-	-	(16,035)	14,628,427	22,384,276	(2,045,248)	7,463,402	298,848,571

The balances correspond to the current and non-current portion.

The other changes column includes mainly the accrual of interest.

6. OTHER FINANCIAL ASSETS

As described in Note 3.2 n), the details are as follows:

	Current		Non - current	
	12.31.2022	12.31.2021	12.31.2022	12.31.2021
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Financial instruments at fair value (1)	2,811,203	1,052,370	-	-
Financial investments available for sale-unlisted shares	-	-	-	579,357
Guarantee deposits (5)	2,016,199	72,713	2,957,522	4,593,758
Hedging assets (Note 21)	974,479	1,800,651	31,005,326	18,251,167
Cash and cash equivalent, with restrictions (2)	257,367	367,904	-	-
Third party account receivables (3)	-	1,904,655	-	-
Option rights (6)	-	113,194	-	-
Short-term deposits, not classified as cash equivalent	474,740	682,073	-	-
Payment for acquisition of subsidiary (4)	-	-	-	510,738
Accounts receivable from the sale of a subsidiary (7)	-	7,803,171	-	-
Other financial assets	446,246	849,482	35,863	-
	6,980,234	14,646,213	33,998,711	23,935,020

- (1) These investments correspond to equity instruments. Changes in fair value of these instruments are recognized in profit or loss. The details are as follows:

Type of instrument	Currency	Current		Non - current	
		12.31.2022	12.31.2021	12.31.2022	12.31.2021
		ThCh\$	ThCh\$	ThCh\$	ThCh\$
Investments unlisted	Chilean pesos	1,959,436	-	-	-
Acciones BTG Pactual	U.S. Dollars	543,802	1,052,370	-	-
TIDIS tax refund titles	Colombian pesos	307,965	-	-	-
		2,811,203	1,052,370	-	-

- (2) Corresponds to current account balances on which SONDA is accountable to third parties. These balances are restricted from use. The origin of these balances is related to the normal operations of the Company and management commitments.
- (3) This corresponds to accounts receivable arising from the acquisition of ATIVAS DATACENTER S.A. in October 2016, which included financing through loan contracts granted to non-controlling shareholders, for their respective capital contributions.

As of December 31, 2021, the balance corresponds to the second mutual contract signed between the subsidiary Sonda Procwork Outsourcing Inf. Ltda. and Cemig Telecomunicacoes S.A. for R\$ 37.2 million, which is guaranteed by the shares (% of the participation in ATIVAS), and any flow received by non-controlling shareholders, such as dividends. This mutual generates interest for 110% of CDI, with a limit of 12% per year plus inflation.

SONDA will offset the balance in its favor of the loan with the exercise price of the option being exercised. Therefore, the balance receivable from the loan is presented net of the present obligation existing with the non-controlling shareholder, which is generated by valuing the put option held by such shareholders for the shares representing the non-controlling interest in ATIVAS. The information considered in order to value the PUT options is as follows:

- Original amount of the obligation: Based upon a multiple of the net profit projected up to the year 2020 multiplied by 19.6%.
- Date of the exercise of the PUT option, as from January 01, 2021.
- Real discount rate, equivalent to the average financing cost of the Company: 11.8%
- Value of liabilities at present value: R\$39.8 million.

As explained in Note 3.2 (2), in November 2022 the settlement and payment agreement was concluded, together with the acquisition of its non-controlling interest in Ativas Datacenter.

- (4) Corresponds to payment made for the acquisition of the company Sonda Mobility Ltda which was stipulated as an escrow under the purchase agreement and deposited in a guarantee account. This amount was released in three annual installments indexed to indicators established in the purchase agreement.
- (5) They correspond to judicial deposits and labor guarantees made in the service contract, which are subject to restitution once the contracts are concluded..
- (6) Together with the purchase of Ativas Datacenter S.A. (in October 2016), the company signed a CALL option contract which granted SONDA the right to purchase the minority shareholder rights in the company. The valuation for this operation carried out at fair value, as indicated in Note 3.2 n, it could be exercised from the year 2021. In November 2022, as explained in Note 3.2 (2), when the put option corresponding to the CEMIG shareholder was exercised, the respective portion was written off with effect on results.
- (7) This corresponds to the following amounts receivable:
 - Balance receivable from the sale of the subsidiary Transacciones Electrónicas S.A. in December 2017. The balance corresponds to a deferred payment of CLP 2,886 million, which will be received restated (annual interest rate of 8%) at the time of payment, which will take place within 5 years from the closing of the transaction, as indicated in the sale agreement. This payment has been received in May 2022.
 - As of December 31, 2022, included balance receivable from the sale of investment property, amounting to ThCh\$3,982 million. This payment has been received in the first quarter of 2022.

7. TRADE AND OTHER RECEIVABLES

a) The detail of trade and other receivables is as follows:

	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Assets before provisions	318,309,912	271,901,924
Commercial debtor provisions	(11,073,014)	(10,546,952)
Trade and other receivables, current	307,236,898	261,354,972
Assets before provisions	74,007,853	68,160,332
Commercial debtor provisions	(2,407,967)	(5,277)
Non-current receivables	71,599,886	68,155,055
Assets by net commercial debtors	378,836,784	329,510,027

b) The detail is as follows:

Trade and other receivables	Current		Non - current	
	12.31.2022 ThCh\$	12.31.2021 ThCh\$	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Trade receivables, gross	162,828,016	134,904,926	7,919,384	7,994,194
Impairment allowance on trade receivables	(10,701,001)	(10,053,390)	(2,407,967)	(5,277)
Leasing contracts, net	56,193,245	45,332,434	55,423,700	48,621,667
Unbilled revenue	69,273,946	52,335,750	7,012,996	7,217,798
Checks, gross	8,312,034	7,992,502	-	-
Notes and Promissory notes, gross	98,616	51,841	209,792	87,293
Impairment allowance on notes receivable	(372,013)	(493,562)	-	-
Loans and advances to employees	879,104	728,035	-	-
Other accounts receivable	20,724,951	30,556,436	3,441,981	4,239,380
	307,236,898	261,354,972	71,599,886	68,155,055

c) The tables below set forth the trade and other receivables as of December 31, 2022 and 2021 classified by aging:

		December 31, 2022														Total Current	Total Non-current
Trade and other receivables		Non past due	Aging 1-30 days	Aging 31-60 days	Aging 61-90 days	Aging 91-120 days	Aging 121-150 days	Aging 151-180 days	Aging 181-210 days	Aging 211-240 days	Aging 241-270 days	Aging 271-300 days	Aging 301-330 days	Aging 331-365 days	Aging more than 365 days	ThCh\$	ThCh\$
Trade receivables, gross	125,028,946	15,509,254	4,106,844	1,437,223	886,557	645,348	357,978	6,219,194	507,084	415,611	471,753	53,892	38,099	7,150,233	162,828,016	7919,384	
Loss for impairment of value, Invoices receivable	(1,323,397)	(352,247)	(200,846)	(114,437)	(127,798)	(167,292)	(92,867)	(316,776)	(213,723)	(261,038)	(396,784)	(37,495)	(30,064)	(7,066,237)	(10,701,001)	(2,407,967)	
Lease receivables, net	56,193,245	-	-	-	-	-	-	-	-	-	-	-	-	-	56,193,245	55,423,700	
Unbilled revenue	51,017,302	5,491,324	3,122,827	2,674,068	1,647,866	1,527,523	1,593,742	1,522,626	178,631	398,586	99,451	-	-	-	69,273,946	7,012,996	
Checks, gross	7,973,995	84,082	-	-	-	-	-	-	10,388	-	-	-	-	243,569	8,312,034	-	
Notes and Promissory notes, gross	64,642	-	-	-	-	-	-	-	-	-	-	-	-	33,974	98,616	209,792	
Loss for impairment, documents receivable	-	(84,082)	-	-	-	-	-	-	(10,388)	-	-	-	-	(277,543)	(372,013)	-	
Loans and advances to employees	879,104	-	-	-	-	-	-	-	-	-	-	-	-	-	879,104	-	
Other accounts receivable	20,724,951	-	-	-	-	-	-	-	-	-	-	-	-	-	20,724,951	3,441,981	
	260,558,788	20,648,331	7,028,825	3,996,854	2,406,625	2,005,579	1,858,853	7,425,044	471,992	553,159	174,420	16,397	8,035	83,996	307,236,898	71,599,886	

		December 31, 2021														Total Current	Total Non-current
Trade and other receivables		Non past due	Aging 1-30 days	Aging 31-60 days	Aging 61-90 days	Aging 91-120 days	Aging 121-150 days	Aging 151-180 days	Aging 181-210 days	Aging 211-240 days	Aging 241-270 days	Aging 271-300 days	Aging 301-330 days	Aging 331-365 days	Aging more than 365 days	ThCh\$	ThCh\$
Trade receivables, gross	107,408,718	11,818,482	2,829,576	941,803	668,474	510,551	451,076	273,247	440,877	201,517	174,533	153,253	1,243,724	7,789,095	134,904,926	7,994,194	
Loss for impairment of value, Invoices receivable	(783,687)	(202,013)	(116,669)	(84,338)	(79,309)	(83,681)	(136,005)	(90,343)	(230,416)	(101,499)	(147,343)	(138,047)	(73,368)	(7,786,672)	(10,053,390)	(5,277)	
Lease receivables, net	45,332,434	-	-	-	-	-	-	-	-	-	-	-	-	-	45,332,434	48,621,667	
Unbilled revenue	38,205,852	2,893,232	2,570,726	2,065,219	1,570,355	1,499,024	1,470,315	1,506,525	80,912	259,231	214,359	-	-	-	52,335,750	7,217,798	
Checks, gross	7,550,841	95,546	-	-	770	-	-	-	8,424	-	-	-	-	336,921	7,992,502	-	
Notes and Promissory notes, gross	(62)	-	-	-	-	-	-	-	-	-	-	-	-	51,903	51,841	87,293	
Loss for impairment, documents receivable	-	(95,545)	-	-	(770)	-	-	-	(8,424)	-	-	-	-	(388,823)	(493,562)	-	
Loans and advances to employees	728,035	-	-	-	-	-	-	-	-	-	-	-	-	-	728,035	-	
Other	30,556,436	-	-	-	-	-	-	-	-	-	-	-	-	-	30,556,436	4,239,380	
	228,998,567	14,509,702	5,283,633	2,922,684	2,159,520	1,925,894	1,785,386	1,689,429	291,373	359,249	241,549	15,206	1,170,356	2,424	261,354,972	68,155,055	

d) The changes in the allowance for impairment losses of trade receivables determined as described in Note 3.2.n 2) were as follows:

	Current		Non-current	
	Invoice Receivable ThCh\$	Documents receivable ThCh\$	Invoice Receivable ThCh\$	Documents receivable ThCh\$
Balance - January 1, 2021	10,719,255	461,892	-	-
Increases (reductions) for transfers	(75,316)	273	5,277	-
Losses (reversals) due to loss of value	1,236,496	14,838	-	-
Write-offs	(2,872,376)	(41,768)	-	-
Foreign currency translation differences	1,045,331	58,327	-	-
Balance - December 31, 2021	10,053,390	493,562	5,277	-
Increases (reductions) for transfers	(547,908)	-	547,908	-
Losses (reversals) due to loss of value	1,428,002	(124,962)	1,854,782	-
Write-offs	(756,282)	(1,693)	-	-
Foreign currency translation differences	523,799	5,106	-	-
Balance - December 31, 2022	10,701,001	372,013	2,407,967	-

SONDA S.A. and subsidiaries has a defined credit policy, under which assessments are made of each client's financial, commercial and tax situation (financial statement analysis), historical payment behaviors, market positioning.

The Company does not present significant renegotiations with its clients, but if it is carried out, these are evaluated under the new financial situation of the client, carrying out the relevant impairment analysis.

e) At the end of each year, the information relating to non-renegotiated and negotiated portfolio of customers, is as follows:

Time in arrears	December 31, 2022					December 31, 2021				
	Number of customers - Non-renegotiated portfolio	Non-renegotiated portfolio, gross	Number of customers - Renegotiated portfolio	Renegotiated portfolio, gross	Total portfolio, gross	Number of customers - Non-renegotiated portfolio	Non-renegotiated portfolio, gross	Number of customers - Renegotiated portfolio	Renegotiated portfolio, gross	Total portfolio, gross
		ThCh\$		ThCh\$	ThCh\$		ThCh\$		ThCh\$	ThCh\$
Up to date	7,497	335,414,854	15	475,184	335,890,038	6,931	297,213,208	25	729,377	297,942,585
1-30 days	2,115	21,084,660	-	-	21,084,660	2,413	14,806,572	1	688	14,807,260
31 - 60 days	906	7,229,671	-	-	7,229,671	766	5,399,614	1	688	5,400,302
61 - 90 days	770	4,111,291	-	-	4,111,291	325	2,997,912	3	9,110	3,007,022
91 - 120 days	611	2,534,423	-	-	2,534,423	220	2,229,658	2	9,941	2,239,599
121 - 150 days	580	2,172,871	-	-	2,172,871	198	1,996,457	3	13,118	2,009,575
151 - 180 days	572	1,951,720	-	-	1,951,720	154	1,906,741	2	14,650	1,921,391
181 - 210 days	553	7,741,820	-	-	7,741,820	120	1,770,321	1	9,451	1,779,772
211 - 250 days	547	696,103	-	-	696,103	114	517,870	1	12,343	530,213
More than 250 days	3,277	8,870,469	6	34,699	8,905,168	972	10,408,579	4	15,958	10,424,537
Total	17,428	391,807,882	21	509,883	392,317,765	12,213	339,246,932	43	815,324	340,062,256

(*) The customer portfolio consists of bills receivable, finance lease, debtors bill, checks, bills, promissory notes, loans and advances to employees and other accounts receivable, gross value (before applying estimates of uncollectible). Credit terms are determined in accordance with a policy approved for each company. When a customer has payment, problems coupled with a deterioration of their overall economic situation, the renegotiation process aims at the recovery of the total amount owed; the customer is offered a new payment schedule and extended credit terms. There is a requirement of an initial down payment, guarantees, and interest charges. This analysis is carried out on an individual basis for each customer. It should be mentioned that this type of renegotiation is not a common practice at SONDA given the good payment record of its customers.

Portfolio protested and in judicial collection	12.31.2022		12.31.2021	
	Number of customers in protested or judicial collection portfolio	Portfolio in default and in legal collection process	Number of customers in protested or judicial collection portfolio	Portfolio in default and in legal collection process
		ThCh\$		ThCh\$
Notes receivable in default (**)	118	293,913	116	634,883
Notes receivable in legal collection process (**)	97	4,335,383	98	3,987,720
	215	4,629,296	214	4,622,603

(**) It includes documents (checks, bills) and bills.

8. BALANCES AND TRANSACTIONS WITH RELATED COMPANIES

The transactions between the Company and its related companies are customary transactions in terms of their objective and conditions. These transactions have been eliminated in the consolidation process and therefore are not disclosed in this note.

The balances of receivables and payables between the Company and its unconsolidated related parties are as follows:

a) Transactions, account receivables and payables with related companies

Name of related party	Taxpayer	Country	Type of currency	Nature of relationship	Balances with related companies				Transactions with related companies						
					12.31.2022				12.31.2022						
					Accounts receivable current	Accounts receivable non-current	Accounts payable current	Accounts payable non-current	Cost of services	Revenue of services	Financial agreement from the entity	Financial agreement to the entity	Others		
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$						
Indico S.A. (1)	76,413,035-9	Chile	Chilean peso	Controlling shareholder	-	-	4,377,876	-	-	-	-	-	-	-	-
Inversiones Yuste S.A.(1)	96,688,520-3	Chile	Chilean peso	Controlling shareholder	-	-	416,002	-	-	-	-	-	-	-	-
Inversiones La Laguna SpA (1)	76,920,676-0	Chile	Chilean peso	Controlling shareholder	-	-	162,848	-	-	-	-	-	-	-	-
Inversiones Santa Isabel (1)	79,822,680-0	Chile	Chilean peso	Controlling shareholder	-	-	2,053,250	-	-	-	-	-	-	-	-
Subtotal transactions with controlling shareholder					-	-	7,009,976	-	-	-	-	-	-	-	-
Inversiones Industriales Valparaíso S.A. (2)	96,831,860-8	Chile	Chilean peso	Associate	-	1,065,616	-	-	-	-	-	-	-	-	-
Multicaja S.A. (4)	76,828,790-2	Chile	UF	Associate	5,615,972	2,053,789	-	-	-	443,916	5,354,998	7,103,429	-	150,152	-
Subtotal transactions with associate					5,615,972	3,119,405	-	-	-	443,916	5,354,998	7,103,429	-	150,152	-
Brazilian key executives		Brasil	Brazilian reais	Senior executives	-	-	-	-	227,970	-	-	-	-	-	-
Chilean key executives		Chile	Chilean peso	Senior executives	-	-	108,314	-	2,156,743	-	-	-	-	-	-
Uruguayan key executives		Uruguay	US dollar	Executives	-	-	1,599	-	-	-	-	-	-	-	-
Board of Directors (See d)		Chile	Chilean peso	Executives	-	-	-	-	439,643	-	-	-	-	-	-
Subtotal transactions with key management					-	-	109,913	-	2,824,356	-	-	-	-	-	-
AFP Modelo S.A.	76,762,250-3	Chile	Chilean peso	Indirect through shareholder	913,509	-	-	-	-	5,628,351	-	-	-	-	-
Banco Internacional S.A	97,011,000-3	Chile	Chilean peso	Indirect through shareholder	36,272	-	-	-	6	182,988	-	-	-	-	-
Ediciones Financieras S.A.	96,539,380-3	Chile	Chilean peso	Indirect through shareholder	-	-	1,429	-	7,203	-	-	-	-	-	-
Serv. Compartidos Atlántico	76,580,360-8	Chile	Chilean peso	Indirect through shareholder	8,815	-	-	-	-	152,571	-	-	-	-	-
Etcheberry Asesorías y Negocios Ltda. (3)	77,522,100-3	Chile	UF	Indirect through associate	1,547,546	-	-	-	-	-	-	-	-	58,472	-
Subtotal transactions with other related companies					2,506,142	-	1,429	-	7,209	5,963,910	-	-	-	58,472	-
Total transaction with related companies					8,122,114	3,119,405	7,121,318	-	2,831,565	6,407,826	5,354,998	7,103,429	-	208,624	-

					Balances with related companies 12.31.2021				Transactions with related companies 12.31.2021				
Name of related party	Taxpayer	Country	Type of currency	Nature of relationship	Accounts receivable current ThCh\$	Accounts receivable non-current ThCh\$	Accounts payable current ThCh\$	Accounts payable non-current ThCh\$	Cost of services ThCh\$	Revenue of services ThCh\$	Financial agreement from the entity ThCh\$	Financial agreement to the entity ThCh\$	Others ThCh\$
Inversiones Industriales Valparaíso S.A. (2)	96.831.860-8	Chile	Chilean peso	Associate	-	940,526	-	-	-	-	-	-	-
Multicaja S.A. (4)	76.828.790-2	Chile	UF	Associate	1,454,205	4,400,186	-	-	-	167,170	5,471,324	-	97,182
Subtotal transactions with associate					1,454,205	5,340,712	-	-	-	167,170	5,471,324	-	97,182
Brazilian key executives		Brasil	Brazilian reais	Senior executives	-	-	-	-	273,587	-	-	-	-
Chilean key executives		Chile	Chilean peso	Senior executives	-	-	-	-	1,207,213	-	-	-	-
Uruguayan key executives		Uruguay	US dollar	Senior executives	-	-	5,490	-	-	-	-	-	-
Board of Directors (See d)		Chile	Chilean peso	Executives	-	-	-	-	351,869	-	-	-	-
Subtotal transactions with key management					-	-	5,490	-	1,832,669	-	-	-	-
AFP Modelo S.A.	76.762.250-3	Chile	Chilean peso	Indirect through shareholder	447,881	-	-	-	-	5,701,709	-	-	-
Banco Internacional S.A.	97.011.000-K	Chile	Chilean peso	Indirect through shareholder	14,725	-	-	-	-	151,505	-	-	-
Salfa Comercial S.A.	96.954.630-2	Chile	Chilean peso	Indirecta a través de accionista	-	-	-	-	-	-	-	-	-
Ediciones Financieras S.A.	96.539.380-3	Chile	Chilean peso	Indirect through shareholder	-	-	1,488	-	-	-	-	-	-
Etcheberry Asesorías y Negocios Ltda. (3)	77.522.100-3	Chile	Chilean peso	Indirect through associate	-	1,319,794	-	-	-	-	67,915	-	44,728
Subtotal transactions with other related companies					462,606	1,319,794	1,488	-	-	5,853,214	67,915	-	44,728
Total transactions with related companies					1,916,811	6,660,506	6,978	-	1,832,669	6,020,384	5,539,239	-	141,910

- (1) Correspond to the minimum dividend recognized in accordance with SONDA's dividend distribution policy.

During 2022 have been made dividend payments for concept of dividends to its controlling shareholders by ThCh\$3,454,087 (In 2021 they were paid ThCh\$11,703,892).

- (2) Corresponds to an account receivable due to a capital decrease in 2004 made by this associate. This account receivable is denominated in Chilean pesos, is updated by the variation of the Consumer Price Index (IPC), does not bear interest and has no maturity.
- (3) Corresponds to an account receivable generated in December 2015. This account receivable is denominated in UF; it bears a 5.75% annual interest rate; to be paid in one installment whose original maturity was in December 2020.

This loan has a pledge on behalf of SONDA. In August 2020, a repayment of UF 3,873.98 was made in connection with this loan.

On December 18, 2020, an amendment was made to the loan agreement:

- The capital (plus the applicable interest) is UF 41,904.89.
 - Extension of the term (for paying the capital together with the respective accrued interest in a single installment) to December 17, 2023.
 - Modification of the interest rate to 3.5% per annum, calculated on the outstanding principal as of December 18, 2020.
- (4) During 2021, the following loans were granted to the associated company Multicaja S.A.:
 - 1st) In March, for UF 46,556.08 payable in a single installment within 36 months, which accrues a simple interest rate of 3.5% per annum, on the outstanding principal due. Such interest will be payable together with the related installment of the outstanding principal due.
 - 2nd) In May, for UF 46,307.88 payable in a single installment within 30 months, which accrues a simple interest rate of 3.5% per annum on the outstanding principal due. Such interest will be accrued and will be payable at the end of each 12-month period.
 - 3rd) In July for UF 45,997.28 payable in a single installment within 30 months, which accrues a simple interest rate of 3.5% per annum on the outstanding principal due. Such interest will be accrued and will be payable at the end of each 12-month period.
 - 4th) In December for UF 44,166.76 payable in a single installment within 60 days, which accrues a simple interest rate of 3.5% per annum on the outstanding

principal due. Such interest will be accrued and will be payable at the end of the 60-day period.

There is a commitment on the part of the majority shareholders to refrain from approving dividend distributions of any kind, whether final or interim, as long as any of these loans are outstanding.

Due to a capital contribution received by this company in February 2022, a partial payment was received, which was applied to the 1st and 4th loans, leaving only two current loans, as explained below:

- From the 2nd credit, originally for UF 46,307.88, the current debt amounts to UF 9,787.48.
- From the 3rd credit, the original debt for UF 45,997.28 is maintained.

On July 7, 2022, a new loan was granted to the company for UF 45,209 payable in a single installment within 12 months, which accrues a simple interest rate of 5% per year, on the principal owed pending payment. Such interest will accrue and be payable on the payment date.

On December 28, 2022, a new loan was granted to the company for UF 24,375 payable in a single installment within 12 months, which accrues a simple interest rate of 5% per year, on the principal owed pending payment. Such interest will accrue and be payable on the payment date.

At December 31, 2022 and 2021, the Company has not experienced an impairment of accounts receivables from related parties. This evaluation is carried out at the close of each accounting period when reviewing the financial position with related parties in markets in which these operate.

At December 31, 2022 and 2021, the Company does not have guarantees, either delivered or received, with related parties and which have not been disclosed.

All the transactions have been carried out at market values and are included in operating revenue and costs.

The Company's disclosure criterion is for all the transactions over ThCh\$100,000. With the exception of the existence of accounts receivable or payable, these are disclosed independently of their value.

b) Management and Key Management

Key management members and other individuals responsible for the management of SONDA S.A., as well as, the shareholders or representative natural persons or legal persons, have not been involved in unusual transactions as of December 31, 2022 and 2021.

The Company is managed by a Board of Directors including nine directors elected for a three-year period after which they can be reelected.

c) Directors' Committee

In accordance with Article 50 bis of Corporations Law N.18,046, SONDA S.A. and its subsidiaries have a Directors' Committee consisting of three members who have the powers established in Corporations Law.

d) Remunerations for the Board of Directors and Directors' Committee members

	12.31.2022		12.31.2021	
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Directors	Per diem (1)	Other (2)	Per diem (1)	Other (2)
Mario Pavón Robinson	35,760	-	32,218	-
María del Rosario Navarro Betteley	35,760	-	29,584	-
Enrique Bone Soto	47,680	-	42,958	-
Andrés Navarro Betteley	35,760	-	32,218	-
Raúl Véjar Olea	35,760	-	32,218	-
Alberto Eguiguren Correa	47,680	-	42,958	-
Carlos Alberto Hurtado Rourke	47,680	-	42,958	-
Ingo Plöger	35,511	46,531	32,320	-
Andrés Navarro Haeussler	71,521	-	64,437	-
Total	393,112	46,531	351,869	-

(1) Includes attendance to the Board of Directors' and Directors' Committee meetings.

(2) Corresponds to payments for services established by contract.

9. INVENTORIES

The detail of inventories (net of obsolescence allowance) is as follows:

	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Class of inventories		
Goods current (1)	58,083,380	40,573,844
Supplies for rendering of services	2,869,731	2,346,391
Spare parts	405,737	543,062
Other inventories current		
Implementation projects	2,237,978	2,413,286
Imports in transit	10,533,358	11,422,526
Subtotal other inventories	12,771,336	13,835,812
Total inventories	74,130,184	57,299,109

(1) Includes Computer and Software equipment for sale.

The cost of inventories recognized as "Cost of sales" was ThCh\$519,396,205 for the year ended December 31, 2022 (ThCh\$437,101,697 for the year ended December 31, 2021).

The obsolescence allowance which is presented as a deduction of inventories was ThCh\$6,039,827 as of December 31, 2022 (ThCh\$5,361,999 as of December 31, 2021).

There are no significant gains or losses for inventory write-downs.

There are no inventories pledged as security for liabilities.

10. CURRENT TAX ASSETS AND LIABILITIES

a) The details of current tax assets is as follows:

Current tax assets	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Monthly provisional payments	14,476,809	17,903,526
Credit for tax benefits	3,337,849	5,653,375
Taxes on sales and services	4,911,785	3,333,387
Others	4,684,426	1,274,679
Total	27,410,869	28,164,967

b) The details of current tax liabilities is as follows:

Current tax liabilities	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Taxes on profit	3,895,251	6,579,697
Taxes on sales and services	9,260,291	6,144,578
Others	107,873	98,766
Total	13,263,415	12,823,041

11. INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD

i. The following tables set forth the companies accounted for using equity method:

Company Name	Taxpayer number	Country	Functional Currency	Activity	Ownership percentage	Balance at	Purchases	Share of Profit (loss)	Dividends received	Other increases (decreases)	Carrying amount of investment
						01.01.2022					12.31.2022
						ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Inversiones Valparaíso S.A.	96,831,860-8	Chile	Chilean pesos	Real State	33.33%	2,267	-	(106,437)	-	-	(104,170)
Sustentable S.A.	96,941,290-k	Chile	Chilean pesos	Consulting and environmental management	19.43%	128,439	-	50,000	(15,569)	(6,604)	156,266
Multicaja S.A. (1) (3)	76,828,790-2	Chile	Chilean pesos	Connectivity payments	69.50%	4,532,824	16,554,126	(1,294,339)	-	-	19,792,611
						4,663,530	16,554,126	(1,350,776)	(15,569)	(6,604)	19,844,707

Company Name	Taxpayer number	Country	Functional Currency	Activity	Ownership percentage	Balance at	Purchases	Share of Profit (loss)	Dividends received	Other increases (decreases)	Carrying amount of investment
						01.01.2021					12.31.2021
						ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Inversiones Valparaíso S.A.	96,831,860-8	Chile	Chilean pesos	Real State	33.33%	109,809	-	(107,542)	-	-	2,267
Sustentable S.A.	96,941,290-k	Chile	Chilean pesos	Consulting and environmental management	19.43%	133,445	-	17,758	(15,569)	(7,195)	128,439
Multicaja S.A. (1)	76,828,790-2	Chile	Chilean pesos	Connectivity payments	41.58%	6,843,315	-	(2,310,492)	-	1	4,532,824
Linktrans Tecnología Ltda. (2)	Foreign	Brasil	Brazilian reais	IT Consulting	50.00%	24,822	-	(31)	-	(24,791)	-
						7,111,391	-	(2,400,307)	(15,569)	(31,985)	4,663,530

(1) ThCh\$ 8,357,287 of goodwill are included (ThCh\$ 797,842 in 2021).

(2) On March 29, 2021, the subsidiary Sonda Mobility Ltda., acquired an additional share in the company Linktrans Tecnología Ltda. (reaching a 100% stake in the company) which meant acquiring control of this.

- (3) On February 22, 2022, the Extraordinary Shareholders' Meeting of Multicaja S.A. agreed to increase the statutory capital of the Company by the sum of ThCh\$16,056,943, divided into 179,466 nominative shares, without nominal value, all of one and the same series, and without any privilege, to the sum of ThCh\$26,056,943, divided into 230,742 registered shares, without nominal value, all of the same and unique series, and without any privilege. The capital increase amounting to ThCh\$10,000,000, was carried out through the issuance of 51,276 new shares for payment, which were paid in full by SONDA S.A., reaching a 54.56% stake.

On December 29, 2022, SONDA S.A. acquired a total of 34,480 shares (equivalent to 14.94%) from the shareholder Fondo de Inversión Privado Austral Capital for the sum of ThCh\$6,554,126, after the other shareholders waived their preferential option. This acquisition meant an increase in the stake in Multicaja S.A. until reaching a 69.5% share.

This greater participation achieved did not allow to ensure control of the company, due to certain restrictions established in the shareholder agreements that restrict the direction of relevant activities in accordance with the provisions of paragraph 10 of IFRS 10, for which reason its ownership is not considered. consolidation as of December 31, 2022.

Through a modification to the shareholders' agreement that is effective as of 2023, the conditions have been established to attribute control of the Multicaja Company as of January 2023, which will allow it to proceed, as of said date, to its consolidation line by line in the financial statements of SONDA S.A.

For the purposes of the initial registration of this business combination, SONDA S.A. is carrying out the identification and valuation of the assets and liabilities of the acquired Company, as well as evaluating any additional information regarding facts or circumstances existing at the date of taking control that may mean a modification to this identification and valuation of assets and liabilities.

This evaluation process will conclude within the valuation period, as indicated in paragraph 45, IFRS 3 (R) Business Combination (which will not exceed a period of one year from the date of takeover).

Initially, SONDA has estimated that the registration of this business combination could mean the recognition of a non-cash financial profit of Ch\$9,402 million during 2023, based on the valuation of the company according to the last transaction carried out in December 2022, estimate that will be subject to the review processes mentioned above.

- ii. The financial information corresponding to the most significant associate Multicaja S.A. is as follows:

				December 31, 2022							
Name	Country	Functional Currency	Financial Statements	Current Assets	Non-current Assets	Current Liabilities	Non-current liabilities	Non-controlling interests	Revenue	Profit (loss)	Profit (Loss) attributable to non-controlling interests
				ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Multicaja S.A.	Chile	Chilean pesos	Consolidated	31,032,846	23,342,759	32,863,779	5,057,488	635	89,466,890	(2,529,817)	(16)

				December 31, 2021							
Name	Country	Functional Currency	Financial Statements	Current Assets	Non-current Assets	Current Liabilities	Non-current liabilities	Non-controlling interests	Revenue	Profit (loss)	Profit (Loss) attributable to non-controlling interests
				ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Multicaja S.A.	Chile	Chilean pesos	Consolidated	21,182,382	21,207,086	23,268,484	10,137,134	346	79,070,212	(5,557,235)	39

12. INTANGIBLE ASSETS OTHER THAN GOODWILL

- a) The following table sets forth intangible assets other than goodwill as of December 2022 and 2021:

	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Intangible assets other than goodwill		
Expenditure for development of the Company's software products	9,390,492	7,493,660
Subtotal Capitalized expenditures for development	9,390,492	7,493,660
Trademark (1)	886	1,177
Acquired Software	1,967,591	374,849
Licenses and franchises	239,580	324,980
Customer-related intangible assets (1)	3,733,439	4,361,928
Value of business acquired (1)	-	67,954
Other identifiable assets	-	1,580
Subtotal intangible assets, not internally generated	5,941,496	5,132,468
Total intangible assets other than goodwill	15,331,988	12,626,128

- (1) Correspond to intangible assets acquired in business combinations. (See more details in Note 3.2 f). The determination of their fair value was made by third parties. The useful lives have been assigned according to the long-term business plan, establishing a useful life between 4 to 15 years.

b) The composition and movement of intangible assets other than goodwill at the end of each year is as follows:

	Expenditures for development of tailor-made projects	Expenditure for development of the Company's software products	Subtotal capitalized development disbursements, generated internally	Trademark	Acquired Software	Licenses and Franchises	Customer-related intangible assets	Value of business acquired	Other identifiable assets	Subtotal intangible assets, not generated internally	Total
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Movements in intangible assets											
Gross amount											
Balance at 01.01.2022	6,455,059	26,673,827	33,128,886	490,445	4,538,671	3,826,880	22,960,602	1,895,370	464,819	34,176,787	67,305,673
Additions	-	5,155,304	5,155,304	-	2,699,154	353,934	-	-	-	3,053,088	8,208,392
Increase (decrease) by foreign currency exchange differences	4,920	1,073,293	1,078,213	32,869	109,616	149,545	1,556,138	36,192	13,409	1,897,769	2,975,982
Increase (decrease) for transfers	-	-	-	-	-	132,668	-	-	-	132,668	132,668
Retirements	-	-	-	-	(4,376)	(736,269)	-	-	-	(740,645)	(740,645)
Total movements	4,920	6,228,597	6,233,517	32,869	2,804,394	(100,122)	1,556,138	36,192	13,409	4,342,880	10,576,397
Balance at 12.31.2022	6,459,979	32,902,424	39,362,403	523,314	7,343,065	3,726,758	24,516,740	1,931,562	478,228	38,519,667	77,882,070
Accumulated amortization											
Balance at 01.01.2022	(6,455,059)	(19,180,167)	(25,635,226)	(489,268)	(4,163,822)	(3,501,900)	(18,598,674)	(1,827,416)	(463,239)	(29,044,319)	(54,679,545)
Amortization expense	-	(3,599,122)	(3,599,122)	-	(1,289,173)	(318,958)	(952,242)	(75,799)	(1,582)	(2,637,754)	(6,236,876)
Increase (decrease) by foreign currency exchange differences	(4,920)	(732,643)	(737,563)	(33,160)	76,063	(142,368)	(1,232,385)	(28,347)	(13,407)	(1,373,604)	(2,111,167)
Increase (decrease) for transfers	-	-	-	-	-	(70,170)	-	-	-	(70,170)	(70,170)
Retirements	-	-	-	-	1,458	546,218	-	-	-	547,676	547,676
Total movements in identifiable intangible assets	(4,920)	(4,331,765)	(4,336,685)	(33,160)	(1,211,652)	14,722	(2,184,627)	(104,146)	(14,989)	(3,533,852)	(7,870,537)
Balance at 12.31.2022	(6,459,979)	(23,511,932)	(29,971,911)	(522,428)	(5,375,474)	(3,487,178)	(20,783,301)	(1,931,562)	(478,228)	(32,578,171)	(62,550,082)
Net Balance at 12.31.2022	-	9,390,492	9,390,492	886	1,967,591	239,580	3,733,439	-	-	5,941,496	15,331,988

	Expenditures for development of tailor-made projects	Expenditure for development of the Company's software products	Subtotal capitalized development disbursements, generated internally	Trademark	Acquired Software	Licenses and Franchises	Customer-related intangible assets	Value of business acquired	Other identifiable assets	Subtotal intangible assets, not generated internally	Total
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Movements in intangible assets											
Gross amount											
Balance at 01.01.2021	16,093,574	22,222,657	38,316,231	637,916	4,080,714	5,283,953	20,913,569	1,905,206	441,348	33,262,706	71,578,937
Additions	-	3,019,205	3,019,205	340	275,904	288,401	-	-	6,240	570,885	3,590,090
Increase (decrease) by foreign currency exchange differences	58,903	1,756,203	1,815,106	(147,811)	229,635	331,051	2,149,438	287,104	17,231	2,866,648	4,681,754
Increases (decreases) for transfers	-	-	-	-	88,394	(112,774)	-	-	-	(24,380)	(24,380)
Retirements	(9,697,418)	(324,238)	(10,021,656)	-	(135,976)	(1,963,751)	(102,405)	(296,940)	-	(2,499,072)	(12,520,728)
Total movements	(9,638,515)	4,451,170	(5,187,345)	(147,471)	457,957	(1,457,073)	2,047,033	(9,836)	23,471	914,081	(4,273,264)
Balance at 12.31.2021	6,455,059	26,673,827	33,128,886	490,445	4,538,671	3,826,880	22,960,602	1,895,370	464,819	34,176,787	67,305,673
Accumulated amortization											
Balance at 01.01.2021	(16,076,058)	(15,990,953)	(32,067,011)	(637,164)	(3,855,102)	(4,693,185)	(15,662,481)	(1,688,799)	(417,428)	(26,954,159)	(59,021,170)
Amortization expense	(18,231)	(2,203,729)	(2,221,960)	-	(254,996)	(461,736)	(1,334,948)	(165,494)	(28,565)	(2,245,739)	(4,467,699)
Increase (decrease) by foreign currency exchange differences	(58,188)	(1,309,723)	(1,367,911)	147,896	(170,600)	(287,892)	(1,703,650)	(270,063)	(17,246)	(2,301,555)	(3,669,466)
Increases (decreases) for transfers	-	-	-	-	(19,192)	62,714	-	-	-	43,522	43,522
Retirements	9,697,418	324,238	10,021,656	-	136,068	1,878,199	102,405	296,940	-	2,413,612	12,435,268
Total movements in identifiable intangible assets	9,620,999	(3,189,214)	6,431,785	147,896	(308,720)	1,191,285	(2,936,193)	(138,617)	(45,811)	(2,090,160)	4,341,625
Balance at 12.31.2021	(6,455,059)	(19,180,167)	(25,635,226)	(489,268)	(4,163,822)	(3,501,900)	(18,598,674)	(1,827,416)	(463,239)	(29,044,319)	(54,679,545)
Net Balance at 12.31.2021	-	7,493,660	7,493,660	1,177	374,849	324,980	4,361,928	67,954	1,580	5,132,468	12,626,128

c) Amortization Expense

The charge to profit and loss at December 31, 2022 in this regard amounts to ThCh\$6,236,876 (ThCh\$4,467,699 at December 31, 2021), under the caption "cost of sales" and "administration expenses".

d) SONDA has not made material disbursements for Research and Development, which have been recorded as expenses.

13. GOODWILL

The following table sets forth the reconciliation of the carrying amounts of goodwill as of December 31, 2022 and 2021.

Name	Taxpayer number	12.31.2021				12.31.2022		
		Impairment of goodwill as of 01.01.2021	Increases (decreases) for other changes	Increase (decrease) for foreign currency exchange differences	Goodwill as of 12.31.2021	Increases (decreases) for other changes	Increase (decrease) for foreign currency exchange differences	Goodwill as of 12.31.2022
		ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Ativas DataCenter S.A. (1)(4)	Foreing	1,406,447	-	146,965	1,553,412	(1,658,692)	105,280	-
Sonda Mobility Ltda. (1) (4)	Foreing	4,093,669	-	427,761	4,521,430	(4,828,020)	306,590	-
PARS Produtos de Processamento de Dados Ltda. (1)	Foreing	17,447,376	-	1,823,126	19,270,502	-	1,306,045	20,576,547
Quintec MacOnline (6)		2,335,749	-	-	2,335,749	-	-	2,335,749
Servibanca S.A.	96,571,690-4	119,477	-	-	119,477	-	-	119,477
Servicios de Aplicación e Ing. Novis, S.A. de C.V.(México) (1)	Foreing	206,083	-	31,478	237,561	-	15,997	253,558
Sonda Argentina S.A. (1) (5)	Foreing	2,789,432	1,344,718	(110,952)	4,023,198	2,216,803	(1,627,436)	4,612,565
Sonda Colombia S.A (1) (2)	Foreing	18,700,971	-	(740)	18,700,231	-	(1,976,010)	16,724,221
Sonda Perú (1)	Foreing	57,352	-	4,533	61,885	-	3,651	65,536
Sonda Chile (3)		16,196,067	(41,858)	-	16,154,209	-	(8,193)	16,146,016
Sonda do Brasil S.A. (1) (4)	Foreing	89,256,607	-	9,292,764	98,549,371	6,486,712	6,559,515	111,595,598
Sonda Ecuador (1)	Foreing	55,966	-	10,528	66,494	-	880	67,374
Sonda México (1) (7)	Foreing	21,673,306	-	3,310,566	24,983,872	-	1,682,872	26,666,744
Sonda Uruguay S.A. (1)	Foreing	595,743	-	148,993	744,736	-	110,676	855,412
Tecnoglobal S.A.	96,823,020-4	580,195	-	109,293	689,488	-	8,969	698,457
		175,514,440	1,302,860	15,194,315	192,011,615	2,216,803	6,488,836	200,717,254

- (1) Goodwill from foreign operations is measured as described in Note 3.2 (f).
 - (2) Correspond to goodwill assigned to the Sonda Colombia Cash Generating Unit. Includes those generated by the acquisitions of Red Colombia S.A. and Quintec Colombia Ltda., which were later absorbed by Sonda Colombia S.A. In 2019, the goodwill recognized by the acquisition of the companies Compufácil S.A.S. and Priceless Colombia S.A.S. was incorporated into the Cash Generating Unit (Compufacil Group).
 - (3) These correspond to the goodwill assigned to the Sonda Chile. This goodwill are recognized in Sonda S.A. through the direct acquisition, absorption or merger of the companies that generated them, including Quintec Chile S.A.
 - (4) Includes goodwill generated in the acquisitions, among other, of Soft Team Sist. De Comp. E Inf. Ltda., Kaizen Inf e Partic. Ltda, ELUCID Solutions S.A (which were absorbed by Sonda do Brasil S.A.), plus CTIS Tecnologías Ltda, Sonda Procwork Inf. Ltda. In 2022, the goodwill recognized from the acquisition of the companies Sonda Mobility Ltda. and Ativas Datacenter S.A. is incorporated into the CGU.
 - (5) They correspond to goodwill assigned to the Sonda Argentina Cash Generating Unit. Includes the one generated by the acquisition of Ceitech S.A., later absorbed by Sonda Argentina S.A.
- Since 2018, the monetary correction of goodwill was recognized as an increase for "other changes", as indicated in Note 3.2 e).
- (6) Corresponds to the goodwill assigned to the UGE Maconline Cash Generating Unit, recognized through the companies Quintec Distribución S.A. and Item Ltda.
 - (7) Correspond to goodwill assigned to the Sonda Mexico Cash Generating Unit. It includes the goodwill generated by the acquisition of Nextira One S.A., later absorbed by Sonda Mexico S.A.

The Company has determined the goodwill in the acquisition of these companies in accordance with the requirements of IFRS 3 (2008).

14. PROPERTY, PLANT AND EQUIPMENT

a) Property, plant and equipment as of December 31, 2022 and 2021 is as follows:

Classes of property, plant and equipment	12.31.2022			12.31.2021		
	Gross amount	Accumulated depreciation	Net amount	Gross amount	Accumulated depreciation	Net amount
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Land	9,259,930	-	9,259,930	9,335,171	-	9,335,171
Buildings	104,937,109	27,041,615	77,895,494	111,097,950	24,198,526	86,899,424
Constructions	6,018,460	2,047,323	3,971,137	5,108,906	1,793,191	3,315,715
Subtotal land and Costructions	120,215,499	29,088,938	91,126,561	125,542,027	25,991,717	99,550,310
Vehicle	691,924	445,539	246,385	712,706	431,737	280,969
Office equipment	11,901,638	9,103,338	2,798,300	10,959,825	8,378,399	2,581,426
IT equipment	110,398,582	92,003,444	18,395,138	104,805,743	83,287,461	21,518,282
Networking and communication equipment	1,139,267	1,080,193	59,074	2,417,449	2,180,312	237,137
Other property, plant and equipment	37,749,128	24,654,411	13,094,717	38,240,536	27,047,010	11,193,526
Total	282,096,038	156,375,863	125,720,175	282,678,286	147,316,636	135,361,650

b) The detail and movement of property, plant and equipment in each years is as follows:

	Land	Buildings	Constructions	Subtotal Land and constructions	Vehicles	Office equipment	IT Equipment	Networking and communication equipment	Other property, plant and equipment	Total
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Gross amount										
Balance at 01.01.2022	9,335,171	111,097,950	5,108,906	125,542,027	712,706	10,959,825	104,805,743	2,417,449	38,240,536	282,678,286
Additions	-	94,290	4,331,717	4,426,007	65,778	1,053,678	15,101,363	-	3,991,288	24,638,114
Increase (decrease) due to net exchange differences	(209,461)	767,722	(71,116)	487,145	8,712	183,722	4,064,174	1,344	1,155,821	5,900,918
Increase (decrease) through transfers	-	-	(3,351,047)	(3,351,047)	(3,325)	159,369	308,524	-	3,314,794	428,315
Increase (decrease) through from investment property	-	(7,671,951)	-	(7,671,951)	-	-	-	-	-	(7,671,951)
Increase (decrease) through other changes (*)	134,220	649,098	-	783,318	18,787	4,789	555,326	-	31,927	1,394,147
Subtotal increase (decrease) movements for transfers and other	134,220	(7,022,853)	(3,351,047)	(10,239,680)	15,462	164,158	863,850	-	3,346,721	(5,849,489)
Retirements	-	-	-	-	(110,734)	(459,745)	(14,436,548)	(1,279,526)	(8,985,238)	(25,271,791)
Subtotal disposals and service retirements	-	-	-	-	(110,734)	(459,745)	(14,436,548)	(1,279,526)	(8,985,238)	(25,271,791)
Total increase (decrease) in property, plant, and equipment	(75,241)	(6,160,841)	909,554	(5,326,528)	(20,782)	941,813	5,592,839	(1,278,182)	(491,408)	(582,248)
Total assets (gross amount)	9,259,930	104,937,109	6,018,460	120,215,499	691,924	11,901,638	110,398,582	1,139,267	37,749,128	282,096,038
Accumulated depreciation										
Balance at 01.01.2022	-	(24,198,526)	(1,793,191)	(25,991,717)	(431,737)	(8,378,399)	(83,287,461)	(2,180,312)	(27,047,010)	(147,316,636)
Depreciation expense	-	(4,547,424)	(235,081)	(4,782,505)	(84,107)	(719,046)	(16,215,234)	(66,057)	(5,084,875)	(26,951,824)
Increase (decrease) due to net exchange differences	-	35,080	(19,051)	16,029	(6,370)	(167,821)	(4,014,962)	(562)	(1,411,182)	(5,584,868)
Increase (decrease) through transfers	-	-	-	-	3,367	(31,755)	(373,848)	-	16,786	(385,450)
Increase (decrease) through from investment property	-	1,996,306	-	1,996,306	-	-	-	-	-	1,996,306
Increase (decrease) through other changes	-	(327,051)	-	(327,051)	(18,787)	(2,125)	(433,167)	-	(31,248)	(812,378)
Subtotal increase (decrease) movements for transfers and other	-	1,669,255	-	1,669,255	(15,420)	(33,880)	(807,015)	-	(14,462)	798,478
Retirements	-	-	-	-	92,095	195,808	12,321,228	1,166,738	8,903,118	22,678,987
Subtotal disposals and service retirements	-	-	-	-	92,095	195,808	12,321,228	1,166,738	8,903,118	22,678,987
Total increase (decrease) in property, plant, and equipment	-	(2,843,089)	(254,132)	(3,097,221)	(13,802)	(724,939)	(8,715,983)	1,100,119	2,392,599	(9,059,227)
Total accumulated depreciation	-	(27,041,615)	(2,047,323)	(29,088,938)	(445,539)	(9,103,338)	(92,003,444)	(1,080,193)	(24,654,411)	(156,375,863)
Net balance at 12.31.2022	9,259,930	77,895,494	3,971,137	91,126,561	246,385	2,798,300	18,395,138	59,074	13,094,717	125,720,175

(*) Corresponds mainly to the hyperinflationary effect of Sonda Argentina: Gross amount of ThCh\$1,443,911, Accumulated depreciation of ThCh\$812,378.

	Land	Buildings	Constructions	Subtotal Land and constructions	Vehicles	Office equipment	IT Equipment	Networking and communication equipment	Other property, plant and equipment	Total
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Gross amount										
Balance at 01.01.2021	8,916,549	69,841,138	4,434,096	83,191,783	769,092	9,664,272	126,167,122	2,412,948	77,732,942	299,938,159
Additions	-	245,180	1,705,060	1,950,240	116,176	847,310	11,052,326	-	6,608,417	20,574,469
Increase (decrease) due to net exchange differences	339,104	2,291,033	607,723	3,237,860	38,381	502,246	7,585,203	6,903	1,929,454	13,300,047
Increase (decrease) through transfers	-	38,885,094	(1,637,973)	37,247,121	62,394	1,065,542	1,568,625	-	(41,529,550)	(1,585,868)
Increase (decrease) through other changes (*)	79,518	450,605	-	530,123	(8,345)	5,844	276,203	-	16,483	820,308
Subtotal increase (decrease) movements for transfers and other	79,518	39,335,699	(1,637,973)	37,777,244	54,049	1,071,386	1,844,828	-	(41,513,067)	(765,560)
Retirements	-	(615,100)	-	(615,100)	(264,992)	(1,125,389)	(41,843,736)	(2,402)	(6,517,210)	(50,368,829)
Subtotal disposals and service retirements	-	(615,100)	-	(615,100)	(264,992)	(1,125,389)	(41,843,736)	(2,402)	(6,517,210)	(50,368,829)
Total increase (decrease) in property, plant, and equipment	418,622	41,256,812	674,810	42,350,244	(56,386)	1,295,553	(21,361,379)	4,501	(39,492,406)	(17,259,873)
Total assets (gross amount)	9,335,171	111,097,950	5,108,906	125,542,027	712,706	10,959,825	104,805,743	2,417,449	38,240,536	282,678,286
Accumulated depreciation										
Balance at 01.01.2021	-	(20,492,510)	(1,350,992)	(21,843,502)	(579,803)	(8,223,538)	(98,000,361)	(2,176,903)	(26,932,231)	(157,756,338)
Depreciation expense	-	(3,455,130)	(207,148)	(3,662,278)	(88,963)	(636,626)	(16,245,628)	-	(4,589,175)	(25,222,670)
Increase (decrease) due to net exchange differences	-	(676,486)	(235,051)	(911,537)	(29,575)	(413,968)	(6,475,138)	(3,409)	(2,142,081)	(9,975,708)
Increase (decrease) through transfers	-	-	-	-	-	(2,539)	640,830	-	165,081	803,372
Increase (decrease) through other changes (*)	-	(184,748)	-	(184,748)	6,517	(4,717)	(228,185)	-	(12,650)	(423,783)
Subtotal increase (decrease) movements for transfers and other	-	(184,748)	-	(184,748)	6,517	(7,256)	412,645	-	152,431	379,589
Retirements	-	610,348	-	610,348	260,087	902,989	37,021,021	-	6,464,046	45,258,491
Subtotal disposals and service retirements	-	610,348	-	610,348	260,087	902,989	37,021,021	-	6,464,046	45,258,491
Total increase (decrease) in property, plant, and equipment	-	(3,706,016)	(442,199)	(4,148,215)	148,066	(154,861)	14,712,900	(3,409)	(114,779)	10,439,702
Total accumulated depreciation	-	(24,198,526)	(1,793,191)	(25,991,717)	(431,737)	(8,378,399)	(83,287,461)	(2,180,312)	(27,047,010)	(147,316,636)
Net balance at 12.31.2021	9,335,171	86,899,424	3,315,715	99,550,310	280,969	2,581,426	21,518,282	237,137	11,193,526	135,361,650

(*) Corresponds mainly to the hyperinflationary effect of Sonda Argentina: Gross amount of ThCh\$820,308; Accumulated depreciation of ThCh\$ 423,783.

c) Others information on Property, Plant and Equipment

	Buildings propriety	Constructions	Vehicles	Office equipment	IT equipment	Network and communication equipment	Other property, plant and equipment	Total
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
December 31, 2022								
Amount of commitments for the acquisition of property, plant and equipment.	-	-	-	-	-	-	-	-
Totally depreciated assets, which are still in use (amount in gross terms)	1,007,722	-	215,020	4,399,882	26,190,447	331,245	2,988,705	35,133,021
Assets of Property, Plant and equipment that are temporarily out of service, or retired from use, and are not classified as held for sale (amount in gross terms)	-	-	-	-	-	-	-	-
December 31, 2021								
Amount of commitments for the acquisition of property, plant and equipment	-	-	-	-	-	-	-	-
Totally depreciated assets, which are still in use (amount in gross terms)	460,890	41,607	206,671	1,642,476	19,614,704	121,545	5,019,882	27,107,775
Assets of Property, Plant and equipment that are temporarily out of service, or retired from use, and are not classified as held for sale (amount in gross terms)	-	-	-	-	-	-	-	-

Additional Information about Property, Plant and Equipment

a) Main Investments

A summary of the main assets included in property, plant and equipment is presented below:

Land, buildings and constructions

- SONDA S.A.: Datacenter located at 2211 Víctor Uribe Avenue, Quilicura
- SONDA Inmobiliaria S.A.: Corporate building, offices and warehouses located at 540 and 574 Teatinos street, 1334 Santo Domingo Street, 4844 and 4848 Conquistador del Monte Street, and 1423 and 1431 Camino de La Colina street and land plot where the Datacenter is located at 2211 Víctor Uribe Avenue, Quilicura, Santiago.
- SONDA Argentina S.A.: Located at 772 Alsina Street, Buenos Aires, Argentina.
- Microgeo S.A.: Located at 5154 Camino El Cerro Street, Huechuraba, Santiago.
- Inmobiliaria Servibanca S.A.: Located at 1888 Catedral Street, Santiago.
- SONDA de Colombia S.A.:
 - Corporate building located at Avenida Carrera 45 (autopista norte) No. 118 – 68, Bogotá Colombia.
 - SONDA Servicios S.A.S.: Lots 44M, 44N, 44th Stage 4 of the Tocancipa Free-Trade Zone grouping
- Sonda Procwork Informatica. Ltda:
 - 576 Dom Aguirre Street, Sao Paulo
- ATIVAS Datacenter S.A.: located at Agenério Araújo Street, 20 – Camargos, Belo Horizonte – Minas Gerais.

IT Equipment

IT equipment mainly includes computer equipment and accessories, including Datacenter equipment for providing technological services.

Other Property, Plant and Equipment

Within this classification, the main component is software, which is used for the operation of equipment, and office furniture.

b) Depreciation Expenses

Depreciation expense recognized in cost of sales and administrative expenses were ThCh\$26,951,824 as of December 31, 2022 (ThCh\$25,222,670 as of December 31, 2021).

c) Restrictions and Guarantees

As of December 31, 2022 and 2021, the Company has no restrictions on title or pledged its property, plant and equipment.

d) Impairment losses

The Company's management has not identified indications of impairment on its property, plant and equipment.

15. INVESTMENT PROPERTY

The composition and movements of investment property in each year is as follows:

Classes of Investment Property	December 31, 2022			December 31, 2021		
	Investment Property, gross	Investment Property, accumulated depreciation	Investment Property, net	Investment Property, gross	Investment Property, accumulated depreciation	Investment Property, net
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Land	1,136,640	-	1,136,640	1,136,640	-	1,136,640
Buildings Properties	12,275,500	5,350,345	6,925,155	4,603,549	3,305,103	1,298,446
Total	13,412,140	5,350,345	8,061,795	5,740,189	3,305,103	2,435,086

The movements in investment property during 2022 and 2021 are as follows:

Movements investment properties	December 31, 2022			December 31, 2021		
	Land ThCh\$	Buildings ThCh\$	Total ThCh\$	Land ThCh\$	Buildings ThCh\$	Total ThCh\$
Gross Amount						
Initial Balance	1,136,640	4,603,549	5,740,189	1,136,640	4,603,549	5,740,189
Decrease due to reclassification to available for sale (*)	-	7,671,951	7,671,951	-	-	-
Total Assets (Gross)	1,136,640	12,275,500	13,412,140	1,136,640	4,603,549	5,740,189
Accumulated depreciation and amortization						
Initial Balance	-	(3,305,103)	(3,305,103)	-	(3,256,165)	(3,256,165)
Depreciation expenses	-	(48,937)	(48,937)	-	(48,938)	(48,938)
Increase (decrease) due to reclassification to available for sale (*)	-	(1,996,305)	(1,996,305)	-	-	-
Total movements	-	(2,045,242)	(2,045,242)	-	(48,938)	(48,938)
Total accumulated depreciation	-	(5,350,345)	(5,350,345)	-	(3,305,103)	(3,305,103)
Final Balance	1,136,640	6,925,155	8,061,795	1,136,640	1,298,446	2,435,086

(*) Corresponds to the transfer of a building located at Alameda Europa, No. 1206 Santana de Parnaiba, Sao Paulo, Brazil, from property, plant and equipment.

The fair value of investment properties was obtained through third parties appraisals and amounts to ThCh\$31,385,063. These valuations were determined on the basis of market value of the properties.

16. RIGHT OF-USE ASSETS

a) Disclosures about:

Right of-use asset	Financial leasing, recognized as an asset Net Values		Depreciation expense, right of-use assets	
	12.31.2022 ThCh\$	12.31.2021 ThCh\$	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Land	1,385,173	1,367,095	-	-
Building	13,537,086	13,488,538	6,084,951	5,210,319
IT equipment	7,107,405	8,174,638	3,988,403	2,849,917
Total right of-use asset	22,029,664	23,030,271	10,073,354	8,060,236

- b) The future payments derived from the contracts recognized as a financial lease are the following:

	Payments to be made, at present value	
Maturity	12.31.2022	12.31.2021
	ThCh\$	ThCh\$
Until 90 days	4,803,409	3,760,035
More than 90 days to 1 year	12,690,365	9,468,649
More than 1 to 2 years	10,781,964	10,530,472
More than 2 to 3 years	6,979,040	7,111,364
More than 3 to 4 years	3,003,306	2,925,440
More than 4 to 5 years	501,187	648,866
More than 5 years	-	237,629
Total	38,759,271	34,682,455

- c) Disclosures information on maturity analysis of accounts receivable for finance leases, (the Company as lessor):

	Payments to receive, at present value	
Minimum payments of financial leases for collect - Landlord	12.31.2022	12.31.2021
	ThCh\$	ThCh\$
Until a year	56,193,245	45,332,434
More than 1 to 2 years	29,453,956	32,230,382
More than 2 to 3 years	15,101,508	10,828,885
More than 3 to 4 years	6,875,821	3,434,089
More than 4 to 5 years	3,991,501	2,128,311
More than 5 years	914	-
Total	111,616,945	93,954,101

The minimum lease payments receivable result from lease contracts entered into with customers for rental of technology equipment, whose average term fluctuates between 12 and 48 months. The average interest rate is determined for each country.

17. DEFERRED TAXES AND INCOME TAX EXPENSES

a) Deferred taxes recognized in each year are as follows:

Concept	Deferred tax net assets			
	12.31.2022		12.31.2021	
	ThCh\$ Assets	ThCh\$ Liabilities	ThCh\$ Assets	ThCh\$ Liabilities
Depreciation	6,038,332	-	5,698,053	-
Amortization	6,029,306	-	8,238,291	-
Provision	9,584,993	-	8,277,888	-
Tax Losses	12,662,092	-	10,625,890	-
Intangible assets	-	1,128,877	-	1,072,842
Other	-	6,622,007	-	5,318,061
Subtotal	34,314,723	7,750,884	32,840,122	6,390,903
Total net assets	26,563,839	-	26,449,219	-

Recovery of deferred tax assets will depend on whether sufficient taxable income is obtained in the future. The Company, according to its projections, believes that these assets will be recovered.

Tax losses to be available to be utilized against future taxable profits generated in companies incorporated in Chile and Brazil.

Concept	Deferred tax net liabilities			
	12.31.2022		12.31.2021	
	ThCh\$ Assets	ThCh\$ Liabilities	ThCh\$ Assets	ThCh\$ Liabilities
Depreciation	-	13,160	-	4,669,531
Amortization	-	15,387,248	-	15,804,462
Provision	14,046,570	-	11,673,199	-
Revaluation of Property, Plant and equipment	-	2,775,339	-	2,781,962
Tax Losses	4,479,449	-	3,278,061	-
Intangible assets	-	11,043,166	-	9,292,012
Other	-	13,943,150	-	11,433,665
Subtotal	18,526,019	43,162,063	14,951,260	43,981,632
Total net liabilities	-	24,636,044	-	29,030,372

As indicated in Note 3.2 d), deferred tax assets and liabilities at each of the subsidiaries are offset, if they related to taxes levied by the same taxation authority, provided that the entity has a legally enforceable right to set off the current tax assets with current tax liabilities.

- b) As of December 31, 2022, and 2021, the Company has not recognized (see Note 3.2 p) the following deferred tax assets, according to the following detail:

	12.31.2022		12.31.2021	
	Gross Amount	Tax effect	Gross Amount	Tax effect
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Temporary differences	-	-	21,159,794	7,194,352
Tax loss	198,856,555	67,611,229	161,943,476	55,060,782
	198,856,555	67,611,229	183,103,270	62,255,134

As of the date of these Financial Statements, management estimates that there is not enough evidence ensuring that tax profits will be generated in the future to use the deferred tax assets.

c) The movement of deferred taxes each year is as follows:

Deferred tax (Assets) Liabilities	Balance at	Deferred tax recognized in profit or loss	Deferred tax recognized directly in equity (*)	Income tax recognized in other comprehensive income	Increase (decrease) for business combination	Increases (decreases) due to loss of subsidiary control	Increments (decreases) for differences of net change	Other increases (decreases) (**)	Total increase (decrease) deferred tax (assets) liabilities	Balance at
	01.01.2022									12.31.2022
	ThCh\$									ThCh\$
Depreciation	(1,028,522)	(4,178,155)	-	-	-	-	(749,534)	(68,961)	(4,996,650)	(6,025,172)
Amortization	7,566,171	1,547,468	-	-	-	-	225,061	19,242	1,791,771	9,357,942
Provision	(19,951,087)	(2,914,711)	-	-	-	-	(931,964)	166,199	(3,680,476)	(23,631,563)
Revaluation of Property, Plant and equipment	2,781,962	(213,748)	-	-	-	-	197,472	9,653	(6,623)	2,775,339
Tax Losses	(13,903,951)	(2,305,274)	-	-	-	-	(932,316)	-	(3,237,590)	(17,141,541)
Intangible assets	10,364,854	1,225,593	-	-	-	-	602,473	(20,877)	1,807,189	12,172,043
Other	16,751,726	3,542,790	-	-	-	-	375,897	(105,256)	3,813,431	20,565,157
Total	2,581,153	(3,296,037)	-	-	-	-	(1,212,911)	-	(4,508,948)	(1,927,795)

Deferred tax (Assets) Liabilities	Balance at	Deferred tax recognized in profit or loss	Deferred tax recognized directly in equity (*)	Income tax recognized in other comprehensive income	Increase (decrease) for business combination	Increases (decreases) due to loss of subsidiary control	Increments (decreases) for differences of net change	Other increases (decreases) (**)	Total increase (decrease) deferred tax (assets) liabilities	Balance at
	01.01.2021									12.31.2021
	ThCh\$									ThCh\$
Depreciation	(3,833,285)	2,419,145	-	-	-	-	(486,792)	872,410	2,804,763	(1,028,522)
Amortization	4,033,922	2,586,993	-	-	-	-	1,437,963	(492,707)	3,532,249	7,566,171
Provision	(8,486,608)	926,833	-	-	-	-	(467,229)	(11,924,083)	(11,464,479)	(19,951,087)
Revaluation of Property, Plant and equipment	2,697,297	(183,706)	-	-	-	-	268,371	-	84,665	2,781,962
Tax Losses	(18,310,054)	6,321,921	-	-	-	-	(2,337,486)	421,668	4,406,103	(13,903,951)
Intangible assets	8,988,855	(180,781)	-	-	-	-	1,067,913	488,867	1,375,999	10,364,854
Other	6,749,573	549,269	(112,892)	117,690	-	-	(1,185,759)	10,633,845	10,002,153	16,751,726
Total	(8,160,300)	12,439,674	(112,892)	117,690	-	-	(1,703,019)	-	10,741,453	2,581,153

d) The following is the expense recorded for the aforementioned tax in the consolidated statement of comprehensive income corresponding to the closing of each fiscal year:

Expense (income) for current taxes and adjustment for current taxes from previous periods	12.31.2022	12.31.2021
	ThCh\$	ThCh\$
Current tax expense	21,238,725	16,895,792
(Income) Deferred tax expense related to the birth and reversal of temporary differences	(3,296,037)	12,439,674
Total tax (income) expense	17,942,688	29,335,466

e) Reconciliation between income taxes resulting from applying current tax rates in each country and consolidated tax expense:

Reconciliation of the accounting profit multiplied by the applicable tax rates	12.31.2022	12.31.2021
	ThCh\$	ThCh\$
Result before taxes	54,709,003	65,678,029
Total tax expense at the applicable tax rate (depending on the country)	15,106,402	18,506,608
Tax effect of income from ordinary activities exempt from taxation	(1,733,945)	(1,037,460)
Tax effect of non-deductible expenses for the determination of taxable gain (loss)	3,046,810	1,768,809
Other tax effects for reconciliation between accounting profit and tax expense (income) (*)	1,523,421	10,097,509
Subtotal adjustments	2,836,286	10,828,858
Total (income) expense for taxes	17,942,688	29,335,466

(*) This includes the tax price-level restatement applied in Chile to investments in companies and equity.

f) Current and deferred taxes, related to items charged or credited directly to equity:

	12.31.2022	12.31.2021
	Gross Amount	Tax effect
	ThCh\$	ThCh\$
Current taxes	-	-
Deferred taxes	-	112,892
	-	112,892

g) The deferred taxes of the components of other comprehensive income are detailed below:

Deferred tax effect of the components of Other comprehensive income	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Cash flow hedge reserves	1,171,817	(702,812)
New measurements of defined benefit plans	-	(117,690)
Total	1,171,817	(820,502)

h) The statutory tax rate corresponds to those established by current laws in each country to SONDA S.A. and its subsidiaries. The tax rates applicable to major companies in which Sonda has an interest are:

Country	Income tax rate	
	12.31.2022	12.31.2021
	%	%
Chile	27.0%	27.0%
Argentina (ii)	0% - 35%	0% - 35%
Brazil	34.0%	34.0%
Mexico	30.0%	30.0%
Peru	29.5%	29.5%
Ecuador	25.0%	25.0%
Colombia (i)	35.0%	31.0%
Panama	25.0%	25.0%
Costa Rica	30.0%	30.0%
Uruguay	25.0%	25.0%

(i) Colombia's Tax Reform:

Act No. 1,943, known as "Financing Law", enacted in 2018, gradually reduces the income tax rate for companies: the new rates are:

Concepts	2,019	2,020	2,021	2022 and followings
Rate	33.0%	32.0%	31.0%	30.0%
Tariff for customs users in Zona Franca	20.0%	20.0%	20.0%	20.0%

As of January 1, 2022, the tax reform Social Investment Law No. 2155 of September 14, 2021, increased the income and complementary tax rate to 35% for ordinary regime companies (in this they qualify as Sonda de Colombia S.A. and main subsidiaries). For companies under the special regime, the rate of 20% is maintained (Free Zone).

(ii) Tax reform in Argentina

In June 2021, Law No. 27,630 was published in the Official Gazette, which introduces significant changes to the corporate income tax. The law applies to fiscal years beginning on or after January 1, 2021. Among the main modifications, a new tax rates system stands out, which is divided into three segments, depending on the level of accumulated taxable net income, as detailed below:

Accumulated taxable net income		Amount to be paid	Plus %	On the excess over
More than \$	Up to \$			
0 ARS	5.000.000 ARS	0 ARS	25.0%	0 ARS
5.000.000 ARS	50.000.000 ARS	1.250.000 ARS	30.0%	5.000.000 ARS
50.000.000 ARS	More than	14.750.000 ARS	35.0%	50.000.000 ARS

Consistent with the above, the tax rate for the subsidiary in Argentina is determined in progressive brackets.

18. OTHERS NON-FINANCIAL ASSETS

The details of other non-financial assets are as follows:

	Current		Non-current	
	12.31.2022 ThCh\$	12.31.2021 ThCh\$	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Installation and development projects	3,380,355	1,728,866	339,903	520,569
Securities in guarantee	38,807	318,133	409,778	379,612
Advance payments (1)	14,526,450	11,452,256	1,308,051	1,038,407
Other refundable taxes	254,723	339,138	1,026,979	1,584,740
Guarantees (2)	2,989,730	1,244,786	1,147,132	1,600,897
Spare parts and equipment	21,418	-	538,505	431,040
Other	387,461	1,010,470	4,568	26,148
Total	21,598,944	16,093,649	4,774,916	5,581,413

(1) Corresponds mainly to advance payments to suppliers.

(2) These correspond to costs for maintenance and support of equipment, whose payment is anticipated and is accrued within the execution term of the service.

19. OTHER FINANCIAL LIABILITIES

The details of other financial liabilities are as follows:

	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Other non-current financial liabilities		
Non-current bank loans (1) (2)	9,311,756	18,143,189
Non-current Bonds (3)	191,733,263	173,506,634
Other non-current financial liabilities	-	111,733
Total other non-current financial liabilities	201,045,019	191,761,556
Other current financial liabilities		
Current bank loans (1) (2)	80,935,447	67,992,466
Bonds (3)	4,980,962	4,412,094
Other current financial liabilities	381,782	-
Total other current financial liabilities	86,298,191	72,404,560
Other financial liabilities		
Bank Loans (1) (2)	90,247,203	86,135,655
Bonds (3)	196,714,225	177,918,728
Other financial liabilities	381,782	111,733
Total other financial liabilities	287,343,210	264,166,116

(1) The distribution of the loans is as follows:

	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Bank loans		
Non-current loans	9,311,756	18,143,189
Current loans and current part of non-current loans		
Current loans	69,577,549	54,544,435
Current part of non-current loans	11,357,898	13,448,031
Total current and non-current bank loans	80,935,447	67,992,466
Total bank loans	90,247,203	86,135,655

(2) Details of Bank Loans is as follows:

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortization	Rates		12.31.2022											
							Effective	Nominal	Placed accountant value											
									Up to 90 days	More than 90 days	Current bank loans	More than 1 up to 2 years	More than 2 up to 3 years	More than 3 up to 4 years	More than 4 up to 5 years	More than 5 years	Non-current bank loans	Total		
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$						
1-23	Foreign	ATIVAS DATA CENTER S.A	BRASIL	BANCO SANTANDER	BRL	Monthly	6,88	6,88	284,075	852,224	1,136,299	-	-	-	-	-	-	-	-	1,136,299
2-23	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO SANTANDER	BRL	Quarterly	6,05	6,05	484,641	1,453,923	1,938,564	-	-	-	-	-	-	-	-	1,938,564
3-23	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO ITAU	BRL	Quarterly	6,05	6,05	626,998	1,880,995	2,507,993	1,219,260	-	-	-	-	-	-	1,219,260	3,727,253
4-23	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO SANTANDER	BRL	Quarterly	7,62	7,62	590,882	1,772,647	2,363,529	2,360,636	-	-	-	-	-	-	2,360,636	4,724,165
5-23	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO JP MORGAN	BRL	At maturity	4,60	4,60	4,929,340	-	4,929,340	-	-	-	-	-	-	-	-	4,929,340
6-23	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO DAYCOVAL	BRL	Quarterly	4,60	4,60	164,531	493,592	658,123	54,844	-	-	-	-	-	-	54,844	712,967
7-23	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO ITAU	BRL	Quarterly	6,05	6,05	-	-	-	1,620,556	-	-	-	-	-	-	1,620,556	1,620,556
8-23	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO SANTANDER	BRL	Quarterly	6,05	6,05	374,431	1,123,293	1,497,724	747,599	-	-	-	-	-	-	747,599	2,245,323
9-23	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO JP MORGAN	BRL	Monthly	5,35	5,35	2,473,264	-	2,473,264	-	-	-	-	-	-	-	-	2,473,264
10-23	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO SANTANDER	BRL	Monthly	6,05	6,05	491,380	1,474,139	1,965,519	981,869	-	-	-	-	-	-	981,869	2,947,388
11-23	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO SANTANDER	BRL	At maturity	6,05	6,05	-	2,495,830	2,495,830	-	-	-	-	-	-	-	-	2,495,830
12-23	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO ITAU	BRL	At maturity	6,05	6,05	-	1,627,856	1,627,856	-	-	-	-	-	-	-	-	1,627,856
13-23	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO SANTANDER	BRL	At maturity	6,05	6,05	-	1,627,594	1,627,594	-	-	-	-	-	-	-	-	1,627,594
14-23	96.967.100-K	NOVIS S.A.	CHILE	BANCO DE CHILE	CLP	Daily	7,36	7,64	276,421	-	276,421	-	-	-	-	-	-	-	-	276,421
15-23	Foreign	SONDA MOBILITY LTDA.	BRASIL	BANCO SANTANDER	BRL	Monthly	6,88	2,44	24,294	72,882	97,176	99,216	99,216	66,144	-	-	-	-	264,576	361,752
16-23	Foreign	SONDA MOBILITY LTDA.	BRASIL	BANCO ITAU	BRL	Monthly	6,88	2,44	264,229	792,688	1,056,917	-	-	-	-	-	-	-	-	1,056,917
17-23	83.628.100-4	SONDA S.A.	CHILE	BANCO ITAU	CLP	At maturity	9,73	9,73	-	21,170,268	21,170,268	-	-	-	-	-	-	-	-	21,170,268
18-23	83.628.100-4	SONDA S.A.	CHILE	BANCO SCOTIABANK	CLP	At maturity	9,46	9,46	-	24,189,192	24,189,192	-	-	-	-	-	-	-	-	24,189,192
19-23	Foreign	SONDA URUGUAY	URUGUAY	BANCO SANTANDER	UYU	Monthly	4,90	4,90	312,275	742,986	1,055,261	-	-	-	-	-	-	-	-	1,055,261
20-23	Foreign	SONDA URUGUAY	URUGUAY	BANCO ITAU	UYU	Monthly	4,50	4,41	459,484	1,378,511	1,837,935	1,837,935	153,161	-	-	-	-	-	1,991,096	3,829,031
21-23	Foreign	SONDA URUGUAY	URUGUAY	BANCO HSBC	USD	Monthly	4,75	4,75	108,950	320,948	429,898	71,320	-	-	-	-	-	-	71,320	501,218
22-23	Foreign	SONDA URUGUAY	URUGUAY	BANCO ITAU	USD	Monthly	3,75	3,75	3,140,513	-	3,140,513	-	-	-	-	-	-	-	-	3,140,513
23-23	Foreign	TELSINC COMERCIO DE EQUIP INFORMÁTICA LTDA	BRASIL	BANCO JP MORGAN	BRL	Monthly	4,60	4,60	2,460,231	-	2,460,231	-	-	-	-	-	-	-	-	2,460,231
Total									17,465,939	63,469,508	80,935,447	8,993,235	252,377	66,144	-	-	9,311,756	90,247,203		

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortization	Rates		12.31.2022											
							Effective	Nominal	Placed nominal value											
									Up to 90 days	More than 90 days	Current bank loans	More than 1 up to 2 years	More than 2 up to 3 years	More than 3 up to 4 years	More than 4 up to 5 years	More than 5 years	Non-current bank loans	Total		
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$						
1-23	Foreign	ATIVAS DATA CENTER S.A	BRASIL	BANCO SANTANDER	BRL	Monthly	6,88	6,88	284,075	852,224	1,136,299	-	-	-	-	-	-	-	-	1,136,299
2-23	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO SANTANDER	BRL	Quarterly	6,05	6,05	484,641	1,453,923	1,938,564	-	-	-	-	-	-	-	-	1,938,564
3-23	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO ITAU	BRL	Quarterly	6,05	6,05	626,998	1,880,995	2,507,993	1,219,260	-	-	-	-	-	-	1,219,260	3,727,253
4-23	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO SANTANDER	BRL	Quarterly	7,62	7,62	590,882	1,772,647	2,363,529	2,360,636	-	-	-	-	-	-	2,360,636	4,724,165
5-23	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO JP MORGAN	BRL	At maturity	4,60	4,60	4,929,340	-	4,929,340	-	-	-	-	-	-	-	-	4,929,340
6-23	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO DAYCOVAL	BRL	Quarterly	4,60	4,60	164,531	493,592	658,123	54,844	-	-	-	-	-	-	54,844	712,967
7-23	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO ITAU	BRL	Quarterly	6,05	6,05	-	-	-	1,620,556	-	-	-	-	-	-	1,620,556	1,620,556
8-23	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO SANTANDER	BRL	Quarterly	6,05	6,05	374,431	1,123,293	1,497,724	747,599	-	-	-	-	-	-	747,599	2,245,323
9-23	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO JP MORGAN	BRL	Monthly	5,35	5,35	2,473,264	-	2,473,264	-	-	-	-	-	-	-	-	2,473,264
10-23	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO SANTANDER	BRL	Monthly	6,05	6,05	491,380	1,474,139	1,965,519	981,869	-	-	-	-	-	-	981,869	2,947,388
11-23	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO SANTANDER	BRL	At maturity	6,05	6,05	-	2,495,830	2,495,830	-	-	-	-	-	-	-	-	2,495,830
12-23	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO ITAU	BRL	At maturity	6,05	6,05	-	1,627,856	1,627,856	-	-	-	-	-	-	-	-	1,627,856
13-23	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO SANTANDER	BRL	At maturity	6,05	6,05	-	1,627,594	1,627,594	-	-	-	-	-	-	-	-	1,627,594
14-23	96.967.100-K	NOVIS S.A.	CHILE	BANCO DE CHILE	CLP	Daily	7,36	7,64	276,421	-	276,421	-	-	-	-	-	-	-	-	276,421
15-23	Foreign	SONDA MOBILITY LTDA.	BRASIL	BANCO SANTANDER	BRL	Monthly	6,88	2,44	24,294	72,882	97,176	99,216	99,216	66,144	-	-	-	-	264,576	361,752
16-23	Foreign	SONDA MOBILITY LTDA.	BRASIL	BANCO ITAU	BRL	Monthly	6,88	2,44	264,229	792,688	1,056,917	-	-	-	-	-	-	-	-	1,056,917
17-23	83.628.100-4	SONDA S.A.	CHILE	BANCO ITAU	CLP	At maturity	9,73	9,73	-	22,032,959	22,032,959	-	-	-	-	-	-	-	-	22,032,959
18-23	83.628.100-4	SONDA S.A.	CHILE	BANCO SCOTIABANK	CLP	At maturity	9,46	9,46	-	25,147,765	25,147,765	-	-	-	-	-	-	-	-	25,147,765
19-23	Foreign	SONDA URUGUAY	URUGUAY	BANCO SANTANDER	UYU	Monthly	4,90	4,90	323,562	754,979	1,078,541	-	-	-	-	-	-	-	-	1,078,541
20-23	Foreign	SONDA URUGUAY	URUGUAY	BANCO ITAU	UYU	Monthly	4,50	4,41	500,008	1,469,631	1,969,639	1,888,590	153,724	-	-	-	-	-	2,042,314	4,011,953
21-23	Foreign	SONDA URUGUAY	URUGUAY	BANCO HSBC	USD	Monthly	4,75	4,75	112,416	329,683	442,099	71,739	-	-	-	-	-	-	71,739	513,838
22-23	Foreign	SONDA URUGUAY	URUGUAY	BANCO ITAU	USD	Monthly	3,75	3,75	3,140,513	-	3,140,513	-	-	-	-	-	-	-	-	3,140,513
23-23	Foreign	TELSINC COMERCIO DE EQUIP INFORMÁTICA LTDA	BRASIL	BANCO JP MORGAN	BRL	Monthly	4,60	4,60	2,460,229	-	2,460,229	-	-	-	-	-	-	-	-	2,460,229
Total									17,521,214	65,402,680	82,923,894	9,044,309	252,940	66,144	-	-	9,363,393	92,287,287		

							Rates		12.31.2021											
Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortization	Effective	Nominal	Placed accountant value											
									Up to 90 days	More than 90 days	Current bank loans	More than 1 up to 2 years	More than 2 up to 3 years	More than 3 up to 4 years	More than 4 up to 5 years	More than 5 years	Non-current bank loans	Total		
									ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	
1-18	Foreign	ATIVAS DATA CENTER S.A	BRASIL	BANCO SANTANDER	BRL	At maturity	2,73	2,73	-	2,318,814	2,318,814	-	-	-	-	-	-	-	-	2,318,814
2-18	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO SANTANDER	BRL	Quarterly	6,05	6,05	682,771	2,048,314	2,731,085	1,795,140	-	-	-	-	-	-	1,795,140	4,526,225
3-18	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO ITAU	BRL	Quarterly	7,62	7,62	681,857	2,045,570	2,727,427	3,095,103	773,776	-	-	-	-	-	3,868,879	6,596,306
4-18	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO SANTANDER	BRL	Quarterly	6,05	6,05	542,957	1,628,872	2,171,829	2,682,051	1,117,521	-	-	-	-	-	3,799,572	5,971,401
5-18	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO ITAU	BRL	Quarterly	1,79	1,79	4,609,912	-	4,609,912	-	-	-	-	-	-	-	-	4,609,912
6-18	Foreign	SONDA PROCWORK INFORMÁTICA LTDA.	BRASIL	BANCO JP MORGAN	BRL	Monthly	5,35	5,35	2,302,394	-	2,302,394	-	-	-	-	-	-	-	-	2,302,394
7-18	Foreign	SONDA PROCWORK INFORMÁTICA LTDA.	BRASIL	BANCO SANTANDER	BRL	Monthly	6,05	6,05	456,264	1,368,793	1,825,057	1,950,359	812,65	-	-	-	-	-	2,763,009	4,588,066
8-18	Foreign	MICROGEO USA	CHILE	NISSAN FINANCE	USD	Monthly	3,56	3,56	809	5,662	6,471	-	-	-	-	-	-	-	-	6,471
9-18	Foreign	MICROGEO USA	CHILE	BANCO DE LA RESERVA FEDERAL DE E.E.U.U	USD	Monthly	3,56	3,56	926	2,779	3,705	122,999	-	-	-	-	-	-	122,999	126,704
10-18	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLP	Daily	7,20	7,44	200,559	-	200,559	-	-	-	-	-	-	-	-	200,559
11-18	Foreign	SONDA MOBILITY LTDA.	BRASIL	BANCO SANTANDER	BRL	At maturity	2,44	2,44	22,752	68,256	91,008	91,008	91,008	60,672	-	-	-	-	333,696	424,704
12-18	Foreign	SONDA MOBILITY LTDA.	BRASIL	BANCO ITAU	BRL	At maturity	13,84	13,84	492,960	492,960	985,920	985,920	-	-	-	-	-	-	985,920	1,971,840
13-18	83.628.100-4	SONDA S.A.	CHILE	BANCO ITAU	CLP	At maturity	2,97	2,97	21,051,975	-	21,051,975	-	-	-	-	-	-	-	-	21,051,975
14-18	83.628.100-4	SONDA S.A.	CHILE	BANCO DE CHILE	CLP	At maturity	2,46	2,46	24,049,200	-	24,049,200	-	-	-	-	-	-	-	-	24,049,200
15-18	Foreign	SONDA URUGUAY	URUGUAY	BANCO SANTANDER	UYU	Monthly	4,90	4,90	242,817	745,102	987,919	860,155	-	-	-	-	-	-	860,155	1,848,074
16-18	Foreign	SONDA URUGUAY	URUGUAY	BANCO ITAU	UYU	Monthly	4,50	4,41	374,530	1,123,591	1,498,121	1,498,119	1,498,121	124,843	-	-	-	-	3,121,083	4,619,204
17-18	Foreign	SONDA URUGUAY	URUGUAY	BANCO HSBC	UYU	Monthly	4,75	4,75	109,200	316,759	425,959	422,345	70,391	-	-	-	-	-	492,736	918,695
18-18	Foreign	TELSINC COMERCIO DE EQUIP INFORMÁTICA LTDA	BRASIL	BANCO JP MORGAN	BRL	Monthly	4,60	4,60	5,111	-	5,111	-	-	-	-	-	-	-	-	5,111
Total									55,826,994	12,165,472	67,992,466	13,503,199	3,550,817	215,851	60,672	-	18,143,189	86,135,655		

							Rates		12.31.2021											
Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortization	Effective	Nominal	Placed nominal value											
									Up to 90 days	More than 90 days	Current bank loans	More than 1 up to 2 years	More than 2 up to 3 years	More than 3 up to 4 years	More than 4 up to 5 years	More than 5 years	Non-current bank loans	Total		
									ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	
1-18	Foreign	ATIVAS DATA CENTER S.A	BRASIL	BANCO SANTANDER	BRL	At maturity	2,73	2,73	-	2,318,814	2,318,814	-	-	-	-	-	-	-	-	2,318,814
2-18	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO SANTANDER	BRL	Quarterly	6,05	6,05	682,771	2,048,314	2,731,085	1,795,140	-	-	-	-	-	-	1,795,140	4,526,225
3-18	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO ITAU	BRL	Quarterly	7,62	7,62	681,857	2,045,570	2,727,427	3,095,103	773,776	-	-	-	-	-	3,868,879	6,596,306
4-18	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO SANTANDER	BRL	Quarterly	6,05	6,05	542,957	1,628,872	2,171,829	2,682,051	1,117,521	-	-	-	-	-	3,799,572	5,971,401
5-18	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO ITAU	BRL	Quarterly	1,79	1,79	4,609,912	-	4,609,912	-	-	-	-	-	-	-	-	4,609,912
6-18	Foreign	SONDA PROCWORK INFORMÁTICA LTDA.	BRASIL	BANCO JP MORGAN	BRL	Monthly	5,35	5,35	2,302,394	-	2,302,394	-	-	-	-	-	-	-	-	2,302,394
7-18	Foreign	SONDA PROCWORK INFORMÁTICA LTDA.	BRASIL	BANCO SANTANDER	BRL	Monthly	6,05	6,05	456,264	1,368,793	1,825,057	1,950,359	812,650	-	-	-	-	-	2,763,009	4,588,066
8-18	Foreign	MICROGEO USA	CHILE	NISSAN FINANCE	USD	Monthly	3,56	3,56	809	5,662	6,471	-	-	-	-	-	-	-	-	6,471
9-18	Foreign	MICROGEO USA	CHILE	BANCO DE LA RESERVA FEDERAL DE E.E.U.U	USD	Monthly	3,56	3,56	926	2,779	3,705	122,999	-	-	-	-	-	-	122,999	126,704
10-18	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLP	Daily	7,20	7,44	200,559	-	200,559	-	-	-	-	-	-	-	-	200,559
11-18	Foreign	SONDA MOBILITY LTDA.	BRASIL	BANCO SANTANDER	BRL	At maturity	2,44	2,44	22,752	68,256	91,008	91,008	91,008	60,672	-	-	-	-	333,696	424,704
12-18	Foreign	SONDA MOBILITY LTDA.	BRASIL	BANCO ITAU	BRL	At maturity	13,84	13,84	492,960	492,960	985,920	985,920	492,960	-	-	-	-	-	1,478,880	2,464,800
13-18	83.628.100-4	SONDA S.A.	CHILE	BANCO ITAU	CLP	At maturity	2,97	2,97	21,632,363	-	21,632,363	-	-	-	-	-	-	-	-	21,632,363
14-18	83.628.100-4	SONDA S.A.	CHILE	BANCO DE CHILE	CLP	At maturity	2,46	2,46	24,598,600	-	24,598,600	-	-	-	-	-	-	-	-	24,598,600
15-18	Foreign	SONDA URUGUAY	URUGUAY	BANCO SANTANDER	UYU	Monthly	4,90	4,90	263,739	791,218	1,054,957	879,131	-	-	-	-	-	-	879,131	1,934,088
16-18	Foreign	SONDA URUGUAY	URUGUAY	BANCO ITAU	UYU	Monthly	4,50	4,41	424,077	1,247,459	1,671,536	1,605,474	1,539,410	125,302	-	-	-	-	3,270,186	4,941,722
17-18	Foreign	SONDA URUGUAY	URUGUAY	BANCO HSBC	UYU	Monthly	4,75	4,75	115,566	340,011	455,577	436,100	70,799	-	-	-	-	-	506,899	962,476
18-18	Foreign	TELSINC COMERCIO DE EQUIP INFORMÁTICA LTDA	BRASIL	BANCO JP MORGAN	BRL	Monthly	4,60	4,60	5,110	-	5,110	-	-	-	-	-	-	-	-	5,110
Total									57,033,616	12,358,708	69,392,324	13,643,285	4,898,124	216,310	60,672	-	18,818,391	88,210,715		

(3) Bonds (unsecured)

- On December 18, 2009, SONDA placed two series bonds, A and C. UF 1,500,000 of Series A bonds were placed under the securities register No.622, and have a maturity of five years at an annual fixed interest rate of 3.5%, and UF 1,500,000 of Series C bonds were placed under the securities register No.621, and have a maturity of 21 years at an annual fixed interest rate of 4.5%. The maximum aggregate nominal amount considering both bonds is UF 3,000,000.
- In order to refinance the Series A Bond issued in December 2009, in November 2014, was issued with charge to the Line N°622 a new Bond Series E with a nominal value of ThCh\$36,300,000 and maturity on November 1, 2019.
- In July 2019, SONDA completed the placement of Series H (charged to Line No. 832), for a total of UF 3,000,000 over 10 years.
This bond accrues an annual interest of UF + 1.5%.
- In October 2019, SONDA completed the placement of Series J (charged to Line No. 622), for a total of UF 1,500,000 over 5 years, which was allocated exclusively to refinance the Series E Bonds, which expired on November 1, 2019.
This bond accrues an annual interest of UF + 0.4%.

These issuances do not include guarantees.

SONDA S.A., as informed in Note 21, contracted two cross-currency swap instruments in 2020 for its issued bonds Series H (UF + 1.5%) and Series J (UF + 0.4%) to hedge the variability of the impacts arising from the variation in the Unidad de Fomento (an inflation-linked unit of account used in Chile). These contracts have been designated as hedges, cover a period of 5 years and convert the UF-denominated debt to Chilean pesos, modifying the effective rate to 1.66% for Series H, and 2.36 % for Series J bonds.

The summary of the registered values is as follows:

Type of operation	Inscription number	Date Inscription	Currency	Serie	Amount Signed up	Amount Placed	Rate Inscription	Rate Placement
Line Registration	621	01-12-2009	CLF / CLP		3,000,000			
First issue	621	07-12-2009	CLF	C	3,000,000	1,500,000	4.50	4.61
Line Registration	622	01-12-2009	CLF / CLP		3,000,000			
First issue	622	07-12-2009	CLF	A	3,000,000	1,500,000	3.50	3.82
First issue	622	07-12-2009	CLP	B	60,000,000,000		6.00	
Second issue	622	12-11-2014	CLF	D	1,500,000		2.80	
Second issue	622	12-11-2014	CLP	E	36,300,000,000	36,300,000,000	5.40	4.70
Third issue	622	17-10-2019	CLP	I	41,930,000,000		3.00	
Third issue	622	17-10-2019	CLF	J	1,500,000	1,500,000	0.40	0.37
Line Registration	831	10-05-2016	CLF / CLP		3,000,000			
First issue	831	28-06-2019	CLP	F	83,000,000,000		3.80	
First issue	831	28-06-2019	CLF	G	3,000,000		1.00	
Line Registration	832	10-05-2016	CLF / CLP		3,000,000			
First issue	832	28-06-2019	CLF	H	3,000,000	3,000,000	1.50	1.34

Bonds liabilities- Unsecured current and non-current

							Rates		12.31.2022									
									Carrying amount									
Taxpayer number	Debtor name	Type of document	Country	Indexation unit	Amortisation type	Maturity date	Effective	Nominal	Up to 90 days	More than 90 days up to 1 years	Current liabilities	More than 1 up to 2 years	More than 2 up to 3 years	More than 3 up to 4 years	More than 4 up to 5 years	More than 5 years	Non-current liabilities	Total
									ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	
83.628.100-4	SONDA S.A.	BSOND-C	CHILE	UF	Other	01-12-2030	3.90	4.50	-	4,928,348	4,928,348	4,723,552	4,754,322	4,754,322	4,754,322	14,263,019	33,249,537	38,177,885
83.628.100-4	SONDA S.A.	BSOND-H	CHILE	UF	Maturity	01-07-2029	1.50	1.49	-	-	-	-	-	-	-	105,802,765	105,802,765	105,802,765
83.628.100-4	SONDA S.A.	BSOND-J	CHILE	UF	Maturity	17-10-2024	0.40	0.40	-	52,614	52,614	52,680,961	-	-	-	-	52,680,961	52,733,575
Total									-	4,980,962	4,980,962	57,404,513	4,754,322	4,754,322	4,754,322	120,065,784	191,733,263	196,714,225

							Rates		12.31.2022									
									Placed nominal value									
Taxpayer number	Debtor name	Type of document	Country	Indexation unit	Amortisation type	Maturity date	Effective	Nominal	Up to 90 days	More than 90 days up to 1 years	Current liabilities	More than 1 up to 2 years	More than 2 up to 3 years	More than 3 up to 4 years	More than 4 up to 5 years	More than 5 years	Non-current liabilities	Total
									ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	
83.628.100-4	SONDA S.A.	BSOND-C	CHILE	UF	Other	01-12-2030	3.90	4.50	-	4,787,856	4,787,856	4,787,856	4,787,856	4,787,856	4,787,856	14,363,621	33,515,045	38,302,901
83.628.100-4	SONDA S.A.	BSOND-H	CHILE	UF	Maturity	01-07-2029	1.50	1.49	787,057	787,057	1,574,114	1,574,113	1,574,113	1,574,113	1,574,113	109,268,223	115,564,675	117,138,789
83.628.100-4	SONDA S.A.	BSOND-J	CHILE	UF	Maturity	17-10-2024	0.40	0.40	-	210,456	210,456	52,876,926	-	-	-	-	52,876,926	53,087,382
Total									787,057	5,785,369	6,572,426	59,238,895	6,361,969	6,361,969	6,361,969	123,631,844	201,956,646	208,529,072

Bonds liabilities- Unsecured current and non-current

							Rates		12.31.2021									
									Carrying amount									
Taxpayer number	Debtor name	Type of document	Country	Indexation unit	Amortisation type	Maturity date	Effective	Nominal	Up to 90 days	More than 90 days up to 1 years	Current liabilities	More than 1 up to 2 years	More than 2 up to 3 years	More than 3 up to 4 years	More than 4 up to 5 years	More than 5 years	Non-current liabilities	Total
									ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	
83.628.100-4	SONDA S.A.	BSOND-C	CHILE	UF	Other	12-01-2030	3.90	4.50	-	4,365,652	4,365,652	4,170,988	4,196,542	4,196,542	4,196,542	16,786,216	33,546,830	37,912,482
83.628.100-4	SONDA S.A.	BSOND-H	CHILE	UF	Maturity	07-01-2029	1.50	1.49	-	-	-	-	-	-	-	93,452,095	93,452,095	93,452,095
83.628.100-4	SONDA S.A.	BSOND-J	CHILE	UF	Maturity	10-17-2024	0.40	0.40	-	46,442	46,442	-	46,507,709	-	-	-	46,507,709	46,554,151
Total									-	4,412,094	4,412,094	4,170,988	50,704,251	4,196,542	4,196,542	110,238,311	173,506,634	177,918,728

							Rates		12.31.2021									
									Placed nominal value									
Taxpayer number	Debtor name	Type of document	Country	Indexation unit	Amortisation type	Maturity date	Effective	Nominal	Up to 90 days	More than 90 days up to 1 years	Current liabilities	More than 1 up to 2 years	More than 2 up to 3 years	More than 3 up to 4 years	More than 4 up to 5 years	More than 5 years	Non-current liabilities	Total
									ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	
83.628.100-4	SONDA S.A.	BSOND-C	CHILE	UF	Other	12-01-2030	3.90	4.50	-	5,871,845	5,871,845	5,683,766	5,495,686	5,307,607	5,119,527	18,597,345	40,203,931	46,075,776
83.628.100-4	SONDA S.A.	BSOND-H	CHILE	UF	Maturity	01-01-2029	1.50	1.49	-	1,389,437	1,389,437	1,389,437	1,389,437	1,389,437	1,389,437	97,143,532	102,701,280	104,090,717
83.628.100-4	SONDA S.A.	BSOND-J	CHILE	UF	Maturity	10-17-2024	0.40	0.40	-	185,765	185,765	185,765	46,673,375	-	-	-	46,859,140	47,044,905
Total									-	7,447,047	7,447,047	7,258,968	53,558,498	6,697,044	6,508,964	115,740,877	189,764,351	197,211,398

Categories of financial liabilities:

	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Categories of non-current financial liabilities		
Non- current Financial liabilities at fair value through profit or loss		
Total non-current financial liabilities at fair value through profit or loss	-	111,733
Non-current financial at amortized cost	201,045,019	191,649,823
Total non-current financial liabilities	201,045,019	191,761,556
Categories of current financial liabilities		
Current Financial liabilities at fair value through profit or loss		
Total current financial liabilities at fair value through profit or loss	21,700	-
Current financial at amortized cost	86,276,491	72,404,560
Total current financial liabilities	86,298,191	72,404,560
Categories of financial liabilities		
Financial liabilities at fair value through profit or loss		
Total financial liabilities at fair value through profit or loss	21,700	111,733
Financial at amortized cost	287,321,510	264,054,383
Total financial liabilities	287,343,210	264,166,116

20. LEASE LIABILITIES

The composition of the lease liabilities is as follows:

	Current		Non current	
	12.31.2022 ThCh\$	12.31.2021 ThCh\$	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Lease liabilities - equipment and infrastructure acquired (lease contracts)	11,562,276	8,131,482	13,469,171	12,798,671
Lease Liabilities - Rental contracts offices and warehouses	5,931,498	5,097,202	7,796,326	8,655,100
Total	17,493,774	13,228,684	21,265,497	21,453,771

The details is as follows:

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortization	Rates	
							Effective	Nominal
1-161	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12,74	12,74
2-161	Foreign	ATIVAS DATA CENTER S.A	BRASIL	MICROCITY COMP. E SIST. LTDA	BRL	Monthly	9,16	9,16
3-161	Foreign	ATIVAS DATA CENTER S.A	BRASIL	ARCELORMITTAL SISTEMAS S.A.	BRL	Monthly	9,16	9,16
4-161	Foreign	ATIVAS DATA CENTER S.A	BRASIL	MICROCITY COMP. E SIST. LTDA	BRL	Monthly	9,16	9,16
5-161	Foreign	CTIS TECNOLOGIA S.A.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	6,4	6,4
6-161	Foreign	CTIS TECNOLOGIA S.A.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	6,4	6,4
7-161	Foreign	CTIS TECNOLOGIA S.A.	BRASIL	AR EMPREENDIMENTOS	BRL	Monthly	6,4	6,4
8-161	Foreign	SONDA PROCVORK INFORMÁTICA LTDA	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9,91	9,16
9-161	Foreign	SONDA PROCVORK INFORMÁTICA LTDA	BRASIL	INDEPENDENCIA IMOBILIARIA LTDA	BRL	Monthly	6,4	6,4
10-161	Foreign	SONDA PROCVORK INFORMÁTICA LTDA	BRASIL	CARMO COURI ENGENHARIA E CONSTRUÇÕES	BRL	Monthly	6,4	6,4
11-161	88.579.800-4	MICROGEO S.A.	CHILE	BANCO BCI	CLF	Monthly	2,7	2,7
12-161	88.579.800-4	MICROGEO S.A.	CHILE	BANCO BCI	CLF	Monthly	2,7	2,7
13-161	Foreign	NOVIS MEXICO	MEXICO	ALEJANDRO CASTAÑO	MXN	Monthly	-	-
14-161	Foreign	NOVIS MEXICO	MEXICO	TRIARA	MXN	Monthly	-	-
15-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO DE CHILE	CLF	Monthly	2,48	2,48
16-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO DE CHILE	CLF	Monthly	2,58	2,58
17-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	Monthly	1,2	1,21
18-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	Monthly	1,44	1,45
19-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	Monthly	1,08	1,09
20-161	Foreign	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	REGINA MARIA DE TOLEDO	BRL	Monthly	6,4	0,52
21-161	Foreign	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	FAT SETTANNI PARTICIPAÇÕES	BRL	Monthly	6,4	0,52
22-161	Foreign	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	MANDARINO ADMINISTRADORA DE BENS LTDA	BRL	Monthly	6,4	0,52
23-161	Foreign	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	OMSA PARTICIPAÇÕES S.A.	BRL	Monthly	10,31	0,82
24-161	86.731.200-5	QUINTEC CHILE S.A.	CHILE	INMOBILIARIA VILLA MAR LTDA	CLF	Monthly	3,00	3,00
25-161	86.731.200-5	QUINTEC CHILE S.A.	CHILE	STORBOX S.A.	CLF	Monthly	3,00	3,00
26-161	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3,00	3,00
27-161	78.936.330-7	ITEM LTDA	CHILE	NUEVOS DESARROLLOS	CLF	Monthly	3,00	3,00
28-161	78.936.330-7	ITEM LTDA	CHILE	NUEVOS DESARROLLOS	CLF	Monthly	3,00	3,00
29-161	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER	CLF	Monthly	3,00	3,00
30-161	78.936.330-7	ITEM LTDA	CHILE	PARQUE ARAUCO S.A.	CLF	Monthly	4,44	4,44
31-161	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER	CLF	Monthly	3,00	3,00
32-161	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER	CLF	Monthly	3,00	3,00
33-161	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3,00	3,00
34-161	78.936.330-7	ITEM LTDA	CHILE	CONSTRUCTORA Y ADMINISTRADORA UNO S.A.	CLF	Monthly	3,00	3,00
35-161	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	Monthly	3,00	3,00
36-161	78.936.330-7	ITEM LTDA	CHILE	COMERCIALIZADORA COSTANERA CENTER SPA	CLF	Monthly	3,00	3,00
37-161	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA E INVERSIONES ITALIA	CLF	Monthly	3,00	3,00
38-161	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA DORIA LTDA	CLF	Monthly	3,00	3,00
39-161	78.936.330-7	ITEM LTDA	CHILE	FARMACÉUTICA ESAN LTDA	CLF	Monthly	3,00	3,00
40-161	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3,00	3,00
41-161	78.936.330-7	ITEM LTDA	CHILE	PLAZA OESTE S.A	CLF	Monthly	2,31	2,31
42-161	78.936.330-7	ITEM LTDA	CHILE	MARGARITA VALLEJOS	CLF	Monthly	3,00	3,00
43-161	78.936.330-7	ITEM LTDA	CHILE	MALL DEL CENTRO DE CONCEPCION SPA	CLF	Monthly	2,31	2,31
44-161	78.936.330-7	ITEM LTDA	CHILE	PLAZA TREBOL S.A	CLF	Monthly	2,31	2,31
45-161	78.936.330-7	ITEM LTDA	CHILE	NUEVOS DESARROLLOS	CLF	Monthly	2,31	2,31
46-161	78.936.330-7	ITEM LTDA	CHILE	NUEVOS DESARROLLOS	CLF	Monthly	2,31	2,31
47-161	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL CALAMA S.A.	CLF	Monthly	2,31	2,31
48-161	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA BOULEVARD NUEVA COSTANERA SA	CLF	Monthly	2,31	2,31
49-161	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL LAS AMERICAS SA.	CLF	Monthly	3,94	3,94
50-161	78.936.330-7	ITEM LTDA	CHILE	PARQUE ANGANOS SPA	CLF	Monthly	4,44	4,44
51-161	78.936.330-7	ITEM LTDA	CHILE	PARQUE ANGANOS SPA	CLF	Monthly	4,44	4,44
52-161	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA PIE ANDINO SPA	CLF	Monthly	4,29	4,29
53-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	3,00	3,00
54-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	INMOBILIARIA E INVERSIONES MMC S.A.	CLF	Monthly	3,00	3,00
55-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	3,00	3,00

12.31.2022											
Carrying amount											
Up to 90 days	More than 90 days	Current lease liabilities	More than 1 up to 3 year	More than 2 up to 3 year	More than 3 up to 4 year	More than 4 up to 5 year	More than 5 year	Non-current lease liabilities	Total		
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
308.417	795.045	1.103.462	876.144	725.359	453.816	-	-	-	2.055.319	3.158.781	
4.704	3.096	7.800	-	-	-	-	-	-	-	7.800	
2.239	-	2.239	-	-	-	-	-	-	-	2.239	
12.268	35.684	47.952	45.068	42.357	39.809	34.385	-	-	161.619	209.571	
581.993	1.742.329	2.324.922	711.384	577.808	117.794	-	-	-	1.406.186	3.730.508	
43.193	170.312	213.505	72.706	56.535	119.015	-	-	-	248.256	461.761	
17.436	11.474	28.910	-	-	-	-	-	-	-	28.910	
1.225.541	2.617.062	3.842.603	2.419.437	1.144.628	121.994	-	-	-	3.686.059	7.528.662	
5.638	5.551	11.189	-	-	-	-	-	-	-	11.189	
15.082	24.623	39.705	-	-	-	-	-	-	-	39.705	
6.195	18.839	25.034	25.719	-	-	-	-	-	25.719	50.753	
86.414	262.682	349.096	358.408	275.066	-	-	-	-	633.474	982.570	
10.771	32.312	43.083	32.312	-	-	-	-	-	32.312	75.395	
129.474	388.423	517.897	-	-	-	-	-	-	-	517.897	
6.879	20.906	27.785	21.307	-	-	-	-	-	21.307	49.092	
4.836	14.703	19.539	16.682	-	-	-	-	-	16.682	36.221	
11.102	3.716	14.818	-	-	-	-	-	-	-	14.818	
7.363	-	7.363	-	-	-	-	-	-	-	7.363	
7.827	23.918	31.745	32.939	19.784	-	-	-	-	52.723	84.468	
79	-	79	-	-	-	-	-	-	-	79	
1.498	-	1.498	-	-	-	-	-	-	-	1.498	
537	1.561	2.098	1.652	-	-	-	-	-	1.652	3.750	
9.102	26.005	35.107	31.826	28.852	38.301	-	-	-	98.979	134.086	
1.844	5.617	7.461	-	-	-	-	-	-	-	7.461	
2.737	8.312	11.049	-	-	-	-	-	-	-	11.049	
13.133	44.110	57.243	-	-	-	-	-	-	-	57.243	
7.910	27.624	35.544	-	-	-	-	-	-	-	35.544	
14.530	50.070	64.600	70.781	79.016	50.803	-	-	-	200.600	265.200	
16.872	53.349	72.221	-	-	-	-	-	-	-	72.221	
119.064	408.784	527.848	554.515	581.182	92.537	-	-	-	1.228.234	1.756.082	
61.021	199.676	260.697	-	-	-	-	-	-	-	260.697	
45.512	148.925	194.437	-	-	-	-	-	-	-	194.437	
20.001	74.086	94.087	-	-	-	-	-	-	-	94.087	
21.863	71.497	93.360	-	-	-	-	-	-	-	93.360	
93.608	306.124	399.732	-	-	-	-	-	-	-	399.732	
1.741	5.305	7.046	-	-	-	-	-	-	-	7.046	
14.417	43.918	58.335	-	-	-	-	-	-	-	58.335	
7.134	21.733	28.867	4.897	-	-	-	-	-	4.897	33.764	
71.733	241.463	313.196	321.137	329.077	-	-	-	-	650.214	963.410	
414	1.261	1.675	-	-	-	-	-	-	-	1.675	
14.706	52.944	67.650	70.368	78.291	-	-	-	-	148.659	216.309	
1.537	4.681	6.218	-	-	-	-	-	-	-	6.218	
16.742	60.239	76.981	83.211	89.299	36.292	-	-	-	208.802	285.783	
40.816	140.897	181.713	194.261	222.533	197.747	-	-	-	614.541	796.254	
28.022	100.965	128.987	134.191	149.362	23.809	-	-	-	307.362	436.349	
30.837	106.329	137.166	149.079	167.844	121.611	-	-	-	438.534	575.700	
16.463	59.316	75.779	78.837	87.750	13.988	-	-	-	180.575	256.354	
43.610	99.648	143.258	146.816	165.952	64.143	-	-	-	376.911	520.169	
14.629	50.547	65.176	74.836	71.810	-	-	-	-	146.646	211.822	
14.172	48.657	62.829	66.003	69.177	11.015	-	-	-	146.195	209.024	
3.547	12.214	15.761	20.011	21.270	3.387	-	-	-	44.668	60.429	
16.747	51.588	68.335	73.682	79.858	83.628	50.524	-	-	287.992	356.027	
13.814	42.080	55.894	-	-	-	-	-	-	-	55.894	
12.907	39.318	52.225	-	-	-	-	-	-	-	52.225	
9.505	28.958	38.463	13.084	-	-	-	-	-	13.084	51.547	

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortization	Rates		12.31.2022										
							Effective	Nominal	Carrying amount									Non-current lease liabilities	Total
									Up to 90 days	More than 90 days	Current lease liabilities	More than 1 up to 3 year	More than 2 up to 3 year	More than 3 up to 4 year	More than 4 up to 5 year	More than 5 year	More than 5 year		
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$				
56-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	2,31	2,31	798	2,423	3,221	3,300	1,118	-	-	-	-	4,418	7,639
57-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	2,31	2,31	8,648	26,291	34,939	35,868	36,797	25,048	-	-	-	97,713	132,652
58-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A	CLF	Monthly	4,44	4,44	11,846	36,366	48,212	8,250	-	-	-	-	8,250	56,462	
59-161	96.571.690-4	SERVIBANCA S.A.	CHILE	SUCESION DE ARMAS PAREDES	CLF	Monthly	2,80	2,80	1,856	5,492	7,348	4,194	-	-	-	-	4,194	11,542	
60-161	96.725.400-2	SOLEX S.A	CHILE	INMOBILIARIA HERANE HERMANOS LIMITADA	CLP	Monthly	3,00	3,00	8,603	26,506	35,109	36,965	38,821	40,677	24,585	-	141,048	176,157	
61-161	Foreign	SONDA BRASIL S.A.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12,15	12,15	33,239	67,444	100,683	1,092	-	-	-	-	1,092	101,775	
62-161	Foreign	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	6,00	6,00	11,131	34,478	45,609	15,845	-	-	-	-	15,845	61,454	
63-161	Foreign	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	6,00	6,00	8,401	26,144	34,545	37,050	39,555	13,742	-	-	90,347	124,892	
64-161	Foreign	SONDA COSTA RICA	COSTA RICA	SANKURU	USD	Monthly	6,00	6,00	4,725	14,650	19,375	15,358	-	-	-	-	15,358	34,733	
65-161	Foreign	SONDA COSTA RICA	COSTA RICA	CREDITEK	USD	Monthly	6,00	6,00	6,422	19,907	26,329	20,871	-	-	-	-	20,871	47,200	
66-161	Foreign	SONDA COSTA RICA	COSTA RICA	RIU UBANGUI	USD	Monthly	6,00	6,00	8,781	27,221	36,002	28,539	-	-	-	-	28,539	64,541	
67-161	Foreign	SONDA COSTA RICA	COSTA RICA	LAS MIL CARAS S.A.	USD	Monthly	6,00	6,00	8,781	27,221	36,002	28,539	-	-	-	-	28,539	64,541	
68-161	Foreign	SONDA COSTA RICA	COSTA RICA	SAM NOVENTA	USD	Monthly	6,00	6,00	4,725	14,650	19,375	15,358	-	-	-	-	15,358	34,734	
69-161	Foreign	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	6,00	6,00	23,299	-	23,299	-	-	-	-	-	-	23,299	-
70-161	Foreign	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	6,00	6,00	7,490	23,208	30,698	16,085	-	-	-	-	16,085	46,783	
71-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	2,66	2,63	1,391	2,907	4,298	-	-	-	-	-	-	4,298	-
72-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	2,07	2,07	3,781	10,341	14,122	5,314	-	-	-	-	5,314	19,436	
73-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98	1,617	3,218	4,835	1,237	-	-	-	-	1,237	6,072	
74-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98	41,752	46,049	87,801	59,038	22,249	-	-	-	81,287	169,088	
75-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98	22,705	50,578	73,283	65,083	6,101	-	-	-	71,184	144,467	
76-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98	2,469	5,476	7,945	7,247	691	-	-	-	9,938	15,883	
77-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98	19,052	42,407	61,459	54,234	5,066	-	-	-	59,300	120,759	
78-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98	3,455	1,701	5,156	-	-	-	-	-	-	5,156	-
79-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98	32,977	73,288	106,265	93,825	8,769	-	-	-	102,594	208,859	
80-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98	8,609	6,361	14,970	-	-	-	-	-	-	14,970	-
81-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98	5,474	4,044	9,518	-	-	-	-	-	-	9,518	-
82-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	5,17	5,17	2,448	5,408	7,856	6,901	2,591	-	-	-	9,492	17,348	
83-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	5,17	5,17	11,202	24,632	35,834	31,434	23,817	-	-	-	55,251	91,085	
84-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0,50	0,50	662	1,305	1,967	501	-	-	-	-	501	2,468	
85-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0,50	0,50	24,569	54,529	79,098	18,636	-	-	-	-	18,636	97,734	
86-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0,50	0,50	18,325	40,624	58,949	18,550	-	-	-	-	18,550	77,499	
87-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0,50	0,50	2,509	5,562	8,071	2,540	-	-	-	-	2,540	10,611	
88-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5,59	5,45	955	2,280	3,235	-	-	-	-	-	-	3,235	-
89-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6,10	5,94	397	-	397	-	-	-	-	-	-	397	-
90-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6,90	6,68	1,854	5,069	6,923	-	-	-	-	-	-	6,923	-
91-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5,45	5,32	49,423	135,048	184,471	193,673	-	-	-	-	193,673	378,144	
92-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5,15	5,03	14,144	43,653	57,797	55,935	21,071	-	-	-	77,006	134,803	
93-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	1,18	1,18	37,375	100,276	137,651	152,089	38,339	-	-	-	190,428	328,079	
94-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	0,36	0,37	26,421	49,506	75,927	77,869	33,775	-	-	-	111,644	187,571	
95-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5,41	5,41	70,246	216,521	286,767	302,688	131,028	-	-	-	433,716	720,483	
96-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5,70	5,70	6,367	19,654	26,021	27,543	11,947	-	-	-	39,490	65,511	
97-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6,79	6,79	16,536	51,320	67,856	66,369	6,240	-	-	-	72,609	140,465	
98-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6,79	6,79	5,039	15,167	20,206	20,341	-	-	-	-	20,341	40,547	
99-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5,76	5,76	1,302	3,566	4,868	5,611	-	-	-	-	5,611	10,479	
100-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	12,16	12,16	27,480	55,806	83,286	77,383	97,590	93,383	-	-	268,356	351,642	
101-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5,30	5,30	10,604	19,721	30,325	24,952	37,973	41,569	48,971	-	153,465	183,790	
102-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	3,09	3,05	2,106	4,667	6,773	6,198	1,189	-	-	-	7,387	14,160	
103-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	3,09	3,05	1,158	3,562	4,720	2,451	-	-	-	-	2,451	7,171	
104-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5,27	5,27	9,390	19,702	29,092	25,160	21,507	-	-	-	46,697	75,759	
105-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5,01	5,01	6,953	14,960	21,913	13,777	-	-	-	-	13,777	35,690	
106-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5,81	5,81	12,389	25,990	38,379	33,339	31,884	-	-	-	65,223	103,602	
107-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5,70	5,70	1,876	3,927	5,803	5,033	4,809	-	-	-	9,842	15,645	
108-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	6,79	6,79	5,422	11,608	17,030	13,609	1,404	-	-	-	15,013	32,043	
109-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	8,22	8,22	1,967	4,209	6,176	5,508	1,047	-	-	-	6,555	12,731	
110-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	3,50	3,50	1,073	2,305	3,378	2,822	3,341	515	-	-	6,678	10,056	

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortization	Rates		
							Effective	Nominal	
111-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	3,15	3,15	
112-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5,11	5,11	
113-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	2,71	2,71	
114-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	1,63	1,63	
115-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	2,02	2,02	
116-161	Foreign	SONDA DEL ECUADOR	ECUADOR	BRESCIA	USD	Monthly	7,72	8,00	
117-161	Foreign	SONDA MOBILITY LTDA.	BRASIL	ALEXANDRE DE ALMEIDA	BRL	Monthly	0,52	0,52	
118-161	Foreign	SONDA MOBILITY LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	17,61	17,61	
119-161	Foreign	SONDA DEL PERU S.A.	PERU	ALPINA INVERSIONES INMOBILIARIAS S.A.;	USD	Monthly	6,30	6,30	
120-161	Foreign	SONDA MEXICO S.A.	MEXICO	SISTTEMEX S.A. DE C.V.	MXN	Monthly	10,10	10,10	
121-161	Foreign	SONDA MEXICO S.A.	MEXICO	MINIBODEGAS PERIFERICO S.A. DE C.V	MXN	Monthly	10,38	10,38	
122-161	Foreign	SONDA MEXICO S.A.	MEXICO	MINIBODEGAS PERIFERICO S.A. DE C.V	MXN	Monthly	10,38	10,38	
123-161	Foreign	SONDA MEXICO S.A.	MEXICO	DELL MEXICO S.A. DE C.V	MXN	Monthly	10,10	10,10	
124-161	Foreign	SONDA MEXICO S.A.	MEXICO	PREVE MEXICO S.A. DE C.V	MXN	Monthly	10,21	10,21	
125-161	Foreign	SONDA MEXICO S.A.	MEXICO	OPERADORA DE NEGOCIOS CCV	MXN	Monthly	10,50	10,50	
126-161	83.628.100-4	SONDA S.A.	CHILE	DELANO MOLINA SERGIO Y OTRA	CLF	Monthly	3,00	3,00	
127-161	83.628.100-4	SONDA S.A.	CHILE	MANUEL CARTES SANHUAZA	CLF	Monthly	3,00	3,00	
128-161	83.628.100-4	SONDA S.A.	CHILE	KATIA RIVEROS SALAZAR	CLF	Monthly	3,00	3,00	
129-161	83.628.100-4	SONDA S.A.	CHILE	SOC. INMB TIERRA NUEVA	CLF	Monthly	3,00	3,00	
130-161	83.628.100-4	SONDA S.A.	CHILE	MERCADO MAYORISTA DE SANTIAGO	CLF	Monthly	3,00	3,00	
131-161	83.628.100-4	SONDA S.A.	CHILE	SOC.DE ING., ARO. Y SERV. GENERALES LOADER	CLF	Monthly	3,00	3,00	
132-161	83.628.100-4	SONDA S.A.	CHILE	SIEGFRIED NEFIODOW FREIMANN	CLF	Monthly	3,00	3,00	
133-161	83.628.100-4	SONDA S.A.	CHILE	GERMAN HOFMANN KUSCH	CLF	Monthly	3,00	3,00	
134-161	83.628.100-4	SONDA S.A.	CHILE	SOC. INMOBILIARIA INV. MAXA	CLF	Monthly	3,00	3,00	
135-161	83.628.100-4	SONDA S.A.	CHILE	INMOBILIARIA CRISTAL LTDA.	CLF	Monthly	3,00	3,00	
136-161	83.628.100-4	SONDA S.A.	CHILE	CAMARA DE COMERCIO DE LOS ANGELES	CLF	Monthly	3,00	3,00	
137-161	83.628.100-4	SONDA S.A.	CHILE	GANADERA EL PILAR LTDA.	CLF	Monthly	3,00	3,00	
138-161	83.628.100-4	SONDA S.A.	CHILE	CLAUDIA PATRICIA OSORIO	CLP	Monthly	3,00	3,00	
139-161	83.628.100-4	SONDA S.A.	CHILE	YAMIRA GARDILCIC BOERO	CLP	Monthly	3,00	3,00	
140-161	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES SUAZO BORZONE LTDA.	CLP	Monthly	3,00	3,00	
141-161	83.628.100-4	SONDA S.A.	CHILE	ROSA MARIA ESTER VILLANMUNIZ	CLP	Monthly	3,00	3,00	
142-161	83.628.100-4	SONDA S.A.	CHILE	GUILLERMO ROSALES ACEVEDO	CLP	Monthly	3,00	3,00	
143-161	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES E INMOBILIARIA LIGURA	CLF	Monthly	4,29	4,29	
144-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (EQUIPAMIENTO)	USD	Monthly	3,84	3,84	
145-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 2)	USD	Monthly	3,84	3,84	
146-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 4)	USD	Monthly	3,84	3,84	
147-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 5)	USD	Monthly	3,84	3,84	
148-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 6)	USD	Monthly	3,84	3,84	
149-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 3)	USD	Monthly	3,84	3,84	
150-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 7)	USD	Monthly	3,84	3,84	
151-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 8)	USD	Monthly	3,84	3,84	
152-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 9)	USD	Monthly	3,84	3,84	
153-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 10)	USD	Monthly	3,84	3,84	
154-161	Foreign	SONDA PANAMÁ	PANAMA	GERONA CAPITAL ASSETS	USD	Monthly	7,28	7,28	
155-161	Foreign	SONDA PANAMÁ	PANAMA	HATZLAJA S.A.	USD	Monthly	5,75	5,75	
156-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	ALIANZA FIDUCIARIA	COP	Monthly	6,17	6,17	
157-161	Foreign	SONDA URUGUAY	URUGUAY	TELEDATA S.A.	USD	Monthly	4,30	4,37	
158-161	Foreign	SONDA URUGUAY	URUGUAY	RICARDO COLMAN LERNER	UYU	Monthly	12,00	12,00	
159-161	96.823.020-4	TECNOGLOBAL S.A.	CHILE	JOSEFINA GUZMAN ECHAZARRETA	CLF	Monthly	3,00	3,00	
160-161	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BODENOR FLEX CENTER S.A.	CLF	Monthly	3,00	3,00	
161-161	Foreign	SONDA BRASIL	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12,15	12,15	
Total									

12.31.2022																
Carrying amount																
Up to 90 days	More than 90 days	Current lease liabilities	More than 1 up to 3 year	More than 2 up to 3 year	More than 3 up to 4 year	More than 4 up to 5 year	More than 5 year	Non-current lease liabilities	Total							
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$					
2,471	5,339	7,810	7,559	6,018	-	-	-	-	13,577	21,387						
27,068	58,794	85,862	68,151	85,889	-	-	-	-	154,040	239,902						
24,760	47,657	72,417	58,745	86,617	91,635	95,227	-	-	332,224	404,641						
3,509	6,722	10,231	8,264	12,145	12,803	-	-	-	33,212	43,443						
4,925	15,574	20,499	22,770	25,292	25,638	20,259	-	-	93,959	114,458						
21,959	68,565	90,524	98,038	60,904	-	-	-	-	158,942	249,466						
421	1,223	1,644	1,545	1,452	919	-	-	-	3,916	5,560						
127,512	290,281	417,793	448,955	392,675	703,776	-	-	-	1,545,406	1,963,199						
47,566	148,578	196,144	215,266	235,775	257,681	207,847	-	-	916,569	1,112,713						
6,633	19,900	26,533	-	-	-	-	-	-	-	26,533						
509	1,528	2,037	320	-	-	-	-	-	320	2,357						
1,069	3,207	4,276	673	-	-	-	-	-	673	4,949						
18,775	56,326	75,101	40,585	-	-	-	-	-	40,585	115,686						
11,743	35,230	46,973	-	-	-	-	-	-	-	46,973						
46,848	140,544	187,392	-	-	-	-	-	-	-	187,392						
2,918	9,898	11,816	12,209	12,616	8,643	-	-	-	33,468	45,284						
973	2,964	3,937	-	-	-	-	-	-	-	3,937						
3,073	9,361	12,434	-	-	-	-	-	-	-	12,434						
3,053	9,299	12,352	-	-	-	-	-	-	-	12,352						
11,240	34,281	45,521	47,033	48,605	33,296	-	-	-	128,934	174,455						
1,240	3,776	5,016	-	-	-	-	-	-	-	5,016						
1,127	3,432	4,559	-	-	-	-	-	-	-	4,559						
1,280	3,900	5,180	-	-	-	-	-	-	-	5,180						
1,690	5,149	6,839	-	-	-	-	-	-	-	6,839						
1,322	4,025	5,347	-	-	-	-	-	-	-	5,347						
848	2,584	3,432	-	-	-	-	-	-	-	3,432						
1,127	3,432	4,559	-	-	-	-	-	-	-	4,559						
1,788	5,498	7,286	7,650	8,033	5,577	-	-	-	21,260	28,546						
952	2,903	3,855	3,983	4,116	2,820	-	-	-	10,919	14,774						
841	2,566	3,407	3,520	3,638	2,492	-	-	-	9,650	13,057						
828	2,526	3,354	3,466	3,582	2,454	-	-	-	9,502	12,856						
870	2,653	3,523	3,640	3,761	2,577	-	-	-	9,978	13,501						
6,975	21,371	28,346	29,562	30,830	32,153	19,389	-	-	111,934	140,280						
16,565	50,657	67,222	34,590	-	-	-	-	-	34,590	101,812						
66,697	203,969	270,666	162,747	-	-	-	-	-	162,747	433,413						
18,905	57,814	76,719	46,130	-	-	-	-	-	46,130	122,849						
23,318	71,310	94,628	65,131	-	-	-	-	-	65,131	159,759						
82,824	253,288	336,112	260,677	-	-	-	-	-	260,677	596,789						
5,276	16,135	21,411	16,606	-	-	-	-	-	16,606	38,017						
7,869	24,065	31,934	30,369	-	-	-	-	-	30,369	62,303						
21,349	65,290	86,639	90,025	7,659	-	-	-	-	97,684	184,323						
19,146	58,550	77,696	80,732	48,543	-	-	-	-	129,275	206,971						
11,688	35,742	47,430	49,284	16,852	-	-	-	-	66,136	113,566						
27,244	27,638	54,882	-	-	-	-	-	-	-	54,882						
6,160	10,464	16,624	-	-	-	-	-	-	-	16,624						
81,791	245,373	327,164	190,846	-	-	-	-	-	190,846	518,010						
12,971	28,398	41,369	43,214	45,141	-	-	-	-	88,355	129,724						
758	20,862	21,620	11,611	-	-	-	-	-	11,611	33,221						
30,481	92,980	123,461	127,451	131,470	11,199	-	-	-	270,120	393,581						
13,572	-	13,572	-	-	-	-	-	-	-	13,572						
16,486	50,310	66,796	45,120	16,698	5,020	-	-	-	66,838	133,634						
Total							4,803,409	12,690,365	17,493,774	10,781,964	6,979,040	3,003,306	501,187	-	21,265,497	38,759,271

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortisation	Rates	
							Effective	Nominal
1-161	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12,74	12,74
2-161	Foreign	ATIVAS DATA CENTER S.A	BRASIL	MICROCITY COMP. E SIST. LTDA	BRL	Monthly	9,16	9,16
3-161	Foreign	ATIVAS DATA CENTER S.A	BRASIL	ARCELOMITTAL SISTEMAS S.A.	BRL	Monthly	9,16	9,16
4-161	Foreign	ATIVAS DATA CENTER S.A	BRASIL	MICROCITY COMP. E SIST. LTDA	BRL	Monthly	9,16	9,16
5-161	Foreign	CTIS TECNOLOGIA S.A.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9,16	9,16
6-161	Foreign	CTIS TECNOLOGIA S.A.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	6,40	6,40
7-161	Foreign	CTIS TECNOLOGIA S.A.	BRASIL	AR EMPREENDIMENTOS	BRL	Monthly	6,40	6,40
8-161	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9,91	9,16
9-161	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	INDEPENDENCIA IMOBILIARIA LTDA	BRL	Monthly	6,40	6,40
10-161	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	CARMO COUR ENGENHARIA E CONSTRUÇÕES	BRL	Monthly	6,40	6,40
11-161	88.579.800-4	MICROGEO S.A.	CHILE	BANCO BCI	CLF	Monthly	2,70	2,70
12-161	88.579.800-4	MICROGEO S.A.	CHILE	BANCO BCI	CLF	Monthly	2,70	2,70
13-161	Foreign	NOVIS MEXICO	MEXICO	ALEJANDRO CASTAÑO	MXN	Monthly	-	-
14-161	Foreign	NOVIS MEXICO	MEXICO	TRIARA	MXN	Monthly	-	-
15-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO DE CHILE	CLF	Monthly	2,48	2,48
16-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO DE CHILE	CLF	Monthly	2,58	2,58
17-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	Monthly	1,20	1,21
18-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	Monthly	1,44	1,45
19-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	Monthly	1,08	1,09
20-161	Foreign	PARS PROD. DE PROC. DE DATOS LTDA	BRASIL	REGINA MARIA DE TOLEDO	BRL	Monthly	6,40	0,52
21-161	Foreign	PARS PROD. DE PROC. DE DATOS LTDA	BRASIL	FAT SETTANNI PARTICIPAÇÕES	BRL	Monthly	6,40	0,52
22-161	Foreign	PARS PROD. DE PROC. DE DATOS LTDA	BRASIL	MANDARINO ADMINISTRADORA DE BENS LTDA	BRL	Monthly	6,40	0,52
23-161	Foreign	PARS PROD. DE PROC. DE DATOS LTDA	BRASIL	CMSA PARTICIPAÇÕES S.A.	BRL	Monthly	10,31	0,82
24-161	86.731.200-5	QUINTEC CHILE S.A.	CHILE	INMOBILIARIA VILLA MAR LTDA	CLF	Monthly	3,00	3,00
25-161	86.731.200-5	QUINTEC CHILE S.A.	CHILE	STORBOX S.A.	CLF	Monthly	3,00	3,00
26-161	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3,00	3,00
27-161	78.936.330-7	ITEM LTDA	CHILE	NUEVOS DESARROLLOS	CLF	Monthly	3,00	3,00
28-161	78.936.330-7	ITEM LTDA	CHILE	NUEVOS DESARROLLOS	CLF	Monthly	3,00	3,00
29-161	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER	CLF	Monthly	3,00	3,00
30-161	78.936.330-7	ITEM LTDA	CHILE	PARQUE ARAUCO S.A.	CLF	Monthly	4,44	4,44
31-161	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER	CLF	Monthly	3,00	3,00
32-161	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER	CLF	Monthly	3,00	3,00
33-161	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3,00	3,00
34-161	78.936.330-7	ITEM LTDA	CHILE	CONSTRUCTORA Y ADMINISTRADORA UNO S.A.	CLF	Monthly	3,00	3,00
35-161	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	Monthly	3,00	3,00
36-161	78.936.330-7	ITEM LTDA	CHILE	COMERCIALIZADORA COSTANERA CENTER SPA	CLF	Monthly	3,00	3,00
37-161	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA E INVERSIONES ITALIA	CLF	Monthly	3,00	3,00
38-161	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA DORIA LTDA	CLF	Monthly	3,00	3,00
39-161	78.936.330-7	ITEM LTDA	CHILE	FARMACÉUTICA ESAN LTDA	CLF	Monthly	3,00	3,00
40-161	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3,00	3,00
41-161	78.936.330-7	ITEM LTDA	CHILE	PLAZA OESTE S.A	CLF	Monthly	2,31	2,31
42-161	78.936.330-7	ITEM LTDA	CHILE	MARGARITA VALLEJOS	CLF	Monthly	3,00	3,00
43-161	78.936.330-7	ITEM LTDA	CHILE	MALL DEL CENTRO DE CONCEPCION SPA	CLF	Monthly	2,31	2,31
44-161	78.936.330-7	ITEM LTDA	CHILE	PLAZA TEBOL S.A	CLF	Monthly	2,31	2,31
45-161	78.936.330-7	ITEM LTDA	CHILE	NUEVOS DESARROLLOS	CLF	Monthly	2,31	2,31
46-161	78.936.330-7	ITEM LTDA	CHILE	NUEVOS DESARROLLOS	CLF	Monthly	2,31	2,31
47-161	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL CALAMA S.A.	CLF	Monthly	2,31	2,31
48-161	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA BOULEVARD NUEVA COSTANERA SA	CLF	Monthly	2,31	2,31
49-161	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL LAS AMERICAS SA.	CLF	Monthly	3,94	3,94
50-161	78.936.330-7	ITEM LTDA	CHILE	PARQUE ANGANOS SPA	CLF	Monthly	4,44	4,44
51-161	78.936.330-7	ITEM LTDA	CHILE	PARQUE ANGANOS SPA	CLF	Monthly	4,44	4,44
52-161	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA PIE ANDINO SPA	CLF	Monthly	4,29	4,29
53-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	3,00	3,00
54-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	INMOBILIARIA E INVERSIONES MMC S.A.	CLF	Monthly	3,00	3,00
55-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	3,00	3,00

12.31.2022										
Up to 90 days	More than 90 days	Current lease liabilities	More than 1 up to 3 year	Placed nominal value				More than 5 year	Non-current lease liabilities	Total
				to 3 year	to 4 year	to 5 year	to 5 year			
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
308.417	795.045	1.103.462	876.144	725.359	483.816	-	-	2.055.319	3.158.781	
4.704	3.096	7.800	-	-	-	-	-	-	7.800	
2.239	-	2.239	-	-	-	-	-	-	2.239	
12.268	35.684	47.952	45.068	42.357	39.809	34.385	-	161.619	209.571	
581.993	1.742.329	2.324.322	711.384	577.008	117.794	-	-	1.406.186	3.730.508	
43.193	170.312	213.505	72.706	56.535	119.015	-	-	248.256	461.761	
17.436	11.474	28.910	-	-	-	-	-	-	28.910	
1.225.541	2.617.062	3.842.603	2.419.437	1.144.628	121.994	-	-	3.686.059	7.528.662	
5.638	5.551	11.189	-	-	-	-	-	-	11.189	
15.082	24.623	39.705	-	-	-	-	-	-	39.705	
6.524	19.573	26.097	26.097	-	-	-	-	26.097	52.194	
92.699	278.096	370.795	370.794	278.096	-	-	-	648.890	1.019.685	
10.771	32.312	43.083	32.312	-	-	-	-	32.312	75.395	
129.474	388.423	517.897	-	-	-	-	-	-	517.897	
7.176	21.529	28.705	21.529	-	-	-	-	21.529	50.234	
5.064	15.193	20.257	16.881	-	-	-	-	16.881	37.138	
11.170	3.724	14.894	-	-	-	-	-	-	14.894	
7.397	7.397	14.794	-	-	-	-	-	-	14.794	
8.584	25.751	34.335	34.335	20.029	-	-	-	54.364	88.699	
79	-	79	-	-	-	-	-	-	79	
1.498	-	1.498	-	-	-	-	-	-	1.498	
537	1.561	2.098	1.652	-	-	-	-	1.652	3.750	
9.102	26.005	35.107	31.826	28.852	38.301	-	-	98.979	134.086	
1.896	5.688	7.584	-	-	-	-	-	-	7.584	
2.822	8.466	11.288	-	-	-	-	-	-	11.288	
13.536	44.710	58.246	-	-	-	-	-	-	58.246	
8.160	28.018	36.178	-	-	-	-	-	-	36.178	
17.606	58.152	75.758	78.638	83.333	51.643	-	-	213.614	289.372	
17.380	56.090	73.470	-	-	-	-	-	-	73.470	
139.581	461.039	600.620	600.619	600.619	93.054	-	-	1.294.292	1.894.912	
62.853	202.343	265.196	-	-	-	-	-	-	265.196	
46.878	150.914	197.792	-	-	-	-	-	-	197.792	
20.668	75.094	95.762	-	-	-	-	-	-	95.762	
22.519	72.451	94.970	-	-	-	-	-	-	94.970	
96.417	310.211	406.628	-	-	-	-	-	-	406.628	
1.791	5.372	7.163	-	-	-	-	-	-	7.163	
14.825	44.474	59.299	-	-	-	-	-	-	59.299	
7.373	22.120	29.493	4.916	-	-	-	-	4.916	34.409	
77.535	256.100	333.635	333.635	333.635	-	-	-	667.270	1.000.905	
426	1.277	1.703	-	-	-	-	-	-	1.703	
15.974	56.167	72.141	73.171	79.355	-	-	-	152.526	224.667	
1.580	4.740	6.320	-	-	-	-	-	-	6.320	
18.428	64.552	82.980	87.224	91.278	36.487	-	-	214.989	297.969	
50.116	165.534	215.650	218.839	237.214	202.133	-	-	658.186	873.836	
30.588	107.550	138.138	140.111	151.951	23.878	-	-	315.940	454.078	
37.530	123.964	161.494	166.385	177.644	123.851	-	-	467.880	629.374	
17.970	63.185	81.155	82.314	89.271	14.028	-	-	185.613	266.768	
46.650	107.403	154.053	154.053	169.458	64.442	-	-	387.933	542.006	
16.797	56.041	72.838	79.506	73.347	-	-	-	152.853	225.691	
16.614	54.977	71.491	71.491	71.491	11.076	-	-	154.058	225.549	
4.257	14.061	18.318	21.697	21.981	3.406	-	-	47.084	65.402	
20.921	62.762	83.683	85.427	87.868	87.868	51.257	-	312.420	396.103	
14.204	42.612	56.816	-	-	-	-	-	-	56.816	
13.272	39.816	53.088	-	-	-	-	-	-	53.088	
9.875	29.625	39.500	13.167	-	-	-	-	13.167	52.667	

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortisation	Rates	
							Effective	Nominal
56-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	2,31	2,31
57-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	2,31	2,31
58-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A	CLF	Monthly	4,44	4,44
59-161	96.571.690-4	SERVIBANCA S.A.	CHILE	SUCESION DE ARMAS PAREDES	CLF	Monthly	2,80	2,80
60-161	96.725.400-2	SOLEX S.A	CHILE	INMOBILIARIA HERANE HERMANOS LIMITADA	CLP	Monthly	3,00	3,00
61-161	Foreign	SONDA BRASIL S.A.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12,15	12,15
62-161	Foreign	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	6,00	6,00
63-161	Foreign	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	6,00	6,00
64-161	Foreign	SONDA COSTA RICA	COSTA RICA	SANKURU	USD	Monthly	6,00	6,00
65-161	Foreign	SONDA COSTA RICA	COSTA RICA	CREDITEK	USD	Monthly	6,00	6,00
66-161	Foreign	SONDA COSTA RICA	COSTA RICA	RIU UBANGUI	USD	Monthly	6,00	6,00
67-161	Foreign	SONDA COSTA RICA	COSTA RICA	LAS MIL CARAS S.A.	USD	Monthly	6,00	6,00
68-161	Foreign	SONDA COSTA RICA	COSTA RICA	SAIM NOVENTA	USD	Monthly	6,00	6,00
69-161	Foreign	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	6,00	6,00
70-161	Foreign	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	6,00	6,00
71-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	2,66	2,63
72-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	2,07	2,07
73-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98
74-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98
75-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98
76-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98
77-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98
78-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98
79-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98
80-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98
81-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98
82-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	5,17	5,17
83-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	5,17	5,17
84-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0,50	0,50
85-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0,50	0,50
86-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0,50	0,50
87-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0,50	0,50
88-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5,59	5,45
89-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6,10	5,94
90-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6,90	6,68
91-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5,45	5,32
92-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5,15	5,03
93-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	1,18	1,18
94-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	0,36	0,37
95-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5,41	5,41
96-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5,70	5,70
97-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6,79	6,79
98-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6,79	6,79
99-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5,76	5,76
100-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	12,16	12,16
101-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5,30	5,30
102-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	3,09	3,05
103-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	3,09	3,05
104-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5,27	5,27
105-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5,01	5,01
106-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5,81	5,81
107-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5,70	5,70
108-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	6,79	6,79
109-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	8,22	8,22
110-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	3,50	3,50

12.31.2022										
Placed nominal value										
Up to 90 days ThCh\$	More than 90 days ThCh\$	Current lease liabilities ThCh\$	More than 1 up to 3 year ThCh\$	More than 2 up to 3 year ThCh\$	More than 3 up to 4 year ThCh\$	More than 4 up to 5 year ThCh\$	More than 5 year ThCh\$	Non-current lease liabilities ThCh\$	Total ThCh\$	
843	2.528	3.371	3.371	1.124	-	-	-	4.495	7.866	
9.480	28.440	37.920	37.920	37.920	25.280	-	-	101.120	139.040	
12.444	37.333	49.777	8.296	-	-	-	-	8.296	58.073	
1.856	5.492	7.348	4.194	-	-	-	-	4.194	11.542	
10.691	32.074	42.765	42.765	42.765	42.765	24.946	-	153.241	196.006	
33.239	67.444	100.683	1.092	-	-	-	-	1.092	101.775	
11.131	34.478	45.609	15.845	-	-	-	-	15.845	61.454	
8.401	26.144	34.545	37.050	39.555	13.742	-	-	90.347	124.892	
4.725	14.650	19.375	15.358	-	-	-	-	15.358	34.733	
6.422	19.907	26.329	20.871	-	-	-	-	20.871	47.200	
8.781	27.221	36.002	28.539	-	-	-	-	28.539	64.541	
8.781	27.221	36.002	28.539	-	-	-	-	28.539	64.541	
4.726	14.650	19.376	15.358	-	-	-	-	15.358	34.734	
23.299	-	23.299	-	-	-	-	-	-	23.299	
7.490	23.208	30.698	16.085	-	-	-	-	16.085	46.783	
1.504	3.009	4.513	-	-	-	-	-	-	4.513	
4.050	10.800	14.850	5.400	-	-	-	-	5.400	20.250	
1.688	3.329	5.017	1.248	-	-	-	-	1.248	6.265	
41.752	50.661	92.413	84.436	22.516	-	-	-	106.952	199.365	
24.757	55.194	79.951	73.592	6.133	-	-	-	79.725	159.676	
2.817	6.266	9.083	8.355	696	-	-	-	9.051	18.134	
20.563	45.799	66.362	61.065	5.089	-	-	-	66.154	132.516	
3.499	1.712	5.211	-	-	-	-	-	-	5.211	
35.648	79.287	114.935	105.716	8.810	-	-	-	114.526	229.461	
8.754	6.419	15.173	-	-	-	-	-	-	15.173	
5.561	4.080	9.641	-	-	-	-	-	-	9.641	
2.656	5.894	8.550	9.823	2.619	-	-	-	12.442	20.992	
12.307	27.318	39.625	57.671	24.283	-	-	-	81.954	121.579	
689	1.346	2.035	505	-	-	-	-	505	2.540	
25.634	56.374	82.008	18.791	-	-	-	-	18.791	100.799	
19.177	42.174	61.351	18.744	-	-	-	-	18.744	80.095	
2.626	5.774	8.400	2.566	-	-	-	-	2.566	10.966	
995	2.921	3.916	-	-	-	-	-	-	3.916	
405	-	405	-	-	-	-	-	-	405	
1.940	5.174	7.114	-	-	-	-	-	-	7.114	
54.236	144.629	198.865	198.865	-	-	-	-	198.865	397.730	
15.991	47.972	63.963	79.954	21.321	-	-	-	101.275	165.238	
38.424	102.463	140.887	192.119	38.424	-	-	-	230.543	371.430	
28.889	54.813	83.702	116.477	34.258	-	-	-	150.735	234.437	
79.684	239.052	318.736	451.543	132.807	-	-	-	584.350	903.086	
7.271	21.812	29.083	41.200	12.118	-	-	-	53.318	82.401	
18.827	56.481	75.308	75.308	6.276	-	-	-	81.584	156.892	
5.104	15.311	20.415	20.414	-	-	-	-	20.414	40.829	
1.447	3.859	5.306	5.788	-	-	-	-	5.788	11.094	
40.246	90.015	130.261	230.037	120.019	100.016	-	-	450.072	580.333	
13.364	40.093	53.457	102.460	57.912	53.457	-	-	267.286	320.743	
2.432	5.417	7.849	7.824	1.204	-	-	-	9.028	16.877	
1.243	3.730	4.973	2.487	-	-	-	-	2.487	7.460	
10.320	21.982	32.302	48.849	21.982	-	-	-	70.831	103.133	
7.354	15.792	23.146	14.037	-	-	-	-	14.037	37.183	
13.796	29.465	43.261	68.753	32.739	-	-	-	101.492	144.753	
2.084	4.442	6.526	10.364	4.935	-	-	-	15.299	21.825	
5.916	12.704	18.620	15.527	1.412	-	-	-	16.939	35.559	
2.207	4.759	6.966	6.874	1.057	-	-	-	7.931	14.897	
1.077	2.317	3.394	6.178	3.346	515	-	-	10.039	13.433	

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortisation	Rates	
							Effective	Nominal
111-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	3,15	3,15
112-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5,11	5,11
113-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	2,71	2,71
114-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	1,63	1,63
115-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	2,02	2,02
116-161	Foreign	SONDA DEL ECUADOR	ECUADOR	BRESCIA	USD	Monthly	7,72	8,00
117-161	Foreign	SONDA MOBILITY LTDA.	BRASIL	ALEXANDRE DE ALMEIDA	BRL	Monthly	0,52	0,52
118-161	Foreign	SONDA MOBILITY LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	17,61	17,61
119-161	Foreign	SONDA DEL PERU S.A.	PERU	ALPINA INVERSIONES INMOBILIARIAS S.A.;	USD	Monthly	6,30	6,30
120-161	Foreign	SONDA MEXICO S.A.	MEXICO	SISTEMEX S.A. DE C.V.	MXN	Monthly	10,10	10,10
121-161	Foreign	SONDA MEXICO S.A.	MEXICO	MINIBODEGAS PERIFERICO S.A. DE C.V	MXN	Monthly	10,38	10,38
122-161	Foreign	SONDA MEXICO S.A.	MEXICO	MINIBODEGAS PERIFERICO S.A. DE C.V	MXN	Monthly	10,38	10,38
123-161	Foreign	SONDA MEXICO S.A.	MEXICO	DELL MEXICO S.A. DE C.V.	MXN	Monthly	10,10	10,10
124-161	Foreign	SONDA MEXICO S.A.	MEXICO	PREVE MEXICO S.A. DE CV	MXN	Monthly	10,21	10,21
125-161	Foreign	SONDA MEXICO S.A.	MEXICO	OPERADORA DE NEGOCIOS CCV	MXN	Monthly	10,50	10,50
126-161	83.628.100-4	SONDA S.A.	CHILE	DELANO MOLINA RIVERO Y OTRA	CLF	Monthly	3,00	3,00
127-161	83.628.100-4	SONDA S.A.	CHILE	MANUEL CARTES SANHUAZA	CLF	Monthly	3,00	3,00
128-161	83.628.100-4	SONDA S.A.	CHILE	KATIA RIVEROS SALAZAR	CLF	Monthly	3,00	3,00
129-161	83.628.100-4	SONDA S.A.	CHILE	SOC. INMB TIERRA NUEVA	CLF	Monthly	3,00	3,00
130-161	83.628.100-4	SONDA S.A.	CHILE	MERCADO MAYORISTA DE SANTIAGO	CLF	Monthly	3,00	3,00
131-161	83.628.100-4	SONDA S.A.	CHILE	SOC.DE ING., ARQ Y SERV. GENERALES LOADER	CLF	Monthly	3,00	3,00
132-161	83.628.100-4	SONDA S.A.	CHILE	SIEGFRIED NEFIODOW FREIMANN	CLF	Monthly	3,00	3,00
133-161	83.628.100-4	SONDA S.A.	CHILE	GERMAN HOFMANN KUSCH	CLF	Monthly	3,00	3,00
134-161	83.628.100-4	SONDA S.A.	CHILE	SOC. INMOBILIARIA INV. MAXA	CLF	Monthly	3,00	3,00
135-161	83.628.100-4	SONDA S.A.	CHILE	INMOBILIARIA CRISTAL LTDA.	CLF	Monthly	3,00	3,00
136-161	83.628.100-4	SONDA S.A.	CHILE	CAMARA DE COMERCIO DE LOS ANGELES	CLF	Monthly	3,00	3,00
137-161	83.628.100-4	SONDA S.A.	CHILE	GANADERA EL PILAR LTDA.	CLF	Monthly	3,00	3,00
138-161	83.628.100-4	SONDA S.A.	CHILE	CLAUDIA PATRICIA OSORIO	CLP	Monthly	3,00	3,00
139-161	83.628.100-4	SONDA S.A.	CHILE	YAMIRA GARDILCIC BOERO	CLP	Monthly	3,00	3,00
140-161	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES SLUAZ BORZONE LTDA.	CLP	Monthly	3,00	3,00
141-161	83.628.100-4	SONDA S.A.	CHILE	ROSA MARIA ESTER VILLANMUNIZ	CLP	Monthly	3,00	3,00
142-161	83.628.100-4	SONDA S.A.	CHILE	GUILLERMO ROSALES ACEVEDO	CLP	Monthly	3,00	3,00
143-161	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES E INMOBILIARIA LIGURA	CLF	Monthly	4,29	4,29
144-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (EQUIPAMIENTO)	USD	Monthly	3,84	3,84
145-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 2)	USD	Monthly	3,84	3,84
146-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 4)	USD	Monthly	3,84	3,84
147-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 5)	USD	Monthly	3,84	3,84
148-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 6)	USD	Monthly	3,84	3,84
149-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 3)	USD	Monthly	3,84	3,84
150-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 7)	USD	Monthly	3,84	3,84
151-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 8)	USD	Monthly	3,84	3,84
152-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 9)	USD	Monthly	3,84	3,84
153-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 10)	USD	Monthly	3,84	3,84
154-161	Foreign	SONDA PANAMÁ	PANAMA	GERONA CAPITAL ASSETS	USD	Monthly	7,28	7,28
155-161	Foreign	SONDA PANAMÁ	PANAMA	HATZLAJA S.A.	USD	Monthly	5,75	5,75
156-161	Foreign	SONDA DE COLOMBIA	COLOMBIA	ALIANZA FIDUCIARIA	COP	Monthly	6,17	6,17
157-161	Foreign	SONDA URUGUAY	URUGUAY	TELEDATA S.A.	USD	Monthly	4,30	4,37
158-161	Foreign	SONDA URUGUAY	URUGUAY	RICARDO COLMAN LERNER	UYU	Monthly	12,00	12,00
159-161	96.823.020-4	TECNOGLOBAL S.A.	CHILE	JOSEFINA GUZMAN ECHAZARRETA	CLF	Monthly	3,00	3,00
160-161	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BODENOR FLEX CENTER S.A.	CLF	Monthly	3,00	3,00
161-161	Foreign	SONDA BRASIL	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12,15	12,15

Total

12.31.2022									
Placed nominal value									
Up to 90 days	More than 90 days	Current lease liabilities	More than 1 up to 3 year	More than 2 up to 3 year	More than 3 up to 4 year	More than 4 up to 5 year	More than 5 year	Non-current lease liabilities	Total
2,815	6,191	9,006	14,446	6,191	-	-	-	20,637	29,643
30,088	66,301	96,389	162,069	88,401	-	-	-	250,470	346,859
37,600	83,139	120,739	212,466	120,090	110,852	101,614	-	545,022	665,761
3,509	10,283	13,792	26,278	14,853	13,710	-	-	54,841	68,633
7,901	23,703	31,604	63,208	31,604	28,970	21,069	-	144,851	176,455
21,959	68,565	90,524	98,038	60,904	-	-	-	158,942	249,466
421	1,223	1,644	1,545	1,452	919	-	-	3,916	5,560
127,512	290,281	417,793	448,955	392,675	703,776	-	-	1,545,406	1,963,199
63,004	190,813	253,817	261,414	269,282	277,355	212,755	-	1,020,806	1,274,623
6,633	19,900	26,533	-	-	-	-	-	-	26,533
509	1,528	2,037	320	-	-	-	-	320	2,357
1,069	3,207	4,276	673	-	-	-	-	673	4,949
18,775	56,326	75,101	40,585	-	-	-	-	40,585	115,686
11,743	35,230	46,973	-	-	-	-	-	-	46,973
46,848	140,544	187,392	-	-	-	-	-	-	187,392
3,281	9,843	13,124	13,124	13,124	8,750	-	-	34,998	48,122
1,001	3,002	4,003	-	-	-	-	-	-	4,003
3,160	9,480	12,640	-	-	-	-	-	-	12,640
3,139	9,417	12,556	-	-	-	-	-	-	12,556
12,640	37,920	50,560	50,560	50,560	33,707	-	-	134,827	185,387
1,275	3,824	5,099	-	-	-	-	-	-	5,099
1,159	3,476	4,635	-	-	-	-	-	-	4,635
1,317	3,950	5,267	-	-	-	-	-	-	5,267
1,738	5,214	6,952	-	-	-	-	-	-	6,952
1,359	4,076	5,435	-	-	-	-	-	-	5,435
872	2,616	3,488	-	-	-	-	-	-	3,488
1,159	3,476	4,635	-	-	-	-	-	-	4,635
2,130	6,390	8,520	8,520	8,520	5,680	-	-	22,720	31,240
1,070	3,211	4,281	4,282	4,282	2,855	-	-	11,419	15,700
946	2,838	3,784	3,784	3,784	2,523	-	-	10,091	13,875
932	2,795	3,727	3,726	3,726	2,484	-	-	9,936	13,663
978	2,935	3,913	3,913	3,913	2,609	-	-	10,435	14,348
8,427	25,280	33,707	33,707	33,707	33,707	19,662	-	120,783	154,490
17,489	52,467	69,956	34,978	-	-	-	-	34,978	104,934
70,645	211,934	282,579	164,837	-	-	-	-	164,837	447,416
20,024	60,072	80,096	46,722	-	-	-	-	46,722	126,818
24,777	74,332	99,109	66,073	-	-	-	-	66,073	165,182
88,288	264,865	353,153	264,865	-	-	-	-	264,865	618,018
5,624	16,873	22,497	16,873	-	-	-	-	16,873	39,370
8,442	25,327	33,769	30,955	-	-	-	-	30,955	64,724
23,051	69,152	92,203	92,203	7,684	-	-	-	99,887	192,090
21,071	63,214	84,285	84,285	49,166	-	-	-	133,451	217,736
12,740	38,221	50,961	50,962	16,987	-	-	-	67,949	118,910
27,244	27,638	54,882	-	-	-	-	-	-	54,882
6,160	10,464	16,624	-	-	-	-	-	-	16,624
88,499	265,498	353,997	206,498	-	-	-	-	206,498	560,495
12,971	34,662	47,633	46,216	46,216	-	-	-	92,432	140,065
758	24,330	25,088	13,084	-	-	-	-	13,084	38,172
33,496	100,488	133,984	133,984	133,984	11,199	-	-	279,176	413,151
13,623	-	13,623	-	-	-	-	-	-	13,623
16,486	50,304	66,790	45,115	16,698	5,020	-	-	66,833	133,623

5,011,228 13,237,795 18,249,023 12,038,874 7,200,432 3,082,486 519,145 - 22,840,937 41,089,960

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortisation	Rates	
							Effective	Nominal
1-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	2,96	2,96
2-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	3,37	3,37
3-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	3,12	3,12
4-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	4,19	4,19
5-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12,39	12,39
6-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9,38	9,38
7-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	5,41	5,41
8-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9,77	9,77
9-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9,45	9,45
10-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9,49	9,49
11-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9,51	9,51
12-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	10,00	10,00
13-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	5,20	5,20
14-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	11,22	11,22
15-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9,51	9,51
16-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9,51	9,51
17-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9,50	9,50
18-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12,01	12,01
19-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9,60	9,60
20-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9,90	9,90
21-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	11,03	11,03
22-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	11,03	11,03
23-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12,03	12,03
24-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12,74	12,74
25-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	MICROCITY COMP. E SIST. LTDA	BRL	Monthly	6,40	6,40
26-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	ARCELORMITTAL SISTEMAS S.A.	BRL	Monthly	6,40	6,40
27-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	MICROCITY COMP. E SIST. LTDA	BRL	Monthly	6,40	6,40
28-187	Foreign	COMPUFACIL S.A.S	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5,60	5,66
29-187	Foreign	CTIS TECNOLOGIA LTDA	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9,16	9,16
30-187	Foreign	CTIS TECNOLOGIA LTDA	BRASIL	AR EMPREENDIMENTOS	BRL	Monthly	6,40	6,40
31-187	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO CSI	BRL	Monthly	10,74	9,99
32-187	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9,91	9,16
33-187	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	INDEPENDENCIA IMOBILIARIA LTDA	BRL	Monthly	6,40	6,40
34-187	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	CARMO COURI ENGENHARIA E CONSTRUÇÕES	BRL	Monthly	6,40	6,40
35-187	88.579.800-4	MICROGEO S.A.	CHILE	BANCO BCI	CLF	Monthly	2,70	2,70
36-187	88.579.800-4	MICROGEO S.A.	CHILE	HP FINANCIAL SERVICES S.A.	USD	Monthly	8,10	8,10
37-187	88.579.800-4	MICROGEO S.A.	CHILE	BANCO BCI	CLF	Monthly	2,70	2,70
38-187	Foreign	NOVIS MEXICO	MEXICO	ALEJANDRO CASTAÑO	MXN	Monthly	-	-
39-187	Foreign	NOVIS MEXICO	MEXICO	TRIARA	MXN	Monthly	-	-
40-187	96.967.100-K	NOVIS S.A.	CHILE	BANCO DE CHILE	CLF	Monthly	2,48	2,48
41-187	96.967.100-K	NOVIS S.A.	CHILE	BANCO DE CHILE	CLF	Monthly	2,58	2,58
42-187	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	Monthly	1,20	1,21
43-187	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	Monthly	1,44	1,45
44-187	Foreign	PARS PROD. DE PROC. DE DATOS LTDA	BRASIL	REGINA MARIA DE TOLEDO	BRL	Monthly	6,40	0,52
45-187	Foreign	PARS PROD. DE PROC. DE DATOS LTDA	BRASIL	CMSA PARTICIPAÇÕES	BRL	Monthly	6,40	0,52
46-187	Foreign	PARS PROD. DE PROC. DE DATOS LTDA	BRASIL	FAT SETTANNI PARTICIPAÇÕES	BRL	Monthly	6,40	0,52
47-187	Foreign	PARS PROD. DE PROC. DE DATOS LTDA	BRASIL	MANDARINO ADMINISTRADORA DE BENS LTDA	BRL	Monthly	6,40	0,52
48-187	86.731.200-5	QUINTEC CHILE S.A.	CHILE	INMOBILIARIA VILLA MAR LTDA	CLF	Monthly	3,00	3,00
49-187	86.731.200-5	QUINTEC CHILE S.A.	CHILE	INMOBILIARIA RAMSI Y CAR LTDA	CLF	Monthly	3,00	3,00
50-187	86.731.200-5	QUINTEC CHILE S.A.	CHILE	STORBOX S.A.	CLF	Monthly	3,00	3,00

12.31.2021																
Carrying amount																
Up to 90 days	More than 90 days	Current lease liabilities	More than 1 up to 3 year	More than 2 up to 3 year	More than 3 up to 4 year	More than 4 up to 5 year	More than 5 year	Non-current lease liabilities	Total							
										ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
										ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
381	-	381	-	-	-	-	-	-	381							
2,466	851	3,317	-	-	-	-	-	-	3,317							
55,131	118,723	173,854	-	-	-	-	-	-	173,854							
283	844	1,127	93	-	-	-	-	93	1,220							
71,442	202,931	274,373	304,275	96,649	-	-	-	400,924	675,297							
11,201	33,193	44,394	48,399	20,625	-	-	-	69,024	113,418							
64,012	132,581	196,593	-	-	-	-	-	-	196,593							
2,309	7,674	9,983	11,134	12,125	7,586	-	-	30,845	40,828							
23,044	68,275	91,319	98,750	87,933	-	-	-	186,683	278,002							
15,668	45,293	60,961	65,565	72,700	62,342	-	-	200,607	261,568							
621	1,892	2,423	2,699	2,646	-	-	-	8,113	10,536							
10,094	28,239	38,333	41,070	45,205	50,315	23,516	-	160,106	198,439							
4,903	14,095	18,998	20,460	22,597	13,722	-	-	56,779	75,777							
2,526	7,732	10,258	6,558	-	-	-	-	6,558	16,816							
14,316	43,378	57,694	53,007	-	-	-	-	53,007	110,701							
4,102	12,433	16,535	14,871	-	-	-	-	14,871	31,406							
8,016	22,438	30,454	32,486	35,817	35,093	-	-	103,396	133,850							
2,295	6,973	9,268	9,233	-	-	-	-	9,233	18,501							
2,421	6,864	9,285	9,948	10,910	11,852	1,373	-	34,083	43,368							
1,170	3,408	4,578	4,949	5,355	619	-	-	10,923	15,501							
9,679	27,576	37,255	40,429	44,933	32,381	-	-	117,743	154,998							
908	2,496	3,404	3,675	4,120	4,389	3,989	-	16,173	19,577							
1,002	2,687	3,689	3,975	4,456	4,876	5,178	-	18,485	22,174							
26,324	70,834	97,158	105,388	118,887	135,809	92,575	-	452,659	549,817							
4,688	13,635	18,323	7,305	-	-	-	-	7,305	25,628							
12,225	35,558	47,783	44,909	42,207	39,669	37,283	32,202	196,270	244,053							
6,659	19,368	26,027	2,097	-	-	-	-	2,097	28,124							
2,091	-	2,091	-	-	-	-	-	-	2,091							
492,819	560,096	1,052,915	90,709	608,331	301,230	-	-	1,000,270	2,053,185							
17,374	50,534	67,908	27,075	-	-	-	-	27,075	94,983							
35,270	56,600	91,870	13,722	-	-	-	-	13,722	105,592							
567,717	1,535,783	2,103,500	1,812,842	1,452,346	51,355	-	-	3,316,543	5,420,043							
5,618	16,341	21,959	10,479	-	-	-	-	10,479	32,438							
15,029	43,713	58,742	37,185	-	-	-	-	37,185	95,927							
74,294	225,839	300,133	308,140	316,360	242,795	-	-	867,295	1,167,428							
855	-	855	-	-	-	-	-	-	855							
5,323	16,186	21,509	22,097	22,702	-	-	-	44,799	66,308							
10,728	32,184	42,912	42,912	32,184	-	-	-	75,096	118,008							
121,305	363,914	485,219	485,219	-	-	-	-	485,219	970,438							
5,915	17,982	23,897	24,526	18,807	-	-	-	43,333	67,230							
4,153	12,633	16,786	17,247	14,725	-	-	-	31,972	48,758							
9,563	29,042	38,605	13,079	-	-	-	-	13,079	51,684							
6,320	19,227	25,547	6,499	-	-	-	-	6,499	32,046							
234	680	914	73	-	-	-	-	73	987							
2,991	-	2,991	-	-	-	-	-	-	2,991							
4,455	12,957	17,412	1,403	-	-	-	-	1,403	18,815							
535	1,556	2,091	3,512	-	-	-	-	3,512	5,603							
1,576	4,807	6,383	6,584	-	-	-	-	6,584	12,967							
12,117	36,931	49,048	50,591	-	-	-	-	50,591	99,639							
2,348	7,155	9,503	9,801	-	-	-	-	9,801	19,304							

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortisation	Rates	
							Effective	Nominal
51-187	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3,00	3,00
52-187	78.936.330-7	ITEM LTDA.	CHILE	NUEVOS DESARROLLOS	CLF	Monthly	3,00	3,00
53-187	78.936.330-7	ITEM LTDA.	CHILE	NUEVOS DESARROLLOS	CLF	Monthly	3,00	3,00
54-187	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER	CLF	Monthly	3,00	3,00
55-187	78.936.330-7	ITEM LTDA.	CHILE	PARQUE ARAUCO S.A.	CLF	Monthly	3,00	3,00
56-187	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER	CLF	Monthly	3,00	3,00
57-187	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER	CLF	Monthly	3,00	3,00
58-187	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3,00	3,00
59-187	78.936.330-7	ITEM LTDA.	CHILE	CONSTRUCTORA Y ADMINISTRADORA UNO S.A.	CLF	Monthly	3,00	3,00
60-187	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	Monthly	3,00	3,00
61-187	78.936.330-7	ITEM LTDA.	CHILE	COMERCIALIZADORA COSTANERA CENTER SPA	CLF	Monthly	3,00	3,00
62-187	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA E INVERSIONES ITALIA	CLF	Monthly	3,00	3,00
63-187	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA DORIA LTDA	CLF	Monthly	3,00	3,00
64-187	78.936.330-7	ITEM LTDA.	CHILE	FARMACÉUTICA ESAN LTDA	CLF	Monthly	3,00	3,00
65-187	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3,00	3,00
66-187	78.936.330-7	ITEM LTDA.	CHILE	PLAZA OESTE S.A	CLF	Monthly	2,31	2,31
67-187	78.936.330-7	ITEM LTDA.	CHILE	MARGARITA VALLEJOS	CLF	Monthly	3,00	3,00
68-187	78.936.330-7	ITEM LTDA.	CHILE	MALL DEL CENTRO DE CONCEPCION SPA	CLF	Monthly	2,31	2,31
69-187	78.936.330-7	ITEM LTDA.	CHILE	PLAZA TREBOL S.A	CLF	Monthly	2,31	2,31
70-187	78.936.330-7	ITEM LTDA.	CHILE	NUEVOS DESARROLLOS	CLF	Monthly	2,31	2,31
71-187	78.936.330-7	ITEM LTDA.	CHILE	NUEVOS DESARROLLOS	CLF	Monthly	2,31	2,31
72-187	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL CALAMA S.A.	CLF	Monthly	2,31	2,31
73-187	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA BOULEVARD NUEVA COSTANERA S.A.	CLF	Monthly	2,31	2,31
74-187	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL LAS AMERICAS S.A.	CLF	Monthly	3,94	3,94
75-187	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	3,00	3,00
76-187	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	INMOBILIARIA E INVERSIONES MMC S.A.	CLF	Monthly	3,00	3,00
77-187	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	3,00	3,00
78-187	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	2,31	2,31
79-187	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	2,31	2,31
80-187	96.571.690-4	SERVIBANCA S.A.	CHILE	SUCESION DE ARMAS PAREDES	CLF	Monthly	2,80	2,80
81-187	96.725.400-2	SOLEX S.A	CHILE	INMOBILIARIA HERANE HERMANOS LIMITADA	CLP	Monthly	3,00	3,00
82-187	Foreign	SOLEX COLOMBIA	COLOMBIA	PROINTEGRAL INMOBILIARIA Y CONSTRUCTORA S.A	COP	Monthly	7,95	7,95
83-187	Foreign	SONDA BRASIL S.A.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12,15	12,15
84-187	Foreign	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	6,00	6,00
85-187	Foreign	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	6,00	6,00
86-187	Foreign	SONDA COSTA RICA	COSTA RICA	SANKURU	USD	Monthly	6,00	6,00
87-187	Foreign	SONDA COSTA RICA	COSTA RICA	CREDITTEK	USD	Monthly	6,00	6,00
88-187	Foreign	SONDA COSTA RICA	COSTA RICA	RIU UBANGUI	USD	Monthly	6,00	6,00
89-187	Foreign	SONDA COSTA RICA	COSTA RICA	LAS ML. CARAS S.A.	USD	Monthly	6,00	6,00
90-187	Foreign	SONDA COSTA RICA	COSTA RICA	SAIM NOVENTA	USD	Monthly	6,00	6,00
91-187	Foreign	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	6,00	6,00
92-187	Foreign	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	6,00	6,00
93-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	2,66	2,63
94-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	2,07	2,07
95-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	2,96	2,92
96-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	3,17	3,12
97-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,21	4,13
98-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	3,50	3,45
99-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	1,89	1,87
100-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	1,96	1,95

12.31.2021										
Carrying amount										
Up to 90 days	More than 90 days	Current lease liabilities	More than 1 up to 3 year	More than 2 up to 3 year	More than 3 up to 4 year	More than 4 up to 5 year	More than 5 year	Non-current lease liabilities	Total	
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
10,142	35,625	45,767	50,528	-	-	-	-	-	90,528	96,295
6,749	22,754	29,503	31,374	-	-	-	-	-	31,374	60,877
9,850	36,390	46,240	49,140	-	-	-	-	-	49,140	95,380
14,407	47,396	61,803	63,748	-	-	-	-	-	63,748	125,551
79,709	282,860	362,569	397,208	-	-	-	-	-	397,208	797,777
52,107	170,983	223,090	230,112	-	-	-	-	-	230,112	453,202
38,863	127,524	166,387	171,625	-	-	-	-	-	171,625	338,012
17,066	57,548	74,614	83,049	-	-	-	-	-	83,049	157,663
18,669	61,222	79,891	82,406	-	-	-	-	-	82,406	162,297
74,796	262,133	336,929	352,835	-	-	-	-	-	352,835	689,764
1,490	4,540	6,030	6,220	-	-	-	-	-	6,220	12,250
12,333	37,588	49,921	51,491	-	-	-	-	-	51,491	101,412
6,101	18,597	24,698	25,480	-	-	-	-	-	29,803	54,501
59,261	200,166	259,427	276,452	283,461	290,470	-	-	-	850,383	1,109,810
331	1,079	1,410	1,479	-	-	-	-	-	1,479	2,889
12,187	41,169	53,356	59,714	62,113	69,106	-	-	-	190,933	244,289
1,314	4,006	5,320	5,488	-	-	-	-	-	5,488	10,808
14,374	46,690	63,064	67,950	73,448	78,823	32,034	-	-	252,255	315,319
19,022	64,297	83,319	93,295	97,059	106,032	17,221	-	-	315,607	398,926
23,214	78,466	101,680	113,854	118,448	131,839	21,016	-	-	385,157	486,837
17,623	59,568	77,191	86,433	89,920	100,086	15,954	-	-	292,393	369,584
13,638	46,099	59,373	66,889	69,588	77,455	12,347	-	-	226,279	286,016
34,029	77,066	111,095	126,450	129,592	146,483	56,618	-	-	459,143	570,238
12,284	42,237	54,521	57,529	66,057	63,385	-	-	-	186,971	241,492
11,817	36,015	47,832	49,336	-	-	-	-	-	49,336	97,168
11,041	33,651	44,692	46,098	-	-	-	-	-	46,098	90,790
8,128	24,776	32,904	33,950	11,549	-	-	-	-	45,499	78,403
686	2,085	2,771	2,842	2,913	987	-	-	-	6,742	9,513
7,428	22,592	30,020	30,840	31,660	32,480	22,109	-	-	117,089	147,109
1,684	4,984	6,668	6,486	3,702	-	-	-	-	10,188	16,856
23,235	70,828	94,063	97,053	33,015	-	-	-	-	130,068	224,131
7,984	5,408	13,392	-	-	-	-	-	-	-	13,392
18,938	56,814	75,752	48,840	18,810	-	-	-	-	67,650	143,402
10,274	31,890	42,164	45,014	15,639	-	-	-	-	60,653	102,817
10,146	3,416	13,562	-	-	-	-	-	-	-	13,562
4,225	13,129	17,354	18,561	14,713	-	-	-	-	33,274	50,628
5,743	17,844	23,887	23,063	22,163	-	-	-	-	45,226	68,813
7,854	24,406	32,260	34,504	27,351	-	-	-	-	61,855	94,115
7,854	24,406	32,260	34,504	27,351	-	-	-	-	61,855	94,115
2,286	8,169	10,455	15,508	14,713	-	-	-	-	30,221	40,676
32,494	100,611	133,105	22,995	-	-	-	-	-	22,995	156,100
6,908	21,450	28,358	30,296	15,876	-	-	-	-	46,172	74,530
1,592	4,830	6,422	4,914	-	-	-	-	-	4,914	11,336
4,176	11,421	15,597	16,401	7,732	-	-	-	-	24,133	39,730
593	-	593	-	-	-	-	-	-	-	593
6,037	-	6,037	-	-	-	-	-	-	-	6,037
535	-	535	-	-	-	-	-	-	-	535
1,194	-	1,194	-	-	-	-	-	-	-	1,194
4,104	4,037	8,141	-	-	-	-	-	-	-	8,141
2,159	2,124	4,283	-	-	-	-	-	-	-	4,283

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortisation	Rates	
							Effective	Nominal
101-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,96	4,85
102-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	6,68	6,48
103-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	6,66	6,47
104-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98
105-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98
106-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98
107-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98
108-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98
109-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98
110-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98
111-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98
112-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4,07	3,98
113-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	5,17	5,17
114-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	5,17	5,17
115-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0,50	0,50
116-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0,50	0,50
117-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0,50	0,50
118-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0,50	0,50
119-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	0,51	0,51
120-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5,64	5,50
121-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5,59	5,45
122-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5,20	5,20
123-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	7,56	7,31
124-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6,90	6,68
125-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6,10	5,94
126-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6,90	6,68
127-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5,45	5,32
128-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5,15	5,03
129-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	1,18	1,18
130-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	0,36	0,37
131-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5,41	5,41
132-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5,70	5,70
133-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6,79	6,79
134-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6,79	6,79
135-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5,76	5,76
136-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	3,09	3,05
137-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	3,09	3,05
138-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5,27	5,27
139-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5,01	5,01
140-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5,81	5,81
141-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5,70	5,70
142-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	6,79	6,79
143-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	1,98	1,96
144-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	OFFICE TO GO	COP	Monthly	8,12	6,50
145-187	Foreign	SONDA DEL ECUADOR	ECUADOR	BRESCIA	USD	Monthly	7,72	8,00
146-187	Foreign	SONDA MOBILITY LTDA.	BRASIL	ALEXANDRE DE ALMEIDA	BRL	Monthly	0,52	0,52
147-187	Foreign	SONDA DEL PERU S.A.	PERU	ALPINA INVERSIONES INMOBILIARIAS S.A.	USD	Monthly	6,30	6,30
148-187	Foreign	SONDA MEXICO S.A.	MEXICO	OPERADORA DE NEGOCIOS CCV S.A DE C.V.	MXN	Monthly	10,31	10,31
149-187	Foreign	SONDA MEXICO S.A.	MEXICO	OPERADORA DE NEGOCIOS CCV S.A DE C.V.	MXN	Monthly	10,31	10,31
150-187	Foreign	SONDA MEXICO S.A.	MEXICO	SERVICIOS DE VALET Y ESTACIONAMIENTO ASPV S.A. DE C.V.	MXN	Monthly	10,31	10,31

12.31.2021										
Carrying amount										
Up to 90 days	More than 90 days	Current lease liabilities	More than 1 up to 3 year	More than 2 up to 3 year	More than 3 up to 4 year	More than 4 up to 5 year	More than 5 year	Non-current lease liabilities	Total	
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
136,328	168,337	304,665	-	-	-	-	-	-	-	304,665
15,760	19,503	35,263	-	-	-	-	-	-	-	35,263
18,124	26,947	45,071	-	-	-	-	-	-	-	45,071
1,813	4,009	5,822	4,651	1,920	-	-	-	-	6,571	12,393
25,428	49,179	74,607	67,620	79,915	18,442	-	-	-	165,977	240,584
25,347	55,476	80,823	71,386	89,740	-	-	-	-	161,126	241,949
2,696	5,808	8,504	7,686	9,993	-	-	-	-	17,679	26,183
21,379	46,856	68,235	59,925	74,781	-	-	-	-	134,706	202,941
3,882	8,608	12,490	4,929	-	-	-	-	-	4,929	17,419
38,016	83,222	121,238	106,342	132,568	-	-	-	-	238,910	360,148
9,653	21,366	31,019	14,740	-	-	-	-	-	14,740	45,759
6,151	13,616	19,767	9,376	-	-	-	-	-	9,376	29,143
2,752	5,992	8,744	7,645	9,515	2,272	-	-	-	19,432	28,176
12,597	27,286	39,883	34,822	43,342	24,365	-	-	-	102,529	142,412
745	1,448	2,193	2,071	777	-	-	-	-	2,848	5,041
27,656	60,515	88,170	77,112	28,929	-	-	-	-	106,041	194,211
20,628	45,084	65,712	57,448	26,996	-	-	-	-	84,444	150,156
2,824	6,173	8,997	7,866	3,696	-	-	-	-	11,562	20,559
7,932	13,462	21,394	-	-	-	-	-	-	-	21,394
2,099	2,843	4,942	-	-	-	-	-	-	-	4,942
1,055	3,253	4,308	3,774	-	-	-	-	-	3,774	8,082
2,591	-	2,591	-	-	-	-	-	-	-	2,591
2,304	2,916	5,220	-	-	-	-	-	-	-	5,220
1,968	2,624	4,592	-	-	-	-	-	-	-	4,592
1,318	4,092	5,410	468	-	-	-	-	-	468	5,878
2,047	6,313	8,360	8,077	-	-	-	-	-	8,077	16,437
54,678	149,407	204,085	234,266	225,952	-	-	-	-	460,218	664,303
15,592	48,123	63,715	61,663	71,024	24,583	-	-	-	157,270	220,985
43,029	115,446	158,475	175,097	177,437	44,729	-	-	-	397,263	555,738
28,452	54,565	83,017	85,825	90,847	39,404	-	-	-	216,076	299,093
77,643	239,321	316,964	334,562	353,136	152,866	-	-	-	840,564	1,157,528
7,018	21,662	28,680	30,358	32,134	13,938	-	-	-	76,430	105,710
18,029	55,954	73,983	72,362	84,235	7,280	-	-	-	163,877	237,860
5,840	17,577	23,417	23,573	23,731	-	-	-	-	47,304	70,721
1,435	3,928	5,363	6,181	6,547	-	-	-	-	12,728	18,091
2,442	5,427	7,869	6,740	8,119	632	-	-	-	15,491	23,360
1,285	3,952	5,237	5,037	3,329	-	-	-	-	8,366	13,603
10,098	21,809	31,907	27,850	34,692	22,352	-	-	-	84,894	116,801
7,607	16,603	24,210	21,156	18,045	-	-	-	-	39,201	63,411
13,291	28,614	41,905	36,705	45,970	33,559	-	-	-	116,234	158,319
2,010	4,329	6,339	5,547	6,940	5,061	-	-	-	17,548	23,887
6,075	12,656	18,731	14,838	20,584	-	-	-	-	35,422	54,153
1,608	3,751	5,359	-	-	-	-	-	-	-	5,359
7,669	7,829	15,498	-	-	-	-	-	-	-	15,498
14,935	46,633	61,568	66,678	72,212	44,861	-	-	-	183,751	245,319
419	1,219	1,638	-	5,207	-	-	-	-	5,207	6,845
42,741	133,614	176,355	193,998	212,865	233,101	254,715	205,427	1,100,106	1,276,461	
4,165	12,494	16,659	-	-	-	-	-	-	-	16,659
20,242	60,727	80,969	-	-	-	-	-	-	-	80,969
9,476	28,428	37,904	-	-	-	-	-	-	-	37,904

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortisation	Rates	
							Effective	Nominal
151-187	Foreign	SONDA MEXICO S.A.	MEXICO	WEWORK MEXICO SRL DE CV	MXN	Monthly	10,06	10,06
152-187	Foreign	SONDA MEXICO S.A.	MEXICO	SISTTEMEX S.A. DE C.V.	MXN	Monthly	10,10	10,10
153-187	Foreign	SONDA MEXICO S.A.	MEXICO	PREVI S.A. DE C.V	MXN	Monthly	10,44	10,44
154-187	Foreign	SONDA MEXICO S.A.	MEXICO	MINIBODEGAS PERIFERICO S.A. DE C.V	MXN	Monthly	10,38	10,38
155-187	Foreign	SONDA MEXICO S.A.	MEXICO	MINIBODEGAS PERIFERICO S.A. DE C.V	MXN	Monthly	10,38	10,38
156-187	83.628.100-4	SONDA S.A.	CHILE	DELANO MOLINA SERGIO Y OTRA	CLF	Monthly	3,00	3,00
157-187	83.628.100-4	SONDA S.A.	CHILE	MANUEL CARTES SANHUAZA	CLF	Monthly	3,00	3,00
158-187	83.628.100-4	SONDA S.A.	CHILE	KATIA RIVEROS SALAZAR	CLF	Monthly	3,00	3,00
159-187	83.628.100-4	SONDA S.A.	CHILE	SOC. INMB TIERRA NUEVA	CLF	Monthly	3,00	3,00
160-187	83.628.100-4	SONDA S.A.	CHILE	MERCADO MAYORISTA DE SANTIAGO	CLF	Monthly	3,00	3,00
161-187	83.628.100-4	SONDA S.A.	CHILE	SOC.DE INS. ARO Y SERV. GENERALES LOADER	CLF	Monthly	3,00	3,00
162-187	83.628.100-4	SONDA S.A.	CHILE	SIEGFRIED NEFIODOW FREIMANN	CLF	Monthly	3,00	3,00
163-187	83.628.100-4	SONDA S.A.	CHILE	GERMAN HOFMANN KUSCH	CLF	Monthly	3,00	3,00
164-187	83.628.100-4	SONDA S.A.	CHILE	SOC. INMOBILIARIA INV. MAXA	CLF	Monthly	3,00	3,00
165-187	83.628.100-4	SONDA S.A.	CHILE	INMOBILIARIA CRISTAL LTDA.	CLF	Monthly	3,00	3,00
166-187	83.628.100-4	SONDA S.A.	CHILE	CAMARA DE COMERCIO DE LOS ANGELES	CLF	Monthly	3,00	3,00
167-187	83.628.100-4	SONDA S.A.	CHILE	GANADERA EL PILAR LTDA.	CLF	Monthly	3,00	3,00
168-187	83.628.100-4	SONDA S.A.	CHILE	CLAUDIA PATRICIA OSORIO	CLP	Monthly	3,00	3,00
169-187	83.628.100-4	SONDA S.A.	CHILE	YAMIRA GARDILCIC BOERO	CLP	Monthly	3,00	3,00
170-187	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES SUAZO BORZONE LTDA.	CLP	Monthly	3,00	3,00
171-187	83.628.100-4	SONDA S.A.	CHILE	ROSA MARIA ESTER VILLÁN MUÑOZ	CLP	Monthly	3,00	3,00
172-187	83.628.100-4	SONDA S.A.	CHILE	GUILLERMO ROSALES ACEVEDO	CLP	Monthly	3,00	3,00
173-187	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (EQUIPAMIENTO)	USD	Monthly	3,84	3,84
174-187	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 2)	USD	Monthly	3,84	3,84
175-187	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 4)	USD	Monthly	3,84	3,84
176-187	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 5)	USD	Monthly	3,84	3,84
177-187	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 6)	USD	Monthly	3,84	3,84
178-187	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 3)	USD	Monthly	3,84	3,84
179-187	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 7)	USD	Monthly	3,84	3,84
180-187	Foreign	SONDA PANAMÁ	PANAMA	GERONA CAPITAL ASSETS	USD	Monthly	7,28	7,28
181-187	Foreign	SONDA PANAMÁ	PANAMA	HATZLAJA S.A.	USD	Monthly	5,75	5,75
182-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	ALIANZA FIDUCIARIA	COP	Monthly	6,17	6,17
183-187	Foreign	SONDA URUGUAY	URUGUAY	TELEDATA S.A.	USD	Monthly	4,30	4,37
184-187	Foreign	SONDA URUGUAY	URUGUAY	RICARDO COLMAN LERNER	UYU	Monthly	12,00	12,00
185-187	96.823.020-4	TECNOGLOBAL S.A.	CHILE	JOSEFINA GUZMAN ECHAZARRETA	CLF	Monthly	3,00	3,00
186-187	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BODENOR FLEX CENTER S.A.	CLF	Monthly	3,00	3,00
187-187	Foreign	SONDA BRASIL	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12,15	12,15
Total								

12.31.2021										
Carrying amount										
Up to 90 days	More than 90 days	Current lease liabilities	More than 1 up to 3 year	More than 2 up to 3 year	More than 3 up to 4 year	More than 4 up to 5 year	More than 5 year	Non-current lease liabilities	Total	
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	
1,584	4,753	6,337	-	-	-	-	-	-	6,337	
8,146	24,439	32,585	24,859	-	-	-	-	24,859	57,444	
3,968	-	3,968	-	-	-	-	-	-	3,968	
527	1,580	2,107	1,909	300	-	-	-	2,209	4,316	
1,106	3,317	4,423	4,006	630	-	-	-	4,636	9,059	
2,492	7,601	10,093	10,429	10,776	11,136	7,629	-	39,970	50,063	
832	2,537	3,369	3,475	-	-	-	-	3,475	6,844	
2,629	8,011	10,640	10,975	-	-	-	-	10,975	21,615	
2,611	7,959	10,570	10,903	-	-	-	-	10,903	21,473	
9,602	29,281	38,883	40,178	41,520	42,898	29,389	-	153,985	192,868	
1,060	3,232	4,292	4,427	-	-	-	-	4,427	8,719	
964	2,937	3,901	4,024	-	-	-	-	4,024	7,925	
1,095	3,338	4,433	4,573	-	-	-	-	4,573	9,006	
1,446	4,406	5,852	6,037	-	-	-	-	6,037	11,889	
1,131	3,445	4,576	4,720	-	-	-	-	4,720	9,296	
725	2,212	2,937	3,029	-	-	-	-	3,029	5,966	
964	2,937	3,901	4,024	-	-	-	-	4,024	7,925	
1,703	5,236	6,939	7,286	7,650	8,033	5,577	-	28,546	35,485	
921	2,809	3,730	3,855	3,983	4,116	2,820	-	14,774	18,504	
814	2,483	3,297	3,407	3,520	3,638	2,492	-	13,057	16,354	
802	2,445	3,247	3,354	3,466	3,582	2,454	-	12,856	16,103	
842	2,567	3,409	3,523	3,640	3,761	2,577	-	13,501	16,910	
15,733	48,115	63,848	66,344	34,138	-	-	-	100,482	164,330	
63,350	193,735	257,085	267,133	160,623	-	-	-	427,756	684,841	
17,956	54,913	72,869	75,718	45,528	-	-	-	121,246	194,115	
22,148	67,732	89,880	93,393	64,281	-	-	-	157,674	247,554	
78,668	240,580	319,248	331,725	257,275	-	-	-	589,000	908,248	
5,011	15,326	20,337	21,132	16,389	-	-	-	37,521	57,858	
7,451	22,785	30,236	31,417	32,645	-	-	-	64,062	94,298	
24,440	77,501	101,941	54,261	-	-	-	-	54,261	156,202	
5,385	17,073	22,458	16,296	-	-	-	-	16,296	38,754	
121,986	365,958	487,944	325,296	-	-	-	-	325,296	813,240	
13,194	25,893	39,087	40,830	42,650	44,551	-	-	128,031	167,118	
791	5,901	6,692	6,629	10,275	10,501	-	-	29,405	36,097	
8,501	-	8,501	-	-	-	-	-	-	8,501	
17,451	53,164	70,615	11,980	-	-	-	-	11,980	82,595	
17,945	46,522	64,467	52,117	43,081	29,742	-	-	124,940	189,407	
Total										

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortisation	Rates	
							Effective	Nominal
1-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	2.96	2.96
2-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	3.37	3.37
3-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	3.12	3.12
4-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	4.19	4.19
5-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12.39	12.39
6-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9.38	9.38
7-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	5.41	5.41
8-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9.77	9.77
9-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9.45	9.45
10-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9.49	9.49
11-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9.51	9.51
12-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	10	10.00
13-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	5.2	5.20
14-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	11.22	11.22
15-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9.51	9.51
16-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9.51	9.51
17-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9.5	9.50
18-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12.01	12.01
19-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9.6	9.60
20-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9.9	9.90
21-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	11.03	11.03
22-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	11.03	11.03
23-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12.03	12.03
24-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12.74	12.74
25-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	MICROCITY COMP. E SIST. LTDA	BRL	Monthly	6.4	6.40
26-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	ARCELOMITTAL SISTEMAS S.A.	BRL	Monthly	6.4	6.40
27-187	Foreign	ATIVAS DATA CENTER S.A	BRASIL	MICROCITY COMP. E SIST. LTDA	BRL	Monthly	6.4	6.40
28-187	Foreign	COMPUFACIL S.A.S	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5.6	5.46
29-187	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9.16	9.16
30-187	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	AR EMPREENDIMENTOS	BRL	Monthly	6.4	6.40
31-187	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO CSI	BRL	Monthly	10.74	9.99
32-187	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9.91	9.16
33-187	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	INDEPENDENCIA IMOBILIARIA LTDA	BRL	Monthly	6.4	6.40
34-187	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	CARMO COURI ENGENHARIA E CONSTRUÇÕES	BRL	Monthly	6.4	6.40
35-187	88.579.800-4	MICROGEO S.A.	CHILE	BANCO BCI	CLF	Monthly	2.7	2.70
36-187	88.579.800-4	MICROGEO S.A.	CHILE	HP FINANCIAL SERVICES S.A.	USD	Monthly	8.1	8.10
37-187	88.579.800-4	MICROGEO S.A.	CHILE	BANCO BCI	CLF	Monthly	2.7	2.70
38-187	Foreign	NOVIS MEXICO	MEXICO	ALEJANDRO CASTAÑO	MXN	Monthly	-	-
39-187	Foreign	NOVIS MEXICO	MEXICO	TRIARA	MXN	Monthly	-	-
40-187	96.967.100-K	NOVIS S.A.	CHILE	BANCO DE CHILE	CLF	Monthly	2.48	2.48
41-187	96.967.100-K	NOVIS S.A.	CHILE	BANCO DE CHILE	CLF	Monthly	2.58	2.58
42-187	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	Monthly	1.2	1.21
43-187	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	Monthly	1.44	1.45
44-187	Foreign	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	REGINA MARIA DE TOLEDO	BRL	Monthly	6.4	0.52
45-187	Foreign	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	CMSA PARTICIPAÇÕES	BRL	Monthly	6.4	0.52
46-187	Foreign	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	FAT SETTANNI PARTICIPAÇÕES	BRL	Monthly	6.4	0.52
47-187	Foreign	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	MANDARINO ADMINISTRADORA DE BENS LTDA	BRL	Monthly	6.4	0.52
48-187	86.731.200-5	QUINTEC CHILE S.A.	CHILE	INMOBILIARIA VILLA MAR LTDA	CLF	Monthly	3.00	3.00
49-187	86.731.200-5	QUINTEC CHILE S.A.	CHILE	INMOBILIARIA RAMSI Y CAR LTDA	CLF	Monthly	3.00	3.00
50-187	86.731.200-5	QUINTEC CHILE S.A.	CHILE	STORBOX S.A.	CLF	Monthly	3.00	3.00

12.31.2021										
Placed nominal value										
Up to 90 days	More than 90 days	Current lease liabilities	More than 1 up to 3 year	More than 2 up to 3 year	More than 3 up to 4 year	More than 4 up to 5 year	More than 5 year	Non-current lease liabilities	Total	
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
381	-	381	-	-	-	-	-	-	-	381
2,466	851	3,317	-	-	-	-	-	-	-	3,317
55,131	118,723	173,854	-	-	-	-	-	-	-	173,854
283	844	1,127	-	-	-	-	-	-	-	1,127
71,442	202,931	274,373	304,275	96,649	-	-	-	-	-	400,924
11,201	33,193	44,394	48,399	20,625	-	-	-	-	-	69,024
64,012	132,581	196,593	-	-	-	-	-	-	-	196,593
2,309	7,674	9,983	11,134	12,125	7,586	-	-	-	-	30,845
23,044	68,275	91,319	98,750	87,933	-	-	-	-	-	186,683
15,668	45,293	60,961	65,565	72,700	62,342	-	-	-	-	206,607
621	1,802	2,423	2,609	2,646	2,858	-	-	-	-	8,113
10,094	28,239	38,333	41,070	45,205	50,315	23,516	-	-	-	160,106
4,903	14,095	18,998	20,460	22,597	13,722	-	-	-	-	56,779
2,526	7,732	10,258	6,558	-	-	-	-	-	-	6,558
14,316	43,378	57,694	53,007	-	-	-	-	-	-	53,007
4,102	12,433	16,535	14,871	-	-	-	-	-	-	14,871
8,016	22,438	30,454	32,486	35,817	35,093	-	-	-	-	103,396
2,295	6,973	9,268	9,233	-	-	-	-	-	-	9,233
2,421	6,864	9,285	9,948	10,910	11,852	1,373	-	-	-	34,083
1,170	3,408	4,578	4,949	5,355	6,19	-	-	-	-	10,923
9,679	27,576	37,255	40,429	44,953	32,381	-	-	-	-	117,743
908	2,496	3,404	3,675	4,120	4,389	3,989	-	-	-	16,173
1,002	2,687	3,689	3,975	4,456	4,876	5,178	-	-	-	22,174
26,324	70,834	97,158	105,388	118,887	135,809	92,575	-	-	-	452,569
4,688	13,635	18,323	7,305	-	-	-	-	-	-	7,305
12,225	35,558	47,783	44,909	42,207	39,669	37,283	32,202	-	-	196,270
6,659	19,368	26,027	2,097	-	-	-	-	-	-	2,097
2,096	-	2,096	-	-	-	-	-	-	-	2,096
492,819	560,096	1,052,915	90,709	608,331	301,230	-	-	-	-	1,000,270
17,374	50,534	67,908	27,075	-	-	-	-	-	-	27,075
35,270	56,600	91,870	13,722	-	-	-	-	-	-	13,722
567,717	1,535,783	2,103,500	1,812,842	1,452,346	51,355	-	-	-	-	3,316,543
5,618	16,341	21,959	10,479	-	-	-	-	-	-	10,479
15,029	43,713	58,742	37,185	-	-	-	-	-	-	37,185
81,823	245,469	327,292	327,292	327,292	245,469	-	-	-	-	900,053
863	-	863	-	-	-	-	-	-	-	863
5,759	17,277	23,036	23,036	23,036	32,184	-	-	-	-	46,072
10,728	32,184	42,912	42,912	32,184	-	-	-	-	-	75,096
121,305	363,914	485,219	485,219	19,003	-	-	-	-	-	485,219
6,334	19,003	25,337	25,338	19,003	-	-	-	-	-	44,341
4,470	13,411	17,881	17,881	14,901	-	-	-	-	-	32,782
9,859	29,577	39,436	13,146	-	-	-	-	-	-	13,146
6,530	19,589	26,119	6,530	-	-	-	-	-	-	6,530
234	680	914	73	-	-	-	-	-	-	73
2,991	-	2,991	-	-	-	-	-	-	-	2,991
4,455	12,957	17,412	1,403	-	-	-	-	-	-	1,403
535	1,556	2,091	3,512	-	-	-	-	-	-	3,512
1,674	5,021	6,695	6,694	-	-	-	-	-	-	6,694
12,857	38,570	51,427	51,426	-	-	-	-	-	-	51,426
2,491	7,472	9,963	9,963	-	-	-	-	-	-	9,963

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortisation	Rates	
							Effective	Nominal
51-187	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3.00	3.00
52-187	78.936.330-7	ITEM LTDA.	CHILE	NUEVOS DESARROLLOS	CLF	Monthly	3.00	3.00
53-187	78.936.330-7	ITEM LTDA.	CHILE	NUEVOS DESARROLLOS	CLF	Monthly	3.00	3.00
54-187	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER	CLF	Monthly	3.00	3.00
55-187	78.936.330-7	ITEM LTDA.	CHILE	PARQUE ARAUCO S.A.	CLF	Monthly	3.00	3.00
56-187	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER	CLF	Monthly	3.00	3.00
57-187	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER	CLF	Monthly	3.00	3.00
58-187	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3.00	3.00
59-187	78.936.330-7	ITEM LTDA.	CHILE	CONSTRUCTORA Y ADMINISTRADORA UNO S.A.	CLF	Monthly	3.00	3.00
60-187	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	Monthly	3.00	3.00
61-187	78.936.330-7	ITEM LTDA.	CHILE	COMERCIALIZADORA COSTANERA CENTER SPA	CLF	Monthly	3.00	3.00
62-187	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA E INVERSIONES ITALIA	CLF	Monthly	3.00	3.00
63-187	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA DORIA LTDA	CLF	Monthly	3.00	3.00
64-187	78.936.330-7	ITEM LTDA.	CHILE	FARMACEUTICA ESAN LTDA	CLF	Monthly	3.00	3.00
65-187	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3.00	3.00
66-187	78.936.330-7	ITEM LTDA.	CHILE	PLAZA OESTE S.A.	CLF	Monthly	2.31	2.31
67-187	78.936.330-7	ITEM LTDA.	CHILE	MARGARITA VALLEJOS	CLF	Monthly	3.00	3.00
68-187	78.936.330-7	ITEM LTDA.	CHILE	MALL DEL CENTRO DE CONCEPCION SPA	CLF	Monthly	2.31	2.31
69-187	78.936.330-7	ITEM LTDA.	CHILE	PLAZA TREBOL S.A.	CLF	Monthly	2.31	2.31
70-187	78.936.330-7	ITEM LTDA.	CHILE	NUEVOS DESARROLLOS	CLF	Monthly	2.31	2.31
71-187	78.936.330-7	ITEM LTDA.	CHILE	NUEVOS DESARROLLOS	CLF	Monthly	2.31	2.31
72-187	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL CALAMA S.A.	CLF	Monthly	2.31	2.31
73-187	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA BOULEVARD NUEVA COSTANERA S.A.	CLF	Monthly	2.31	2.31
74-187	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL LAS AMERICAS S.A.	CLF	Monthly	3.94	3.94
75-187	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	3.00	3.00
76-187	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	INMOBILIARIA E INVERSIONES MMC S.A.	CLF	Monthly	3.00	3.00
77-187	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	3.00	3.00
78-187	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	2.31	2.31
79-187	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	2.31	2.31
80-187	96.571.690-4	SERVIBANCA S.A.	CHILE	SUCESION DE ARMAS PAREDES	CLF	Monthly	2.80	2.80
81-187	96.725.400-2	SOLEX S.A.	CHILE	INMOBILIARIA HERANE HERMANOS LIMITADA	CLP	Monthly	3.00	3.00
82-187	Foreign	SONDA COLOMBIA	COLOMBIA	PROINTEGRAL INMOBILIARIA Y CONSTRUCTORA S.A	COP	Monthly	7.95	7.95
83-187	Foreign	SONDA BRASIL S.A.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12.15	12.15
84-187	Foreign	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	6.00	6.00
85-187	Foreign	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	6.00	6.00
86-187	Foreign	SONDA COSTA RICA	COSTA RICA	SANKURU	USD	Monthly	6.00	6.00
87-187	Foreign	SONDA COSTA RICA	COSTA RICA	CREDITEX	USD	Monthly	6.00	6.00
88-187	Foreign	SONDA COSTA RICA	COSTA RICA	RIU UBANGUI	USD	Monthly	6.00	6.00
89-187	Foreign	SONDA COSTA RICA	COSTA RICA	LAS MIL CARAS S.A.	USD	Monthly	6.00	6.00
90-187	Foreign	SONDA COSTA RICA	COSTA RICA	SAIM NOVENTA	USD	Monthly	6.00	6.00
91-187	Foreign	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	6.00	6.00
92-187	Foreign	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	6.00	6.00
93-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	2.66	2.63
94-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	2.07	2.07
95-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	2.96	2.92
96-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	3.17	3.12
97-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.21	4.13
98-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	3.50	3.45
99-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	1.89	1.87
100-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	1.96	1.95

12.31.2021												
Placed nominal value												
Up to 90 days	More than 90 days	Current lease liabilities	More than 1 up to 3 year	More than 2 up to 3 year	More than 3 up to 4 year	More than 4 up to 5 year	More than 5 year	Non-current lease liabilities	Total			
									ThCh\$	ThCh\$		
10,862	37,292	48,154	51,413	-	-	-	-	-	51,413	99,567		
7,203	23,792	30,995	31,934	-	-	-	-	-	31,934	62,929		
10,564	38,029	48,592	50,001	-	-	-	-	-	50,001	98,593		
15,341	49,509	64,850	64,850	-	-	-	-	-	64,850	129,700		
85,388	296,010	381,398	404,168	-	-	-	-	-	404,168	785,565		
55,479	178,604	234,084	234,084	-	-	-	-	-	234,084	468,167		
41,378	133,209	174,587	174,587	-	-	-	-	-	174,587	349,173		
18,243	60,258	78,501	84,527	-	-	-	-	-	84,527	163,028		
19,877	63,951	83,828	83,828	-	-	-	-	-	83,828	167,656		
79,947	273,817	353,764	358,922	-	-	-	-	-	358,922	712,686		
1,581	4,742	6,322	6,322	-	-	-	-	-	6,322	12,645		
13,085	39,256	52,341	52,341	-	-	-	-	-	52,341	104,683		
6,508	19,525	26,033	26,033	4,339	-	-	-	-	30,372	56,405		
66,078	218,259	284,337	294,492	294,492	294,492	-	-	-	883,477	1,167,814		
353	1,127	1,480	1,503	-	-	-	-	-	1,503	2,983		
13,645	45,070	58,715	63,677	64,587	70,045	-	-	-	198,309	257,025		
1,395	4,184	5,579	5,579	-	-	-	-	-	5,579	11,157		
16,266	53,726	69,992	73,245	76,991	80,569	32,206	-	-	263,011	333,002		
21,410	70,718	92,128	99,913	101,341	109,905	17,271	-	-	328,429	420,557		
26,128	86,302	112,430	121,931	123,673	134,124	21,077	-	-	400,804	513,234		
19,835	65,516	85,351	92,564	93,886	101,820	16,000	-	-	304,271	389,622		
15,350	50,702	66,052	71,634	72,657	78,797	12,382	-	-	236,471	301,523		
37,433	86,184	123,617	135,979	135,979	149,577	56,881	-	-	478,471	602,035		
14,826	48,972	63,798	64,293	70,178	64,742	-	-	-	199,213	263,011		
12,538	37,613	50,151	50,151	-	-	-	-	-	50,151	100,302		
11,715	35,145	46,860	46,860	-	-	-	-	-	46,860	93,719		
8,716	26,149	34,866	34,866	11,622	-	-	-	-	46,488	81,353		
744	2,231	2,975	2,975	2,975	992	-	-	-	6,942	9,917		
8,368	25,103	33,471	33,471	33,471	33,471	22,314	-	-	122,727	156,198		
1,684	4,984	6,668	6,486	3,702	-	-	-	-	10,188	16,856		
24,917	74,752	99,669	99,669	33,223	-	-	-	-	132,893	232,562		
8,190	5,460	13,650	-	-	-	-	-	-	-	13,650		
18,938	56,814	75,751	48,840	18,810	-	-	-	-	67,651	143,402		
10,274	31,890	42,164	45,014	15,639	-	-	-	-	60,653	102,817		
10,146	3,416	13,562	-	-	-	-	-	-	-	13,562		
4,225	13,129	17,354	18,561	14,713	-	-	-	-	33,274	50,628		
5,743	17,844	23,587	23,063	22,163	-	-	-	-	45,226	68,814		
7,854	24,406	32,260	34,504	27,351	-	-	-	-	61,855	94,115		
7,854	24,406	32,260	34,504	27,351	-	-	-	-	61,855	94,115		
2,286	8,169	10,455	15,508	14,713	-	-	-	-	30,220	40,675		
32,494	100,611	133,105	22,995	-	-	-	-	-	22,995	156,100		
6,908	21,450	28,358	30,296	15,876	-	-	-	-	46,172	74,530		
1,653	4,962	6,615	4,962	-	-	-	-	-	4,962	11,577		
4,725	12,600	17,325	25,200	7,875	-	-	-	-	33,075	50,399		
593	-	593	-	-	-	-	-	-	-	593		
6,037	-	6,037	-	-	-	-	-	-	-	6,037		
535	-	535	-	-	-	-	-	-	-	535		
1,198	-	1,198	-	-	-	-	-	-	-	1,198		
4,133	4,052	8,185	-	-	-	-	-	-	-	8,185		
2,175	2,133	4,307	-	-	-	-	-	-	-	4,307		

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortisation	Rates	
							Effective	Nominal
101-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.96	4.85
102-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	6.68	6.48
103-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	6.66	6.47
104-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98
105-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98
106-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98
107-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98
108-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98
109-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98
110-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98
111-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98
112-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98
113-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	5.17	5.17
114-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	5.17	5.17
115-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.5	0.50
116-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.5	0.50
117-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.5	0.50
118-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.5	0.50
119-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	0.51	0.51
120-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5.64	5.50
121-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5.59	5.45
122-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5.2	5.20
123-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	7.56	7.31
124-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6.9	6.68
125-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6.1	5.94
126-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6.9	6.68
127-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5.45	5.32
128-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5.15	5.03
129-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	1.18	1.18
130-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	0.36	0.37
131-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5.41	5.41
132-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5.7	5.70
133-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6.79	6.79
134-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6.79	6.79
135-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5.76	5.76
136-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	3.09	3.05
137-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	3.09	3.05
138-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5.27	5.27
139-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5.01	5.01
140-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5.81	5.81
141-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5.7	5.70
142-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	6.79	6.79
143-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	1.98	1.96
144-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	OFFICE TO GO	COP	Monthly	8.12	6.50
145-187	Foreign	SONDA DEL ECUADOR	ECUADOR	BRESCIA	USD	Monthly	7.72	8.00
146-187	Foreign	SONDA MOBILITY LTDA.	BRASIL	ALEXANDRE DE ALMEIDA	BRL	Monthly	0.52	0.52
147-187	Foreign	SONDA DEL PERU S.A.	PERU	ALPINA INVERSIONES INMOBILIARIAS S.A.	USD	Monthly	6.3	6.30
148-187	Foreign	SONDA MEXICO S.A.	MEXICO	OPERADORA DE NEGOCIOS CCV S.A DE C.V.	MXN	Monthly	10.31	10.31
149-187	Foreign	SONDA MEXICO S.A.	MEXICO	OPERADORA DE NEGOCIOS CCV S.A DE C.V.	MXN	Monthly	10.31	10.31
150-187	Foreign	SONDA MEXICO S.A.	MEXICO	SERVICIOS DE VALET Y ESTACIONAMIENTO ASPV S.A. DE C.V.	MXN	Monthly	10.31	10.31

12.31.2021										
Placed nominal value										
Up to 90 days	More than 90 days	Current lease liabilities	More than 1 up to 3 year	More than 2 up to 3 year	More than 3 up to 4 year	More than 4 up to 5 year	More than 5 year	Non-current lease liabilities	Total	
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
139,171	170,382	309,553	-	-	-	-	-	-	309,553	-
16,200	19,820	36,020	-	-	-	-	-	-	36,020	-
18,702	27,458	46,160	-	-	-	-	-	-	46,160	-
1,969	4,370	6,339	6,797	1,942	-	-	-	-	8,739	15,078
34,054	58,018	92,072	162,284	85,664	18,993	-	-	-	266,941	359,013
28,883	64,393	93,276	171,716	93,013	-	-	-	-	264,729	358,005
3,287	7,310	10,597	19,494	10,559	-	-	-	-	30,053	40,650
23,990	53,432	77,422	142,485	77,179	-	-	-	-	219,664	297,086
4,082	8,988	13,070	4,993	-	-	-	-	-	4,993	18,063
42,563	94,666	137,229	252,442	136,739	-	-	-	-	389,181	526,410
10,213	22,466	32,679	14,978	-	-	-	-	-	14,978	47,657
6,488	14,278	20,766	9,519	-	-	-	-	-	9,519	30,285
3,098	6,876	9,974	18,336	9,932	2,292	-	-	-	30,560	40,534
14,359	31,871	46,230	84,989	46,036	24,788	-	-	-	155,813	202,043
803	1,570	2,373	2,945	785	-	-	-	-	3,750	6,103
29,906	65,770	95,676	109,617	29,231	-	-	-	-	138,848	234,524
22,373	49,203	71,576	87,472	27,335	-	-	-	-	114,807	186,383
3,063	6,737	9,800	11,976	3,743	-	-	-	-	15,719	25,519
8,188	13,646	21,834	-	-	-	-	-	-	-	21,834
2,157	2,876	5,033	-	-	-	-	-	-	-	5,033
1,161	3,482	4,643	3,868	-	-	-	-	-	3,868	8,511
2,591	-	2,591	-	-	-	-	-	-	-	2,591
2,371	2,964	5,335	-	-	-	-	-	-	-	5,335
1,968	2,624	4,592	-	-	-	-	-	-	-	4,592
1,417	4,251	5,668	472	-	-	-	-	-	472	6,140
2,264	6,791	9,055	8,301	-	-	-	-	-	8,301	17,356
63,275	168,734	232,009	485,109	232,009	-	-	-	-	717,118	949,127
18,656	55,968	74,624	143,029	74,624	24,875	-	-	-	242,528	317,152
44,828	119,540	164,368	358,621	179,311	44,828	-	-	-	582,760	747,128
32,499	63,948	96,447	191,845	95,922	39,968	-	-	-	327,735	424,182
92,965	278,894	371,859	745,718	371,859	154,941	-	-	-	1,270,518	1,642,377
8,492	25,447	33,929	67,858	33,929	14,137	-	-	-	115,924	149,853
21,965	65,894	87,859	168,397	87,859	7,322	-	-	-	263,578	351,437
5,954	17,862	23,816	47,633	23,816	-	-	-	-	71,449	95,265
2,282	4,502	6,784	13,505	6,753	-	-	-	-	20,258	27,042
2,548	5,693	8,241	15,181	8,223	633	-	-	-	24,037	32,278
1,451	4,352	5,803	8,703	3,385	-	-	-	-	12,088	17,891
11,566	25,646	37,212	68,389	37,044	22,796	-	-	-	128,229	165,441
8,351	18,424	26,775	40,942	18,424	-	-	-	-	59,366	86,141
15,485	34,376	49,861	91,670	49,655	34,376	-	-	-	175,701	225,562
2,335	5,182	7,517	13,819	7,485	5,182	-	-	-	26,486	34,003
6,937	14,821	21,758	37,876	21,408	-	-	-	-	59,284	81,042
1,608	3,751	5,359	-	-	-	-	-	-	-	5,359
7,938	7,938	15,876	-	-	-	-	-	-	-	15,876
14,935	46,633	61,568	66,678	72,212	44,861	-	-	-	183,751	245,319
419	1,219	1,638	1,540	1,447	-	-	-	-	2,987	4,625
60,450	183,089	243,539	250,846	258,353	266,130	274,108	210,264	1,259,701	1,503,240	
4,165	12,494	16,659	-	-	-	-	-	-	-	16,659
20,242	60,727	80,969	-	-	-	-	-	-	-	80,969
9,476	28,428	37,904	-	-	-	-	-	-	-	37,904

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortisation	Rates		
							Effective	Nominal	
151-187	Foreign	SONDA MEXICO S.A.	MEXICO	WEWORK MEXICO SRL DE CV	MXN	Monthly	10.06	10.06	
152-187	Foreign	SONDA MEXICO S.A.	MEXICO	SISTTEMEX S.A. DE C.V.	MXN	Monthly	10.10	10.10	
153-187	Foreign	SONDA MEXICO S.A.	MEXICO	PREVI S.A. DE C.V.	MXN	Monthly	10.44	10.44	
154-187	Foreign	SONDA MEXICO S.A.	MEXICO	MINIBODEGAS PERIFERICO S.A. DE C.V.	MXN	Monthly	10.38	10.38	
155-187	Foreign	SONDA MEXICO S.A.	MEXICO	MINIBODEGAS PERIFERICO S.A. DE C.V.	MXN	Monthly	10.38	10.38	
156-187	83.628.100-4	SONDA S.A.	CHILE	DELANO MOLINA SERGIO Y OTRA	CLF	Monthly	3.00	3.00	
157-187	83.628.100-4	SONDA S.A.	CHILE	MANUEL CARTES SANHUAZA	CLF	Monthly	3.00	3.00	
158-187	83.628.100-4	SONDA S.A.	CHILE	KATIA RIVEROS SALAZAR	CLF	Monthly	3.00	3.00	
159-187	83.628.100-4	SONDA S.A.	CHILE	SOC. INMB TIERRA NUEVA	CLF	Monthly	3.00	3.00	
160-187	83.628.100-4	SONDA S.A.	CHILE	MERCADO MAYORISTA DE SANTIAGO	CLF	Monthly	3.00	3.00	
161-187	83.628.100-4	SONDA S.A.	CHILE	SOC.DE INS. ARO Y SERV. GENERALES LOADER	CLF	Monthly	3.00	3.00	
162-187	83.628.100-4	SONDA S.A.	CHILE	SIEGFRIED NEFIODOW FREIMANN	CLF	Monthly	3.00	3.00	
163-187	83.628.100-4	SONDA S.A.	CHILE	GERMAN HOFMANN KUSCH	CLF	Monthly	3.00	3.00	
164-187	83.628.100-4	SONDA S.A.	CHILE	SOC. INMOBILIARIA INV. MAXA	CLF	Monthly	3.00	3.00	
165-187	83.628.100-4	SONDA S.A.	CHILE	INMOBILIARIA CRISTAL LTDA.	CLF	Monthly	3.00	3.00	
166-187	83.628.100-4	SONDA S.A.	CHILE	CAMARA DE COMERCIO DE LOS ANGELES	CLF	Monthly	3.00	3.00	
167-187	83.628.100-4	SONDA S.A.	CHILE	GANADERA EL PILAR LTDA.	CLF	Monthly	3.00	3.00	
168-187	83.628.100-4	SONDA S.A.	CHILE	CLAUDIA PATRICIA OSORIO	CLP	Monthly	3.00	3.00	
169-187	83.628.100-4	SONDA S.A.	CHILE	YAMIRA GARDILCIC BOERO	CLP	Monthly	3.00	3.00	
170-187	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES SUAZO BORZONE LTDA.	CLP	Monthly	3.00	3.00	
171-187	83.628.100-4	SONDA S.A.	CHILE	ROSA MARIA ESTER VILLÁN MUÑOZ	CLP	Monthly	3.00	3.00	
172-187	83.628.100-4	SONDA S.A.	CHILE	GUILLERMO ROSALES ACEVEDO	CLP	Monthly	3.00	3.00	
173-187	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (EQUIPAMIENTO)	USD	Monthly	3.84	3.84	
174-187	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 2)	USD	Monthly	3.84	3.84	
175-187	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 4)	USD	Monthly	3.84	3.84	
176-187	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 5)	USD	Monthly	3.84	3.84	
177-187	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 6)	USD	Monthly	3.84	3.84	
178-187	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 3)	USD	Monthly	3.84	3.84	
179-187	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING (ANEXO 7)	USD	Monthly	3.84	3.84	
180-187	Foreign	SONDA PANAMÁ	PANAMA	GERONA CAPITAL ASSETS	USD	Monthly	7.28	7.28	
181-187	Foreign	SONDA PANAMÁ	PANAMA	HATZLAJA S.A.	USD	Monthly	5.75	5.75	
182-187	Foreign	SONDA DE COLOMBIA	COLOMBIA	ALIANZA FIDUCIARIA	COP	Monthly	6.17	6.17	
183-187	Foreign	SONDA URUGUAY	URUGUAY	TELEDATA S.A.	USD	Monthly	4.30	4.37	
184-187	Foreign	SONDA URUGUAY	URUGUAY	RICARDO COLMAN LERNER	UYU	Monthly	12.00	12.00	
185-187	96.823.020-4	TECNOGLOBAL S.A.	CHILE	JOSEFINA GUZMAN ECHAZARRETA	CLF	Monthly	3.00	3.00	
186-187	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BODENOR FLEX CENTER S.A.	CLF	Monthly	3.00	3.00	
187-187	Foreign	SONDA BRASIL	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12.15	12.15	
Total									

12.31.2021																
Placed nominal value																
Up to 90 days	More than 90 days	Current lease liabilities	More than 1 up to 3 year	More than 2 up to 3 year	More than 3 up to 4 year	More than 4 up to 5 year	More than 5 year	Non-current lease liabilities	Total							
										ThCh\$						
1,584	4,753	6,337	-	-	-	-	-	-	-	6,337						
8,146	24,439	32,585	24,859	-	-	-	-	-	24,859	57,444						
3,968	-	3,968	-	-	-	-	-	-	-	3,968						
527	1,580	2,107	1,909	300	-	-	-	-	2,209	4,316						
1,106	3,317	4,423	4,006	630	-	-	-	-	4,636	9,059						
2,492	7,601	10,093	10,429	10,776	11,136	7,629	-	-	39,970	50,063						
832	2,537	3,369	3,475	-	-	-	-	-	3,475	6,844						
2,629	8,011	10,640	10,975	-	-	-	-	-	10,975	21,615						
2,611	7,999	10,570	10,903	-	-	-	-	-	10,903	21,473						
9,602	29,281	38,883	40,178	41,520	42,898	29,389	-	-	153,985	192,868						
1,060	3,232	4,292	4,427	-	-	-	-	-	4,427	8,719						
964	2,937	3,901	4,024	-	-	-	-	-	4,024	7,925						
1,095	3,338	4,433	4,573	-	-	-	-	-	4,573	9,006						
1,446	4,406	5,852	6,037	-	-	-	-	-	6,037	11,889						
1,131	3,445	4,576	4,720	-	-	-	-	-	4,720	9,296						
725	2,212	2,937	3,029	-	-	-	-	-	3,029	5,966						
964	2,937	3,901	4,024	-	-	-	-	-	4,024	7,925						
1,703	5,236	6,939	7,286	7,650	8,033	5,577	-	-	28,546	35,485						
921	2,809	3,730	3,855	3,983	4,116	2,820	-	-	14,774	18,504						
814	2,483	3,297	3,407	3,520	3,638	2,492	-	-	13,057	16,354						
802	2,445	3,247	3,354	3,466	3,582	2,454	-	-	12,856	16,103						
842	2,567	3,409	3,523	3,640	3,761	2,577	-	-	13,501	16,910						
15,733	48,115	63,848	66,344	34,138	-	-	-	-	100,482	164,330						
63,350	193,735	257,085	267,133	160,623	-	-	-	-	427,756	684,841						
17,956	54,913	72,869	75,718	45,528	-	-	-	-	121,246	194,115						
22,148	67,732	89,880	93,393	64,281	-	-	-	-	157,674	247,554						
78,668	240,580	319,248	331,725	257,275	-	-	-	-	589,000	908,248						
5,011	15,326	20,337	21,132	16,389	-	-	-	-	37,521	57,858						
7,451	22,785	30,236	31,417	32,645	-	-	-	-	64,062	94,298						
24,440	77,501	101,941	54,261	-	-	-	-	-	54,261	156,202						
5,385	17,073	22,458	16,296	-	-	-	-	-	16,296	38,754						
132,894	398,681	531,575	354,383	-	-	-	-	-	354,383	885,958						
13,194	25,893	39,087	45,613	45,613	45,613	-	-	-	136,839	175,926						
791	5,901	6,692	10,501	11,027	11,578	-	-	-	33,106	39,798						
8,523	-	8,523	-	-	-	-	-	-	-	8,523						
18,037	54,112	72,149	12,025	-	-	-	-	-	12,025	84,174						
17,935	46,522	64,457	52,117	43,081	29,742	-	-	-	124,940	189,397						
Total							3,931,149	9,879,898	13,811,047	12,682,460	7,283,826	2,988,318	669,092	242,466	23,866,162	37,677,209

21. HEDGING INSTRUMENTS

After an assessment conducted by Management, SONDA S.A. has signed or might sign derivative financial instruments to hedge its exposure to exchange, inflation or interest rate risk, always under the definition of hedge, as allowed by IFRS standards, under which the portion that is considered effective hedge will be recognized in other comprehensive income as "Cash flow hedge reserves" in Equity.

Hedging of bonds issued by SONDA S.A.

As discussed in Note 19 (3), to finance its business plans, SONDA S.A. has issued bonds denominated in UF that accrue annual interest in UF + a % rate. Considering SONDA S.A.'s exposure to UF fluctuations, it was decided in 2020 to contract a hedge through two cross currency swap instruments. This hedge allows the UF fluctuations of debts to be exchanged for debts in pesos at a rate of fixed interest.

As of December 31, 2022, the market value of the derivative instrument is recognized in Equity, until it is being realized, and it has been recognized in other comprehensive income "Cash flow hedge reserve" in the amount net of tax of ThCh\$ 2,164,825 (credit to reserves) (ThCh\$ 5,332,292 at December 31, 2021).

SONDA Argentina Natural hedge

In order to mitigate the exchange rate variations caused by US dollar fluctuations against the Argentine peso, the subsidiary SONDA ARGENTINA established a natural exchange rate hedge for cash flow, hedging a highly expected transaction which relates to income in US dollars, using as a hedging instrument a debt in US dollars (treatment allowed by IFRS). Therefore, a percentage of highly expected income is hedged, and during the determined period this income will be recognized as accounts receivable in US dollars (approximately 4 years). These cash flows are exchanged for US dollars and settled in Argentine pesos.

This way, SONDA was able to carry out the cash flow hedge accounting, and the exchange rate effect of the debt determined as effective hedge will be recognized in other comprehensive income under "Cash flow hedging reserves" until the date on which the stream of future income associated with the hedge begins to be received. Exchange rate variations of the hedging object (debt in US\$) were accumulated in Equity as permitted by IFRS.

The foregoing implies that the amounts accumulated in other comprehensive income up until the dates on which the account receivable is recognized, will remain in equity until the date on which the debt begins to be amortized, at which time, based on how the payment of the stream of income associated with the account receivable is received, they will begin to be reclassified from Equity to Profit or Loss for the period until the maturity of the hedge.

Considering the restrictions established by the Central Bank of Argentina for access to the exchange market, the payment of some installments of the debt defined as a hedging instrument has currently been deferred, and SONDA is evaluating the appropriate mechanisms for its affiliate to satisfy the debt denominated in US dollars.

If SONDA determines that the expected transaction is no longer highly probable, but is still expected to occur, hedge accounting will be discontinued prospectively and the gain or loss on the hedging instrument that has been recognized in other accumulated comprehensive income will be deferred in equity until the expected transaction occurs. If the expected transaction is no longer expected to occur, SONDA will immediately reclassify any accumulated gain or loss on the hedging instrument to profit or loss.

As of December 31, 2022, the exchange difference (loss) recognized in another comprehensive result "Cash Flow hedge Reserve" amounts to ThCh\$318,300 (ThCh339,126 as of December 31, 2021).

Hedging Assets and liabilities

The following are the exchange rate derivative positions on the different reporting dates, which are included within the items "Other Financial Assets" or "Other Financial Liabilities", as appropriate:

Derivative contracts				12.31.2022				12.31.2021			
Type of derivative	Type of contract	Contract Price	Maturity date	Assets		Liabilities		Assets		Liabilities	
				Current	Non-Current	Current	Non-Current	Current	Non-Current	Current	Non-Current
		ThCh\$		ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
CFH	SWAP	2,915,280	02-04-2024	513,651	171,217	-	-	906,426	1,133,032		
CFH	SWAP	1,943,520	28-07-2023	460,828	-	-	-	894,225	521,631		
CFH	SWAP	87,633,562	01-07-2024	-	20,805,607	-	-	-	11,051,986		
CFH	SWAP	43,336,924	01-10-2024	-	10,028,502	-	-	-	5,544,518		
CFH	FW	380,858	18-05-2023	-	-	21,700	-	-	-	-	111,733
Total				974,479	31,005,326	21,700	-	1,800,651	18,251,167	-	111,733

22. TRADE AND OTHER PAYABLES

a) The details of this item are as follows:

Non-current payables	12.31.2022	12.31.2021
	ThCh\$	ThCh\$
Non-current payables		
Non-current payables (1)	5,476,306	9,405,629
Trade and other current payables		
Trade and other current payables to suppliers (1)	133,042,287	124,891,541
Accumulated liabilities classified as current (2)	2,018,536	2,163,746
Total trade and other current payables	135,060,823	127,055,287
Trade and other payables		
Trade and other payables to suppliers	138,518,593	134,297,170
Accumulated liabilities	2,018,536	2,163,746
Total trade and other payables	140,537,129	136,460,916

(1) The detail is:

	Current		Non-Current	
	12.31.2022	12.31.2021	12.31.2022	12.31.2021
Trade and other payables	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Accounts payable to suppliers (b)	95,413,773	102,123,599	-	770,288
Dividends payable	4,628,050	146,028	-	-
Provision for costs of projects	8,076	-	415,413	533,388
Provisions of invoices and documents to be received	29,997,202	20,184,252	1,969,966	1,759,429
Price balances for acquisitions (1.a)	2,167,409	1,631,314	-	596,209
Tax payment program (1.b)	782,561	762,339	3,090,927	3,520,624
Other accounts payable	45,216	44,009	-	2,225,691
Total	133,042,287	124,891,541	5,476,306	9,405,629

(1.a) Correspond to price adjustments payable arising from acquisitions of companies, which are contractually established at the acquisition date. The estimate of the contingent consideration is based on the results that acquired companies will obtain in subsequent years since their acquisition.

The details of the price adjustments payable are as follows:

	Current		Non-Current	
	12.31.2022 ThCh\$	12.31.2021 ThCh\$	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Sonda do Brasil Ltda. (for Elucid Solutions S.A.)	1,947,409	1,631,314	-	-
Sonda Filiales Chile Ltda. (for Servibanca S.A.)	220,000	-	-	-
SONDA Cidades Inteligentes e Mobilidade Ltda. (Ex-Telsinc Serv.)(for Sonda Mobility Ltda.)	-	-	-	596,209
Total	2,167,409	1,631,314	-	596,209

- SONDA DO BRASIL: corresponds to the residual price balance payable that was set up as an escrow for the acquisition of Elucid Solutions S.A. This subsidiary was absorbed by Sonda do Brasil in 2017.
- SONDA Cidades Inteligentes e Mobilidade Ltda. (Ex-Telsinc Serv.): as indicated in Note 6 (4), corresponds to the payment made for the acquisition of the company Sonda Mobility Ltda., which according to the contract was stipulated as escrow and deposited in an escrow account.
- SONDA FILIALES CHILE: as indicated in Note 3.2 a (15), as a result of the acquisition of the non-controlling interest of Servibanca S.A. A price balance to be paid in January 2023 was stipulated.

(1.b) Corresponds to tax payment agreements of the subsidiary CTIS. These payment agreements were generated under conditions set by the tax legislation, which grant a period from 30 to 180 months for the payment of the obligations.

This account payable is monthly updated based on the interest rate and adjustments in force in Brazil.

(2) The detail is:

	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Accumulated liabilities classified as current		
General Services	1,107,823	1,259,337
Other	910,713	904,409
Total	2,018,536	2,163,746

b) The aging analysis of up-to-date and overdue trade payables by type of supplier is as follows:

	12.31.2022				12.31.2021			
	Goods ThCh\$	Services ThCh\$	Other ThCh\$	Total ThCh\$	Goods ThCh\$	Services ThCh\$	Other ThCh\$	Total ThCh\$
Suppliers payments up to date								
Current invoices according to term								
Up to 30 days	57,934,175	16,561,231	4,710,582	79,205,988	60,139,071	12,038,729	3,314,859	75,492,659
More than 31 up to 60 days	3,991,135	4,464,866	397,079	8,853,080	11,356,367	1,308,956	191,962	12,857,285
More than 61 up to 90 days	1,927,911	180,999	49,175	2,158,085	5,639,039	755,686	3,202	6,397,927
More than 91 up to 120 days	233,390	199,025	53,310	485,725	119,231	161,642	(57,785)	223,088
More than 121 up to 365 days	4,292	262,299	370	266,961	137,543	137,596	88,091	363,230
More than 365 days	-	-	-	-	-	-	-	-
Total	64,090,903	21,668,420	5,210,516	90,969,839	77,391,251	14,402,609	3,540,329	95,334,189
Suppliers payments overdue								
Overdue invoices according to term								
Up to 30 days	938,990	139,393	1,388,761	2,467,144	2,369,326	40,943	1,855,098	4,265,367
More than 31 up to 60 days	439,838	73,924	151,987	665,749	879,945	5,107	131,439	1,016,491
More than 61 up to 90 days	423,970	39,891	87,559	551,420	923,847	(110)	62,182	985,919
More than 91 up to 120 days	319,730	414	54,228	374,372	560,018	(254)	371,924	931,688
More than 121 up to 180 days	275,961	37,092	72,196	385,249	299,087	22,046	39,100	360,233
More than 180 days	-	-	-	-	-	-	-	-
Total	2,398,489	290,714	1,754,731	4,443,934	5,032,223	67,732	2,459,743	7,559,698
Total trade payable	66,489,392	21,959,134	6,965,247	95,413,773	82,423,474	14,470,341	6,000,072	102,893,887

The average payment period of up-to-date trade payables fluctuates between 30 and 45 days for normal sales operations. Some transactions associated with projects with certain suppliers may have a longer payment period up to 120 days.

23. OTHER PROVISIONS

a) The details of other provisions are as follows:

	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Provision for litigations (1)		
Non-current provision for litigations	9,761,412	8,356,279
Current provision for litigations	4,698,643	6,047,903
Total provision for litigation	14,460,055	14,404,182
Other miscellaneous provisions		
Other non-current miscellaneous provisions	2,339,159	2,665,323
Other current miscellaneous provisions	1,673,240	1,707,563
Total other miscellaneous provisions	4,012,399	4,372,886
Total other provisions		
Other non-current provisions	12,100,571	11,021,602
Other current provisions	6,371,883	7,755,466
Total other provisions	18,472,454	18,777,068

(1) Litigations: corresponds to litigations that are in court (mainly for labor and tax return) that are likely to have an unfavorable outcome to the Company.

b) The changes of these provision are as follows:

	Provision for litigations ThCh\$	Other miscellaneous provision ThCh\$	Total Other provisions ThCh\$
Balance at 01.01.2021 (Current + Non-current)	14,826,334	3,739,452	18,565,786
Changes in provision:			
New provision	3,208,982	1,636,356	4,845,338
Increase in existing provision	3,054,430	-	3,054,430
Provision used	-	-	-
Reversed unused provision	(1,482,921)	(1,130,382)	(2,613,303)
Foreign currency translation differences	(6,536,999)	-	(6,536,999)
Total changes in other provision	1,334,356	127,460	1,461,816
Balance at 12.31.2021 (Current + Non-current)	14,404,182	4,372,886	18,777,068
Changes in provision:			
New provision	4,036,821	1,437,502	5,474,323
Increase in existing provision	2,130,695	-	2,130,695
Provision used	(3,035,175)	(1,672,376)	(4,707,551)
Reversed unused provision	(3,820,979)	-	(3,820,979)
Foreign currency translation differences	744,511	(125,613)	618,898
Total changes in other provision	55,873	(360,487)	(304,614)
Balance at 12.31.2022 (Current + Non-current)	14,460,055	4,012,399	18,472,454

24. PROVISIONS FOR EMPLOYEE BENEFITS

The Company and its subsidiaries have contractual obligations and other additional benefits with their employees. The detail is as follows:

	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Non-current defined benefit obligation (1)		
Severance indemnities	2,768,071	2,248,131
Five-year service awards	1,465,030	1,015,100
Total non-current defined benefit obligation	4,233,101	3,263,231
Other benefits		
Other non-current benefits	128,624	387,053
Current defined benefits		
Vacation provision	17,292,115	15,182,339
Salaries, commissions and settlements payable	4,027,527	3,048,845
Share in profits and bonds, current (2)	4,871,533	3,254,528
Total current defined benefit obligation	26,191,175	21,485,712
Other benefits		
Other current benefits	10,975,430	8,941,141
Total provisions for benefits to employees		
Non-current provision	4,361,725	3,650,284
Current provision	37,166,605	30,426,853
Total Provision	41,528,330	34,077,137

(1) Provisions are determined as described in Note 3.2.o)

(1.i) Changes in provisions for employee benefits are as follows:

	Severance indemnities ThCh\$	Five-year Service award ThCh\$	Total long- term defined Benefits ThCh\$
Balance at 01.01.2021	2,386,163	1,093,166	3,479,329
Annual service costs	142,618	221,176	363,794
Interest cost	101,650	46,569	148,219
Exchange difference of foreign plan	251,255	-	251,255
Benefits paid	(358,926)	(215,985)	(574,911)
Reversed unused provision	(1,757)	(70,047)	(71,804)
Increase (decrease) in benefits	134,840	(18,287)	116,553
Amounts of defined benefit recognised in comprehensive income	(272,872)	(59,779)	(332,651)
Balance at 12.31.2021	2,248,131	1,015,100	3,263,231
Service costs for the period	1,135,479	406,690	1,542,169
Interest cost	95,770	43,240	139,010
Exchange difference of foreign plan	38,236	-	38,236
Benefits paid	(636,427)	-	(636,427)
Reversed unused provision	(115,114)	-	(115,114)
Increase (decrease) in benefits	517,944	449,930	967,874
Amounts of defined benefit recognised in comprehensive income	1,996	-	1,996
Balance at 12.31.2022	2,768,071	1,465,030	4,233,101

(1.ii) The main assumptions used in the actuarial calculation of provisions for employee benefits are as follows:

Actuarial bases used	Chile		Mexico		Ecuador	
	12.31.2022	12.31.2021	12.31.2022	12.31.2021	12.31.2022	12.31.2021
Nominal discount rate	8.58%	6.19%	9.25%	7.75%	5.76%	3.01%
Expected salary increase rate	0% - 2%	0% - 2%	6.50%	6.50%	1.29%	1.05%
Average rotation rate	21.08%	20.89%	24.00%	24.00%	26.73%	18.80%
Mortality table	M-2014	M-2014	EMSSA-09	EMSSA-09	TM IESS 2002	TM IESS 2002

(2) Profit-sharing and bonuses: Correspond to the obligation of the Company and its subsidiaries with its employees for annual and other bonuses that are paid in the following year and will depend on fulfillment of certain conditions.

Changes in provision are as follows:

	Share of profits and bonuses ThCh\$
Balance at 01.01.2021	3,084,585
Increase of existing provisions	4,521,660
Provision used	(3,353,881)
Reversed unused provision	(1,124,411)
Foreign currency translation differences	126,575
Total movements of provision	169,943
Balance at 12.31.2021	3,254,528
Increase of existing provisions	5,985,144
Provision used	(3,404,945)
Reversed unused provision	(957,720)
Foreign currency translation differences	(5,474)
Total movements of provision	1,617,005
Balance at 12.31.2021	4,871,533

25. OTHER NON-FINANCIAL LIABILITIES

The details of other non-financial liabilities are as follows:

Other non-financial liabilities	Current	
	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Withholdings	9,175,716	8,041,180
Advances from customers	974,586	763,801
Other tax payable	2,550,007	3,418,085
Unearned income (1)	11,465,525	10,352,250
Other	1,898,320	1,388,418
Total	26,064,154	23,963,734

Other non-financial liabilities	Non-current	
	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Unearned income (1)	868,707	662,254
Advances from customers	59,392	224,333
Other	3,197	316,858
Total	931,296	1,203,445

(1) The details are as follows:

	Current		Non-current	
	12.31.2022 ThCh\$	12.31.2021 ThCh\$	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Sales in advance-maintenance contracts (a)	1,263,147	1,093,733	198,301	213,287
Sales in advance-installation projects (b)	7,245,533	5,022,581	96,316	-
Sales in advance for services not rendered	2,956,845	4,235,936	574,090	448,967
Total	11,465,525	10,352,250	868,707	662,254

- a) Correspond to equipment maintenance and technical support contracts which are collected in advance.
- b) Correspond to partial billings of projects in progress for services that have not yet been rendered.

26. EQUITY

Equity changes:

(a) Issued Capital

As of December 31, 2022, and 2021, the issued capital was ThCh\$373,119,044 and is divided into 871,057,175 no par value shares of a single series.

Share Capital Classes	Number of issued and fully paid ordinary shares	Number of issued and partially paid ordinary shares	Number of issued shares	Increase (decrease) in the number of outstanding	Number of shares outstanding	Equity	Issued and paid-in capital
						ThCh\$	ThCh\$
Ordinary shares	871,057,175	-	871,057,175	-	871,057,175	373,119,044	373,119,044
Preferred shares	-	-	-	-	-	-	-
Total	871,057,175	-	871,057,175	-	871,057,175	373,119,044	373,119,044

(b) Main shareholders and controlling entity

Main shareholders as of December 31, 2022 and 2021:

Taxpayer number	Main shareholders	12.31.2022		12.31.2021	
		Porcentaje	Shares	Porcentaje	Shares
76.413.035-9	Indico S.A. (*)	37.77%	329,032,953	37.77%	329,032,953
97.036.000-K	Banco Santander Chile (**)	10.53%	91,704,100	0.00%	-
79.532.990-0	BICE Inversiones Corredores de Bolsa S.A.	5.55%	48,347,006	6.01%	52,370,130
96.767.630-6	Banchile Adm. General de Fondos S.A.	4.16%	36,242,192	3.12%	27,174,852
84.177.300-4	BTG Pactual C de B	3.92%	34,176,713	4.25%	37,037,560
96.688.520-3	Inversiones Yuste S.A. (*)	3.59%	31,265,345	3.59%	31,265,345
96.966.250-7	BTG Pactual Small Cap Chile Fondo de Inversión	3.32%	28,926,463	3.88%	33,763,999
79.822.680-0	Inversiones Santa Isabel Ltda. (*)	2.28%	19,879,120	1.97%	17,193,811
97.036.000-K	Banco Santander, por cuenta de inversionistas extranjeros	1.91%	16,633,913	1.83%	15,953,738
96.571.220-8	Banchile Corredores de Bolsa S.A.	1.74%	15,183,611	1.36%	11,855,081
76.547.723-9	Koyam S.A.	1.72%	14,965,730	1.72%	14,965,730
90.249.000-0	Bolsa de Comercio de Santiago Bolsa de Valores	1.47%	12,771,611	0.79%	6,866,881

(*) Controlling shareholder

(**) Banco Santander: 87,776,648 shares in custody on behalf of Inversiones Santa Isabel Ltda.

According to the shareholder registry of Depósito Central de Valores (Central Securities Depository), the company has a total of 303 shareholders as of December 31, 2022 (649 shareholders as of December 31, 2021).

As of December 31, 2022 and 2021, Mr. Andrés Navarro Haeussler and Mr. Pablo Navarro Haeussler control SONDA S.A. as they control 56,0622% of the shares in SONDA S.A. (45.67693% at December 31, 2021) They achieve this control as follows:

- i. Their capacity of managers of Inversiones Atlántico Limitada (tax ID No. 78.091.430-0) and Inversiones Pacifico II Limitada (tax ID No. 88.492.000-0), companies that together with Inversiones Santa Isabel Limitada (tax ID No. 79.822.680-0), controlled by Mr. Andrés Navarro Haeussler, own 96.4463% of the shares in Indico S.A., a company that in turn owns 37.7740% of the total shares in SONDA S.A.
- ii. For its part, Inversiones Yuste S.A., owner of shares representing 3.5894% of the total shares in SONDA S.A., is controlled and managed by Mr. Andrés Navarro Haeussler.
- iii. Another 128,035,470 shares acquired by companies controlled by Messrs. Andrés Navarro Haeussler and Pablo Navarro Haeussler, (of which 87,776,648 are in bank custody, as indicated in the Main Shareholders table), and represent 14.6989% of the total shares of SONDA S.A.
- iv. In turn, there is a joint action agreement between Inversiones Yuste S.A. and Indico S.A., and both companies together control 41.3633% of the total shares in SONDA S.A.

(c) Dividend and payment policy

SONDA's dividend policy considers distributing an amount equivalent to 50% of the profits of each year, through the payment of a provisional dividend for the equivalent of 50% of the profits generated in the first semester, and a final dividend to be agreed by the Ordinary Meeting once the term is over. Compliance with this policy is conditioned to the profits that the company actually obtains, as well as to the results indicated by the projections that the company may periodically make, or to the existence of certain conditions, as appropriate.

Any substantial change to this Policy must be communicated by the company as an Essential Fact, which occurred in the year 2021, and only for the same, given that 2 interim dividends were paid for more than 50% of the profits of that year, those that were ratified as final by the respective Ordinary Shareholders' Meeting.

During 2022 and 2021, the following dividend payments have been agreed:

Dividend details	Dividend type	Amount per share	Total amount	Dividend agreement date	Dividend payment date
		Ch\$	ThCh\$		
Period 2022	Provisional	7.07321	6,161,170	2022-08-18	2022-09-09
Period 2021	Provisional	20.00000	17,421,144	2021-12-16	2021-12-24
Period 2021	Provisional	10.26548	8,941,820	2021-08-19	2021-09-06

(d) Other Reserves

	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Reserve of exchange difference translation (2)	(129,839,049)	(140,347,511)
Cash flow hedging reserves (3)	1,078,139	3,240,129
Reserve of actuarial gains or losses in defined benefit plans	377,441	270,514
Other miscellaneous reserves (1)	(4,217,270)	657,432
Total other reserves	(132,600,739)	(136,179,436)

(1) The detail of Other miscellaneous reserves is as follows:

	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Expenses attributable to the issuance of shares (1.1)	(4,404,641)	(4,404,641)
Pooling of interest (1.2)	(1,119,613)	(1,119,613)
Price difference in issuance of preferred shares (1.3)	1,130,817	1,130,817
Paid capital monetary correction, year of transition (1.4)	5,403,585	5,403,585
Changes in participations that do not imply loss of control (1.5)	(16,600,091)	(8,845,756)
Paid capital monetary correction, subsidiary Argentina (1.6)	16,483,627	12,615,176
Reserve future subsidiary dividends (1.7)	(4,780,891)	(4,112,152)
Other reserves	(330,063)	(9,984)
Total	(4,217,270)	657,432

(1.1) Expenses attributable to the issuance of shares made in November 2006 and December 2012.

(1.2) The Company, in accordance with IFRS 1, classified within other miscellaneous reserves past acquisitions of ownership interests in companies under common control, which were accounted for under Chilean GAAP using the pooling-of-interest method. The differences originated in these acquisitions were recognized in equity ("Other miscellaneous reserves").

- (1.3) Corresponds to share option program to acquire SONDA S.A.'s shares to certain executives of the Company and its subsidiaries carried out in 2006. On July 3, 2009, the three-year period for payment of 33,504,000 shares expired, these shares were used to the compensation plans for those executives. The number shares effectively paid at vesting date were 4,561,175, which were measured at fair value for ThCh\$1,130,817 which were included in "other miscellaneous reserves".
- (1.4) As required by Circular No.456 of the Commission for the Financial Market, the price-level restatement of the issued capital during the IFRS transition period was recognized within "Other Miscellaneous Reserves".
- (1.5) Corresponds to the effects produced by the changes in participation in the ownership of subsidiaries for purchases, non-controlling interest acquisitions, sales of shares or non-concurrence to capital increases, which do not imply the loss of control over them. In accordance with the provisions of IFRS 10, paragraph 23, these changes in participation in a subsidiary that do not imply the loss of control by the investor are recorded directly in equity.

Includes the effect produced in 2017 by the purchase of the non-controlling interest of the Acepta.Com S.A. Subsidiary, which was already controlled since it was an Equity transaction. The reserve recorded is for ThCh\$6,219 million (charge).

In 2016 an equity reserve was recorded for the acquisition of the company Ativas Datacenter S.A., which was determined on the basis of the valuation at exercise price of the put option granted on an equity instrument (non-controlling interest). During 2021, the option of one of the non-controlling shareholders was exercised, and a charge of ThCh\$ 1,911,087 was recorded in reserves.

- (1.6) Hyperinflation in Argentina: The effects of inflation on the subsidiary in Argentina (with Argentine pesos as functional currency) are determined from the date of acquisition of the non-monetary assets.

SONDA, as the parent company, does not require the restatement of prior periods; therefore, it decided to record the cumulative effect of prior years to 2018 and the effects of the first six months of 2018 in other reserves.

- (1.7) This is a payment of a complementary tax at the Agency in Panama, applicable to companies not distributing profits, or distributing less than the statutory percentage; in that case they must make an advance payment of the "Dividend Tax."

(2) The table below sets forth the movements in the reserve of exchange differences on translation of foreign operations:

	Currency	01.01.2022 ThCh\$	Movement ThCh\$	12.31.2022 ThCh\$
CTIS Tecnologia S.A.	Brazilian real	(44,007,112)	4,312,285	(39,694,827)
Microgeo S.A.- reserve of exchange differences of investment	U.S. Dollar	2,340,089	100,442	2,440,531
Novis México- reserve of exchange differences of investment	Mexican pesos	22,975	1,563	24,538
Pars Produtos de Process. De Dados - reserve of exchange differences of investment	Brazilian real	(30,783,353)	1,980,900	(28,802,453)
Quintec Filiales Operativas S.A. - reserve of exchange differences of investment	Colombian pesos	(154,139)	1,980	(152,159)
Solex Colombia S.A. - reserve of exchange differences of investment	Colombian pesos	(15,750)	(18,039)	(33,789)
Sonda Argentina- reserve of exchange differences of investment	Argentine peso	(15,123,217)	(3,885,150)	(19,008,367)
Sonda Brasil- reserve of exchange differences of investment	Brazilian real	(67,339,371)	1,182,931	(66,156,440)
Sonda Brasil- reserve of exchange differences of goodwill	Brazilian real	(2,044,783)	175,145	(1,869,638)
SONDA Cidades Inteligentes e Mobilidade Ltda (Ex.Telsinc Serv.) - reserve of exchange differences of investment	Brazilian real	(7,065,498)	735,470	(6,330,028)
Sonda Costa Rica- reserve of exchange differences of investment	U.S. Dollar	2,587,126	60,367	2,647,493
Sonda de Colombia- reserve of exchange differences of investment	Colombian pesos	(3,029,459)	(4,476,876)	(7,506,335)
Sonda de Colombia- reserve of exchange differences of goodwill	Colombian pesos	(104,233)	(24,241)	(128,474)
Sonda Ecuador- reserve of exchange differences of investment	U.S. Dollar	2,647,002	111,177	2,758,179
Sonda Ecuador- reserve of exchange differences of goodwill	U.S. Dollar	16,393	879	17,272
Sonda México- reserve of exchange differences of investment	Mexican pesos	16,837,361	3,735,100	20,572,461
Sonda México- reserve of exchange differences of goodwill	Mexican pesos	(105,140)	95,357	(9,783)
Sonda Panamá- reserve of exchange differences of investment	U.S. Dollar	16,720	1,916	18,636
Sonda Perú- reserve of exchange differences of investment	Peruvian soles	1,401,424	1,266,672	2,668,096
Sonda Perú- reserve of exchange differences of goodwill	Peruvian soles	2,703	3,651	6,354
Sonda Procwork Ltda.- reserve of exchange differences of investment	Brazilian real	11,755,343	5,087,023	16,842,366
Sonda Uruguay- reserve of exchange differences of investment	U.S. Dollar	1,136,151	15,930	1,152,081
Sonda Uruguay- reserve of exchange differences of goodwill	U.S. Dollar	176,362	9,460	185,822
Tecnoglobal S.A- reserve of exchange differences of investment	U.S. Dollar	7,108,238	66,012	7,174,250
Tecnoglobal S.A- reserve of exchange differences of goodwill	U.S. Dollar	131,855	(24,851)	107,004
Telsinc Comercio de Equipamento de inf. Ltda	Brazilian real	(6,068,973)	329,221	(5,739,752)
Sonda Procwork Outsourcing Informatica Ltda.	Brazilian real	(10,675,468)	-	(10,675,468)
Consortio Ecuador	U.S. Dollar	15,986	1,142	17,128
Sonda Servicios SAS	Colombian pesos	(26,743)	(346,127)	(372,870)
Sonda USA - reserve of exchange differences of investment	U.S. Dollar	-	9,123	9,123
Total		(140,347,511)	10,508,462	(129,839,049)

	Currency	01.01.2021 ThCh\$	Movement ThCh\$	12.31.2021 ThCh\$
CTIS Tecnología S.A.	Brazilian real	(49,308,407)	5,301,294	(44,007,113)
Microgeo S.A.- reserve of exchange differences of investment	U.S. Dollar	1,129,976	1,210,113	2,340,089
Novis México- reserve of exchange differences of investment	Mexican peso	19,788	3,187	22,975
Pars Produtos de Process. De Dados - reserve of exchange differences of investment	Brazilian real	(24,864,835)	(5,918,518)	(30,783,353)
Quintec Filiales Operativas S.A. - reserve of exchange differences of investment	Colombian pesos	(70,936)	(83,203)	(154,139)
Solex Colombia S.A. - reserve of exchange differences of investment	Colombian pesos	(21,899)	6,149	(15,750)
Sonda Argentina- reserve of exchange differences of investment	Argentine peso	(14,129,564)	(993,653)	(15,123,217)
Sonda Brasil- reserve of exchange differences of investment	Brazilian real	(71,755,598)	4,385,457	(67,370,141)
Sonda Brasil- reserve of exchange differences of goodwill	Brazilian real	(2,289,271)	244,488	(2,044,783)
Sonda Costa Rica- reserve of exchange differences of investment	U.S. Dollar	(7,524,279)	458,781	(7,065,498)
Sonda de Colombia- reserve of exchange differences of investment	Colombian pesos	1,282,409	1,304,717	2,587,126
Sonda de Colombia- reserve of exchange differences of goodwill	Colombian pesos	(3,251,125)	221,666	(3,029,459)
Sonda Ecuador- reserve of exchange differences of investment	U.S. Dollar	(213,377)	109,144	(104,233)
Sonda Ecuador- reserve of exchange differences of goodwill	U.S. Dollar	1,285,616	1,361,386	2,647,002
Sonda México- reserve of exchange differences of investment	Mexican peso	5,865	10,528	16,393
Sonda México- reserve of exchange differences of goodwill	Mexican peso	9,448,365	7,388,996	16,837,361
Sonda Panamá- reserve of exchange differences of investment	U.S. Dollar	(292,756)	187,616	(105,140)
Sonda Perú- reserve of exchange differences of investment	Peruvian soles	(5,421)	22,141	16,720
Sonda Perú- reserve of exchange differences of goodwill	Peruvian soles	(368,918)	1,770,342	1,401,424
Sonda Procwork Ltda.- reserve of exchange differences of investment	Brazilian real	(1,830)	4,533	2,703
Sonda Uruguay- reserve of exchange differences of investment	U.S. Dollar	(1,722,108)	13,508,221	11,786,113
Sonda Uruguay- reserve of exchange differences of goodwill	U.S. Dollar	538,907	597,244	1,136,151
Tecnoglobal S.A.- reserve of exchange differences of investment	U.S. Dollar	63,095	113,267	176,362
Tecnoglobal S.A.- reserve of exchange differences of goodwill	U.S. Dollar	2,050,478	5,057,760	7,108,238
Telsinc Comercio de Equipamento de inf. Ltda	Brazilian real	131,855	-	131,855
Telsinc Prest. de Serv. para Sist de Inf. Ltda	Brazilian real	(6,893,043)	824,070	(6,068,973)
Sonda Procwork Outsourcing Informatica Ltda.	Brazilian real	(10,293,802)	(381,666)	(10,675,468)
Consortio Ecuador	U.S. Dollar	3,005	12,981	15,986
Sonda Servicios SAS	Colombian pesos	(20,756)	(5,986)	(26,742)
Total		(177,068,566)	36,721,055	(140,347,511)

- (3) As indicated in Note 21, the parent and some subsidiaries have established hedging strategies that allow you to cover your exposure to exchange rate, inflation, and interest rate variation. The effects of this coverage are recorded in the Heritage Reserve.

(e) Distributable Net Income

In determining net income to be distributed as dividends, the Company has adopted a policy of making no adjustments to the line item "Profit (loss) attributable to owners of parent" in the statement of comprehensive income for the year.

Distributable Net Income	2022.12.31 ThCh\$	2021.12.31 ThCh\$
Profit attributable to the owners of the parent	35,501,640	34,864,310
Retained earnings at the end of the previous year	261,634,869	253,132,212
Period dividends	(17,750,820)	(26,361,653)
Adjustments not made first application to IFRS	(3,176,754)	(3,176,754)
Total distributable Net Income	276,208,935	258,458,115

(f) IFRS First-Time Adoption Adjustments

The Company has adopted a policy of separately track the IFRS first-time adoption adjustments recognized in “Retained earnings” in the statement of changes in equity, in order to determine which of those adjustments have been realized, and as a result are available to distribute as dividends, at the end of each reporting period.

The IFRS first-time adoption adjustments attributable to owners of the parent recognized on January 1, 2010, resulted in an aggregate net credit to retained earnings. The unrealized balances are mainly related to foreign exchange translation differences from foreign operations.

The table below sets forth the unrealized portion of the IFRS first-time adoption adjustments:

	First-time adoption adjustments 01.01.2021 ThCh\$	Amount realized for the year ThCh\$	Unrealized balance as of 12.31.2021 ThCh\$	Amount realized for the year ThCh\$	Unrealized balance as of 12.31.2022 ThCh\$
Unrealized adjustments:					
Accumulated Earnings:					
Foreign exchange translation differences	2,377,467	-	2,377,467	-	2,377,467
Higher investment value	799,287	-	799,287	-	799,287
Other reserves:					
Foreign exchange translation differences	15,508,313	-	15,508,313	-	15,508,313
Higher investment value	-	-	-	-	-
Total	18,685,067	-	18,685,067	-	18,685,067

During the years 2022 and 2021, the Company has not disposed of any foreign operation.

(g) Capital management

Capital management refers to management of the Company’s equity. The purpose of the capital management policies of SONDA S.A. are:

- Ensure that its operations work normally and the continuity of the business in the long-term.
- Ensure the financing of new investments in order to maintain sustained growth over time.
- Maintain a capital structure in line with the economic cycles impacting the business and the nature of the industry.
- Maximize the value of the Company, providing an adequate return for the shareholders.

The capital requirements are incorporated based on the company's financing needs, taking care to maintain an adequate level of liquidity and complying with the financial safeguards stipulated in the current debt contracts. The company manages its capital structure and makes adjustments based on prevailing economic conditions, so as to mitigate the risks associated with adverse market conditions and taking advantage of the opportunities generated to improve the company's liquidity position.

(h) Non-controlling interests

The details of non-controlling interests are as follows:

Company	Country	%	Non-controlling interests - Equity		Non-controlling interests - Profit and Loss	
			12.31.2022 ThCh\$	12.31.2021 ThCh\$	12.31.2022 ThCh\$	12.31.2021 ThCh\$
SERVIBANCA S.A.	Chile	0.00%	-	380,993	70,369	156,942
INMOBILIARIA SERVIBANCA S.A.	Chile	13.25%	188,915	202,960	21,200	16,381
MICROGEO S.A.	Chile	20.00%	2,109,081	2,426,580	182,762	255,239
NOVIS S.A.	Chile	40.00%	805,982	547,913	(113,373)	118,038
NOVIS MEXICO S.A.	México	40.00%	2,040,251	2,081,256	529,892	412,996
NOVIS CORP INC.	USA	40.00%	41,893	-	(26,663)	-
QUINTEC FILIALES OPERATIVAS S.A.	Chile	0.18%	109,264	89,882	24,249	26,882
SOLEX S.A.	Chile	50.00%	1,006,747	717,050	557,734	475,790
SOLEX COLOMBIA S.a.S.	Colombia	50.00%	216,859	149,844	88,419	47,956
WIRELESS-IQ S.A.	Chile	33.00%	(40,715)	(408,127)	72,332	50,719
ATIVAS DATA CENTER S.A.	Brasil	0.00%	-	(2,997,421)	(142,246)	(82,690)
Total			6,478,277	3,190,930	1,264,675	1,478,253

27. REVENUE

The detail of this income statement item is as follows:

Ordinary activities income	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Revenue from ordinary activities from the sale of goods	433,278,328	391,305,657
Revenue from ordinary activities from the provision of services	634,833,814	505,892,771
Total	1,068,112,142	897,198,428

28. COST OF SALES

The details of cost of sales are as follows:

	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Salary	214,405,248	179,153,107
Depreciation and amortization	44,631,183	38,988,368
Inventory cost of sales	519,396,205	437,101,697
Other	111,471,022	86,782,927
Total	889,903,658	742,026,099

29. OTHER INCOME

The details are as follows:

	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Recovery of extraordinary expenses	426,789	260,973
Gain on sales of fixed assets	123,107	128,742
Gain on investment sales (1)	-	3,162,755
Recovery of provisions	606,416	488,251
Other	567,829	2,194,585
Total	1,724,141	6,235,306

(1) In 2021, corresponds to the gain before tax from the sale of an Investment Property, of the property located at Vicuña Mackenna N°5970 Santiago.

30. DEPRECIATION AND AMORTIZATION

The details of this account are as follows:

	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Depreciation of Property, Plant and Equipment	26,951,824	25,222,670
Investment Property Depreciation	48,937	48,938
Depreciation of Right of use assets	10,073,354	8,060,236
Intangible amortization (*)	6,236,876	4,467,699
Projects amortization	1,320,192	1,188,825
Total	44,631,183	38,988,368

(*) ThCh\$952,252 correspond to amortizations of intangible assets arising from business combinations (ThCh\$1,334,948 in 2021)

31. OTHER EXPENSES BY FUNCTION

The details of other expenses by function are as follows:

	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Contingencies (1)	7,492,392	6,450,296
Restructuring expense	1,056,157	212,525
Extraordinary taxes	801,500	473,845
Loss on sale / derecognition of fixed assets	66,255	1,203,610
Other expenses	1,096,343	1,103,032
Total	10,512,647	9,443,308

(1) Corresponds to provisions and payment for litigations.

32. FINANCIAL INSTRUMENTS

Categories of Financial Instruments

The table below shows the measurement categories under IFRS 9 for each class of financial assets and financial liabilities of the Company.

	Note	Category under IFRS 9	12.31.2022		12.31.2021	
			Carrying amount	Fair value	Carrying amount	Fair value
			ThCh\$	ThCh\$	ThCh\$	ThCh\$
Financial Assets						
Cash	5	Amortized cost	52,067,212	52,067,212	83,611,198	83,611,198
Short-term time deposits	5	Amortized cost	30,210,293	30,210,293	2,293,722	2,293,722
Mutual Funds	5	Fair value hedge instruments	65,519,804	65,519,804	90,666,535	90,666,535
Financial instruments at fair value	6	Fair value hedge instruments	2,811,203	2,811,203	1,052,370	1,052,370
Other financial assets	6	Amortized cost	6,187,937	6,187,937	16,784,494	16,784,494
Trade and other receivables	7	Amortized cost	307,236,898	307,236,898	261,354,972	261,354,972
Accounts receivable from related entities	8	Amortized cost	11,241,519	11,241,519	8,577,317	8,577,317
Non-current receivables	7	Amortized cost	71,599,886	71,599,886	68,155,055	68,155,055
Option rights, non-current	6	Fair value hedge instruments	-	-	113,194	113,194
Other current financial assets (hedging instruments)	6	Fair value hedge instruments	31,979,805	31,979,805	20,051,818	20,051,818
Unquoted shares	6	FVTOCI Equity instrument	-	-	579,357	579,357
Total financial assets			578,854,557	578,854,557	553,240,032	553,240,032

	Note	Category under IFRS 9	12.31.2022		12.31.2021	
			Carrying amount	Fair value	Carrying amount	Fair value
			ThCh\$	ThCh\$	ThCh\$	ThCh\$
Financial Liabilities						
Bank loans	19	Amortized cost	90,247,203	90,247,203	86,135,655	86,135,655
Bonds	19	Amortized cost	196,714,225	185,053,098	177,918,728	165,758,788
Other finance liabilities (documents payable)	19	Amortized cost	381,782	381,782	111,733	111,733
Lease liabilities	20	Amortized cost	38,759,271	38,759,271	34,682,455	34,682,455
Accounts trade and other payables	22	Amortized cost	140,537,129	140,537,129	136,460,916	136,460,916
Accounts payable to related companies	8	Amortized cost	7,121,318	7,121,318	6,978	6,978
Total financial liabilities			473,760,928	462,099,801	435,316,465	423,156,525

Methodology and Assumptions Used in the Calculation of Fair Value

The fair value of financial assets and liabilities is calculated using the following methodology:

- a) The fair value of financial assets and liabilities of short-term nature approximates their carrying amounts, such as in the case of trade and other current receivables, current accounts receivable from related companies, and trade and other current payables.
- b) The carrying amount of “unlisted shares” approximates their fair value due to very low liquidity of those shares in the market.
- c) The fair value of financial assets (debt securities, shares and money market funds) with standard terms and conditions which are traded in an active market has been determined based on market price references. To the extent that quoted market prices are available, SONDA will consider them as inputs to measure the fair value of its financial assets.

The valuation technique used incorporates all factors that market participants would consider to determine prices, minimize the use of unobservable inputs and be consistent with economic methodologies for the pricing of financial instruments.

- d) The fair value of bonds (SONDA’s corporate bonds), is determined using interest market rates from specialized pricing service providers based on the latest quotation at measurement date.
- e) The fair value of financial assets and liabilities not included in a) and b), except for derivative instruments, was determined by using cash flow analysis, applying the discount rate curves for the remaining period at the date of the termination of the right or obligation, as appropriate. This includes interest-bearing bank borrowings.
- f) Foreign exchange forward contracts are measured at fair value. The fair value is determined using forward rates determined by independent pricing service providers, and applied to the remaining period until maturity of the instruments.

Recognition of Fair Value measurements in the Financial Statements

Fair value measurements are categorized into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as follows:

- Level 1 - are quoted prices (unadjusted) in active markets for identical assets and liabilities.
- Level 2 - inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e. as prices) or indirectly (i.e. derived from prices).
- Level 3 - inputs for the asset or liability that are not based on observable market data (unobservable inputs)

	12.31.2022			
	Level 1 ThCh\$	Level 2 ThCh\$	Level 3 ThCh\$	Total ThCh\$
Financial assets				
Mutual funds units	65,519,804	-	-	65,519,804
Financial instruments at fair value	-	2,811,203	-	2,811,203
Financial assets at amortized cost	65,519,804	2,811,203	-	68,331,007
Financial assets at fair value - hedge instruments				
CALL option	-	-	-	-
Hedging assets	-	31,979,805	-	31,979,805
Hedging liabilities	-	(21,700)	-	(21,700)
Financial assets at fair value - hedge instruments	-	31,958,105	-	31,958,105
Investment in unlisted shares	-	-	-	-
FVTOCI Equity Instrument	-	-	-	-
Total	65,519,804	34,769,308	-	100,289,112

Assets reclassification: no reclassifications have been made in the exercises informed.

Reconciliation of financial assets measured at fair value:

	Level 3	Total
	ThCh\$	ThCh\$
Reconciliation 2021		
Balance at 01.01.2021	925,420	925,420
Additions	-	-
Total profit/loss		
Recognised in profit or loss	(232,869)	(232,869)
Recognised in comprehensive income	-	-
Sales	-	-
Transfers to other levels	-	-
Balance at 12.31.2021	692,551	692,551
Reconciliation 2022		
Recognised in profit or loss	(692,551)	(692,551)
Recognised in other income	-	-
Sales	-	-
Transfers to other levels	-	-
Balance at 12.31.2022	-	-

The fair value of level 3 has been determined by estimating the fair value of the assets and liabilities of the investee and an estimate of the realizable value of such investment.

33. INFORMATION BY OPERATING SEGMENTS

The following analysis by business and geographical segment is required by IFRS 8 – Operating Segments to be disclosed by entities whose debt or equity instruments are traded in a public market or are in the process of issuing debt or equity instruments in a public market.

Business Segments

For managing purposes, the Company's business is focused on providing IT solutions, including a wide variety of IT services and products, through different regional business units that the Company has across Latin America and are part of its operating segments. For each of these segments, there is financial information that is regularly reviewed by the senior management to make a decision about resources to be allocated to the segments and assess its performance.

The segments that the Company uses to manage its operations are the following:

- Southern Cone Region
- Andean Region
- North America Region
- Brazil Region

Also, as explained in Note 2, SONDA. provides technology solutions to medium and large size companies and organizations, its supply covers the main business lines in the IT industry:

- Digital Business
- Digital Services
- Product Distribution

Profit or loss for each reportable segment

As the corporate structure in which the Company performs its operations divided in a geographical regional basis, the information by segments that is shown below is based on the financial statements of the subsidiaries that operate in these geographical regions.

	12.31.2022				
	Southern Cone ThCh\$	Andean ThCh\$	North America ThCh\$	Brazil ThCh\$	Total ThCh\$
Gross operating profit					
Total revenue	616,713,376	95,424,443	88,795,773	267,178,550	1,068,112,142
Digital Business	157,917,386	22,233,537	42,272,546	147,296,810	369,720,279
Digital Services	151,317,969	73,190,906	46,523,227	119,881,740	390,913,842
Product Distribution	307,478,021	-	-	-	307,478,021
Cost of sales (less)	(511,409,922)	(76,596,254)	(68,331,459)	(233,566,023)	(889,903,658)
Total gross operating profit	105,303,454	18,828,189	20,464,314	33,612,527	178,208,484
Administrative expenses	(56,812,738)	(10,114,250)	(10,979,974)	(24,358,733)	(102,265,695)
Operating profit	48,490,716	8,713,939	9,484,340	9,253,794	75,942,789

	12.31.2021				
	Southern Cone ThCh\$	Andean ThCh\$	North America ThCh\$	Brazil ThCh\$	Total ThCh\$
Gross operating profit					
Total revenue	537,624,643	82,637,474	69,700,683	207,235,628	897,198,428
Digital Business	135,027,690	16,861,417	36,824,990	117,660,773	306,374,870
Digital Services	116,361,533	65,776,057	32,875,693	89,574,855	304,588,138
Product Distribution	286,235,420	-	-	-	286,235,420
Cost of sales (less)	(441,234,111)	(66,876,022)	(51,931,270)	(181,984,696)	(742,026,099)
Total gross operating profit	96,390,532	15,761,452	17,769,413	25,250,932	155,172,329
Administrative expenses	(45,020,472)	(8,990,474)	(8,233,419)	(20,465,763)	(82,710,128)
Operating profit	51,370,060	6,770,978	9,535,994	4,785,169	72,462,201

Assets and Liabilities for each reportable segment

	12.31.2022				
	Southern Cone ThCh\$	Andean ThCh\$	North America ThCh\$	Brazil ThCh\$	Total ThCh\$
Total Assets	536,338,898	94,925,558	134,827,315	358,947,121	1,125,038,892
Current Assets	307,284,560	59,292,441	91,420,539	135,279,012	593,276,552
Non-current Assets	229,054,338	35,633,117	43,406,776	223,668,109	531,762,340
Total Liabilities	411,333,941	28,667,464	21,435,483	137,219,733	598,656,621
Current liabilities	195,114,690	23,386,287	19,291,592	91,047,594	328,840,163
Non-current liabilities	216,219,251	5,281,177	2,143,891	46,172,139	269,816,458

	12.31.2021				
	Southern Cone ThCh\$	Andean ThCh\$	North America ThCh\$	Brazil ThCh\$	Total ThCh\$
Total Assets	494,514,837	98,511,027	122,014,142	341,916,663	1,056,956,669
Current Assets	289,253,927	60,610,515	81,588,358	124,594,376	556,047,176
Non-current Assets	205,260,910	37,900,512	40,425,784	217,322,287	500,909,493
Total Liabilities	377,602,172	33,673,426	20,177,649	123,738,015	555,191,262
Current liabilities	173,424,074	26,380,144	17,318,540	70,541,845	287,664,603
Non-current liabilities	204,178,098	7,293,282	2,859,109	53,196,170	267,526,659

Cash flows for each reportable segment

	12.31.2022				
	Southern Cone ThCh\$	Andean ThCh\$	North America ThCh\$	Brazil ThCh\$	Total ThCh\$
Cash flows from (used in) operating activities	51,361,144	3,490,392	1,187,945	2,603,449	58,642,930
Cash flows from (used in) investing activities	(28,300,680)	(5,708,680)	(3,799,188)	(2,088,863)	(39,897,411)
Cash flows from (used in) financing activities	(32,323,464)	(3,727,541)	(962,501)	(8,983,399)	(45,996,905)
Increase net (decrease) in cash and cash equivalents before effect of exchange rate changes	(9,263,000)	(5,945,829)	(3,573,744)	(8,468,813)	(27,251,386)
Effect of exchange rate changes on cash and cash equivalents	(1,030,848)	(467,761)	(174,147)	149,996	(1,522,760)
Increase (decrease) in cash and cash equivalents	(10,293,848)	(6,413,590)	(3,747,891)	(8,318,817)	(28,774,146)
Cash and cash equivalents at beginning of period	105,982,922	21,017,485	23,248,495	26,322,553	176,571,455
Cash and cash equivalents at end of period	95,689,074	14,603,895	19,500,604	18,003,736	147,797,309

	12.31.2021				
	Southern Cone ThCh\$	Andean ThCh\$	North America ThCh\$	Brazil ThCh\$	Total ThCh\$
Cash flows from (used in) operating activities	61,293,964	12,143,673	6,981,298	5,779,232	86,198,167
Cash flows from (used in) investing activities	(24,677,928)	(4,160,939)	(3,422,645)	4,084,061	(28,177,451)
Cash flows from (used in) financing activities	(64,243,784)	(5,682,272)	(7,606,638)	(6,322,238)	(83,854,932)
Increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(27,627,748)	2,300,462	(4,047,985)	3,541,055	(25,834,216)
Effect of exchange rate changes on cash and cash equivalents	6,910,698	2,120,228	3,474,171	1,391,050	13,896,147
Increase (decrease) in cash and cash equivalents	(20,717,050)	4,420,690	(573,814)	4,932,105	(11,938,069)
Cash and cash equivalents at beginning of period	126,699,972	16,596,795	23,822,309	21,390,448	188,509,524
Cash and cash equivalents at end of period	105,982,922	21,017,485	23,248,495	26,322,553	176,571,455

Other Segment Information

There is no dependence on major clients and none of the clients represents 10% or more of the Company's and subsidiaries revenues.

34. SUBSIDIARIES

The following table sets forth summarized financial information about SONDA's subsidiaries:

Company	Country	Functional currency	Type of financial statement	12.31.2022									
				Current assets Subsidiaries	Current assets	Non-current assets	Current Liabilities	Non-current liabilities	Non-controlling interests	Revenues	Profit or Loss	Non-controlling interests in profit or loss	
				ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
ATIVAS DATACENTER S.A.	Brasil	Brazilian reais	Separate	7,037,655	7,037,655	13,576,955	5,448,175	2,627,949	-	-	18,670,420	(461,454)	-
CTIS TECNOLOGIA LTDA.	Brasil	Brazilian reais	Separate	36,932,367	36,932,367	27,211,311	30,691,988	14,123,709	-	-	50,457,286	(10,184,318)	-
INMOBILIARIA SERVICIOS S.A.	Chile	Chilean pesos	Separate	53,259	53,259	1,588,835	4,836	211,487	-	-	285,792	160,003	-
INVERSIONES INTERNACIONALES S.A.	Chile	Chilean pesos	Consolidated	149,403	274,609,741	316,697,988	148,871,892	55,380,798	16,056,788	-	469,210,722	(2,950,909)	1,868,035
MICROGEO S.A.	Chile	US Dollar	Separate	10,681,030	10,681,030	5,943,354	5,050,241	1,028,736	-	-	25,112,799	759,141	38,669
NOVIS S.A.	Chile	Chilean pesos	Consolidated	2,134,215	2,134,215	1,664,045	1,692,588	90,712	4	-	10,742,946	(283,432)	-
PARS PRODUCTOS PROCES. DE DATOS LTDA.	Brasil	Brazilian reais	Separate	28,474,546	28,474,546	23,826,873	12,359,306	8,091,185	-	-	78,682,315	5,291,460	-
QUINTEC FILIALES OPERATIVAS S.A.	Chile	Chilean pesos	Consolidated	322,415	86,498,122	23,076,267	36,323,399	11,246,484	360,606	-	199,621,065	13,689,351	8,922
SERVIBANCA S.A.	Chile	Chilean pesos	Consolidated	2,409,728	2,409,728	464,369	820,065	5,368	-	-	12,052,714	1,674,051	-
SERVICIOS EDUCACIONALES SONDA S.A.	Chile	Chilean pesos	Separate	2,426	2,426	-	562,216	-	-	-	-	(539)	-
SOC. PROD. Y SERV. REDES MOVILES S.A.	Chile	Chilean pesos	Consolidated	938,080	934,396	46,420	73,427	1,026,600	(2,048)	-	577,333	219,394	-
SOLUCIONES EXPERTAS S.A.	Chile	Chilean pesos	Consolidated	2,348,216	3,831,801	356,723	1,817,117	141,049	216,859	-	8,490,401	1,203,894	88,420
SONDA ARGENTINA S.A.	Argentina	Argentinean pesos	Separate	17,581,939	17,581,939	12,435,272	8,549,930	14,297,350	-	-	28,591,015	(588,275)	-
SONDA CIDADES INTELIGENTES E MOBILIDADE LTDA. (Ex. Telsinc Serv.)	Brasil	Brazilian reais	Separate	3,288,859	3,288,859	14,861,807	234,436	2,672,653	-	-	325,152	(601,935)	-
SONDA DE COLOMBIA S.A.	Colombia	Colombian pesos	Consolidated	22,495,630	23,480,487	22,479,910	12,880,525	3,516,135	2,052,061	-	49,537,338	1,790,675	68,754
SONDA DEL PERU S.A.	Peru	Peruvian Sol	Separate	24,838,266	24,838,266	9,156,826	5,624,095	975,961	-	-	28,340,831	2,481,850	-
SONDA DO BRASIL S.A.	Brasil	Brazilian reais	Consolidated	18,823,574	22,339,141	33,711,331	11,600,664	8,461,111	2,000,618	-	31,808,538	(983,849)	(481,716)
SONDA ECUADOR S.A.	Ecuador	US Dollar	Separate	10,735,136	10,735,136	3,863,671	4,718,938	789,081	24,186	-	16,641,406	369,909	(21,809)
SONDA INMOBILIARIA S.A.	Chile	Chilean pesos	Separate	1,056,887	1,056,887	16,006,784	79,818	2,146,252	-	-	3,109,101	1,965,591	-
SONDA MEXICO S.A. DE C.V.	Mexico	Mexican pesos	Consolidated	35,371,572	35,371,572	40,504,765	12,123,364	740,304	2,040,251	-	47,176,838	2,035,319	529,892
SONDA PANAMA S.A.	Panama	US Dollar	Separate	381,268	381,268	650	234,533	-	-	-	12,819	432	-
SONDA PROCWORK INF. LTDA.	Brasil	Brazilian reais	Consolidated	32,598,690	38,090,838	82,191,130	30,452,225	14,789,284	-	-	91,062,023	(7,582,489)	(142,245)
SONDA SERV PROFESIONALES S.A.	Chile	Chilean pesos	Separate	2,360,785	2,360,785	11,180,170	4,001,255	1,178,399	-	-	12,155,143	(115,957)	-
SONDA SPA	Chile	Chilean pesos	Separate	2,460	2,460	25,405	11,945	-	-	-	-	1,047	-
SONDA TECNOL. DE COSTA RICA S.A.	Costa Rica	US Dollar	Separate	9,747,001	9,747,001	2,054,232	2,052,402	230,943	-	-	11,760,023	945,905	-
SONDA URUGUAY S.A.	Uruguay	US Dollar	Separate	17,204,608	17,204,608	5,733,617	11,349,381	2,580,106	-	-	20,432,478	1,421,467	-
SONDA USA Inc.	Estados Unidos	US Dollar	Separate	106,670	106,670	3,109	189,583	-	-	-	88,348	(669,741)	-
TECNOGLOBAL S.A.	Chile	US Dollar	Separate	55,847,945	55,847,945	2,842,580	24,529,605	270,120	-	-	136,459,664	6,521,429	-
TELSINC COMERCIO DE EQUIPAMIENTO DE INF. LTDA.	Brasil	Brazilian reais	Separate	15,870,987	15,870,987	11,398,287	12,403,331	1,219,528	-	-	17,983,469	3,711,546	-

12.31.2021

Company	Country	Functional currency	Type of financial statement	Current assets Subsidiaries	Current assets	Non-current assets	Current Liabilities	Non-current liabilities	Non-controlling interests	Revenues	Profit or Loss	Non-controlling interests in profit or loss
				ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
CTIS TECNOLOGÍA LTDA.	Brasil	Brazilian reais	Separate	35,825,316	35,825,316	33,750,941	24,307,340	18,603,987	-	50,419,246	(6,324,058)	-
INMOBILIARIA SERVIBANCA S.A.	Chile	Chilean pesos	Separate	130,330	130,330	1,640,692	4,506	234,744	-	253,818	123,627	-
INVERSIONES INTERNACIONALES S.A.	Chile	Chilean pesos	Consolidated	3,737,607	256,402,822	312,734,505	126,100,480	67,895,623	11,594,685	341,637,687	(4,299,857)	965,646
MICROGEO S.A.	Chile	US Dollar	Consolidated	11,921,670	11,921,670	5,986,998	6,390,684	1,331,899	486,704	23,541,131	958,726	79,367
NOVIS S.A.	Chile	Chilean pesos	Consolidated	2,363,150	2,363,150	1,343,344	2,241,823	94,883	4	10,640,270	295,100	3
PARS PRODUTOS PROCES. DE DATOS LTDA.	Brasil	Brazilian reais	Separate	26,161,315	26,161,315	23,095,096	10,593,196	8,247,149	-	61,479,941	3,566,155	-
QUINTEC FILIALES OPERATIVAS S.A.	Chile	Chilean pesos	Consolidated	3,690,650	85,525,777	17,540,305	40,888,194	11,116,995	351,896	197,009,831	15,173,479	7,256
SERVIBANCA S.A.	Chile	Chilean pesos	Separate	3,057,927	3,057,927	570,869	735,834	17,542	-	10,976,978	1,184,464	-
SERVICIOS EDUCACIONALES SONDA S.A.	Chile	Chilean pesos	Separate	3,487	3,487	-	562,741	-	-	167,545	(270,899)	-
SOC. PROD. Y SERV. REDES MOVILES S.A.	Chile	Chilean pesos	Consolidated	674,436	770,897	44,840	127,583	1,022,670	(444,383)	596,154	148,888	2,367
SOLUCIONES EXPERTAS S.A.	Chile	Chilean pesos	Consolidated	1,966,792	2,876,032	366,084	1,528,099	130,069	149,844	7,201,743	999,538	47,956
SONDA ARGENTINA S.A.	Argentina	Argentinean pesos	Separate	16,165,277	16,165,277	13,125,918	11,834,245	10,582,823	-	23,262,277	762,374	-
SONDA CIDADES INTELIGENTES E MOBILIDADE LTDA. (Ex.Telsinc Serv.)	Brasil	Brazilian reais	Consolidated	146,313	2,295,097	15,908,749	2,521,727	4,697,034	708,161	4,434,649	(2,338,369)	65,390
SONDA DE COLOMBIA S.A.	Colombia	Colombian pesos	Consolidated	24,306,161	25,424,803	25,832,567	13,816,503	4,835,101	2,337,937	45,930,162	2,211,705	73,967
SONDA DEL PERU S.A.	Peru	Peruvian pesos	Separate	24,256,329	24,256,329	8,514,006	7,799,379	1,324,438	-	23,034,622	2,926,864	-
SONDA DO BRASIL S.A.	Brasil	Brazilian reais	Consolidated	26,520,557	26,520,557	27,413,068	5,161,382	5,998,085	14	18,320,648	4,656,655	-
SONDA ECUADOR S.A.	Ecuador	US Dollar	Separate	10,661,926	10,661,926	3,528,521	4,555,074	1,133,743	44,853	12,970,767	(9,260)	(5,556)
SONDA INMOBILIARIA S.A.	Chile	Chilean pesos	Separate	4,970,637	4,970,637	16,186,215	1,091,011	2,349,234	-	2,561,039	3,544,077	-
SONDA MEXICO S.A. DE C.V.	Mexico	Mexican pesos	Consolidated	28,794,676	33,735,925	37,146,970	11,624,018	1,445,730	2,081,256	37,718,295	1,190,885	412,996
SONDA PANAMA S.A.	Panamá	US Dollar	Separate	328,665	328,665	642	184,269	-	-	14,907	(15,688)	-
SONDA PROCWORK INF. LTDA.	Brasil	Brazilian reais	Separate	30,099,261	30,099,261	57,983,534	18,609,864	14,676,540	-	52,492,340	(11,567,063)	-
SONDA PROCWORK OUTSOURCING LTDA.	Brasil	Brazilian reais	Consolidated	8,247,073	8,496,610	24,290,260	12,271,501	4,617,808	(2,794,460)	12,642,745	(1,219,767)	(114,267)
SONDA SERV PROFESIONALES S.A.	Chile	Chilean pesos	Separate	2,561,160	2,561,160	9,418,200	3,019,423	789,062	-	12,181,962	799,974	-
SONDA SPA	Chile	Chilean pesos	Separate	1,910	1,910	23,071	10,169	-	-	-	312	-
SONDA TECNOL. DE COSTA RICA S.A.	Costa Rica	US Dollar	Separate	8,570,246	8,570,246	2,194,353	1,890,794	362,251	-	10,106,990	426,220	-
SONDA URUGUAY S.A.	Uruguay	US Dollar	Separate	12,451,248	12,451,248	7,452,616	7,102,443	5,246,077	-	12,348,454	209,287	-
TECNOGLOBAL S.A.	Chile	US Dollar	Separate	55,553,139	55,553,139	2,734,998	29,050,793	197,469	-	115,577,593	(814,745)	-
TELSINC COMERCIO DE EQUIPAMIENTO DE INF. LTDA.	Brasil	Brazilian reais	Separate	5,667,187	5,667,187	6,039,887	2,472,217	1,431,151	-	7,976,622	(511)	-

SONDA's ownership interest in its subsidiaries consists of:

- SONDA Filiales Chile Ltda. includes all the subsidiaries in Chile.
- Inversiones Internacionales S.A. includes the subsidiaries in Brazil, USA, Mexico and the rest of Latin American countries (Argentina, Colombia, Costa Rica, Ecuador, Peru, Uruguay and Panamá).

35.EMPLOYEES (UNAUDITED)

The distribution of the SONDA staff is as follows:

Segments	12.31.2022		12.31.2021	
	Numbers of employees		Numbers of employees	
	Total	Average of the year	Total	Average of the year
Southern Cone	3,750	3,581	3,469	3,379
Andean	2,416	2,247	2,031	2,138
North America	1,840	1,806	1,716	1,655
Brazil	5,849	5,770	6,306	6,314
TOTAL	13,855	13,404	13,522	13,486

36.INVESTMENT COMMITMENTS IN CAPITAL (UNAUDITED)

	12.31.2022 ThCh\$	12.31.2021 ThCh\$
Contractual capital investment commitments (*)	31,524,829	11,516,759
	31,524,829	11,516,759

(*) Investment established in contractual agreements with clients.

37. FOREIGN CURRENCY

The details of assets and liabilities in foreign currency are as follows:

Assets in foreign currency	December 31, 2022									
	U.F.	Chilean pesos	USD: U.S. dollar	EUR: Euro	BRL: Brazilian Reals	COP: Colombian peso	PEN: Peruvian sol	MXN : Mexican peso	Other currencies	Totales
CURRENT ASSETS:										
Cash and cash equivalents	-	90,015,951	31,280,317	1,112	18,003,737	2,828,952	401,940	3,992,118	1,273,182	147,797,309
Other current financial assets	-	1,959,436	1,722,155	-	2,990,678	307,965	-	-	-	6,980,234
Other current non-financial assets	-	4,311,721	4,052,751	-	6,563,792	688,430	24,527	3,472,266	2,485,457	21,598,944
Trade and other current receivables	9,996,415	79,943,161	77,687,058	-	93,987,890	15,921,634	1,847,793	15,232,599	12,620,348	307,236,898
Account receivables from related parties, current	1,547,546	6,574,568	-	-	-	-	-	-	-	8,122,114
Current inventories	-	39,869,544	22,573,016	-	4,931,234	1,281,096	2,013,630	2,601,235	860,429	74,130,184
Current tax assets, current	-	9,915,344	1,710,791	-	8,563,096	2,441,848	1,231,702	1,363,304	2,184,784	27,410,869
Total current assets	11,543,961	232,589,725	139,026,088	1,112	135,040,427	23,469,925	5,519,592	26,661,522	19,424,200	593,276,552
NON-CURRENT ASSETS										
Other non-current financial assets	30,834,109	32,258	344,937	-	2,787,407	-	-	-	-	33,998,711
Other non-current non-financial assets	69,513	958,404	373,074	-	2,413,268	312,734	-	413,939	233,984	4,774,916
Non-current receivables	5,438,328	623,721	25,347,187	-	34,454,978	1,972,457	314,778	1,079,049	2,369,388	71,599,886
Account receivables from related parties, non-current	-	3,119,405	-	-	-	-	-	-	-	3,119,405
Investments accounted for using the equity method	-	19,844,707	-	-	-	-	-	-	-	19,844,707
Intangible assets other than goodwill	-	5,578,269	430,427	-	9,221,112	-	-	102,180	-	15,331,988
Goodwill	-	23,970,604	1,490,676	-	131,945,255	11,669,677	65,536	26,920,303	4,655,203	200,717,254
Property, plant and equipment	-	89,894,942	2,919,208	-	19,574,212	5,877,415	550,790	5,656,169	1,247,439	125,720,175
Investment property	-	2,386,149	-	-	5,675,646	-	-	-	-	8,061,795
Right of-use assets	8,833,070	1,716,862	440,511	-	5,084,596	2,796,430	713,068	976,663	1,468,464	22,029,664
Deferred tax assets	-	2,292,528	960,860	-	15,271,022	136,845	460,093	6,887,717	574,774	26,563,839
Total non-current assets	45,175,020	150,417,849	32,306,880	-	226,427,496	22,765,558	2,104,265	42,016,020	10,549,252	531,762,340
TOTAL ASSETS	56,718,981	383,007,574	171,332,968	1,112	361,467,923	46,235,483	7,623,857	68,677,542	29,973,452	1,125,038,892

Assets in foreign currency	December 31, 2021									
	U.F.	Chilean pesos	USD: U.S. dollar	EUR: Euro	BRL: Brazilian Reals	COP: Colombian peso	PEN: Peruvian sol	MXN : Mexican peso	Other currencies	Totales
CURRENT ASSETS:										
Cash and cash equivalents	-	87,175,541	46,322,051	24,851	26,298,862	8,293,925	231,336	5,864,987	2,359,902	176,571,455
Other current financial assets	3,822,990	3,980,183	2,521,142	-	3,879,173	442,725	-	-	-	14,646,213
Other current non-financial assets	-	2,241,969	4,814,308	-	3,821,942	1,049,473	28,477	1,306,307	2,831,173	16,093,649
Trade and other current receivables	5,860,081	86,239,874	59,710,881	2,254	76,212,769	11,910,462	1,389,108	11,756,809	8,272,734	261,354,972
Account receivables from related parties, current	1,454,205	462,606	-	-	-	-	-	-	-	1,916,811
Current inventories	-	25,240,422	21,777,184	-	4,319,615	1,222,799	1,885,174	2,439,164	414,751	57,299,109
Current tax assets, current	47,696	9,912,619	1,352,241	-	10,007,814	3,247,339	1,127,645	883,604	1,586,009	28,164,967
Total current assets	11,184,972	215,253,214	136,497,807	27,105	124,540,175	26,166,723	4,661,740	22,250,871	15,464,569	556,047,176
NON-CURRENT ASSETS										
Other non-current financial assets	16,596,504	579,357	327,576	-	6,431,583	-	-	-	-	23,935,020
Other non-current non-financial assets	55,881	1,246,119	815,661	-	2,716,147	344,050	-	262,422	141,133	5,581,413
Non-current receivables	2,534,514	831,787	26,701,178	-	28,442,102	2,167,425	675,359	3,592,736	3,209,954	68,155,055
Account receivables from related parties, non-current	5,719,980	940,526	-	-	-	-	-	-	-	6,660,506
Investments accounted for using the equity method	-	4,663,530	-	-	-	-	-	-	-	4,663,530
Intangible assets other than goodwill	-	2,629,281	193,385	-	9,693,977	-	1,580	107,905	-	12,626,128
Goodwill	-	24,012,154	25,277,011	-	123,570,365	13,614,623	61,885	1,415,896	4,059,681	192,011,615
Property, plant and equipment	-	98,531,439	3,289,084	-	26,347,599	5,701,310	304,630	-	1,187,588	135,361,650
Investment property	-	2,435,086	-	-	-	-	-	-	-	2,435,086
Right of-use assets	6,494,045	3,297,375	1,127,072	-	5,406,630	3,928,414	815,100	1,300,852	660,783	23,030,271
Deferred tax assets	-	1,840,801	708,158	-	17,285,318	288,884	450,943	5,441,170	433,945	26,449,219
Total non-current assets	31,400,924	141,007,455	58,439,125	-	219,893,721	26,044,706	2,309,497	12,120,981	9,693,084	500,909,493
TOTAL ASSETS	42,585,896	356,260,669	194,936,932	27,105	344,433,896	52,211,429	6,971,237	34,371,852	25,157,653	1,056,956,669

December 31, 2022										
Liabilities in foreign currency	U.F.	Chilean pesos	USD: U.S. dollar	EUR: Euro	BRL: Brazilian Reals	COP: Colombian peso	PEN: Peruvian sol	MXN: Mexican peso	Other currencies	Totales
CURRENT LIABILITIES										
Other current financial liabilities	4,980,962	45,987,992	3,600,082	-	28,835,960	-	-	-	2,893,195	86,298,191
Current lease liabilities	4,097,234	193,567	1,806,273	-	8,247,380	2,224,406	-	903,295	21,619	17,493,774
Trade and other current payables	28,671	62,382,057	34,395,743	460	26,990,507	5,465,204	263,332	2,856,129	2,678,720	135,060,823
Account payable to related parties, current	-	7,119,719	1,599	-	-	-	-	-	-	7,121,318
Other short term provisions	-	137,224	38,647	-	4,710,092	681,365	59,264	196,785	548,506	6,371,883
Current tax liabilities, current	-	5,777,503	500,858	-	3,634,961	987,688	1,176,549	1,185,856	-	13,263,415
Current provisions for employee benefits	-	14,112,973	1,244,334	-	14,232,020	2,437,803	711,098	1,154,250	3,274,127	37,166,605
Other current non-financial liabilities	2,733,810	11,078,657	2,290,003	-	4,531,621	1,661,328	463,548	1,229,478	2,075,709	26,064,154
Total current liabilities	11,840,677	146,789,692	43,877,539	460	91,182,541	13,457,794	2,673,791	7,525,793	11,491,876	328,840,163
NON-CURRENT LIABILITIES:										
Other non-current financial liabilities	191,733,263	-	71,321	-	7,249,339	-	-	-	1,991,096	201,045,019
Non-current lease liabilities	6,110,713	472,477	2,329,873	-	9,275,319	2,991,613	-	73,891	11,611	21,265,497
Non-current payables	-	-	415,413	-	5,060,893	-	-	-	-	5,476,306
Other long term provisions	-	-	-	-	11,866,083	-	-	-	234,488	12,100,571
Deferred tax liabilities	-	11,970,400	141,641	-	11,999,481	524,522	-	-	-	24,636,044
Non-current provisions for employee benefits	-	1,943,896	1,797,487	-	146,935	-	-	473,407	-	4,361,725
Other non-current non-financial liabilities	-	97,203	7,605	-	574,089	-	59,392	193,007	-	931,296
Total non-current liabilities	197,843,976	14,483,976	4,763,340	-	46,172,139	3,516,135	59,392	740,305	2,237,195	269,816,458
TOTAL LIABILITIES	209,684,653	161,273,668	48,640,879	460	137,354,680	16,973,929	2,733,183	8,266,098	13,729,071	598,656,621

December 31, 2021										
Pasivos moneda nacional y extranjera	U.F.	Chilean pesos	USD: U.S. dollar	EUR: Euro	BRL: Brazilian Reals	COP: Colombian peso	PEN: Peruvian sol	MXN: Mexican peso	Other currencies	Totales
CURRENT LIABILITIES										
Other current financial liabilities	4,412,094	45,301,734	436,135	-	19,768,558	-	-	-	2,486,039	72,404,560
Current lease liabilities	3,194,923	51,842	1,610,383	-	4,849,912	2,801,847	-	713,085	6,692	13,228,684
Trade and other current payables	24,625	59,457,374	35,235,075	480	20,015,119	6,435,387	283,868	3,836,039	1,767,320	127,055,287
Account payable to related parties, current	-	1,488	5,490	-	-	-	-	-	-	6,978
Other short term provisions	-	201,574	165,735	-	6,144,801	-	89,213	223,392	930,751	7,755,466
Current tax liabilities, current	-	4,818,663	1,314,944	-	3,213,099	691,473	1,544,759	1,140,778	99,325	12,823,041
Current provisions for employee benefits	-	11,594,741	723,376	-	12,296,920	2,390,824	792,769	975,650	1,652,573	30,426,853
Other current non-financial liabilities	263,610	7,345,577	5,683,394	-	4,250,839	1,913,079	472,009	2,889,244	1,145,982	23,963,734
Total current liabilities	7,895,252	128,772,993	45,174,532	480	70,539,248	14,232,610	3,182,618	9,778,188	8,088,682	287,664,603
NON-CURRENT LIABILITIES:										
Other non-current financial liabilities	173,506,634	-	727,467	-	13,546,218	-	-	-	3,981,237	191,761,556
Non-current lease liabilities	6,331,853	212,803	3,387,238	-	6,764,033	4,136,417	-	592,021	29,406	21,453,771
Non-current payables	-	-	1,303,676	-	8,101,953	-	-	-	-	9,405,629
Other long term provisions	-	-	641,214	-	10,028,276	-	-	-	352,112	11,021,602
Deferred tax liabilities	-	14,097,503	273,010	-	13,900,534	680,325	-	-	79,000	29,030,372
Non-current provisions for employee benefits	-	1,882,768	998,344	-	110,755	-	-	658,417	-	3,650,284
Other non-current non-financial liabilities	-	785	20,274	-	744,401	-	18,359	195,293	-	1,203,445
Total non-current liabilities	179,838,487	16,193,859	7,351,223	-	53,196,170	4,835,101	224,333	1,445,731	4,441,755	267,526,659
TOTAL LIABILITIES	187,733,739	144,966,852	52,525,755	480	123,735,418	19,067,711	3,406,951	11,223,919	12,530,437	555,191,262

38. RISK ANALYSIS

SONDA's risk management strategy is focused on the effects of the following risks:

- Market Risk
 - Exchange rate
 - Interest rate
 - Inflation
- Credit Risk
- Liquidity or Funding Risk

The events or effects of Financial Risk refer to situations in which the Company is exposed to uncertainty.

The financial risk management structure includes the identification, determination, analysis, quantification, measurement and control over these events. The management, and particularly the Corporate Finance Management and General Management are responsible for the constant evaluation and management of financial risk.

Market Risk

Market Risk is the risk related to uncertainties associated with variables in exchange rates and interest rates affecting the Company's assets and liabilities.

a) Exchange Rate Risk

SONDA S.A. has defined the Chilean peso as its functional currency, as its income, costs, investments and debts are denominated mainly in Chilean pesos.

The Company is exposed to exchange rate risks mainly due to its ownership of foreign subsidiaries. Thus exposing it to the volatility of the US dollar, Colombian peso, new Peruvian sol, Argentinean peso and Mexican peso. The adjustments due to changes in these currencies mainly affect the shareholders' equity of SONDA S.A.

Additionally, the Company is exposed to volatilities as a result of balances in checking accounts and investments in foreign currencies, mainly the euro and Brazilian real and the aforementioned currencies, where the related changes affect the Company's income statement.

Upon evaluation by the Corporate Finance Management, SONDA S.A. could enter into derivative instruments to manage its exposure to the exchange rate risk. The Company carries out transactions in currencies other than the Chilean peso in assets related to projects. As a result of the foregoing, as of December 31, 2022, the company has, at a consolidated level, a net foreign exchange exposure (net assets) of \$ 368,310 million, stemming from its investments in companies located abroad, and \$ 90,693 million (net assets) with exposure to currency risk (as these are in a currency other than the functional currency). Taking this exposure into account, a simultaneous devaluation of the US dollar by 3.4%, of the Brazilian Real by 5.2%, of the Colombian Peso by 1.9%, of the Peruvian Sol by 3.2%, of the Mexican Peso by 5.5%, of the Argentine Peso by 16.1% and of the Euro by 2.9% was considered, all of this compared to the Chilean Peso. Keeping the rest of the variables constant, this would lead to a loss of \$18,842 million with effect on Equity and a loss of \$3,071 million with effect on profit or loss.

The percentage of devaluation of the currencies was calculated by applying a maximum change with respect to the Chilean peso, considering the last five years.

These are the details of the impacts by currency as a result of the depreciation considered by the analysis:

Foreign currency exposure (In millions of Chilean pesos - Ch\$)								
	U.S. dollar	Brazilian reais	Colombian Pesos	Peruvian Sol	Mexican Pesos	Argentine an Pesos	Euro	TOTAL
Effect in Equity	(1,129)	(12,080)	(557)	(156)	(3,297)	(1,623)	-	(18,842)

Foreign currency exposure (in millions of Ch\$)								
	U.S. dollar	Brazilian reais	Colombian Pesos	Peruvian Sol	Mexican Pesos	Argentine Pesos	Euro	TOTAL
Effect in Profit/Loss	(3,071)	-	-	-	-	-	-	(3,071)

SONDA has taken financial operations (derivatives) whose purpose is to cover the volatility of the exchange rate of the liabilities and account payable expressed in foreign currency (dollar), as reported in Note 21.

b) Interest Rate Risk Management

SONDA S.A. has liabilities with financial institutions at fixed interest rates. From the point of view of assets, the financial investments made by SONDA S.A. are intended to maintain an appropriate level of surplus to meet short-term cash needs.

As of December 31, 2022, debt to financial institutions amounted to ThCh\$90,247,203 and to the public at ThCh\$196.714.225 (ThCh\$86,135,655 and ThCh\$177,918,728 respectively, as of December 31, 2021).

Financial investments are exposed to interest rate risks due to the adjustments in the market value of the portfolio. Debentures have no significant exposure to this risk as SONDA mainly manages its funding with medium and long-term fixed interest rates.

As of December 31, 2022, short-term investments in financial entities amounted to ThCh\$95,730,097 (ThCh\$92,960,257 at December 31, 2021).

c) Inflation risk

As of December 31, 2022, the exposure of the Company in Chile to the effects of inflation as a consequence of its financial obligations is lower, considering that the Obligations with the Public expressed in Unidad de Fomento "UF" (debt indexed to inflation in Chile) were 75% pesified at their origin through cross currency swap contracts (80% of the current debt balance). On the other hand, a significant component of our income is expressed in UF, which allows offsetting cost increases due to inflation (mainly salaries).

Credit Risk Management

The credit risk refers to the risk that one of the parties does not comply with its contractual obligations. This results in a financial loss for SONDA S.A. and subsidiaries, mainly in their trade receivables, financial assets and derivatives.

For its trade receivables, the Company has defined policies that allow the Company to control the risk of loss from collection and default. It should also be noted that SONDA S.A. has a client base of more than 7,000 clients at the regional level, including leading companies in Latin America in a wide range of industries and markets.

This along with sector and regional diversification allow the Company to reduce the volatility of this risk substantially. Therefore, its operations do not depend only on a particular client or group. This minimizes risks in the event of a crisis that may affect a particular client or business area.

In regard to the risk of its portfolio of investments and its derivative instruments, it is limited as the counterparts are banks with high credit rates determined by risk rating agencies.

The carrying amount of financial assets recognized in the financial statements represents the maximum exposure to credit risk, regardless of the guarantees of the accounts or other credit enhancements.

	Maximum exposure 12.31.2022 ThCh\$	Maximum exposure 12.31.2021 ThCh\$
Time deposits	30,210,293	2,293,722
Mutual funds	65,519,804	90,666,535
Financial instruments at fair value	2,811,203	1,052,370
Accounts receivable from third parties - current	-	1,904,655
Trade and other receivables (1)	378,836,784	329,510,027
Accounts receivable from related companies	11,241,519	8,577,317

SONDA S.A. does not hold any collateral for these assets.

(1) It includes ThCh\$2,176,881 as of December 31, 2022 (ThCh\$2,647,777 as of December 31, 2021) of balances receivable from Administrador Financiero Transantiago S.A.

Liquidity or Funding Risk Management

The liquidity risk is related to funding needs for payment obligations. The objective of SONDA S.A. is to keep balance between continuity of funding and financial flexibility through regular operating cash flows, bank loans, public bonds, short-term investments and lines of credit.

At December 31, 2022 and 2021, SONDA S.A. has a balance of cash and cash equivalents of ThCh\$147,797,309 and ThCh\$176,571,455, respectively. This balance includes cash, bank balances, time deposits for less than 90 days, and fixed income mutual funds.

Also, SONDA S.A. has structured its financial obligations at fixed rates. This reduces the volatility of its future cash flows and allows the Company to be managed based on accurate information about its future obligations.

Country risk

SONDA and its subsidiaries are present in several Latin American countries. Consequently, its business, financial position and results will depend in part on the political and economic stability of those countries. Adverse changes in regional and global conditions may have an adverse effect on SONDA's business and results.

SONDA assesses annually whether its assets are subject to any impairment, in accordance with the accounting policy described in Notes No. 3.1 c) and 3.2 j). The recoverable amounts of such assets may be affected.

Litigation Risks

As part of its ordinary activity, Sonda and its subsidiaries are exposed to litigation and claims, whether from workers, subcontractors, third parties, suppliers, tax authorities, competition agencies or customers, among others. Uncertainty about the outcome of litigation and claims carries the risk that a negative outcome will adversely affect the Company's business and reputation, as well as its results or financial condition.

The Company carries out a process of quantification and qualification of said risks on a recurring basis based on the best information available at all times. There is a risk of events occurring that cause the qualification and quantification of a dispute or claim to change significantly with an impact greater than initially anticipated.

Since the Company operates in various countries, it is exposed to compliance with different applicable laws and regulations. Among the main regulatory compliance risks that can significantly affect the business are those that arise from its ordinary activities, as well as those that derive from national and international crime and fraud prevention measures. In addition, it is worth noting the regulatory regulations of each country, which, in the case of non-compliance, may lead to the imposition of sanctions.

Likewise, the legal consequences derived from an act classified in a criminal law (or similar to a criminal law) committed in the name or on behalf of the legal person and for its direct or indirect benefit, could include a possible disqualification to contract with the public administrations, having an economic and reputational impact on the Company.

On the other hand, the activity of Sonda and subsidiaries is subject to the tax legislation of each country, as well as to the double taxation treaties between the different countries in which it operates, and must therefore comply with each of the modifications that occur in relation to said regulatory bodies. In terms of tax benefits in favor of the Company, eventual tax reforms in the countries in which it operates may lead to the termination of said benefit, resulting in additional costs, and therefore adversely affecting the business. and your financial position.

More detail can be found in Notes 23 and 40.I of these Consolidated Financial Statements.

39. ENVIRONMENT

The activities of the Company and its subsidiaries do not affect the environment; therefore, at the end of each reporting period the Company has not committed resources or made payments for non-compliance of municipal ordinances or payments to other regulatory agencies.

40. CONTINGENCIES AND RESTRICTIONS

I. Litigation and arbitration

The parent company SONDA S.A. and/or its subsidiaries are defendants and plaintiffs in lawsuits and other legal actions resulting from the ordinary course of business.

In accordance with the policy established by the Company, the Legal Department monitors all judicial, civil, commercial and contentious-administrative proceedings in which any group company is a party, and makes its own estimates and, when the matter requires it, it relies on the external legal advisor in charge of the matter in question, to contrast the valuations made or request an independent valuation.

Management has established provisions to cover estimated losses from processes in progress, classified as probable risk of loss. In the opinion of management and its legal advisors, the provisions made for ThCh\$ 14,460,055 are sufficient to cover the estimated losses from these processes (See Note 23 Provisions for legal claims).

The detail of the main processes is presented below:

a) Subsidiaries in Brazil

Subsidiaries in Brazil are party to various proceedings before some courts and government entities, which have emerged from the normal course of operations, relating to tax, labor and civil matters. These relate mainly to:

- differences with the Brazilian tax authorities (Receita Federal), in the treatment of tax payments.
- use of tax credits challenged by the tax authority, arguing that retention of these in the source cannot be demonstrated.
- differences in the INSS tax treatment on certain benefits paid to employees.
- hiring of workers through individual companies for temporary services. Due to the characteristics of the provision of the service, this might be considered to be a job where there is an employment relationship between the parties and, as a consequence, the companies might be fined by the tax authority and might be required to pay social security, plus taxes and fines.

Because these processes are in the stage of testing and documentation by the inspecting entity, the administration has recorded sufficient provisions to cover estimated losses in the ongoing processes, classified with probable risk of loss, in the amount of R\$36.9 million (including fines, readjustments and interests) in the case of civil and tax processes, and R\$ 41.4 million in the case of labor processes.

In addition, there are judicial deposits, representing restricted assets, deposited in courts that are determined as a partial guarantee of value until the resolution of disputes.

In the case of those civil and tax trials classified as trials where there is a risk of a potential or remote loss, our legal advisors consider that there are sufficient elements to reduce the impacts, therefore, considering the status of the process and according to the recommendation of the legal teams, the administration estimates that it is not necessary to establish a loss provision for them, a situation that is analyzed periodically.

The proceedings with possible loss amount to R\$423.8 million considering the original amount claimed, which may be reduced in the part corresponding to the former owners of the companies acquired by SONDA (whose original value amounts to R\$115.0 millions). In this sense, it is relevant to mention that all contingencies that materialize, whose origin is prior to the date of acquisition of a subsidiary, are the responsibility of the former controllers, and are fully or partially covered by escrow accounts established at the time of acquisition. with the aim of facilitating eventual collections.

b) Subsidiaries in Chile

The subsidiaries Quintec Distribución S.A. and Innovación y Tecnología Empresarial Item Ltda., are part of a series of legal proceedings before courts of guarantee, as victims of theft, robbery and others, which are in different procedural stages. Provisions have been made to cover the results of these processes not covered by the respective insurance.

c) Subsidiaries in Colombia

Sonda de Colombia S.A.: The proceedings started by the company are mainly of a tax nature, and the most representative claim is against the National Tax and Customs Agency (referred to as "DIAN"), which currently amounts to COP\$7,937 million. In these proceedings the Company challenges the legality of the administrative actions by which the DIAN modified the income tax return filed by the Company for the taxable year 2008, and determined the payment of a higher tax, plus a penalty for inaccuracy. In May 2018, the notification of the lower court judgment declaring the partial nullity of the acts required by the Company was received, and as a result an appeal was filed, which was declared admissible. On November 28, 2018, the proceedings reached the stage at which the court of appeals has to pass a judgment on it. In the view of management, there are sufficient arguments to defend the company's position; our lawyers qualify this contingency as possible.

Compufácil S.A.: The main judicial contingency is the dispute between Empresa de Telecomunicaciones de Bogotá (ETB) and Compufácil for the contract signed in 2015. While Compufácil seeks the declaration of breach of contract by ETB and claims COP\$18,039 million, ETB seeks the nullity of the contract with a claim of COP\$12,768 million.

In relation to these trials, the Attorney General's Office of the Nation, opened in 2018 a process of Fiscal Responsibility, which is in the stage of preliminary investigation. The estimated amount associated with this investigation is COP\$14,904 million.

In the opinion of our legal counsel, who qualifies these lawsuits as possible, there are sufficient arguments to defend the company's position.

Parallel to these processes, the ETB initiated a reparation incident against Colpatría, for damages associated with this contract. Compufácil is affected in this process since there is an agreement between Colpatría and Compufácil regarding the actions taken by Colpatría in against the ETB, the amount affected to Compufácil is COP\$3,733 million.

All the contingencies that materialize in this litigation, whose origin is prior to the date of acquisition (in 2017), are the responsibility of the former owners.

d) Subsidiaries in Argentina

The subsidiaries Sonda Argentina S.A. and Quintec Argentina S.A. (absorbed by Sonda Argentina S.A.) were sued in the labor courts by former employees. According to management and legal counsel, the provisions established are sufficient to cover the risks associated with those legal proceedings.

In relation to these trials in process before the National Labor Court, in September 2022 the National Chamber of Labor Appeals (CNAT) issued Act 2764, which is not mandatory by the courts, which establishes capitalizing the corresponding interest to labor credits at the time of notification of the claim and annually thereafter, which could affect the amount of the claims prior to the issuance of the Act. However, and after its issuance, there is jurisprudence from other Chambers of the CNAT that different criteria are applied, modifying in different ways the date of initial interest capitalization. Given this difference in criteria, with the main litigation having an updated claimed amount with differences of up to ARS \$850 million approximately, and eventual changes in jurisprudence, current litigation is constantly monitored in order to update provisions, if applicable, according to what was reported by our lawyers.

The subsidiary SONDA Argentina S.A. has filed proceedings before the Tax Court of the Nation, referred to as AFIP, in connection with the administrative determination of the Income Tax - Withholdings from Foreign Beneficiaries, for the periods 2013 and 2014. The tax contingency involves a claim ranging from Ar\$53,8 million (maximum) to Ar\$32,7 million (minimum), including interest and fines. Sufficient provisions have been recorded to cover the estimated losses from this process.

e) Subsidiaries in Peru

Consortio Sonda del Perú S.A. - Sonda de Colombia S.A. - Sonda S.A. was awarded in 2016, through public tender No. 011-2015 of FONAFE, the provision of services to ESSALUD, some of which were not accepted by the latter, which resulted in the notification of non-compliance and partial termination of the contract on the part Consortio Sonda del Perú S.A.; ESSALUD's legal statutory term to object to this expired. As a result, Consortio Sonda del Perú S.A. filed an arbitration lawsuit claiming a compensation of US\$ 1.1 million.

II. Commitments

a) Commitments with Financial Institutions and Others

The parent company maintains obligations to the public as indicated in Note 19 (3). These bond issue contracts impose on the Company limits on financial indicators and obligations of doing and not doing, normal for this type of financing. The Company periodically informs the representatives of bondholders, according to the agreed dates and the following terms:

i) Leverage Ratio

The ratio between current liabilities less cash and consolidated equity must be equal to or more than 1.3 times.

ii)

Coverage of Financial Expenses

The ratio between EBITDA and net financial expenses must be greater than or equal to 2.5.

iii) Equity

The minimum level of equity must be UF 8,000,000.

iv) Prohibition to pledge assets

Prohibition to pledge, mortgage or other levies on assets for an amount at least equal to or greater than 1.25 times current unsecured liabilities.

v) Control over Significant Subsidiaries

Must maintain control over the subsidiary SONDA Procwork Inf. Ltda.

vi) Prohibition to sell assets. No more than 15% of the consolidated assets.

As of December 31, 2022, and 2021, the Company is in compliance with all financial covenants. The following table sets forth the ratios calculated based on the consolidated financial statements:

i) Index: Leverage	12.31.2022	12.31.2021
The ratio between: i) liabilities less cash and cash equivalents and ii) equity shall not exceed 1.3 times	0.86	0.75
	ThCh\$	ThCh\$
Current liabilities	328,840,163	287,664,603
Non-current liabilities	269,816,458	267,526,659
Liabilities	598,656,621	555,191,262
Less:		
Cash and cash equivalent	147,797,309	176,571,455
Divided by:		
Total equity	526,382,271	501,765,407
ii) Index: Coverage of financial expenses	12.31.2022	12.31.2021
The ratio between: i) EBITDA and ii) net financial expenses shall not be less than 2.5 times	14.01	13.05
	ThCh\$	ThCh\$
EBITDA (*)	119,253,780	110,261,744
(*) Gross margin + Administrative expenses+ Intangible amortization (excluding amortization projects) + Depreciation expenses		
Divided by:		
Financial cost (from non financial activities) referring to the last four consecutive quarters	24,008,800	15,675,342
Financial income referring to the last four consecutive	15,497,983	7,226,508
Net financial cost	8,510,817	8,448,834
iii) Index: Minimum equity	12.31.2022	12.31.2021
At all times maintaining a minimum consolidated equity UF 8,000,000.-	14,991,956	16,190,295
	ThCh\$	ThCh\$
Total equity	526,382,271	501,765,407
UF value	35,110.98	30,991.74

iv) Index: Assets free of pledge	12.31.2022	12.31.2022
Maintain assets free of any pledge, mortgage or other lien for an amount at least equal to 1.25 times the unsecured liabilities	1.97	1.99
	ThCh\$	ThCh\$
Total assets	1,125,038,892	1,056,956,669
Pledges or guaranteed assets (*)	22,029,664	23,030,271
Assets free of pledges	1,103,009,228	1,033,926,398
<i>Divided by:</i>		
Liabilities	598,656,621	555,191,262
Secured liabilities (**)	38,759,271	34,682,455
Unsecured Liabilities	559,897,350	520,508,807

(*) Finance lease assets. Note 16 a)

(**) Finance lease liabilities. Note 20

v) Index: Control over significant subsidiaries	12.31.2022	12.31.2022
Maintaining control over the subsidiary Sonda Procwork Inf. Ltda.	In compliance	In compliance

vi) Index: Prohibition to sell assets	12.31.2022	12.31.2022
Prohibition to transfer, either in a single sale, or a succession of sales within the period of one year, asset i) represent a percentage equal or greater than 15% of consolidated assets and ii) without which the business of the issuer may not continue or would be	In compliance	In compliance

IV. Guarantees

SONDA S.A. and its subsidiaries present the following guarantees and sureties:

Type of Guarantee	2022.12.31 ThCh\$	2021.12.31 ThCh\$
Received	2,464,584	7,345,749
Granted	461,020,922	380,645,190

These guarantees relate to commitments set out in their contracts with customers and suppliers, to ensure proper rendering of services and compliance of conditions and terms.

41. SUBSEQUENT EVENTS

There are no subsequent events between January 1, 2023 and the date of these consolidated financial statements there have been no subsequent events that could significantly affect the financial position and/or consolidated income of the Company and its subsidiaries as of December 31, 2022.

* * * * *