

SONDA S.A.

Financial consolidated statements for the years ended
December 31, 2023 and 2022 and
independent auditors report

INDEPENDENT AUDITORS' REPORT

To the Shareholders and Directors' of
SONDA S.A.

Opinion

We have audited the consolidated financial statements of SONDA S.A. and subsidiaries, which comprise the consolidated statements of financial position as of December 31, 2023 and 2022, 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.

In our opinion, based on our audits and the report of other auditors for certain subsidiaries in 2022, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the SONDA S.A. and subsidiaries as of December 31, 2023 and 2022, and the results of its operations and its cash flows for the years then ended in accordance with International Financial Reporting Standards as issued by the International Accounting Standards Board.

At December 31, 2022 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 of 30.35% at December 31, 2022 and total revenues of 23.15% at that year then ended of total consolidation. The 2022 financial 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 in 2022, is based solely on the report of the other auditors and in the additional audit procedures to comply with the pertinent requirements of the Generally Accepted Auditing Standards in Chile carried out by those other auditors.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in Chile. Our responsibilities under those standards are further described in the paragraphs of the "Auditor's responsibilities for the audit of the financial statements" section of this report. We are required to be independent of the SONDA S.A. and subsidiaries and to meet our other ethical requirements, in accordance with the relevant ethical requirements related to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibility of Management for the Financial Statements

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

In preparing the financial statements, management is required to assess whether there are conditions or events that, considered in the aggregate, give rise to substantial doubt about the SONDA S.A. and subsidiaries' ability to continue as a going concern for at least, but not limited to, twelve months from the end of the reporting period.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in Chile will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, concealment, misrepresentations, or management override of controls. Misstatements are considered material if, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with auditing standards generally accepted in Chile, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatements of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to an audit 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 SONDA S.A. and subsidiaries' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the appropriateness of the overall presentation of the financial statements.
- Conclude whether, in our opinion, there are conditions or events that, considered in the aggregate, raise substantial doubt about the SONDA S.A. and subsidiaries' ability to continue as a going concern for at least, but not limited to, twelve months from the end of the reporting period.

We are required to communicate to those charged with governance, among other matters, the planned scope and timing of the audit, and the significant audit findings, including any significant deficiency and material weaknesses in internal control that we identified during our audit.

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

Deloitte.

January 25, 2024
Santiago, Chile

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Patricia Zuanic C.
Partner

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

As of December 31, 2023 and 2022

(In thousands of Chilean pesos - ThCh\$)

	Note	12.31.2023 ThCh\$	12.31.2022 ThCh\$
ASSETS			
CURRENT ASSETS:			
Cash and cash equivalents	5	134,135,348	147,797,309
Other current financial assets	6	38,563,739	6,980,234
Other current non-financial assets	18	33,064,152	21,598,944
Trade and other current receivables	7	472,209,548	307,154,771
Account receivables from related parties, current	8	2,435,105	8,204,241
Current inventories	9	88,282,398	74,130,184
Current tax assets, current	10	31,225,038	27,410,869
Current assets other than assets or disposal groups classified as held for sale or as held for distribution to owners		799,915,328	593,276,552
TOTAL CURRENT ASSETS		799,915,328	593,276,552
NON-CURRENT ASSETS			
Other non-current financial assets	6	6,634,510	33,998,711
Other non-current non-financial assets	18	12,023,928	4,774,916
Non-current receivables	7	126,988,942	71,599,886
Account receivables from related parties, non-current	8	1,116,766	3,119,405
Investments accounted for using the equity method	11	97,674	19,844,707
Intangible assets other than goodwill	12	52,147,837	15,331,988
Goodwill	13	227,147,298	200,717,254
Property, plant and equipment	14	136,451,779	125,720,175
Investment property	15	8,673,077	8,061,795
Right of-use assets	16	31,964,093	22,029,664
Deferred tax assets	17	39,287,745	26,563,839
NON-CURRENT ASSETS		642,533,649	531,762,340
ASSETS		1,442,448,977	1,125,038,892

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, 2023 and 2022

(In thousands of Chilean pesos - ThCh\$)



	Note	12.31.2023 ThCh\$	12.31.2022 ThCh\$
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Other current financial liabilities	19	114,504,325	86,298,191
Current lease liabilities	20	24,398,260	17,493,774
Trade and other current payables	22	293,392,291	135,060,823
Account payable to related parties, current	8	7,841,624	7,121,318
Other short term provisions	23	9,197,203	6,371,883
Current tax liabilities, current	10	18,312,681	13,263,415
Current provisions for employee benefits	24	40,815,859	37,166,605
Other current non-financial liabilities	25	25,449,271	26,064,154
Current liabilities other than liabilities included in disposal groups classified as held for sale		533,911,514	328,840,163
TOTAL CURRENT LIABILITIES		533,911,514	328,840,163
NON-CURRENT LIABILITIES:			
Other non-current financial liabilities	19	211,209,942	201,045,019
Non-current lease liabilities	20	31,638,466	21,265,497
Non-current payables	22	17,617,402	5,476,306
Other long term provisions	23	13,318,307	12,100,571
Deferred tax liabilities	17	36,271,260	24,636,044
Non-current provisions for employee benefits	24	4,900,247	4,361,725
Other non-current non-financial liabilities	25	1,390,066	931,296
NON-CURRENT LIABILITIES		316,345,690	269,816,458
LIABILITIES		850,257,204	598,656,621
EQUITY:			
Issued capital	26	373,119,044	373,119,044
Accumulated earnings		298,461,125	279,385,689
Other reserves	26	(96,647,926)	(132,600,739)
Equity attributable to owners of parent		574,932,243	519,903,994
Non-controlling interests	26	17,259,530	6,478,277
EQUITY		592,191,773	526,382,271
LIABILITIES AND EQUITY		1,442,448,977	1,125,038,892

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

SONDA S.A. AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME BY FUNCTION

For the years ended December 31, 2023 and 2022

(In thousands of Chilean pesos - ThCh\$)



	Note	12.31.2023 ThCh\$	12.31.2022 ThCh\$
PROFIT:			
Revenue	27	1,300,157,592	1,068,112,142
Cost of sales	28	(1,097,567,297)	(889,903,658)
GROSS PROFIT		202,590,295	178,208,484
Other income	30	9,958,124	1,724,141
Administrative expenses	29	(121,839,605)	(102,265,695)
Other expenses, by function	32	(13,662,934)	(10,512,647)
Profit from operating activities		77,045,880	67,154,283
Finance income		16,662,139	15,497,983
Finance costs		(31,310,620)	(24,008,800)
Share of profit of associates accounted for using the equity method	11	(22,497)	(1,350,776)
Foreign currency exchange differences		(4,332,714)	(1,778,685)
Gain from indexed assets and liabilities		(3,398,254)	(805,002)
PROFIT BEFORE TAX		54,643,934	54,709,003
INCOME TAX EXPENSE	17	(15,925,081)	(17,942,688)
PROFIT FROM CONTINUING OPERATIONS		38,718,853	36,766,315
PROFIT		38,718,853	36,766,315
PROFIT ATTRIBUTABLE TO:			
Owners of parent		38,150,872	35,501,640
Non-controlling interests	26	567,981	1,264,675
PROFIT		38,718,853	36,766,315
EARNINGS PER SHARE			
Earnings per share - Basic			
Earnings per share from continuing operations - Basic (Ch\$/Share)		43.80	40.76
Earnings per share - Diluted			
Earnings per share from continuing operations - Diluted (Ch\$/Share)		43.80	40.76

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

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME BY FUNCTION

For the years ended December 31, 2023 and 2022

(In thousands of Chilean pesos - ThCh\$)

TOTAL COMPREHENSIVE INCOME	12.31.2023 ThCh\$	12.31.2022 ThCh\$
PROFIT	38,718,853	36,766,315
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	28,198	106,927
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	28,198	106,927
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	32,091,139	10,508,462
Cash flow hedge		
Gains (losses) on cash flow hedges, before tax	(3,064,631)	(3,333,807)
Other comprehensive income that will be reclassified to profit or loss before tax	29,026,508	7,174,655
Other comprehensive income, before tax	29,054,706	7,281,582
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss		
Income tax relating to new measurement defined benefit plans of other comprehensive income	-	-
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss	(1,012,430)	(1,171,817)
Income tax relating to cash flow hedges of other comprehensive income	(1,012,430)	(1,171,817)
Other comprehensive income	30,067,136	8,453,399
COMPREHENSIVE INCOME	68,785,989	45,219,714
Comprehensive income attributable to:		
Owners of the parent	68,218,008	43,955,039
Non-controlling interests	567,981	1,264,675
COMPREHENSIVE INCOME	68,785,989	45,219,714

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

CONSOLIDATED STATEMENTS OF CASH FLOWS, DIRECT

For the years ended December 31, 2023 and 2022

(In thousands of Chilean pesos - ThCh\$)

	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Statements of Cash Flows		
Cash flows from (used in) operating activities		
Receipts from sales of goods and rendering of services	1,382,401,248	1,199,666,668
Other cash receipts from operating activities	8,923,875	6,095,724
Cash receipts from operating activities	1,391,325,123	1,205,762,392
Payments to suppliers for goods and services	(912,980,545)	(780,688,035)
Payments to and on behalf of employees	(320,073,275)	(267,703,321)
Other cash payments from operating activities	(85,132,374)	(77,695,950)
Classes of cash payments	(1,318,186,194)	(1,126,087,306)
Cash flows from (used in) operations	73,138,929	79,675,086
Income taxes paid	(20,759,429)	(23,469,805)
Other cash receipts	102,322	2,437,649
Cash flows from operating activities	52,481,822	58,642,930
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	(250,129)	(28,046,184)
Other cash receipts from sales of equity or debt instruments of other entities	1,872,632	762,981
Other cash payments to acquire equity or debt instruments of other entities	(1,613,270)	(533,656)
Cash advances and loans granted to third parties	-	10,002,961
Proceeds from sales of property, plant and equipment	2,240	14,438
Dividends received	402,977	198,444
Purchase of property, plant and equipment	(40,349,440)	(28,200,116)
Loans to related entities	(99,012)	(31,354,998)
Collection of loans to related entities	-	30,103,429
Purchase of intangible assets	(2,287,166)	(4,762,144)
Interest received	8,144,948	7,562,789
Other cash receipts	9,022,743	437,381
Cash flows (used in) from investing activities	(25,153,477)	(39,897,411)
Cash flows from (used in) financing activities		
Proceeds from issuing shares	2,038,286	370,400
Proceeds from long-term borrowings	93,340,548	6,246,908
Proceeds from short-term borrowings	99,454,270	90,288,117
Repayments of borrowings	(168,788,827)	(98,499,309)
Payments of finance lease liabilities	(22,754,164)	(17,729,539)
Dividends paid	(22,207,673)	(7,742,744)
Interests paid	(18,331,188)	(14,704,375)
Other outflows of cash	(6,630,095)	(4,226,363)
Cash flows used in financing activities	(43,878,843)	(45,996,905)
Decrease in cash and cash equivalents before effect of exchange rate changes	(16,550,498)	(27,251,386)
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents	2,888,537	(1,522,760)
Decrease in cash and cash equivalents	(13,661,961)	(28,774,146)
Cash and cash equivalents at beginning of year	147,797,309	176,571,455
Cash and cash equivalents at end of year	134,135,348	147,797,309

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 01/01/2023	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	
Comprehensive income												
Profit for the year	-	-	-	-	-	-	-	38,150,872	38,150,872	567,981	38,718,853	
Other comprehensive income	-	32,091,139	(2,052,201)	28,198	30,067,136		30,067,136	-	30,067,136	-	30,067,136	
Comprehensive income	-	32,091,139	(2,052,201)	28,198	30,067,136	-	30,067,136	38,150,872	68,218,008	567,981	68,785,989	
Issuance of equity	-	-	-	-	-	-	-	-	-	-	-	
Dividends	-	-	-	-	-	-	-	(19,075,436)	(19,075,436)	-	(19,075,436)	
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	-	-	-	-	-	5,885,677	5,885,677	-	5,885,677	10,213,272	16,098,949	
Total Increase (decrease) through transfers and other changes, equity	-	32,091,139	(2,052,201)	28,198	30,067,136	5,885,677	35,952,813	19,075,436	55,028,249	10,781,253	65,809,502	
Equity at end of period 12/31/2023	373,119,044	(97,747,910)	(974,062)	405,639	(98,316,333)	1,668,407	(96,647,926)	298,461,125	574,932,243	17,259,530	592,191,773	

	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 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)	-	(17,750,820)	
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)	2,022,672	(2,852,030)	
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	

SONDA S.A. AND ITS SUBSIDIARIES

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SONDA S.A.
CONSOLIDATED FINANCIAL STATEMENTS AS OF DECEMBER 31, 2023, AND
2022

(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\$939,401,245.

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.

Additionally, there are solutions by industry vertical managed in conjunction with each vertical whose objective is to satisfy business needs with a high added value component, usually with an integration component.

In addition, there is the provision of financial payment services in face-to-face and electronic commerce in Chile with clients from large retail chains and massive electronic commerce to small businesses or SMEs.

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 Datacenter located in Santiago, and 2 Tier III Datacenters located, 1 in Santiago and 1 in Minas Gerais, and 1 Datacenter located in the company's headquarters, 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.

SONDA has 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.

Finally, it is relevant to mention that there are 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.

In this line there are the following units:

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:

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 14,823 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 2024 aim at a 7.1% growth with respect to 2023 for investment IT in infrastructure, IT services and software in Latin America. This way, the total investment in the region would reach US\$111,540 million. Long-term estimates project a compound annual growth rate (CAGR) of 9,7% for IT expenses in Latin America for the 2023-2027 period. With which the total investment in the region would reach US \$ 150,851 million in 2027.

At business segment level, a 10.3% CAGR is projected for IT services for the 2023-2027 period, -0.2% for infrastructure (hardware) and 15.2% for software. At Latin American countries level, growth projections for market solutions and IT services are 10.4% for Brazil, 9.2% for Mexico, 10.1% for Chile and 10.9% for Colombia.

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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 12 countries and a staff of 14,823 people as of December 31, 2023 (See Note 36).

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, 2023 and 2022 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:

- Consolidates statements of financial position as of December 31, 2023 and 2022.
- Consolidated statements of changes in equity for the years ended December 31, 2023 and 2022.
- Consolidated statements of comprehensive income for the years ended December 31, 2023 and 2022.
- Consolidated statement of cash flows (direct method) for the years ended December 31, 2023 and 2022.

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 25, 2024.

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:

- Recoverability of deferred tax assets for tax losses
- Useful lives of property, plant and equipment and intangible assets
- Evaluation of Impairment of goodwill, and identification of CGU

- 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
- Recoverability of accounts receivable from third parties

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							
				12.31.2023				12.31.2022			
				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	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	70.000%	30.000%	100.000%	0.000%	30.000%	70.000%	100.000%	0.000%
Foreign	CTIS TECNOLOGIA LTDA. (26)	Brasil	BRL : Brazilian reais	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
76.240.462-1	INMOBILIARIA SERVIBANCA S.A.	Chile	CLP : Chilean peso	0.000%	86.750%	86.750%	13.250%	0.000%	86.750%	86.750%	13.250%
77.122.745-7	INVERSIONES INTERNACIONALES S.A. (16) (25)	Chile	CLP : Chilean peso	100.000%	0.000%	100.000%	0.000%	100.000%	0.000%	100.000%	0.000%
88.579.800-4	MICROGEO S.A. (10)	Chile	CLP : Chilean peso	0.000%	80.000%	80.000%	20.000%	0.000%	80.000%	80.000%	20.000%
76.828.790-2	MULTICAJA S.A. Y FILIALES (14)	Chile	CLP : Chilean peso	69.502%	0.000%	69.502%	30.500%	0.000%	0.000%	0.000%	0.000%
96.967.100-K	NOVIS S.A. Y FILIALES (11)	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. Y FILIALES (23) (24)	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.	Brasil	BRL : Brazilian reais	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
76.376.955-0	QUINTEC FILIALES OPERATIVAS S.A. Y FILIALES (4) (7) (21)	Chile	CLP : Chilean peso	0.000%	99.823%	99.823%	0.180%	0.000%	99.823%	99.823%	0.180%
96.571.690-4	SERVIBANCA S.A. Y FILIAL (8)	Chile	CLP : Chilean peso	0.080%	99.920%	100.000%	0.000%	0.080%	99.920%	100.000%	0.000%
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%
76.903.990-2	SOC. PROD. Y SERV. REDES MOVILES S.A. Y FILIAL (20)	Chile	CLP : Chilean peso	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 peso	0.000%	50.000%	50.000%	50.000%	0.000%	50.000%	50.000%	50.000%
Foreign	SONDA ARGENTINA S.A. (19)	Argentina	ARS : Argentinean pesos	10.740%	89.260%	100.000%	0.000%	5.266%	94.744%	100.000%	0.000%
Foreign	SONDA CIDADES INTELIGENTES E MOBILIDADE LTDA. (Ex-Telsinc Serv.) (12) (13) (17)	Brasil	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. Y FILIALES (22)	Colombia	COP : Colombian peso	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.	Perú	PEN : Peruvian Sol	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA DO BRASIL LTDA. Y FILIALES (2) (3) (9) (12) (26)	Brasil	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.	Chile	CLP : Chilean peso	99.995%	0.005%	100.000%	0.000%	99.995%	0.005%	100.000%	0.000%
Foreign	SONDA GUATEMALA S.A. (18)	Guatemala	USD : US Dollars	0.500%	99.500%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
Foreign	SONDA INC (27)	Canada	CAD : Dollar Canadiense	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 peso	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA MEXICO S.A. DE C.V. Y FILIALES (23)	Mexico	MXN : Mexican peso	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA PANAMA S.A.	Panamá	USD : US Dollars	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA PROCWORK INF. LTDA. Y FILIALES (1) (5) (12) (15) (26)	Brasil	BRL : Brazilian reais	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
99.496.560-4	SONDA SERVICIOS PROFESIONALES S.A.	Chile	CLP : Chilean peso	0.077%	99.923%	100.000%	0.000%	0.077%	99.923%	100.000%	0.000%
76.035.824-K	SONDA SPA	Chile	CLP : Chilean peso	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. (6)	USA	USD : US Dollars	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
96.823.020-4	TECNOGLOBAL S.A.	Chile	CLP : Chilean peso	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	TELSINC COMERCIO DE EQUIPAMENTO DE INF. LTDA (12)	Brasil	BRL : Brazilian reais	0.950%	99.050%	100.000%	0.000%	0.950%	99.050%	100.000%	0.000%
96.987.400-8	SONDA INMOBILIARIA S.A.	Chile	CLP : Chilean peso	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 peso	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)	Brasil	BRL : Brazilian reais	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA PANAMA S.A.	Panamá	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)	Brasil	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)	Brasil	BRL : Brazilian reais	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
99.496.560-4	SONDA SERVICIOS PROFESIONALES S.A.	Chile	CLP : Chilean peso	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 peso	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 peso	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%	100.000%	100.000%	0.000%
96.823.020-4	TECNOGLOBAL S.A.	Chile	CLP : Chilean peso	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	TELSINC COMERCIO DE EQUIPAMENTO DE INF. LTDA (7) (19)	Brasil	BRL : Brazilian reais	0.950%	99.050%	100.000%	0.000%	0.950%	99.050%	100.000%	0.000%

Note 35 includes additional information on the financial statements of these consolidated subsidiaries.

The movements in the participation of these subsidiaries made by SONDA, during 2023 and 2022 have been as follows:

- (1) 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. as of December 31, 2022:

ATIVAS DATACENTER S.A.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA PROCWORK INFORMÁTICA 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%

- (2) During 2022, the transformation of the subsidiary SONDA do Brasil S.A. was formalized. from public limited company to limited company; therefore, its name now is SONDA do Brasil Ltda.
- (3) On January 13, 2022, the company SONDA do Brasil Ltda. carried out a capital decrease, in the amount of R\$ 98,758,658.00, equivalent to 98,758,658 shares.

The following table shows the new ownership in both subsidiaries:

SONDA DO BRASIL LTDA.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
INVERSIONES INTERNACIONALES S.A.	262,269,508	100%	163,510,851	100.00%
SONDA PROCWORK INFORMÁTICA LTDA.	6	0.000%	5	0.00%
	262,269,514	100.00%	163,510,856	100.00%

- (4) On January 28, 2022, the subsidiary Quintec Servicios de Valor S.A. It 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%

- (5) 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.

Consequently, the incorporated companies were extinguished.

As a result of this incorporation, the share capital 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%

- (6) 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., was carried out, with the aim of providing services to end clients, being 100% owned indirect property of SONDA S.A. through its subsidiary Inversiones Internacionales S.A., holder of 1,000 shares. During 2022, capital contributions of US\$650,000 were made, and in the 2023 period contributions of US\$1,800,000 were made.
- (7) On February 28, 2022, the Extraordinary Board of the subsidiary Inversiones Quintec Colombia Ltda., declares its liquidation.
- (8) On May 17, 2022, SONDA Filiales Chile Ltda. acquired the minority interest in its subsidiary Servibanca S.A., by purchasing 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 result of this transaction, the treatment given 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 non-controlling interest balance was recorded in other equity reserves.

- (9) On May 13, 2022, the subsidiary SONDA INFOVIA Digital do Estado do MS S.A. was established, with capital contributions paid by the companies SONDA do Brasil Ltda., SONDA Procwork Informática Ltda., CTIS Tecnología Ltda., remaining your participation as follows:

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%

- (10) On June 30, 2022, the members of the Board of the company Microgeo LLC (subsidiary of Microgeo S.A.) formalized the divestment agreement in its subsidiary Microgeo Investment Corp. (Microgeo USA). Under this agreement, and after the aforementioned divestment, its shares in the company, corresponding to a 70% stake, were assigned and transferred to the minority shareholders (third parties), for a price similar to their book value.
- (11) In September 2022, a capital increase was carried out in the company NOVIS S.A. for ThCh\$ 926,000, through the issuance of 10,000 shares, which were subscribed and paid by its shareholders without affecting participation:

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%

(12) 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 Equipamientos 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.

- (13) 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%

- (14) As reported in Note 11, through a modification to the shareholders' agreement that is effective as of 2023, the conditions for attributing control of Multicaja S.A. have been established. as of January 2023, which has allowed it to be consolidated line by line in the financial statements of SONDA S.A. as of that date.
- i) In accordance with the acquisition method, established in IFRS 3 - Business Combination, the allocation of the identified net assets, measured at fair value, and Goodwill, was made to record this investment, for which a report was used from independent external specialists.
 - ii) SONDA recognized a non-cash financial profit of \$7,972 million CLP, which is presented in the Other Income of the Consolidated Income Statement, said profit represents the difference between the fair value of the investment previously held by SONDA before obtaining the control of Multicaja S.A. and its book value, as established by IFRS 3 paragraph 42. The fair value of the investment was determined based on the study carried out by external specialists independent of SONDA.
 - iii) The functional currency of the acquired company is the Chilean Peso CLP.
 - iv) Main amounts in balance sheet accounts recognized from the date of takeover:

MAIN ASSETS AND LIABILITIES MEASURED AT FAIR VALUE			
ASSETS	ThCh\$	LIABILITIES	ThCh\$
Cash and cash equivalents	8,569,247	Trade and other current payables	30,102,214
Inventories	162,885	Other current financial liabilities	2,761,565
Trade and other receivables	20,443,409	Other non-current financial liabilities	2,474,436
Other current assets	1,857,305	Other non-current liabilities	5,025,399
Property, plant and equipment	405,731		
Intangible assets other than goodwill	36,505,736		
Trademark (*)	15,420,890		
Customer-related intangible assets (*)	10,294,907		
Expenditure for development of the Company's software products (*)	10,789,939		
Other non-current assets	6,225,723		
TOTAL	74,170,036	TOTAL	40,363,614
TOTAL NET ASSETS IDENTIFIED AT FAIR VALUE	33,806,422		

- (*) Note 12 presents the intangible assets identified in the business combination determined at fair value.

v) Valuation of the business combination:

	ThCh\$
Share of net assets identified at fair value (a)	23,495,463
Previous participation value at fair value (b)	27,764,709
Goodwill determined at the acquisition date (Note 13) = (b) - (a)	4,269,246

The goodwill previously recognized by SONDA, on this associate, as of December 31, 2022, for ThCh\$8,357,287 (Note 11), was eliminated at the time of taking control and assigning fair value in 2023, constituting the new goodwill for Th\$4,269,246.

- vi) The consolidation of Multicaja S.A. from 2023, as of December 31, 2023 represented income from ordinary activities for a total amount of ThCh\$116,965,854 from the date of takeover.
 - vii) The company, at the time of takeover, includes the following direct consolidated subsidiaries: Iswitch S.A. and Pincenter S.A.
 - viii) On May 25, 2023, Pincenter S.A. It was absorbed by the company Multicaja S.A.
 - ix) On November 15, 2023, the Company PCT S.A. It was absorbed by the company Multicaja S.A.
- (15) In January 2023, the transformation of the subsidiary ATIVAS Data Center S.A. was formalized from public limited company to limited company; Therefore, its name now is Ativas DataCenter Ltda.

Additionally, the Shareholders' Meeting agreed to transfer 1 share of this subsidiary, from the company SONDA Procwork Informática Ltda. to SONDA do Brasil Ltda.; plus the conversion of its preferred shares, leaving the structure as follows:

ATIVAS DATACENTER LTDA.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA PROCWORK INFORMATICA LTDA.	456,540,718	100.00%	182,062,551	100.00%
SONDA DO BRASIL LTDA.	-	0.00%	1	0.00%
	456,540,718	100.00%	182,062,552	100.00%

- (16) In January 2023, the company SONDA S.A. made a capital contribution to the subsidiary Inversiones Internacionales S.A. for US\$ 2,000,000 equivalent to 2,000,000 shares. The table below shows how the participation in said subsidiary remains:

INVERSIONES INTERNACIONALES S.A.		Shareholding structure	
		Number of share	%
SONDA S.A.		781,353,063	100.00%
SONDA S.p.A.		80	0.00%
		781,353,143	100.00%

- (17) In February 2023, the subsidiary SONDA Mobility Ltda. was absorbed by the company SONDA Cidades Inteligentes e Moibilidade Ltda.

As a result of this absorption, the capital of SONDA Cidades Inteligentes e Moibilidade Ltda. increased its shares and was distributed as follows:

SONDA Cidades Inteligentes e Moibilidade Ltda. (Ex-Telsinc Serv.)	Shareholding structure				
	Before		New		
	Number of share	%	Number of share	%	
INVERSIONES INTERNACIONALES S.A.	178,470,902	99.67%	178,470,902	95.20%	
SONDA S.A.	592,215	0.33%	592,215	0.32%	
SONDA DO BRASIL LTDA.	-	0.00%	8,409,845	4.49%	
SONDA PROCWORK INF. LTDA.	2	0.00%	2	0.00%	
		179,063,119	100.00%	187,472,964	100.00%

- (18) On March 8, 2023, the Company SONDA Guatemala S.A. was incorporated, with capital contributions paid by the companies Inversiones Internacionales S.A. and SONDA S.A., with their participation remaining as follows:

SONDA GUATEMALA S.A.		Shareholding structure	
		Number of share	%
INVERSIONES INTERNACIONALES S.A.		199	99.50%
SONDA S.A.		1	0.50%
		200	100.00%

- (19) In May 2023, the company SONDA S.A. agreed to the capitalization of loans granted by the company to its subsidiary SONDA Argentina S.A. for Arg\$226,038,682 equivalent to 226,038,682 shares.

In June 2023, the company INVERSIONES INTERNACIONALES S.A. carried out a capitalization of loans granted by the company to its subsidiary SONDA Argentina S.A. for a total of Arg\$1,852,508,550 equivalent to 1,852,508,550 shares.

The following table shows how the participation in said subsidiary remains, after both transactions:

SONDA ARGENTINA S.A.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
INVERSIONES INTERNACIONALES S.A.	48,350,736	94.74%	1,900,859,286	89.26%
SONDA S.A.	2,682,368	5.26%	228,721,050	10.74%
	51,033,104	100.00%	2,129,580,336	100.00%

- (20) On September 1, 2023, the extraordinary meeting of shareholders of the company 3Genesis S.A., a subsidiary of Soc. Prod. y Serv. Redes Móviles S.A., agreed to its dissolution. The reduction to public deed of the minutes of the aforementioned Board is conditional on the issuance of the Certificate of Completion of Turnover by the Chilean tax authority or the expiration of the deadline for this purpose.
- (21) In November 2023, the Chilean tax authority was requested to issue the Certificate of Completion of Business of the company Quintec Inversiones Latinoamericana S.A., a subsidiary of Quintec Filiales Operativas S.A.. The holding of the Extraordinary Shareholders' Meeting that agrees to the dissolution and subsequent reduction to public deed of the corresponding act, is conditional on the issuance of the Certificate of Completion of Turnover by the aforementioned tax authority or the expiration of the deadline for this purpose.
- (22) On March 31, 2023, the General Assembly of Shareholders approves the dissolution of the company Priceless Colombia S.A.S. given the merger with Sonda Colombia S.A.S.

- (23) In November 2023, a capital increase was made to the company NOVIS Corp US Inc. for USD\$5,747,937, through the issuance of 57,479 shares, which were subscribed and paid by its shareholders, and whose participation is as follows:

NOVIS CORP US Inc.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
INVERSIONES INTERNACIONALES S.A.	1,200.00	60.00%	1,200.00	2.02%
SONDA MEXICO S.A. DE C.V.	-	0.00%	34,487.62	57.98%
THIRD	800.00	40.00%	23,791.75	40.00%
	2,000	100.00%	59,479	100.00%

- (24) In the month of November 2023, a capital increase was carried out in the company Servicios de Comunicación e Ingeniería Novis S.A. of C.V. for Mx\$ 98,112,819, through the issuance of 381,767 shares, which were subscribed and paid by its shareholders, and whose participation is as follows:

Servicios de Aplicación e Ingeniería NOVIS S.A. de C.V.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA MEXICO S.A. DE C.V.	75,000	60.00%	75,000	14.80%
NOVIS CORP US Inc.	-	0.00%	381,767	75.33%
THIRD	50,000	40.00%	50,000	9.87%
	125,000	100.00%	506,767	100.00%

- (25) On December 27, 2023, a capital contribution was made to the subsidiary Inversiones Internacionales S.A. for US\$ 20,503,049, which was materialized by agreement of the Extraordinary Meeting and other procedures for its legalization, through the issuance of 537,929 shares. The table below shows how the participation in said subsidiary remains:

INVERSIONES INTERNACIONALES S.A.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA S.A.	781,353,063	100.00%	781,890,912	100.00%
SONDA S.p.A.	80	0.00%	160	0.00%
	781,353,143	100.00%	781,891,072	100.00%

- (26) During December 2023, the company INVERSIONES INTERNACIONALES S.A. made capital contributions to the following subsidiaries in Brazil:

- SONDA Procwork Informática Ltda. Ltda.:
 - October 2023 for an amount of R\$ 10,000,000, for the issuance of 10,000,000 shares.

- o December 2023 for an amount of R\$ 61,650,000, for the issuance of 61,650,000 shares.

The new participation in said subsidiary is presented in the table below:

SONDA PROCWORK INF. LTDA.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
INVERSIONES INTERNACIONALES S.A.	875.873.570	100,00%	947.523.570	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%
	875.873.694	100,00%	947.523.694	100,00%

- SONDA do Brasil Ltda., for an amount of R\$ 29,371,500, through the issuance of 29,371,500 shares. The new participation in said subsidiary is presented in the table below:

SONDA DO BRASIL	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
INVERSIONES INTERNACIONALES S.A.	187.610.851	100,00%	216.982.351	100,00%
SONDA PROCWORK INFORMÁTICA LTDA.	5	0,00%	5	0,00%
	187.610.856	100,00%	216.982.356	100,00%

- CTIS Tecnología Ltda., for an amount of R\$ 29,371,500, through the issuance of 29,371,500 shares. The new participation in said subsidiary is presented in the table below:

CTIS TECNOLOGÍA LTDA.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
INVERSIONES INTERNACIONALES S.A.	516.425.900	100,00%	545.797.400	100,00%
SONDA PROCWORK INFORMÁTICA LTDA.	1	0,00%	1	0,00%
	516.425.901	100,00%	545.797.401	100,00%

- (27) On November 9, 2023, the Company SONDA INC was incorporated. in accordance with the laws of Canada, Quebec, with capital amounting to CAD 100 and 100 shares issued, all subscribed and paid for by Inversiones Internacionales S.A. This subsidiary does not have operations or consolidated balances in these financial statements.

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	UF
31.12.2023	877.12	51.85	0.23	236.97	180.80	970.05	1.09	36,789.36
12.31.2022	855.86	43.90	0.18	244.38	161.96	915.95	4.84	35,110.98

"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\$), the financial statements 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.

The non-monetary items (mainly goodwill, fixed assets and equity) have been restated from their origin and subsequently converted from the Argentine peso to the Chilean peso, at the closing exchange rate, in accordance with the provisions of IAS 21, when it is a hyperinflationary economy.

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 to 2 to 4, years depending on the estimated period of use of the trademark.

In the case of the trademarks recognized by the business combination of Multicaja, these intangible assets have an indefinite useful life. According to the analysis of the business carried out by the Company, it can be concluded that both the “Klap” trademark and the contracts with trademaks are relevant to the current and future performance of the business.

- 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.

From 2010, with the entry into force of the modifications made to IAS 27 "Consolidated and separate financial statements", the effects that occur in transactions between the controller and participation of non-controllers (minorities), without producing a change of controller, are recorded directly in the Equity Attributed to the Owners of the Parent Company.

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.

Income from merchant-acquiring services corresponds to commissions on transactions processed in accordance with the contracts and rates that the Company maintains in force with commercial establishments affiliated with the system.

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 (CGU) to which goodwill or intangible assets with an indefinite useful live have been assigned, the analysis of its recoverability is annually performed at the end of each reporting period.

The recoverable value is the highest between the fair value less costs to sell and the recoverable amount, understood as the present value of discounted future cash flows, a method used by SONDA for all its CGUs.

In assessing recoverable value, 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	31.12.2023	31.12.2022
		Range Rates Compound Annual Average Growth Year 2024 - 2028	Range Rates Compound Annual Average Growth Year 2023 - 2027
Brazil	Brazilian reais	14% - 18%	13% - 17%
Chile	Chilean peso	7% - 11%	12% - 16%
Colombia	Colombian peso	14% - 18%	16% - 20%
Mexico	Mexican peso	13% - 17%	21% - 25%
Argentina	US dollars	4% - 8%	4% - 8%

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). As usual, period by period the countries in the region present changes in the main parameters such as country risk, inflation and cost of debt, which,

although they affect the discount rates, can also affect the nominal flow estimates and linked perpetuities. to inflation, which are an important part of recoverability analyses.

Country	Currency	31.12.2023	31.12.2022
		Discount rates range	Discount rates range

Brazil	Brazilian reais	10% - 12%	12% - 14%
Chile	Chilean peso	9% - 11%	8% - 10%
Colombia	Colombian peso	11% - 13%	9% - 11%
Mexico	Mexican peso	11% - 13%	10% - 12%
Argentina	US dollars	31% - 33%	21% - 23%

When the recoverable amount is lower than the net carrying amount of the assets, the corresponding 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.

No losses or reversals of impairment losses have been recorded in 2023.

As additional information, the Company periodically makes its cash flow projections taking into consideration certain key factors or assumptions, detailed below:

- Macroeconomic, political and demographic variables are considered and weighted, such as the evolution of the Gross Domestic Product of the regions where we operate, level of state spending, inflation rate, interest rates and exchange rate, among others, where they are used. sources external to the Company.
- IT Demand: Regarding the projections and evolution of demand, an estimate is made based on the projection of the growth of the technology market, in particular business and IT services, software, considering factors such as technological development, the adoption of new solutions by customers and the increase in the number of users.

- The Company considers in its projections the impact that current laws and regulations, as well as those that may arise in the future, could have on the formation of the IT market, adapting its business plans accordingly to the different countries where it operates.
- Technological trends and new technologies: The Company's projections are based on current and future technological trends, such as the development and adoption of new technologies, cloud solutions or artificial intelligence, or changes in the behavior of society, promoting a digitalization of their activities, such as teleworking or electronic commerce.
- Operating costs and expenses: The expenses necessary for the operation are estimated based on the expected level of activity and potential business opportunities, considering personnel costs, developers, operating expenses, maintenance and other relevant costs.
- Resource capacity and development: The Company estimates its resource capacity, taking into account both current capacities and expansion and growth plans, seeking to anticipate greater needs for technological equipment, fixed assets, intangibles, among other capital investments.

In the period included in these Financial Statements, no significant changes were observed in the relevant variables used in the projections that affect the recoverability of Capital Gains. The Administration is constantly monitoring and updating the variables considered key to the development of the business.

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.

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 33.

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 FVTP.

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 33.

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, Direct

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 a equivalent amount of at least 50% of the profits in each 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, 2022.

Previous Item	New presentation	ThCh\$
CURRENT ASSETS Trade and other current receivables	CURRENT ASSETS Account receivables from related parties, current	82,127

4. NEW AND REVISED INTERNATIONAL FINANCIAL REPORTING STANDARDS

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

New IFRS	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>

Amendments to Standards	Mandatory Effective Date
<p>Disclosure of Accounting Policies (Amendments to IAS 1 and IFRS Practice Statement)</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</p>	<p>Annual periods beginning on or after January 1, 2023</p>

<p>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>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 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 	<p>Annual periods beginning on or after January 1, 2023.</p>

<p>opening balance of retained earnings (or other component of equity, as appropriate) at that date.</p>	
<p>International Tax Reform – Pillar Two Model Rules (Amendments to IAS 12)</p> <p>In March 2022, the Organization for Economic Cooperation and Development (OECD) released technical guidance on its 15% global minimum tax agreed as ‘Pillar’ Two of a project to address the tax challenges arising from digitalization of the economy. This guidance elaborates on the application and operation of the Global Anti-Base Erosion (GloBE) Rules agreed and released in December 2021 which lay out a coordinated system to ensure that multinational enterprises (MNE) with revenues above €750 million pay tax of at least 15% on the income arising in each of the jurisdictions in which they operate. For Pillar Two to take effect, the countries that have agreed to the framework will need to enact laws that align to the GloBE rules. Due to the nature of the rules, once a single jurisdiction within which an MNE operates enacts tax laws in accordance with the Pillar Two framework, the MNE and all its underlying entities will be subject to Pillar Two.</p> <p>On May 23, 2023, the IASB issued amendments to International Accounting Standard (IAS) 12, Income Taxes, arising from Pillar Two. The amendments (1) introduce a mandatory temporary exception from accounting for deferred income taxes arising from Pillar Two income taxes and (2) require an entity to disclose that it has applied the temporary exception. These amendments are effective immediately upon issuance. In addition, effective for annual periods beginning on or after 1 January 2023, in periods in which Pillar Two legislation is enacted or substantively enacted, but not yet in effect, an entity is required to disclose known or reasonably estimable information that helps users of financial statements understand the entity’s exposure to Pillar Two income taxes.</p> <p>As of the date of these financial statements, none of the countries in which SONDA operates have enacted regulations on this matter.</p>	<p>Annual periods beginning on or after January 1, 2023.</p>

The application of these amendments has not had any impact on the Company's consolidated financial statements.

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

Amendments to Standards	Mandatory Effective Date
<p>Classification of Liabilities as Current or Non-Current (Amendments to IAS 1)</p> <p>The amendments to IAS 1 published in January 2020 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, 2024</p>
<p>Lease Liability in a Sale and Leaseback (Amendments to IFRS 16)</p> <p>The amendments to IFRS 16 add subsequent measurement requirements for sale and leaseback transactions that satisfy the requirements in IFRS 15 to be accounted for as a sale. 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.</p> <p>The amendments do not affect the gain or loss recognized by the seller-lessee relating to the partial or full termination of a lease. Without these new requirements, a seller-lessee may have recognized a gain on the right of use it retains solely because of a remeasurement of the lease liability (for example, following a lease modification or change in the lease term) applying the general requirements in IFRS 16. This could have been particularly the case in a leaseback that includes variable lease payments that do not depend on an index or rate.</p>	<p>Annual periods beginning on or after January 1, 2024</p>
<p>Non-current Liabilities with Covenants (Amendments to IAS 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>

<p>Supplier Finance Arrangements (Amendments to IAS 7 and IFRS 7)</p> <p>The amendments relate to disclosure requirements for supplier financing arrangements, also known as supply chain financing, trade accounts payable financing or reverse factoring arrangements.</p> <p>The amendments complement the requirements already included in IFRS and include disclosures on: (i) the terms and conditions of supplier financing arrangements; (ii) the carrying amount, and associated line items presented in the entity's statement of financial position, of the liabilities that are part of the arrangements; (iii) the carrying amount, and associated line items for which the suppliers have already received payment from the finance providers; (iv) the ranges of due dates; and (iv) information on liquidity risk.</p>	<p>Annual periods beginning on or after January 1, 2024 (with early application permitted)</p>
<p>Lack of Exchangeability (Amendments to IAS 21)</p> <p>The amendments specify how to evaluate whether a currency is interchangeable and, when it is not, how to determine the exchange rate.</p> <p>Applying the amendments, a currency is exchangeable when an entity is able to exchange that currency for the other currency through market or exchange mechanisms that create enforceable rights and obligations without undue delay at the measurement date and for a specified purpose. However, a currency is not exchangeable into the other currency if an entity can only obtain no more than an insignificant amount of the other currency at the measurement date for the specified purpose.</p> <p>When a currency is not exchangeable at the measurement date, an entity is required to estimate the spot exchange rate as the rate that would have applied to an orderly exchange transaction at the measurement date between market participants under prevailing economic conditions. In that case, an entity is required to disclose information that enables users of its financial statements to evaluate how the currency's lack of exchangeability affects, or is expected to affect, the entity's financial performance, financial position and cash flows.</p>	<p>Annual periods beginning on or after January 1, 2025</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:

	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Cash		
Cash on hand	473,683	335,213
Cash on bank	29,516,437	51,731,999
Total cash	29,990,120	52,067,212
Cash equivalents		
Short-term time deposits, classified as cash equivalents (c)	47,784,699	30,210,293
Short-term investment, classified as cash equivalent (mutual fund units) (d)	56,360,529	65,519,804
Total cash equivalents	104,145,228	95,730,097
Total cash and cash equivalents	134,135,348	147,797,309

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	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Chilean pesos	50,579,005	90,015,951
U.S. dollars	42,729,663	31,280,317
Brazilian reais	25,449,519	18,003,737
Euro	2,021	1,112
Peruvian sol	180,253	401,940
Argentinean pesos	5,104,643	89,950
Colombian pesos	4,076,135	2,828,952
Mexican peso	5,425,086	3,992,118
Other currencies	589,023	1,183,232
Total	134,135,348	147,797,309

b) Non-cash transactions

As of December 31, 2023, and 2022, 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	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Purchase of right of use assets	28,199,682	19,036,466
Obligations acquired by acquisitions of goods through financial leasing	30,838,468	20,159,940

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

Institution	Currency	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Banco Santander S.A	Brazilian reais	18,866,295	1,503
Banco Santander S.A. - New York Branch	US Dollars	17,202,037	-
HSBC Mexico	Mexican peso	3,681,350	-
Bci Asset Management	US Dollars	3,107,703	-
Itau Unibanco S.A.	Brazilian reais	2,826,084	1,013,982
Banco Lafise	US Dollars	1,096,400	-
BANCO BCT	US Dollars	1,001,574	-
Banco Bradesco S.A.	Brazilian reais	3,140	13,750
Banco J.P. Morgan S.A.	Brazilian reais	116	1,588
Santander Asset Management A.G.F.	Chilean Peso	-	12,675,200
Bci Asset Management	Chilean Peso	-	12,666,760
Santander Asset Management A.G.F.	US Dollars	-	2,549,909
Banco Do Brasil S.A.	Brazilian reais	-	5,942
Banco Interamericano de Finanzas	US Dollars	-	1,281,659
		47,784,699	30,210,293

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

Institution	Currency	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Bci Asset Management	Chilean Peso	25,023,967	26,902,911
Banchile Inversiones	Chilean Peso	13,481,000	21,837,929
Banco HSBC	Argentinean pesos	4,471,773	-
Banco Santander	Chilean Peso	4,410,394	-
Sura Ultra Cash Dolares FMIV	USD : US Dólar	1,979,821	-
Bice Inversiones	Chilean Peso	1,689,905	2,811,738
Banco Guayaquil	US Dollars	1,191,849	-
Banco Estado Adm. Gral. de Fondos	Chilean Peso	1,141,959	4,161,247
Credicorp Capital Colombia S.A.	Colmbian Peso	982,525	355,815
Itau Corpbanca Colombia Sa	Colmbian Peso	539,608	-
Allaria Fondos	Argentinean pesos	488,458	-
Larraín Vial	Chilean Peso	196,287	666,043
Fiduciaria Bogota	Colmbian Peso	171,244	-
Credicorp Capital	Chilean Peso	168,867	153,033
Inversiones Security Administradora de Fondos	Chilean Peso	137,163	512,995
Itau Administradora General de Fondos	Chilean Peso	135,198	609,763
Sura Asset Management Chile	Chilean Peso	133,324	1,089,993
Bci Asset Management	US Dollars	13,163	252,577
Banco Scotiabank	Chilean Peso	4,002	-
Bancolombia Capital	Colmbian Peso	22	15
Santander Asset Management A.G.F.	Chilean Peso	-	988,917
Itau Asset Management Colombia S.A.	Colmbian Peso	-	50,195
Santander Asset Management A.G.F.	US Dollars	-	5,126,633
		56,360,529	65,519,804

- 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, 2023 and 2022. 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	
	01.01.2023	Generated by	Used in	Interest paid	Total	Acquisition of subsidiaries	Sale of subsidiaries	Fair value changes	Foreign exchange	New financial leases	Low of Leases	Other changes	12.31.2023
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Bank loans	90,247,203	192,794,818	(163,838,721)	(9,096,330)	19,859,767	227,700	-	-	5,459,649	-	-	8,100,405	123,894,724
Obligations with the public not guaranteed	196,714,225	-	(4,950,106)	(3,556,121)	(8,506,227)	-	-	-	9,327,748	-	-	3,496,461	201,032,207
Leases	38,759,271	-	(22,754,164)	(3,603,686)	(26,357,850)	4,717,909	-	-	3,900,424	30,838,468	(1,099,200)	5,277,704	56,036,726
Others	360,082	-	(623,275)	-	(623,275)	-	-	-	15,633	976,520	-	(200,408)	528,552
Hedge derivative instruments	21,700	-	-	-	-	-	-	-	-	258,784	-	(21,700)	258,784
	326,102,481	192,794,818	(192,166,266)	(16,256,137)	(15,627,585)	4,945,609	-	-	18,703,454	32,073,772	(1,099,200)	16,652,462	381,750,993
Liabilities from financing activities	01.01.2022	Generated by	Used in	Interest paid	Total	Acquisition of subsidiaries	Sale of subsidiaries	Fair value changes	Foreign exchange	New financial leases	Low of Leases	Other changes	12.31.2022
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Bank loans	86,135,655	96,535,025	(93,896,238)	(7,470,853)	(4,832,066)	-	(161,392)	-	1,419,648	-	-	7,685,358	90,247,203
Obligations with the public not guaranteed	177,918,728	-	(4,603,071)	(3,514,258)	(8,117,329)	-	-	-	23,438,394	-	-	3,474,432	196,714,225
Leases	34,682,455	-	(17,729,539)	(1,385,564)	(19,115,103)	-	-	-	4,264,244	20,159,940	(1,607,656)	375,391	38,759,271
Others	-	-	-	-	-	-	-	-	-	-	-	360,082	360,082
Hedge derivative instruments	111,733	-	(548,761)	-	(548,761)	-	-	554,565	(932,260)	-	-	836,423	21,700
	298,848,571	96,535,025	(116,777,609)	(12,370,675)	(32,613,259)	-	(161,392)	554,565	28,190,026	20,159,940	(1,607,656)	12,731,686	326,102,481

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	
	12.31.2023 ThCh\$	12.31.2022 ThCh\$	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Financial instruments at fair value (1)	455,686	2,811,203	2,035,452	-
Third party account receivables (3)	2,512,856	2,016,199	4,566,800	2,957,522
Hedging assets (Note 21)	34,730,859	974,479	-	31,005,326
Cash and cash equivalent, with restrictions (2)	864,338	257,367	-	-
Short-term deposits, not classified as cash equivalent	-	474,740	-	-
Other financial assets	-	446,246	32,258	35,863
	38,563,739	6,980,234	6,634,510	33,998,711

- (1) These investments correspond to variable income 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	
		12.31.2023 ThCh\$	12.31.2022 ThCh\$	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Investments unlisted	Chilean pesos	-	1,959,436	2,035,452	-
BTG Pactual shares	U.S. Dollars	257,278	543,802	-	-
TIDIS tax refund titles	Colombian pesos	198,408	307,965	-	-
		455,686	2,811,203	2,035,452	-

- (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) They correspond to judicial deposits and labor guarantees delivered for the execution of service contract, which are subject to restitution once the contracts are concluded.

7. TRADE AND OTHER RECEIVABLES

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

	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Assets before provisions	484,778,081	318,227,785
Commercial debtor provisions	(12,568,533)	(11,073,014)
Trade and other receivables, current	472,209,548	307,154,771
Assets before provisions	129,640,283	74,007,853
Commercial debtor provisions	(2,651,341)	(2,407,967)
Non-current receivables	126,988,942	71,599,886
Assets by net commercial debtors	599,198,490	378,754,657

b) The detail is as follows:

Trade and other receivables	Current		Non - current	
	12.31.2023 ThCh\$	12.31.2022 ThCh\$	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Trade receivables, gross	205,673,458	162,828,016	7,674,819	7,919,384
Impairment allowance on trade receivables	(12,102,586)	(10,701,001)	(2,651,341)	(2,407,967)
Leasing contracts, net	53,122,103	56,193,245	73,264,207	55,423,700
Unbilled revenue	118,862,551	69,273,946	45,889,415	7,012,996
Checks, gross	6,338,916	8,312,034	36,182	-
Notes and Promissory notes, gross	387,558	98,616	113,554	209,792
Impairment allowance on notes receivable	(465,947)	(372,013)	-	-
Loans and advances to employees	960,195	879,104	-	-
Other accounts receivable (i)	99,433,300	20,642,824	2,662,106	3,441,981
	472,209,548	307,154,771	126,988,942	71,599,886

(i) In 2023, ThCh\$82,868,410 correspond to funds to be received from the merchant-acquiring business of the subsidiary Multicaja S.A.

c) The tables below set forth the trade and other receivables as of December 31, 2023 and 2022 classified by aging:

		December 31, 2023														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	158,624,375	19,652,578	6,177,033	1,957,201	3,921,697	2,436,842	775,017	2,198,381	1,787,359	330,107	239,270	250,219	308,492	7,014,887	205,673,458	7,674,819	
Loss for impairment of value, Invoices receivable	(1,395,762)	(483,775)	(171,755)	(176,087)	(404,833)	(379,085)	(331,773)	(395,449)	(433,275)	(270,268)	(214,983)	(225,893)	(290,767)	(6,928,881)	(12,102,586)	(2,651,341)	
Lease receivables, net	53,122,103	-	-	-	-	-	-	-	-	-	-	-	-	-	53,122,103	73,264,207	
Unbilled revenue	82,238,575	6,204,422	4,489,188	4,064,337	3,930,427	3,990,161	3,763,045	3,831,384	63,838	2,259,481	3,545,699	129,262	306,634	46,098	118,862,551	45,889,415	
Checks, gross	5,963,240	82,053	-	-	-	-	-	-	12,799	-	-	-	-	280,824	6,388,916	36,182	
Notes and Promissory notes, gross	297,287	-	-	-	-	-	-	-	-	-	-	-	-	90,271	387,558	113,554	
Loss for impairment, documents receivable	-	(82,053)	-	-	-	-	-	-	(12,799)	-	-	-	-	(371,095)	(465,947)	-	
Loans and advances to employees	959,117	1,078	-	-	-	-	-	-	-	-	-	-	-	-	960,195	-	
Other accounts receivable	99,433,300	-	-	-	-	-	-	-	-	-	-	-	-	-	99,433,300	2,662,106	
	399,242,235	25,374,303	10,494,466	5,845,451	7,447,291	6,047,918	4,206,289	5,634,316	1,417,922	2,319,320	3,569,986	153,588	324,359	132,104	472,209,548	126,988,942	

		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	7,919,384	
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	20,642,824	-	-	-	-	-	-	-	-	-	-	-	-	-	20,642,824	3,441,981	
	260,476,661	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	307,154,771	71,599,886	

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, 2022	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	-
Increases (reductions) for transfers	1,183,757	-	-	-
Losses (reversals) due to loss of value	1,240,260	88,461	243,374	-
Write-offs	(1,873,711)	(3,397)	-	-
Foreign currency translation differences	851,279	8,870	-	-
Balance - December 31, 2023	12,102,586	465,947	2,651,341	-

SONDA S.A. and its subsidiaries have 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, (see letter e) in this note) 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, 2023					December 31, 2022				
	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	5,986	529,457,274	10	821,006	530,278,280	4,895	335,332,727	15	475,184	335,807,911
1-30 days	4,971	25,886,421	-	53,710	25,940,131	1,901	21,084,660	-	-	21,084,660
31 - 60 days	4,756	10,613,456	-	52,765	10,666,221	617	7,229,671	-	-	7,229,671
61 - 90 days	3,616	5,915,282	-	106,256	6,021,538	402	4,111,291	-	-	4,111,291
91 - 120 days	2,812	7,852,124	1	-	7,852,124	238	2,534,423	-	-	2,534,423
121 - 150 days	2,057	6,427,003	1	-	6,427,003	219	2,172,871	-	-	2,172,871
151 - 180 days	1,868	4,538,062	1	-	4,538,062	178	1,951,720	-	-	1,951,720
181 - 210 days	1,770	5,977,407	1	52,358	6,029,765	157	7,741,820	-	-	7,741,820
211 - 250 days	1,665	1,811,964	1	52,032	1,863,996	147	696,103	-	-	696,103
More than 250 days	7,859	14,408,168	10	393,076	14,801,244	1,662	8,870,469	6	34,699	8,905,168
Total	37,360	612,887,161	25	1,531,203	614,418,364	10,416	391,725,755	21	509,883	392,235,638

- (*) Since 2023, 26,337 clients have joined from the merchant-acquiring business of the subsidiary Multicaja S.A. for an amount of Th\$91,608,378.

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 or renegotiation is not a common practice at SONDA given the good payment record of its customers.

Portfolio protested and in judicial collection	12.31.2023		12.31.2022	
	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 (**)	127	442,050	118	293,913
Notes receivable in legal collection process (**)	99	4,490,264	97	4,335,383
	226	4,932,314	215	4,629,296

(**) It includes documents (checks, bills) and bills, at their gross value.

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		
					12.31.2023			12.31.2023		
					Accounts receivable current	Accounts receivable non-current	Accounts payable current	Cost of services	Revenue of services	Others
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$				
Indico S.A. (1)	76.413.035-9	Chile	Chilean peso	Controlling shareholder	-	-	4,109,164	-	-	-
Inversiones Yuste S.A.(1)	96.688.520-3	Chile	Chilean peso	Controlling shareholder	-	-	390,469	-	-	-
Inversiones La Laguna SpA (1)	76.920.676-0	Chile	Chilean peso	Controlling shareholder	-	-	152,854	-	-	-
Inversiones Santa Isabel (1)	79.822.680-0	Chile	Chilean peso	Controlling shareholder	-	-	1,344,468	-	-	-
Subtotal transactions with controlling shareholder					-	-	5,996,955	-	-	-
Inversiones Industriales Valparaíso S.A. (2)	96.831.860-8	Chile	Chilean peso	Associate	-	1,116,766	-	-	-	-
Subtotal transactions with associate					-	1,116,766	-	-	-	-
Brazilian key executives		Brasil	Brazilian reais	Senior executives	-	-	-	264,405	-	-
Chilean key executives		Chile	Chilean peso	Senior executives	-	-	101,667	4,558,194	-	-
Colombian key executives		Colombia	Colombian peso	Senior executives	-	-	-	339,948	-	-
Mexican key executives		Mexico	Mexican peso	Senior executives	-	-	-	229,851	-	-
Board of Directors (See d)		Chile	Chilean peso	Executives	-	-	-	858,525	-	-
Subtotal transactions with key management					-	-	101,667	6,250,923	-	-
AFP Modelo S.A.		Chile	Chilean peso	Indirect through associate	627,786	-	-	-	5,871,212	-
Banco Internacional S.A	97.011.000-3	Chile	Chilean peso	Indirect through associate	15,730	-	8	7	243,685	-
Ediciones Financieras S.A.	96.539.380-3	Chile	Chilean peso	Indirect through associate	-	-	51	-	-	-
Serv. Compartidos Atlántico	76.003.014-7	Chile	Chilean peso	Indirect through associate	9,308	-	-	-	182,985	-
Ingeniería e inversiones Ltda. (5)	84.890.000-1	Chile	Chilean peso	Indirect through subsidiaries	-	-	1,673,383	-	-	85,986
Etcheberry Asesorías y Negocios Ltda. (3)	77.522.100-3	Chile	UF	Indirect through subsidiaries	1,678,276	-	268	-	-	61,757
Inversiones Malihue Limitada	76.322.350-7	Chile	Chilean pesos	Indirect through subsidiaries	104,005	-	-	-	-	-
Parque Arauco S.A	94.627.000-8	Chile	Chilean pesos	Indirect through shareholder	-	-	69,292	1,505,649	-	-
Subtotal transactions with other related companies					2,435,105	-	1,743,002	1,505,656	6,297,882	147,743
Total transaction with related companies					2,435,105	1,116,766	7,841,624	7,756,579	6,297,882	147,743

(* Executives from main countries.

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 ThCh\$	Accounts receivable non-current ThCh\$	Accounts payable current ThCh\$	Accounts payable non-current ThCh\$	Cost of services ThCh\$	Revenue of services ThCh\$	Others ThCh\$	
Indico S.A. (1)	76.413.035-9	Chile	Chilean Pesos	Controlling shareholder	-	-	4,377,876	-	-	-	-	-
Inversiones Yuste S.A. (1)	96.688.520-3	Chile	Chilean Pesos	Controlling shareholder	-	-	416,002	-	-	-	-	-
Inversiones La Laguna S.p.A. (1)	76.920.676-0	Chile	Chilean Pesos	Controlling shareholder	-	-	162,848	-	-	-	-	-
Inversiones Santa Isabel Ltda. (1)	79.822.680-0	Chile	Chilean Pesos	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 Pesos	Associate	-	1,065,616	-	-	-	-	-	-
Multicaja S.A. (4)	76.828.790-2	Chile	UF	Associate	5,615,972	2,053,789	-	-	-	443,916	150,152	-
Subtotal transactions with associate					5,615,972	3,119,405	-	-	-	443,916	150,152	-
Ejecutivos Brasil		Brasil	BRL : Real Brasileño	Senior executives	-	-	-	-	227,970	-	-	-
Ejecutivos Chile		Chile	Chilean Pesos	Senior executives	-	-	108,314	-	3,655,157	-	-	-
Ejecutivos Colombia		Colombia	COP : Pesos Colombianos	Senior executives	-	-	-	-	300,372	-	-	-
Ejecutivos México		México	MXN : Pesos Mexicanos	Senior executives	-	-	-	-	156,648	-	-	-
Ejecutivos Uruguay		Uruguay	USD : US Dólar	Senior executives	-	-	1,599	-	-	-	-	-
Directores (Ver d)		Chile	Chilean Pesos	Executives	-	-	-	-	439,643	-	-	-
Subtotal transactions with key management					-	-	109,913	-	4,779,790	-	-	-
AFP Modelo S.A.	76.762.250-3	Chile	Chilean Pesos	Indirect through subsidiaries	913,509	-	-	-	-	5,628,351	-	-
Banco Internacional S.A	97.011.000-3	Chile	Chilean Pesos	Indirect through subsidiaries	36,272	-	-	-	6	182,988	-	-
Ediciones Financieras S.A.	96.539.380-3	Chile	Chilean Pesos	Indirect through subsidiaries	-	-	1,429	-	7,203	-	-	-
Serv. Compartidos Atlántico	76.003.014-7	Chile	Chilean Pesos	Indirect through subsidiaries	8,815	-	-	-	-	152,571	-	-
Etcheberry Asesorías y Negocios Ltda. (3)	77.522.100-3	Chile	UF	Indirect through subsidiaries	1,547,546	-	-	-	-	-	58,472	-
Parque Arauco S.A.	94.627.000-8	Chile	Chilean Pesos	Indirect through shareholder	82,127	-	-	-	1,023,068	-	-	-
Subtotal transactions with other related companies					2,588,269	-	1,429	-	1,030,277	5,963,910	58,472	-
Total transactions with related companies					8,204,241	3,119,405	7,121,318	-	5,810,067	6,407,826	208,624	-

(*) Executives from main countries.

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

As of December 31, 2023 There has been made dividend payments to its controlling shareholders by ThCh\$8,914,070 (In 2022 there were paid ThCh\$3,454,087, considering the entire year).

- (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 41,094.89.
- 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.

On December 17, 2023, a new addendum was made to the mutual agreement:

- The capital (adjusted in accordance with the applicable interests) amounts to the sum of UF 45,465.79
- Extension of the payment term (of the principal owed together with their respective accrued interests, in a single installment) payable on December 31, 2024.
- Modification of the interest rate to 7% annually, calculated on the principal owed pending payment as of December 18, 2023.

- (4) During 2021 and 2022, loans were granted to the associated company Multicaja S.A. for which there is a commitment on the part of the majority shareholders to refrain from approving dividend distributions of any kind, definitive or provisional, while payment of any of said loans is pending.

Due to a capital contribution received by Multicaja S.A. in February 2022, a partial payment was received, which was applied to the previous loans, leaving only two current loans, which accrue a simple interest rate of 3.5% per year, as explained below:

- From the 2nd credit, originally for UF 46,307.88, the current debt amounts to UF 9,787.48 (payable in a single installment within 30 months from May 2021).
- From the 3rd credit, the original debt for UF 45,997.28 is maintained (payable in a single installment within 30 months, starting in July 2021).

On July 7, 2022, a loan was granted to Multicaja S.A. 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 loan was granted to Multicaja S.A. 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.

As indicated in Note 3.2 a) (14), Multicaja S.A., as of 2023, became part of the entities consolidated by SONDA S.A., and therefore, the operations between the parent company and its related parties have been eliminated in the consolidation process and are not disclosed in this note.

- (5) Corresponds to accounts payable for loans received by the subsidiary Multicaja S.A., which are payable in a single installment within 30 months from the date of issuance of the respective promissory notes, and accrue an interest of 3.5% annually.

At December 31, 2023 and 2022, 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, 2023 and 2022, 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 persons who assume the management of SONDA S.A., as well as shareholders and other related persons in accordance with Law 18,046 on Public Limited Companies, have not participated, as of December 31, 2023 and 2022, in transactions not uninformed regulars of the business.

The Company is managed by a Board of Directors including nine directors elected for a three-year period after with 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

	12.31.2023		12.31.2022	
	ThCh\$ Per diem (1)	ThCh\$ Other (2)	ThCh\$ Per diem (1)	ThCh\$ Other (2)
Directors				
Bone Soto, Enrique	51,855	-	47,680	-
Eguiguren Correa, Alberto	51,855	-	47,680	-
Hurtado Rourke, Carlos Alberto	51,855	-	47,680	-
Navarro Betteley, Andrés	38,891	-	35,760	-
Navarro Betteley, María del Rosario	38,891	-	35,760	-
Navarro Haeussler, Andrés (3)	19,147	39,174	71,521	-
Orlandini Robert, José (3)	58,635	259,756	-	-
Osorio Peña, Rafael (4)	29,318	126,692	-	-
Pavón Robinson, Mario (5)	9,574	-	35,760	-
Plöger Ingo	43,990	-	35,511	46,531
Saquel Mediano, Jacqueline (4)	29,318	-	-	-
Véjar Olea, Raúl (5)	9,574	-	35,760	-
Total	432,903	425,622	393,112	46,531

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

(2) Corresponds to payments for services established by contract in SONDA or subsidiaries.

(3) On April 10, 2023, in an extraordinary board session, the resignation of Mr. Andres Navarro Haeussler was taken. In his replacement, takes over Mr. Jose Orlandini Robert.

(4) Appointed director at the Shareholders' Meeting held on April 12, 2023.

(5) He belonged to the board until the Shareholders' Meeting held on April 12, 2023.

9. CURRENT INVENTORIES

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

	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Class of inventories		
Goods current (1)	66,359,553	58,083,380
Supplies for rendering of services	4,550,747	2,869,731
Spare parts	538,052	405,737
Other inventories current		
Implementation projects	2,947,503	2,237,978
Imports in transit	13,886,543	10,533,358
Subtotal other inventories	16,834,046	12,771,336
Total current inventories	88,282,398	74,130,184

(1) Includes Computer and Software equipment for sale.

The cost of inventories recognized as “Cost of sales” was ThCh\$560,985,968 for the year ended December 31, 2023 (ThCh\$519,396,205 for the year ended December 31, 2022).

The obsolescence allowance which is presented as a deduction of inventories was ThCh\$5,651,687 as of December 31, 2023 (ThCh\$6,039,827 as of December 31, 2022).

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	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Monthly provisional payments	17,186,777	15,867,802
Credit for tax benefits	1,895,784	5,733,820
Taxes on sales and services	9,157,408	4,911,785
Others	2,985,069	897,462
Total	31,225,038	27,410,869

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

Current tax liabilities	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Taxes on profit	2,299,736	3,895,251
Taxes on sales and services	15,950,840	9,260,291
Others	62,105	107,873
Total	18,312,681	13,263,415

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 01.01.2023 ThCh\$	Purchases ThCh\$	Share of Profit (loss) ThCh\$	Dividends received ThCh\$	Other increases (decreases) ThCh\$	Carrying amount of investment 12.31.2023 ThCh\$
Inversiones Valparaiso S.A.	96,831,860-8	Chile	Chilean pesos	Real State	33.33%	(104,170)	-	-	-	104,170	-
Sustentable S.A.	96,941,290-k	Chile	Chilean pesos	Consulting and environmental management	19.43%	156,266	-	(22,497)	(20,887)	(15,208)	97,674
Multicaja S.A. (2)	76,828,790-2	Chile	Chilean pesos	Connectivity payments	69.50%	19,792,611	-	-	-	(19,792,611)	-
						19,844,707	-	(22,497)	(20,887)	(19,703,649)	97,674

Company Name	Taxpayer number	Country	Functional Currency	Activity	Ownership percentage	Balance at 01.01.2022 ThCh\$	Purchases ThCh\$	Share of Profit (loss) ThCh\$	Dividends received ThCh\$	Other increases (decreases) ThCh\$	Carrying amount of investment 12.31.2022 ThCh\$
Inversiones Valparaiso 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) (2)	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

(1) On December 31, 2022, acquired ThCH\$8.357.287 of goodwill.

- (2) 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.

As explained in paragraph 3.2 to (14), Multicaja S.A. became controlled by SONDA as of 2023, the date on which the previously agreed restrictions were released, forming part of the consolidated entities of the Group, registering its incorporation as a business combination.

12. INTANGIBLE ASSETS OTHER THAN GOODWILL

- a) The following table sets forth intangible assets other than goodwill as of December 2023 and 2022:

	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Intangible assets other than goodwill		
Expenditure for development of the Company's software products (1)	19,684,019	9,390,492
Subtotal Capitalized expenditures for development	19,684,019	9,390,492
Trademark (2)	15,421,878	886
Acquired Software	2,290,203	1,967,591
Licenses and franchises	1,870,577	239,580
Customer-related intangible assets (2)	12,881,160	3,733,439
Subtotal intangible assets, not internally generated	32,463,818	5,941,496
Total intangible assets other than goodwill	52,147,837	15,331,988

- (1) During 2023, ThCh\$10,789,939 (net of amortization) corresponding to intangible assets were incorporated due to the business combination with Multicaja S.A. (Note 3.2 a.14)
- (2) They correspond to intangible assets acquired in business combinations.

During 2023, intangibles for Th\$15,420,890 (Trademarks) and Th\$10,294,907 (I Customer-related intangible assets) were incorporated due to the business combination with Multicaja S.A. (Note 3.2 a.14)

The determination of the fair value of these intangibles has been carried out by third parties. The useful life has been assigned based on the long-term business plan. (See further description in Note 3.2 f).

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 01.01.2023	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
Additions	-	4,679,501	4,679,501	-	1,531,937	1,642,220	-	-	-	3,174,157	7,853,688
Additions made through business combination	-	11,195,347	11,195,347	15,420,890	-	-	10,294,907	-	-	25,715,797	36,911,144
Increase (decrease) by foreign currency exchange differences	9,363	2,938,515	2,947,878	56,316	156,057	449,168	2,641,551	68,151	17,736	3,388,979	6,336,857
Total Changes in intangible assets other than goodwill	9,363	18,813,363	18,822,726	15,477,206	1,687,994	2,091,388	12,936,458	68,151	17,736	32,278,933	51,101,659
Increases (decreases) due to transfers	-	(26,726)	(26,726)	-	-	4,319,107	-	-	-	4,319,107	4,292,381
Increases (decreases) due to other changes	-	(238,757)	(238,757)	-	-	-	-	-	-	-	(238,757)
Total Increases (decreases) due to transfers and other changes	-	(265,483)	(265,483)	-	-	4,319,107	-	-	-	4,319,107	4,053,624
Withdrawals	-	(7,737,482)	(7,737,482)	(548,266)	(2,339,289)	(4,231,277)	(6,409,683)	(243,255)	(183,857)	(13,955,627)	(21,693,109)
Total Dispositions and withdrawals from service	-	(7,737,482)	(7,737,482)	(548,266)	(2,339,289)	(4,231,277)	(6,409,683)	(243,255)	(183,857)	(13,955,627)	(21,693,109)
Total movements	9,363	10,810,398	10,819,761	14,928,940	(651,295)	2,179,218	6,526,775	(175,104)	(166,121)	22,642,413	33,462,174
Final balance, amount in gross terms	6,469,342	43,712,822	50,182,164	15,452,254	6,691,770	5,905,976	31,043,515	1,756,458	312,107	61,162,080	111,344,244
Accumulated amortization											
Beginning balance as of January 1, 2023	(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)
Amortization	-	(5,578,735)	(5,578,735)	-	(1,228,378)	(2,579,304)	(1,519,608)	-	-	(5,327,290)	(10,906,025)
Acquisitions made through business combination	-	(405,408)	(405,408)	-	-	-	-	-	-	-	(405,408)
Increase (decrease) due to net exchange differences	(9,363)	(2,235,565)	(2,244,928)	(56,214)	(137,004)	(409,081)	(2,269,129)	(68,151)	(17,736)	(2,957,315)	(5,202,243)
Total Amortization changes in different intangible assets	(9,363)	(8,219,708)	(8,229,071)	(56,214)	(1,365,382)	(2,988,385)	(3,788,737)	(68,151)	(17,736)	(8,284,605)	(16,513,676)
Increases (decreases) due to transfers	-	(41,189)	(41,189)	-	-	(1,690,391)	-	-	-	(1,690,391)	(1,731,580)
Increases (decreases) due to other changes	-	6,544	6,544	-	-	-	-	-	-	-	6,544
Total Amortization increases (decreases) due to transfers and other changes	-	(34,645)	(34,645)	-	-	(1,690,391)	-	-	-	(1,690,391)	(1,725,036)
Withdrawals	-	7,737,482	7,737,482	548,266	2,339,289	4,130,555	6,409,683	243,255	183,857	13,854,905	21,592,387
Total Amortization provisions and withdrawals from service	-	7,737,482	7,737,482	548,266	2,339,289	4,130,555	6,409,683	243,255	183,857	13,854,905	21,592,387
Total movements	(9,363)	(516,871)	(526,234)	492,052	973,907	(548,221)	2,620,946	175,104	166,121	3,879,909	3,353,675
Final balance, accumulated amortization	(6,469,342)	(24,028,803)	(30,498,145)	(30,376)	(4,401,567)	(4,035,399)	(18,162,355)	(1,756,458)	(312,107)	(28,698,262)	(59,196,407)
Net balance of intangible assets as of 12/31/2023	-	19,684,019	19,684,019	15,421,878	2,290,203	1,870,577	12,881,160	-	-	32,463,818	52,147,837

	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\$	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	
Total Changes in intangible assets other than goodwill	4,920	6,228,597	6,233,517				32,869	2,808,770	503,479	1,556,138	36,192	13,409	4,950,857			11,184,374	
Increases (decreases) for transfers	-	-	-				-	-	132,668	-	-	-	132,668			132,668	
Total Increases (decreases) due to transfers and other changes	-	-	-				-	-	132,668	-	-	-	132,668			132,668	
Retirements	-	-	-				-	(4,376)	(736,269)	-	-	-	(740,645)			(740,645)	
Total Dispositions and withdrawals from service	-	-	-				-	(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)	
Total Amortization changes in different intangible assets	(4,920)	(4,331,765)	(4,336,685)				(33,160)	(1,213,110)	(461,326)	(2,184,627)	(104,146)	(14,989)	(4,011,358)			(8,348,043)	
Increases (decreases) for transfers	-	-	-				-	-	(70,170)	-	-	-	(70,170)			(70,170)	
Total Amortization increases (decreases) due to transfers and other changes	-	-	-				-	-	(70,170)	-	-	-	(70,170)			(70,170)	
Retirements	-	-	-				-	1,458	546,218	-	-	-	547,676			547,676	
Total Amortization provisions and withdrawals from service	-	-	-				-	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	

c) Amortization Expense

The charge to profit and loss at December 31, 2023 in this regard amounts to ThCh\$10,906,025 (ThCh\$6,236,876 at December 31, 2022), 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, 2023 and 2022.

Name	Taxpayer number	12.31.2022			12.31.2023				
		Impairment of goodwill as of 01.01.2022	Increases (decreases) for other changes	Increase (decrease) for foreign currency exchange differences	Goodwill as of 12.31.2022	Increase (decrease) due to acquisitions	Increases (decreases) for other changes	Increase (decrease) for foreign currency exchange differences	Goodwill as of 12.31.2023
		ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Ativas DataCenter S.A. (1)(4)	Foreing	1,553,412	(1,658,692)	105,280	-	-	-	-	-
Sonda Mobility Ltda. (1) (4)	Foreing	4,521,430	(4,828,020)	306,590	-	-	-	-	-
Multicaja S.A. (8)	76.828.790-2	-	-	-	-	4,269,246	-	-	4,269,246
PARS Produtos de Processamento de Dados Ltda. (1)	Foreing	19,270,502	-	1,306,045	20,576,547	-	-	2,393,567	22,970,114
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	237,561	-	15,997	253,558	-	-	45,918	299,476
Sonda Argentina S.A. (1) (5)	Foreing	4,023,198	2,216,803	(1,627,436)	4,612,565	-	2,211,496	(3,550,243)	3,273,818
Sonda Colombia S.A (1) (2)	Foreing	18,700,231	-	(1,976,010)	16,724,221	-	-	3,284,571	20,008,792
Sonda Perú (1)	Foreing	61,885	-	3,651	65,536	-	-	3,677	69,213
Sonda Chile (3)		16,154,209	-	(8,193)	16,146,016	-	119,477	(7,547)	16,257,946
Sonda do Brasil S.A. (1) (4)	Foreing	98,549,371	6,486,712	6,559,515	111,595,598	-	-	12,952,027	124,547,625
Sonda Ecuador (1)	Foreing	66,494	-	880	67,374	-	-	1,673	69,047
Sonda México (1) (7)	Foreing	24,983,872	-	1,682,872	26,666,744	-	-	4,829,171	31,495,915
Sonda Uruguay S.A. (1)	Foreing	744,736	-	110,676	855,412	-	-	(20,862)	834,550
Tecnoglobal S.A.	96,823,020-4	689,488	-	8,969	698,457	-	-	17,350	715,807
		192,011,615	2,216,803	6,488,836	200,717,254	4,269,246	2,211,496	19,949,302	227,147,298

- (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. and Servibanca 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 Ltda. 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.
- (8) Company incorporated as a subsidiary in 2023, as explained in Note 3.2 a) (14).

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, 2023 and 2022 is as follows:

Classes of property, plant and equipment	12.31.2023			12.31.2022		
	Gross amount	Accumulated depreciation	Net amount	Gross amount	Accumulated depreciation	Net amount
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Land	10,138,657	-	10,138,657	9,259,930	-	9,259,930
Buildings	106,690,446	31,684,655	75,005,791	104,937,109	27,041,615	77,895,494
Constructions	6,487,052	2,334,672	4,152,380	6,018,460	2,047,323	3,971,137
Subtotal land and Costructions	123,316,155	34,019,327	89,296,828	120,215,499	29,088,938	91,126,561
Vehicle	708,986	499,644	209,342	691,924	445,539	246,385
Office equipment	10,325,926	7,936,206	2,389,720	11,901,638	9,103,338	2,798,300
IT equipment	112,168,386	85,941,611	26,226,775	110,398,582	92,003,444	18,395,138
Networking and communication equipment	258,076	244,321	13,755	1,139,267	1,080,193	59,074
Other property, plant and equipment	36,598,132	18,282,773	18,315,359	37,749,128	24,654,411	13,094,717
Total	283,375,661	146,923,882	136,451,779	282,096,038	156,375,863	125,720,175

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										
Beginning balance as of January 1, 2023	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
Additions	-	2,197,652	3,319,412	5,517,064	47,426	1,010,190	25,495,041	-	11,736,892	43,806,613
Acquisitions made through business combination	-	-	-	-	-	103,222	3,564,264	-	-	3,667,486
Increase (decrease) due to net exchange differences	747,953	1,564,709	312,402	2,625,064	19,245	439,423	9,848,182	3,187	1,113,045	14,048,146
Increase (decrease) through transfers	-	-	(3,163,217)	(3,163,217)	(345)	(2,349,590)	(7,571,655)	-	4,136,118	(8,948,689)
Increase (decrease) through other changes (*)	130,774	741,055	-	871,829	18,230	(9,293)	284,091	16,029	67,556	1,248,442
Subtotal increase (decrease) movements for transfers and other changes	130,774	741,055	(3,163,217)	(2,291,388)	17,885	(2,358,883)	(7,287,564)	16,029	4,203,674	(7,700,247)
Retirements	-	(2,750,079)	(5)	(2,750,084)	(67,494)	(769,664)	(29,850,119)	(900,407)	(18,204,607)	(52,542,375)
Subtotal disposals and service retirements	-	(2,750,079)	(5)	(2,750,084)	(67,494)	(769,664)	(29,850,119)	(900,407)	(18,204,607)	(52,542,375)
Total increase (decrease) in property, plant, and equipment	878,727	1,753,337	468,592	3,100,656	17,062	(1,575,712)	1,769,804	(881,191)	(1,150,996)	1,279,623
Total assets (gross amount)	10,138,657	106,690,446	6,487,052	123,316,155	708,986	10,325,926	112,168,386	258,076	36,598,132	283,375,661
Accumulated depreciation										
Balance at 01.01.2023	-	(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)
Depreciation expense	-	(4,207,051)	(227,173)	(4,434,224)	(67,422)	(667,072)	(9,469,647)	-	(5,297,658)	(19,936,023)
Acquisitions made through business combination	-	-	-	-	-	(103,222)	(3,158,533)	-	-	(3,261,755)
Increase (decrease) due to net exchange differences	-	(406,612)	(60,176)	(466,788)	(10,858)	(324,803)	(7,225,361)	(1,754)	(1,327,541)	(9,357,105)
Increase (decrease) through transfers	-	-	-	-	345	1,762,894	2,531,917	-	(971,720)	3,323,436
Increase (decrease) through other changes (*)	-	(333,475)	-	(333,475)	(18,230)	11,775	(278,723)	(16,029)	(67,815)	(702,497)
Subtotal increase (decrease) movements for transfers and other changes	-	(333,475)	-	(333,475)	(17,885)	1,774,669	2,253,194	(16,029)	(1,039,535)	2,620,939
Retirements	-	304,098	-	304,098	42,060	487,560	23,662,180	853,655	14,036,372	39,385,925
Subtotal disposals and service retirements	-	304,098	-	304,098	42,060	487,560	23,662,180	853,655	14,036,372	39,385,925
Total increase (decrease) in property, plant, and equipment	-	(4,643,040)	(287,349)	(4,930,389)	(54,105)	1,167,132	6,061,833	835,872	6,371,638	9,451,981
Total accumulated depreciation	-	(31,684,655)	(2,334,672)	(34,019,327)	(499,644)	(7,936,206)	(85,941,611)	(244,321)	(18,282,773)	(146,923,882)
Net balance at 12.31.2023	10,138,657	75,005,791	4,152,380	89,296,828	209,342	2,389,720	26,226,775	13,755	18,315,359	136,451,779

(*) Corresponds mainly to the hyperinflationary effect of SONDA Argentina: Gross amount of ThCh\$1,290,538, Accumulated depreciation of ThCh\$702,020.

	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\$
Beginning balance as of January 1, 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 changes	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.

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, 2023								
Amount of commitments for the acquisition of property, plant and equipment.	-	-	-	-	-	-	-	-
Totally depreciated assets, which are still in use (amount in gross terms)	3,148,374	-	290,819	6,443,057	28,882,186	142,199	3,640,786	42,547,421
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, 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)	-	-	-	-	-	-	-	-

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 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.:
 - 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 Tocancipá Free-Trade Zone grouping.
- Compufácil S.A.S.: Located on Autopista Medellín Km 1.5 via Siberia Agroindustrial Park of the West – Cota.Colombia.
- Sonda Procwork Informatica. Ltda:
 - 576 Dom Aguirre Street, Sao Paulo
- ATIVAS Datacenter LTDA.: 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\$19,936,023 as of December 31, 2023 (ThCh\$26,951,824 as of December 31, 2022).

c) Restrictions and Guarantees

As of December 31, 2023 and 2022, 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, 2023			December 31, 2022		
	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	13,167,940	5,631,503	7,536,437	12,275,500	5,350,345	6,925,155
Total	14,304,580	5,631,503	8,673,077	13,412,140	5,350,345	8,061,795

	December 31, 2023			December 31, 2022		
	Land ThCh\$	Buildings ThCh\$	Total ThCh\$	Land ThCh\$	Buildings ThCh\$	Total ThCh\$
Movements investment properties						
Gross Amount						
Initial Balance	1,136,640	12,275,500	13,412,140	1,136,640	4,603,549	5,740,189
Decrease due to reclassification to available for sale (*)	-	892,440	892,440	-	7,671,951	7,671,951
Total Assets (Gross)	1,136,640	13,167,940	14,304,580	1,136,640	12,275,500	13,412,140
Accumulated depreciation and amortization						
Initial Balance	-	(5,350,345)	(5,350,345)	-	(3,305,103)	(3,305,103)
Depreciation expenses	-	(48,937)	(48,937)	-	(48,937)	(48,937)
Increase (decrease) due to reclassification to available for sale (*)	-	-	-	-	(1,996,305)	(1,996,305)
Increase (decrease) due to net exchange differences	-	(232,221)	(232,221)	-	-	-
Total movements	-	(281,158)	(281,158)	-	(2,045,242)	(2,045,242)
Total accumulated depreciation	-	(5,631,503)	(5,631,503)	-	(5,350,345)	(5,350,345)
Final Balance	1,136,640	7,536,437	8,673,077	1,136,640	6,925,155	8,061,795

(*) In 2022 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\$30.719.104. These valuations were determined on the basis of market value of the properties.

16. RIGHT OF-USE ASSETS

a) Disclosures about:

	Financial leasing, recognized as an asset Net Values		Depreciation expense, right of-use assets	
	12.31.2023 ThCh\$	12.31.2022 ThCh\$	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Right of-use asset				
Land	1,419,582	1,385,173	-	-
Building	16,043,997	13,537,086	6,565,839	6,084,951
IT equipment	14,500,514	7,107,405	5,875,735	3,988,403
Total right of-use asset	31,964,093	22,029,664	12,441,574	10,073,354

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

Maturity	Payments to be made, at present value	
	12.31.2023	12.31.2022
	ThCh\$	ThCh\$
Until 90 days	6,634,166	4,803,409
More than 90 days to 1 year	17,764,094	12,690,365
More than 1 to 2 years	14,332,385	10,781,964
More than 2 to 3 years	9,367,869	6,979,040
More than 3 to 4 years	7,173,134	3,003,306
More than 4 to 5 years	765,078	501,187
More than 5 years	-	-
Total	56,036,726	38,759,271

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

Minimum payments of financial leases for collect - Landlord	Payments to receive, at present value	
	12.31.2023	12.31.2022
	ThCh\$	ThCh\$
Until a year	53,122,103	56,193,245
More than 1 to 2 years	37,420,956	29,453,956
More than 2 to 3 years	19,761,215	15,101,508
More than 3 to 4 years	8,814,261	6,875,821
More than 4 to 5 years	5,034,186	3,991,501
More than 5 years	2,233,589	914
Total	126,386,310	111,616,945

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			
	12.31.2023		12.31.2022	
	ThCh\$ Assets	ThCh\$ Liabilities	ThCh\$ Assets	ThCh\$ Liabilities
Depreciation	5,715,878	-	6,038,332	-
Amortization	1,623,127	-	6,029,306	-
Provision	19,384,635	-	9,584,993	-
Tax Losses	27,068,600	-	12,662,092	-
Intangible assets	-	6,133,427	-	1,128,877
Other	-	8,371,068	-	6,622,007
Subtotal	53,792,240	14,504,495	34,314,723	7,750,884
Total net assets	39,287,745	-	26,563,839	-

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			
	12.31.2023		12.31.2022	
	ThCh\$ Assets	ThCh\$ Liabilities	ThCh\$ Assets	ThCh\$ Liabilities
Depreciation	1,260,304	-	-	13,160
Amortization	-	17,581,239	-	15,387,248
Provision	12,431,356	-	14,046,570	-
Revaluation of Property, Plant and equipment	-	2,851,995	-	2,775,339
Tax Losses	570,988	-	4,479,449	-
Intangible assets	-	13,692,349	-	11,043,166
Other	-	16,408,325	-	13,943,150
Subtotal	14,262,648	50,533,908	18,526,019	43,162,063
Total net liabilities	-	36,271,260	-	24,636,044

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, 2023, and 2022, the Company has not recognized (see Note 3.2 p) the following deferred tax assets, according to the following detail:

	12.31.2023		12.31.2022	
	Gross Amount	Tax effect	Gross Amount	Tax effect
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Temporary differences	8,391,970	2,853,270	-	-
Tax loss	238,471,821	81,080,419	198,856,555	67,611,229
	246,863,791	83,933,689	198,856,555	67,611,229

As of the date of these Financial Statements, Management estimates that it is probable that no taxable profits will be generated against which these temporary differences and unused tax losses can be recovered.

The carrying value of deferred tax assets and liabilities is reviewed at each closing date and it is determined whether sufficient tax profits will be available to allow all or part of the deferred tax asset to be used.

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	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		
	01.01.2023											12.31.2023
	ThCh\$				ThCh\$					ThCh\$	ThCh\$	ThCh\$
Depreciation	(6,025,172)	452,054	-	-	19,947	-	(1,423,010)	(1)	(951,010)	(6,976,182)		
Amortization	9,357,942	5,344,433	-	-	2,838	-	1,252,899	-	6,600,170	15,958,112		
Provision	(23,631,563)	(5,249,837)	-	-	(37,879)	-	(2,906,068)	9,356	(8,184,428)	(31,815,991)		
Revaluation of Property, Plant and equipment	2,775,339	(228,183)	-	-	-	-	304,839	-	76,656	2,851,995		
Tax Losses	(17,141,541)	(3,022,369)	-	-	(6,045,419)	-	(1,430,259)	-	(10,498,047)	(27,639,588)		
Intangible assets	12,172,043	(2,423,020)	-	-	8,567,298	-	1,509,455	-	7,653,733	19,825,776		
Other	20,565,157	3,161,247	-	-	(142,416)	-	1,198,739	(3,334)	4,214,236	24,779,393		
Total	(1,927,795)	(1,965,675)	-	-	2,364,369	-	(1,493,405)	6,021	(1,088,690)	(3,016,485)		

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	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\$					ThCh\$	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)		

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	12.31.2023	12.31.2022
	ThCh\$	ThCh\$
Current tax expense	17,890,756	21,238,725
(Income) Deferred tax expense related to the birth and reversal of temporary differences	(1,965,675)	(3,296,037)
Total tax (income) expense	15,925,081	17,942,688

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	12.31.2023	12.31.2022
	ThCh\$	ThCh\$
Result before taxes	54,643,934	54,709,003
Total tax expense at the applicable tax rate (depending on the country)	16,533,269	15,106,402
Tax effect of income from ordinary activities exempt from taxation	(3,474,375)	(1,733,945)
Tax effect of non-deductible expenses for the determination of taxable gain (loss)	3,716,975	3,046,810
Other tax effects for reconciliation between accounting profit and tax expense (income) (*)	(850,788)	1,523,421
Subtotal adjustments	(608,188)	2,836,286
Total (income) expense for taxes	15,925,081	17,942,688

(*) This includes the tax price-level restatement applied in Chile to investments in companies and equity, and in Argentina the monetary correction due to a hyperinflationary economy, to non-monetary items.

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

	12.31.2023	12.31.2022
	Gross Amount	Tax effect
	ThCh\$	ThCh\$
Current taxes	-	-
Deferred taxes	-	-
	-	-

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

Deferred tax effect of the components of Other comprehensive income	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Cash flow hedge reserves	(1,012,430)	1,171,817
New measurements of defined benefit plans	-	-
Total	(1,012,430)	1,171,817

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	
	12.31.2023	12.31.2022
	%	%
Chile	27.0%	27.0%
Argentina (i)	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 (ii)	35.0%	31.0%
Panama	25.0%	25.0%
Costa Rica	30.0%	30.0%
Uruguay	25.0%	25.0%

(i) Argentinan's Tax Reform:

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.

(ii) For the company SONDA Servicios S.A.S., the rate is 20% because it is in a free zone.

18. OTHERS NON-FINANCIAL ASSETS

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

	Current		Non-current	
	12.31.2023 ThCh\$	12.31.2022 ThCh\$	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Installation and development projects (1)	13,760,877	7,401,305	4,093,449	339,903
Securities in guarantee	145,497	38,807	5,108,155	409,778
Advance payments (2)	13,381,893	10,505,500	1,006,576	1,308,051
Other refundable taxes	239,206	254,723	-	1,026,979
Guarantees (3)	2,058,415	2,989,730	1,151,005	1,147,132
Spare parts and equipment	35,150	21,418	522,867	538,505
Other	3,443,114	387,461	141,876	4,568
Total	33,064,152	21,598,944	12,023,928	4,774,916

(1) Corresponds to costs incurred to comply with contracts with clients, which include direct costs and project implementation costs. These costs will be recovered to the extent that the contracted services are provided.

(2) Corresponds mainly to advance payments to suppliers.

(3) 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:

	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Other non-current financial liabilities		
Non-current bank loans (1) (2)	70,395,428	9,311,756
Non-current Bonds (3)	140,641,991	191,733,263
Other non-current financial liabilities	172,523	-
Total other non-current financial liabilities	211,209,942	201,045,019
Other current financial liabilities		
Current bank loans (1) (2)	53,499,296	80,935,447
Bonds (3)	60,390,216	4,980,962
Other current financial liabilities	614,813	381,782
Total other current financial liabilities	114,504,325	86,298,191
Other financial liabilities		
Bank Loans (1) (2)	123,894,724	90,247,203
Bonds (3)	201,032,207	196,714,225
Other financial liabilities	787,336	381,782
Total other financial liabilities	325,714,267	287,343,210

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

	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Bank loans		
Non-current loans	70,395,428	9,311,756
Current loans and current part of non-current loans		
Current loans	2,159,270	11,357,897
Current part of non-current loans	51,340,026	69,577,550
Total current and non-current bank loans	53,499,296	80,935,447
Total bank loans	123,894,724	90,247,203

(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		2023.12.31													
							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\$
1-37	Foreign	CTIS TECNOLOGIA LTDA	BRASIL	BANCO ITAÚ	BRL	Annual	14.09	14.09	-	3,908,480	3,908,480	3,908,480	3,908,480	-	-	-	-	-	-	7,816,960	11,725,440	
2-37	Foreign	CTIS TECNOLOGIA LTDA	BRASIL	BANCO SANTANDER	BRL	Quarterly	7.63	7.63	694,016	1,941,221	2,635,237	-	-	-	-	-	-	-	-	-	2,635,237	2,635,237
3-37	Foreign	CTIS TECNOLOGIA LTDA	BRASIL	BANCO JP MORGAN	BRL	Quarterly	16.72	16.72	46,718	-	46,718	-	-	-	-	-	-	-	-	-	46,718	46,718
4-37	Foreign	CTIS TECNOLOGIA LTDA	BRASIL	BANCO DAYCOVAL	BRL	Quarterly	19.09	19.09	61,483	-	61,483	-	-	-	-	-	-	-	-	-	61,483	61,483
5-37	Foreign	CTIS TECNOLOGIA LTDA	BRASIL	BANCO ITAÚ	BRL	Quarterly	17.06	17.06	2,107,111	-	2,107,111	-	-	-	-	-	-	-	-	-	2,107,111	2,107,111
6-37	Foreign	CTIS TECNOLOGIA LTDA	BRASIL	BANCO SANTANDER	BRL	Quarterly	16.70	16.70	425,946	406,800	832,746	-	-	-	-	-	-	-	-	-	832,746	832,746
7-37	Foreign	CTIS TECNOLOGIA LTDA	BRASIL	BANCO SANTANDER	BRL	Quarterly	17.43	17.43	4,189,793	-	4,189,793	-	-	-	-	-	-	-	-	-	4,189,793	4,189,793
8-37	99.546.900-6	ISWITCH S.A.	CHILE	BANCO SANTANDER	CLP	Monthly	3.48	3.48	38,127	38,462	76,589	-	-	-	-	-	-	-	-	-	76,589	76,589
9-37	Foreign	SONDA DO BRASIL LTDA.	BRASIL	CAIXA ECONOMICA	BRL	Monthly	16.72	16.72	350	-	350	-	-	-	-	-	-	-	-	-	350	350
10-37	Foreign	SONDA COSTA RICA S.A.	COSTA RICA	SCOTIABANK	USD	Monthly	8.00	8.00	304,847	779,662	1,084,509	1,169,493	4,677,973	-	-	-	-	-	5,847,466	6,931,975		
11-37	Foreign	SONDA COSTA RICA S.A.	COSTA RICA	SCOTIABANK	USD	Monthly	8.00	8.00	76,212	194,915	271,127	292,373	1,169,494	-	-	-	-	-	1,461,867	1,732,994		
12-37	Foreign	SONDA COSTA RICA S.A.	COSTA RICA	SCOTIABANK	USD	Monthly	8.00	8.00	76,212	194,915	271,127	292,373	1,169,494	-	-	-	-	-	1,461,867	1,732,994		
13-37	Foreign	SONDA ECUADOR S.A.	ECUADOR	BANCO PICHINCHA	USD	Monthly	8.92	8.92	134,942	424,689	559,631	615,661	274,377	-	-	-	-	-	890,038	1,449,669		
14-37	Foreign	SONDA ECUADOR S.A.	ECUADOR	BANCO PICHINCHA	USD	Monthly	8.92	8.92	151,737	-	151,737	-	-	-	-	-	-	-	-	151,737	151,737	
15-37	Foreign	SONDA INFOVIA Digital do Estado do MS S.A.	BRASIL	BANCO SANTANDER	BRL	Quarterly	16.07	16.07	389,992	1,017,000	1,406,992	1,356,000	-	-	-	-	-	-	1,356,000	2,762,992		
16-37	Foreign	SONDA INFOVIA Digital do Estado do MS S.A.	BRASIL	BANCO SANTANDER	BRL	Monthly	16.53	16.53	359,408	1,017,000	1,376,408	1,356,000	-	-	-	-	-	-	1,356,000	2,732,408		
17-37	Foreign	SONDA MEXICO S.A. DE C.V.	MEXICO	BANCO SANTANDER	MXN	Monthly	14.47	14.47	209,062	1,303,013	1,512,075	-	-	-	-	-	-	-	-	1,512,075	1,512,075	
18-37	Foreign	SONDA MEXICO S.A. DE C.V.	MEXICO	BANCO SANTANDER	MXN	Quarterly	12.96	12.96	865,067	-	865,067	-	-	-	-	-	-	-	-	865,067	865,067	
19-37	Foreign	SONDA MEXICO S.A. DE C.V.	MEXICO	BANCO SANTANDER	MXN	Quarterly	12.95	12.95	1,779,283	-	1,779,283	-	-	-	-	-	-	-	-	1,779,283	1,779,283	
20-37	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO SANTANDER	BRL	Annual	16.83	16.83	-	2,373,059	2,373,059	2,260,000	-	-	-	-	-	-	2,260,000	4,633,059		
21-37	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO ITAÚ	BRL	Monthly	15.00	15.00	-	1,503,262	1,503,262	1,503,262	-	-	-	-	-	-	3,006,524	4,509,786		
22-37	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO JP MORGAN	BRL	Monthly	16.72	16.72	21,782	-	21,782	-	-	-	-	-	-	-	-	21,782	21,782	
23-37	Foreign	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO SANTANDER	BRL	Monthly	14.38	14.38	552,610	542,400	1,095,010	-	-	-	-	-	-	-	-	1,095,010	1,095,010	
24-37	83.628.100-4	SONDA S.A.	CHILE	BANCO ESTADO	CLP	At maturity	9.32	9.00	186,384	-	186,384	24,000,000	-	-	-	-	-	-	-	24,000,000	24,186,384	
25-37	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	USD	At maturity	8.11	8.00	35,547	-	35,547	17,542,400	-	-	-	-	-	-	-	17,542,400	17,577,947	
26-37	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	USD	At maturity	6.54	7.00	659,752	-	659,752	-	-	-	-	-	-	-	-	659,752	659,752	
27-37	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	USD	At maturity	6.54	7.00	914,856	-	914,856	-	-	-	-	-	-	-	-	914,856	914,856	
28-37	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	CLP	At maturity	12.08	12.08	3,498,531	-	3,498,531	-	-	-	-	-	-	-	-	3,498,531	3,498,531	
29-37	83.628.100-4	SONDA S.A.	CHILE	BANCO SANTANDER	CLP	At maturity	12.81	12.81	4,884,174	-	4,884,174	-	-	-	-	-	-	-	-	4,884,174	4,884,174	
30-37	83.628.100-4	SONDA S.A.	CHILE	BANCO ITAÚ	CLP	At maturity	10.63	10.63	4,114,512	-	4,114,512	-	-	-	-	-	-	-	-	4,114,512	4,114,512	
31-37	Foreign	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	UYU	Monthly	4.50	4.50	506,982	1,520,945	2,027,927	168,994	-	-	-	-	-	168,994	2,196,921			
32-37	Foreign	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	UYU	Monthly	4.75	4.75	234,348	703,042	937,390	941,021	933,756	941,020	230,715	-	-	3,046,512	3,983,902			
33-37	Foreign	SONDA URUGUAY S.A.	URUGUAY	Banco HSBC	USD	Monthly	4.75	4.75	73,093	-	73,093	-	-	-	-	-	-	-	-	73,093	73,093	
34-37	Foreign	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	USD	At maturity	6.25	6.25	5,093,436	-	5,093,436	-	-	-	-	-	-	-	-	5,093,436	5,093,436	
35-37	Foreign	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	UYU	At maturity	13.50	13.50	2,804,070	-	2,804,070	-	-	-	-	-	-	-	-	2,804,070	2,804,070	
36-37	Foreign	TELSINC COMERCIO DE EQUIP INFORMÁTICA LTDA	BRASIL	BANCO ITAÚ	BRL	Monthly	14.09	14.09	27,120	81,360	108,480	108,480	72,320	-	-	-	-	-	180,800	289,280		
37-37	Foreign	TELSINC COMERCIO DE EQUIP INFORMÁTICA LTDA	BRASIL	BANCO JP MORGAN	BRL	Monthly	16.72	16.72	31,568	-	31,568	-	-	-	-	-	-	-	-	31,568	31,568	
Total									35,549,071	17,950,225	53,499,296	55,514,537	13,709,156	941,020	230,715	-	70,395,428	123,894,724				

										2023.12.31										
										Placed nominal value										
Loan number	Tax debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortization	Rates		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		
							Effective	Nominal												
										MS	MS	MS	MS	MS	MS	MS	MS	MS		
1-37	EXTRANJERA	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO ITAU	BRL	ANUAL	14.09	14.09	-	3,908,480	3,908,480	3,908,480	-	-	-	-	-	7,816,960	11,725,440	
2-37	EXTRANJERA	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO SANTANDER	BRL	TRIMESTRAL	7.63	7.63	694,016	1,941,221	2,635,237	-	-	-	-	-	-	-	2,635,237	
3-37	EXTRANJERA	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO JP MORGAN	BRL	TRIMESTRAL	16.72	16.72	46,718	-	46,718	-	-	-	-	-	-	-	46,718	
4-37	EXTRANJERA	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO DAYCOVAL	BRL	TRIMESTRAL	19.09	19.09	61,483	-	61,483	-	-	-	-	-	-	-	61,483	
5-37	EXTRANJERA	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO ITAU	BRL	TRIMESTRAL	17.06	17.06	2,107,111	-	2,107,111	-	-	-	-	-	-	-	2,107,111	
6-37	EXTRANJERA	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO SANTANDER	BRL	TRIMESTRAL	16.70	16.70	425,946	406,800	832,746	-	-	-	-	-	-	-	832,746	
7-37	EXTRANJERA	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO SANTANDER	BRL	TRIMESTRAL	17.43	17.43	4,189,793	-	4,189,793	-	-	-	-	-	-	-	4,189,793	
8-37	99.546.900-6	ISWITCH S.A.	CHILE	BANCO SANTANDER	CLP	MENSUAL	3.48	3.48	38,127	38,462	76,589	-	-	-	-	-	-	-	76,589	
9-37	EXTRANJERA	SONDA DO BRASIL LTDA.	BRASIL	CAIXA ECONOMICA	BRL	MENSUAL	16.72	16.72	350	-	350	-	-	-	-	-	-	-	350	
10-37	EXTRANJERA	SONDA COSTA RICA S.A.	COSTA RICA	SCOTIABANK	USD	MENSUAL	8.00	8.00	304,847	779,662	1,084,509	1,169,493	4,677,973	-	-	-	-	5,847,466	6,931,975	
11-37	EXTRANJERA	SONDA COSTA RICA S.A.	COSTA RICA	SCOTIABANK	USD	MENSUAL	8.00	8.00	76,212	194,915	271,127	292,373	1,169,494	-	-	-	-	1,461,867	1,732,994	
12-37	EXTRANJERA	SONDA COSTA RICA S.A.	COSTA RICA	SCOTIABANK	USD	MENSUAL	8.00	8.00	76,212	194,915	271,127	292,373	1,169,494	-	-	-	-	1,461,867	1,732,994	
13-37	EXTRANJERA	SONDA ECUADOR S.A.	ECUADOR	BANCO PICHINCHA	USD	MENSUAL	8.92	8.92	134,942	424,689	559,631	615,661	274,377	-	-	-	-	890,038	1,449,669	
14-37	EXTRANJERA	SONDA ECUADOR S.A.	ECUADOR	BANCO PICHINCHA	USD	MENSUAL	8.92	8.92	151,737	-	151,737	-	-	-	-	-	-	-	151,737	
15-37	EXTRANJERA	SONDA INFOVIA Digital do Estado do MS S.A.	BRASIL	BANCO SANTANDER	BRL	TRIMESTRAL	16.07	16.07	389,992	1,017,000	1,406,992	1,356,000	-	-	-	-	-	1,356,000	2,762,992	
16-37	EXTRANJERA	SONDA INFOVIA Digital do Estado do MS S.A.	BRASIL	BANCO SANTANDER	BRL	MENSUAL	16.53	16.53	359,408	1,017,000	1,376,408	1,356,000	-	-	-	-	-	1,356,000	2,732,408	
17-37	EXTRANJERA	SONDA MEXICO S.A. DE C.V.	MEXICO	BANCO SANTANDER	MXN	MENSUAL	14.47	14.47	209,062	1,303,013	1,512,075	-	-	-	-	-	-	-	1,512,075	
18-37	EXTRANJERA	SONDA MEXICO S.A. DE C.V.	MEXICO	BANCO SANTANDER	MXN	TRIMESTRAL	12.96	12.96	865,067	-	865,067	-	-	-	-	-	-	-	865,067	
19-37	EXTRANJERA	SONDA MEXICO S.A. DE C.V.	MEXICO	BANCO SANTANDER	MXN	TRIMESTRAL	12.95	12.95	1,779,283	-	1,779,283	-	-	-	-	-	-	-	1,779,283	
20-37	EXTRANJERA	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO SANTANDER	BRL	ANUAL	16.83	16.83	-	2,373,059	2,373,059	2,260,000	-	-	-	-	-	2,260,000	4,633,059	
21-37	EXTRANJERA	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO ITAU	BRL	MENSUAL	15.00	15.00	-	1,503,262	1,503,262	1,503,262	1,503,262	-	-	-	-	3,006,524	4,509,786	
22-37	EXTRANJERA	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO JP MORGAN	BRL	MENSUAL	16.72	16.72	21,782	-	21,782	-	-	-	-	-	-	-	21,782	
23-37	EXTRANJERA	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO SANTANDER	BRL	MENSUAL	14.38	14.38	552,610	542,400	1,095,010	-	-	-	-	-	-	-	1,095,010	
24-37	83.628.100-4	SONDA S.A.	CHILE	BANCO ESTADO	CLP	AL VENCIMIENTO	9.32	9.00	565,365	-	565,365	24,000,000	-	-	-	-	-	24,000,000	24,565,365	
25-37	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	USD	AL VENCIMIENTO	8.11	8.00	122,440	-	122,440	-	17,542,400	-	-	-	-	17,542,400	17,664,840	
26-37	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	USD	AL VENCIMIENTO	6.54	7.00	660,349	-	660,349	-	-	-	-	-	-	-	660,349	
27-37	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	USD	AL VENCIMIENTO	6.54	7.00	915,685	-	915,685	-	-	-	-	-	-	-	915,685	
28-37	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	CLP	AL VENCIMIENTO	12.08	12.08	3,498,531	-	3,498,531	-	-	-	-	-	-	-	3,498,531	
29-37	83.628.100-4	SONDA S.A.	CHILE	BANCO SANTANDER	CLP	AL VENCIMIENTO	12.81	12.81	4,884,174	-	4,884,174	-	-	-	-	-	-	-	4,884,174	
30-37	83.628.100-4	SONDA S.A.	CHILE	BANCO ITAU	CLP	AL VENCIMIENTO	10.63	10.63	4,114,512	-	4,114,512	-	-	-	-	-	-	-	4,114,512	
31-37	EXTRANJERA	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAU	UYU	MENSUAL	4.50	4.50	529,338	1,554,481	2,083,819	169,615	-	-	-	-	-	169,615	2,253,434	
32-37	EXTRANJERA	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAU	UYU	MENSUAL	4.75	4.75	279,749	822,901	1,102,650	1,059,063	1,015,479	971,894	236,163	-	-	3,282,599	4,385,249	
33-37	EXTRANJERA	SONDA URUGUAY S.A.	URUGUAY	Banco HSBC	USD	MENSUAL	4.75	4.75	73,526	-	73,526	-	-	-	-	-	-	-	73,526	
34-37	EXTRANJERA	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAU	USD	AL VENCIMIENTO	6.25	6.25	5,093,436	-	5,093,436	-	-	-	-	-	-	-	5,093,436	
35-37	EXTRANJERA	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAU	UYU	AL VENCIMIENTO	13.50	13.50	2,804,070	-	2,804,070	-	-	-	-	-	-	-	2,804,070	
36-37	EXTRANJERA	TELSINC COMERCIO DE EQUIP INFORMÁTICA LTDA	BRASIL	BANCO ITAU	BRL	MENSUAL	14.09	14.09	27,120	81,360	108,480	108,480	72,320	-	-	-	-	180,800	289,280	
37-37	EXTRANJERA	TELSINC COMERCIO DE EQUIP INFORMÁTICA LTDA	BRASIL	BANCO JP MORGAN	BRL	MENSUAL	16.72	16.72	31,564	-	31,564	-	-	-	-	-	-	-	31,564	
Total									36,084,557	18,103,620	54,188,177	38,090,800	31,333,279	971,894	236,163	-	70,632,136	124,820,313		

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortization	Effective	Nominal	12.31.2022										
									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\$									
1-23	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	-	-	-	-	-	-	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	-	-	-	-	-	-	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	-	-	-	-	-	-	712,967
7-23	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO ITAU	BRL	Quarterly	6,05	6,05	-	-	-	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	-	-	-	-	-	-	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	-	-	-	-	-	-	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
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	1,378,451	1,837,935	1,837,935	153,161	-	-	-	-	-	1,991,096
21-23	Foreign	SONDA URUGUAY	URUGUAY	BANCO HSBC	USD	Monthly	4,75	4,75	108,950	320,948	429,898	71,320	-	-	-	-	-	-	71,320
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	Effective	Nominal	12.31.2022										
									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\$									
1-23	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	-	-	-	-	-	-	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	-	-	-	-	-	-	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	-	-	-	-	-	-	712,967
7-23	Foreign	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO ITAU	BRL	Quarterly	6,05	6,05	-	-	-	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	-	-	-	-	-	-	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	-	-	-	-	-	-	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
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
21-23	Foreign	SONDA URUGUAY	URUGUAY	BANCO HSBC	USD	Monthly	4,75	4,75	112,416	329,683	442,099	71,739	-	-	-	-	-	-	71,739
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	

(3) Bonds

- 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 UF + 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 UF + 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 3.41% for Series H, and 2.487% 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

										12.31.2023									
										Carrying amount									
Taxpayer number	Debtor name	Type of document	Country	Indexation unit	Amortisation type	Maturity date	Rates		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	
							Effective	Nominal											
										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	-	5.144.829	5.144.829	4.949.332	-	4.981.589	4.981.589	4.981.589	9.963.233	29.857.332	35.002.161
83.628.100-4	SONDA S.A.	BSOND-H	CHILE	UF	Maturity	01-07-2029	1,50	1,49	-	-	-	-	-	-	-	-	110.784.659	110.784.659	110.784.659
83.628.100-4	SONDA S.A.	BSOND-J	CHILE	UF	Maturity	17-10-2024	0,40	0,40	-	55.245.387	55.245.387	-	-	-	-	-	-	-	55.245.387
Total									-	60.390.216	60.390.216	4.949.332	4.981.589	4.981.589	4.981.589	120.747.892	140.641.991	201.032.207	

										12.31.2023									
										Placed nominal value									
Taxpayer number	Debtor name	Type of document	Country	Indexation unit	Amortisation type	Maturity date	Rates		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	
							Effective	Nominal											
										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	-	6.523.763	6.523.763	6.300.500	6.077.236	5.853.973	5.630.704	10.591.671	34.454.084	40.977.847	
83.628.100-4	SONDA S.A.	BSOND-H	CHILE	UF	Maturity	01-07-2029	1,50	1,49	-	1.649.359	1.649.359	1.649.359	1.649.359	1.649.359	1.649.359	112.017.439	118.614.875	120.264.234	
83.628.100-4	SONDA S.A.	BSOND-J	CHILE	UF	Maturity	17-10-2024	0,40	0,40	-	55.404.556	55.404.556	-	-	-	-	-	-	55.404.556	
Total									-	63.577.678	63.577.678	7.949.859	7.726.595	7.503.332	7.280.063	122.609.110	153.068.959	216.646.637	

Bonds liabilities- Unsecured current and non-current

										12.31.2022									
										Carrying amount									
Taxpayer number	Debtor name	Type of document	Country	Indexation unit	Amortisation type	Maturity date	Rates		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	
							Effective	Nominal											
										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	

										12.31.2022									
										Placed nominal value									
Taxpayer number	Debtor name	Type of document	Country	Indexation unit	Amortisation type	Maturity date	Rates		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	
							Effective	Nominal											
										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	

Categories of financial liabilities:

	12.31.2023 ThCh\$	12.31.2022 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	172,523	-
Non-current financial at amortized cost	211,037,419	201,045,019
Total non-current financial liabilities	211,209,942	201,045,019
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	86,261	21,700
Current financial at amortized cost	114,418,064	86,276,491
Total current financial liabilities	114,504,325	86,298,191
Categories of financial liabilities		
Financial liabilities at fair value through profit or loss		
Total financial liabilities at fair value through profit or loss	258,784	21,700
Financial at amortized cost	325,455,483	287,321,510
Total financial liabilities	325,714,267	287,343,210

20. LEASE LIABILITIES

The composition of the lease liabilities is as follows:

	Current		Non current	
	12.31.2023 ThCh\$	12.31.2022 ThCh\$	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Lease liabilities - equipment and infrastructure acquired (lease contracts)	19,050,047	11,562,276	20,677,935	13,469,171
Lease Liabilities - Rental contracts offices and warehouses	5,348,213	5,931,498	10,960,531	7,796,326
Total	24,398,260	17,493,774	31,638,466	21,265,497

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		12.31.2023										
							Effective	Nominal	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\$	ThCh\$					
1-171	FOREIGN	ATIVAS DATA CENTER LTDA.	BRASIL	HP FINANCIAL SERVICES S.A	BRL	Monthly	9.16	9.16	800,661	360,923	1,161,584	851,018	657,760	269,301	-	-	1,778,079	2,939,663	
2-171	FOREIGN	ATIVAS DATA CENTER LTDA.	BRASIL	DAYCOVAL	BRL	Monthly	9.16	9.16	49,266	147,799	197,065	197,066	121,611	31,948	-	-	350,625	547,690	
3-171	FOREIGN	ATIVAS DATA CENTER LTDA.	BRASIL	ARCELORMITTAL	BRL	Monthly	9.16	9.16	12,872	37,439	50,311	47,284	44,440	38,385	-	-	130,109	180,420	
4-171	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	HP FINANCIAL SERVICES S.A	BRL	Monthly	9.16	9.16	314,068	1,855,591	2,169,659	883,905	565,725	240,127	-	-	1,689,757	3,859,416	
5-171	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	B5 FINANCIAL EQUIPAMENTOS	BRL	Monthly	21.98	21.98	128,062	73,603	201,665	96,918	16,209	35,188	-	-	148,315	349,900	
6-171	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	SANTANDER	BRL	Monthly	14.67	14.67	742,928	1,697,658	2,440,586	2,345,852	2,218,506	3,561,946	-	-	8,126,304	10,566,890	
7-171	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	DAYCOVAL	BRL	Monthly	16.62	16.62	4,107	12,322	16,429	15,061	15,061	-	-	-	30,122	46,551	
8-171	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	AR EMPREENDIMENTOS PARTICIPAÇÕES	BRL	Monthly	6.40	6.40	18,466	53,709	72,175	67,834	27,045	-	-	-	94,879	167,054	
9-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO CHILE	CLF	Monthly	3.00	3.00	47,046	15,742	62,788	-	-	-	-	-	-	62,788	
10-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO CHILE	CLF	Monthly	3.00	3.00	75,991	50,993	126,984	-	-	-	-	-	-	126,984	
11-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BICE	CLF	Monthly	3.00	3.00	7,487	7,540	15,027	-	-	-	-	-	-	15,027	
12-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO CHILE	CLP	Monthly	3.00	3.00	76,691	103,473	180,164	-	-	-	-	-	-	180,164	
13-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO CHILE	CLP	Monthly	3.00	3.00	12,361	20,960	33,321	-	-	-	-	-	-	33,321	
14-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO CHILE	CLP	Monthly	3.00	3.00	75,829	154,768	230,597	-	-	-	-	-	-	230,597	
15-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	Monthly	3.00	3.00	29,617	90,633	120,250	10,238	-	-	-	-	-	10,238	
16-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	Monthly	3.00	3.00	29,617	90,633	120,250	10,238	-	-	-	-	-	10,238	
17-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	Monthly	3.00	3.00	14,826	45,370	60,196	5,125	-	-	-	-	-	5,125	
18-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	Monthly	3.00	3.00	29,357	90,690	120,247	10,228	-	-	-	-	-	10,228	
19-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	Monthly	3.00	3.00	9,876	30,302	40,178	6,873	-	-	-	-	-	6,873	
20-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	Monthly	3.00	3.00	22,991	70,743	93,734	16,089	-	-	-	-	-	16,089	
21-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	Monthly	3.00	3.00	124,050	392,062	516,112	445,511	-	-	-	-	-	445,511	
22-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	Monthly	3.00	3.00	82,108	251,861	333,969	349,123	272,199	-	-	-	-	621,322	
23-171	78.936.330-7	ITEM LTDA	CHILE	PLAZA GESTE S.A	CLF	Monthly	2.31	2.31	16,929	56,803	73,732	82,034	-	-	-	-	-	157,766	
24-171	78.936.330-7	ITEM LTDA	CHILE	MALL DEL CENTRO DE CONCEPCION SPA.	CLF	Monthly	2.31	2.31	19,979	67,209	87,188	93,568	-	-	-	-	-	181,594	
25-171	78.936.330-7	ITEM LTDA	CHILE	NIUEVOS DESARROLLOS	CLF	Monthly	2.31	2.31	32,271	108,335	140,606	156,502	24,947	-	-	-	-	322,055	
26-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL CALAMA S.A.	CLF	Monthly	2.31	2.31	18,959	63,646	82,605	91,944	14,656	-	-	-	-	189,205	
27-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA BOULEVARD NUEVA COSTANERA SA	CLF	Monthly	2.31	2.31	46,626	107,208	153,834	173,885	67,209	-	-	-	-	344,908	
28-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VINA DEL MAR S.A.	CLF	Monthly	2.38	2.38	77,242	259,245	336,487	344,808	-	-	-	-	-	681,295	
29-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL LAS AMERICAS SA.	CLF	Monthly	3.94	3.94	17,846	60,568	78,414	75,243	-	-	-	-	-	153,657	
30-171	78.936.330-7	ITEM LTDA	CHILE	PARQUE ANGANOS SPA	CLF	Monthly	4.44	4.44	15,681	53,477	69,158	72,484	11,541	-	-	-	-	84,025	
31-171	78.936.330-7	ITEM LTDA	CHILE	PARQUE ARAUCO S.A.	CLF	Monthly	4.44	4.44	131,741	449,281	581,022	608,964	96,961	-	-	-	-	705,925	
32-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA PIE ANDINO SPA	CLF	Monthly	4.29	4.29	18,488	58,716	77,204	83,675	87,625	52,939	-	-	-	224,239	
33-171	78.936.330-7	ITEM LTDA	CHILE	NIUEVOS DESARROLLOS	CLF	Monthly	4.34	4.34	34,148	122,038	156,206	175,867	127,424	-	-	-	-	303,291	
34-171	78.936.330-7	ITEM LTDA	CHILE	NIUEVOS DESARROLLOS	CLF	Monthly	4.24	4.24	16,085	58,079	74,164	82,793	53,231	-	-	-	-	136,024	
35-171	78.936.330-7	ITEM LTDA	CHILE	PLAZA TROBOL SPA.	CLF	Monthly	4.34	4.34	45,219	158,328	203,547	233,171	207,200	-	-	-	-	440,371	
36-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA E INVERSIONES ITALIA LTDA.	CLF	Monthly	4.54	4.54	1,543	4,756	6,299	6,639	6,980	7,320	-	-	-	20,939	
37-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA E INVERSIONES ITALIA LTDA.	CLF	Monthly	4.54	4.54	12,771	39,371	52,142	54,963	57,784	60,605	-	-	-	173,352	
38-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA OENTOUNO SPA	CLF	Monthly	4.54	4.54	6,352	19,582	25,934	27,337	28,740	30,143	-	-	-	85,220	
39-171	78.936.330-7	ITEM LTDA	CHILE	MARGARITA VALLEJOS	CLF	Monthly	4.54	4.54	1,361	4,196	5,557	5,858	6,159	6,450	-	-	-	18,476	
40-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VINA DEL MAR S.A.	CLF	Monthly	4.54	4.54	11,284	39,163	50,447	59,520	62,596	72,577	-	-	-	194,693	
41-171	78.936.330-7	ITEM LTDA	CHILE	CONSTRUCTORA Y ADMINISTRADORA UNO S.A.	CLF	Monthly	4.54	4.54	20,422	70,106	90,528	95,181	99,835	-	-	-	-	195,016	
42-171	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	Monthly	4.54	4.54	18,333	61,669	80,002	84,336	88,669	93,003	-	-	-	266,008	
43-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VINA DEL MAR S.A.	CLF	Monthly	4.54	4.54	399	1,232	1,631	1,720	2,010	2,108	-	-	-	5,838	
44-171	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	Monthly	4.16	4.16	58,144	193,396	253,540	266,267	278,995	291,723	166,537	-	-	-	1,003,522
45-171	78.936.330-7	ITEM LTDA	CHILE	COMERCIALIZADORA COSTANERA CENTER SPA.	CLF	Monthly	4.16	4.16	121,846	409,474	531,320	557,993	584,666	611,338	348,997	-	-	-	2,102,994
46-171	78.936.330-7	ITEM LTDA	CHILE	NIUEVOS DESARROLLOS	CLF	Monthly	4.30	4.30	6,561	22,826	29,387	32,087	36,346	39,315	30,482	-	-	-	138,230
47-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA FUENTE LTDA.	CLF	Monthly	5.24	5.24	11,395	37,789	49,184	52,591	57,282	66,126	61,520	-	-	-	287,519
48-171	88.579.800-4	MICROGEO S.A.	CHILE	BANCO BCI	CLF	Monthly	2.70	2.70	6,669	20,280	26,949	-	-	-	-	-	-	26,949	
49-171	88.579.800-4	MICROGEO S.A.	CHILE	BANCO BCI	CLF	Monthly	2.70	2.70	92,960	282,580	375,540	288,215	-	-	-	-	-	288,215	
50-171	FOREIGN	NOVIS MEXICO	MEXICO	ALE JANDRO CASTAÑO	MXN	Monthly	-	-	10,612	21,224	31,836	-	-	-	-	-	-	31,836	
51-171	96.967.100-K	NOVIS S.A.	CHILE	BANCO CHILE	CLF	Monthly	2.48	2.48	7,395	14,931	22,326	-	-	-	-	-	-	22,326	
52-171	96.967.100-K	NOVIS S.A.	CHILE	BANCO CHILE	CLF	Monthly	2.58	2.58	5,204	12,276	17,480	-	-	-	-	-	-	17,480	
53-171	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	Monthly	1.08	1.09	8,509	26,005	34,514	20,730	-	-	-	-	-	20,730	
54-171	96.967.100-K	NOVIS S.A.	CHILE	BANCO ITAU	USD	Monthly	6.48	6.48	19,937	61,781	81,718	87,176	7,522	-	-	-	-	94,698	
55-171	96.967.100-K	NOVIS S.A.	CHILE	BANCO ITAU	USD	Monthly	11.35	11.35	14,626	43,356	57,982	64,300	57,057	-	-	-	-	121,357	
56-171	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	FAT SETTANNI PARTICIPAÇÕES	BRL	Monthly	6.40	0.52	7,121	20,343	27,464	24,897	22,570	20,460	1,616	-	-	97,007	
57-171	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	MANDARINO ADMINISTRADORA DE BENS LTDA	BRL	Monthly	6.40	0.52	563	1,281	1,844	-	-	-	-	-	-	1,844	
58-171	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	CMSA PARTICIPAÇÕES S.A.	BRL	Monthly	6.40	0.52	10,569	30,194	40,763	36,953	33,499	15,556	-	-	-	86,008	
59-171	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGAS SAN FRANCISCO LTDA.	CLF	Monthly	3.00	3.00	857	2,602	3,459	1,171	-	-	-	-	-	1,171	
60-171	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGAS SAN FRANCISCO LTDA.	CLF	Monthly	3.00	3.00	9,304	28,278	37,582	38,556	26,245	-	-	-	-	64,801	

Continuation

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortization	Rates		12.31.2023													
							Effective	Nominal	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\$	ThCh\$								
61-171	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3.00	3.00	8,645	-	8,645	-	-	-	-	-	-	-	-	-	8,645	
62-171	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGAS SAN FRANCISCO LTDA.	CLF	Monthly	4.54	4.54	12,237	37,724	49,961	52,663	55,366	58,069	-	-	-	-	-	-	166,098	216,099
63-171	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	INMOBILIARIA E INVERSIONES MMC S.A.	CLF	Monthly	4.54	4.54	11,434	35,248	46,682	49,207	51,732	54,258	-	-	-	-	-	-	155,197	201,979
64-171	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGAS SAN FRANCISCO LTDA.	CLF	Monthly	4.54	4.54	8,507	26,226	34,733	36,612	38,491	40,370	-	-	-	-	-	-	115,473	150,206
65-171	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	Monthly	4.54	4.54	19,229	64,714	83,943	88,510	93,076	97,643	7,902	-	-	-	-	-	287,131	371,074
66-171	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	ROSARIO RODRIGUEZ RUIZ	CLF	Monthly	4.29	4.29	4,532	13,951	18,483	19,430	20,377	21,324	5,479	-	-	-	-	-	66,610	85,093
67-171	96.571.690-4	SERVIBANCA S.A.	CHILE	SUCESION DE ARMAS PAREDES	CLF	Monthly	2.80	2.80	1,892	2,502	4,394	-	-	-	-	-	-	-	-	-	4,394	
68-171	96.725.400-2	SOLEX S.A.	CHILE	INMOBILIARIA E INVERSIONES SAN FERNANDO S.A.	CLP	Monthly	4.34	4.34	9,501	29,231	38,732	40,677	42,622	25,761	-	-	-	-	-	-	109,060	147,792
69-171	FOREIGN	SOLEX COLOMBIA S.A.S	COLOMBIA	PROINTEGRAL INMOBILIARIA Y CONSTRUCTORA S.A.	COP	Monthly	15.61	15.61	9,063	9,997	18,460	-	-	-	-	-	-	-	-	-	18,460	
70-171	FOREIGN	SONDA BRASIL S.A.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12.15	12.15	24,587	12,490	37,077	3,664	-	-	-	-	-	-	-	-	3,664	40,741
71-171	FOREIGN	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	8.00	8.00	14,073	4,049	18,122	-	-	-	-	-	-	-	-	-	18,122	
72-171	FOREIGN	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	8.00	8.00	8,699	23,816	32,515	-	-	-	-	-	-	-	-	-	32,515	63,469
73-171	FOREIGN	SONDA COSTA RICA	COSTA RICA	SANKURU	USD	Monthly	8.00	8.00	5,209	13,616	18,825	18,442	20,991	19,445	-	-	-	-	-	-	56,974	89,469
74-171	FOREIGN	SONDA COSTA RICA	COSTA RICA	CREDITEX	USD	Monthly	8.00	8.00	7,079	18,503	25,582	25,063	28,527	26,425	-	-	-	-	-	-	80,015	105,597
75-171	FOREIGN	SONDA COSTA RICA	COSTA RICA	RIU UBANGUI	USD	Monthly	8.00	8.00	9,681	25,305	34,986	34,274	39,013	36,138	-	-	-	-	-	-	109,425	144,411
76-171	FOREIGN	SONDA COSTA RICA	COSTA RICA	LAS MIL CARAS	USD	Monthly	8.00	8.00	9,681	25,305	34,986	34,274	39,013	36,138	-	-	-	-	-	-	109,425	144,411
77-171	FOREIGN	SONDA COSTA RICA	COSTA RICA	SAIM NOVENTA	USD	Monthly	8.00	8.00	5,209	13,616	18,825	18,442	20,991	19,445	-	-	-	-	-	-	58,978	77,703
78-171	FOREIGN	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	8.00	8.00	8,054	8,202	16,256	-	-	-	-	-	-	-	-	-	16,256	
79-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.04	0.04	5,104	-	5,104	-	-	-	-	-	-	-	-	-	5,104	
80-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.05	0.05	1,618	-	1,618	-	-	-	-	-	-	-	-	-	1,618	
81-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.04	0.04	43,853	55,520	99,373	21,373	-	-	-	-	-	-	-	-	21,373	120,746
82-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.04	0.04	30,341	68,742	99,083	-	-	-	-	-	-	-	-	-	99,083	
83-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.00	0.00	3,377	7,696	11,073	-	-	-	-	-	-	-	-	-	11,073	
84-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.01	0.01	25,327	57,214	82,541	-	-	-	-	-	-	-	-	-	82,541	
85-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.01	0.01	43,873	98,999	142,872	-	-	-	-	-	-	-	-	-	142,872	
86-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.05	0.05	3,246	7,276	10,522	2,489	-	-	-	-	-	-	-	-	2,489	13,011
87-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.05	0.05	14,856	33,146	48,002	26,686	-	-	-	-	-	-	-	-	26,686	74,688
88-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.05	0.05	662	-	662	-	-	-	-	-	-	-	-	-	662	
89-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.05	0.05	32,555	-	32,555	-	-	-	-	-	-	-	-	-	32,555	
90-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.05	0.05	24,281	5,963	30,244	-	-	-	-	-	-	-	-	-	30,244	
91-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.05	0.05	3,524	816	4,140	-	-	-	-	-	-	-	-	-	4,140	
92-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.18	0.18	3,150	6,815	9,965	9,670	960	-	-	-	-	-	-	-	10,630	20,595
93-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.05	0.05	66,596	158,872	225,468	-	-	-	-	-	-	-	-	-	225,468	
94-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.05	0.05	19,126	59,030	78,156	20,241	-	-	-	-	-	-	-	-	20,241	98,397
95-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.01	0.01	48,396	129,844	178,240	48,988	-	-	-	-	-	-	-	-	48,988	227,228
96-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.05	0.05	35,262	66,959	102,221	43,157	-	-	-	-	-	-	-	-	43,157	145,378
97-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.05	0.05	94,742	292,027	386,769	167,424	-	-	-	-	-	-	-	-	167,424	554,193
98-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.06	0.06	8,612	26,582	35,194	15,265	-	-	-	-	-	-	-	-	15,265	50,459
99-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.07	0.07	22,609	70,170	92,779	-	-	-	-	-	-	-	-	-	92,779	
100-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.07	0.07	6,481	19,509	25,990	-	-	-	-	-	-	-	-	-	25,990	
101-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.06	0.06	1,763	4,826	6,589	-	-	-	-	-	-	-	-	-	6,589	
102-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.12	0.12	39,459	82,942	122,401	115,011	119,323	-	-	-	-	-	-	-	234,334	356,735
103-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.05	0.05	15,082	29,686	44,768	37,560	57,162	62,574	-	-	-	-	-	-	157,296	202,064
104-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.11	0.11	2,035	6,427	8,462	8,553	5,014	-	-	-	-	-	-	-	13,567	23,029
105-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.12	0.12	43,288	83,398	126,686	124,994	36,305	-	-	-	-	-	-	-	161,299	287,985
106-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.10	0.10	66,078	127,696	193,774	188,959	54,378	-	-	-	-	-	-	-	243,337	437,111
107-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.08	0.08	24,262	75,728	99,990	98,859	126,445	126,720	113,518	-	-	-	-	465,542	565,532	
108-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.18	0.18	3,926	12,817	16,743	18,019	21,013	-	-	-	-	-	-	-	39,032	55,775
109-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.18	0.18	1,817	5,449	7,466	7,323	9,288	9,227	9,902	-	-	-	-	35,740	43,206	
110-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.03	0.03	2,891	6,626	9,517	770	-	-	-	-	-	-	-	-	770	10,287
111-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.05	0.05	1,556	1,575	3,131	-	-	-	-	-	-	-	-	-	3,131	
112-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.05	0.05	12,516	26,535	39,051	24,481	-	-	-	-	-	-	-	-	24,481	63,532
113-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.05	0.05	9,204	11,071	20,275	-	-	-	-	-	-	-	-	-	20,275	
114-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.06	0.06	16,526	35,191	51,717	36,755	-	-	-	-	-	-	-	-	36,755	88,472
115-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.06	0.06	2,506	5,312	7,818	5,543	-	-	-	-	-	-	-	-	5,543	13,361
116-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.07	0.07	7,257	14,068	21,325	-	-	-	-	-	-	-	-	-	21,325	
117-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.08	0.08	2,649	5,837	8,486	848	671	-	-	-	-	-	-	-	671	9,157
118-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.04	0.04	1,382	2,951	4,333	3,613	986	-	-	-	-	-	-	-	4,599	8,932
119-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.03	0.03	3,293	7,305	10,598	7,690	-	-	-	-	-	-	-	-	7,690	18,288
120-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.05	0.05	36,031	79,250	115,281	91,861	-	-	-	-	-	-	-	-	91,861	207,142

Continuation

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortization	Rates		31.12.2023										
							Effective	Nominal	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	
121-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.03	0.03	34,566	69,420	103,986	85,573	126,172	121,679	-	-	-	333,424	437,410
122-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.02	0.02	7,816	25,140	32,956	34,499	3,359	-	-	-	-	37,858	70,814
123-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.12	0.12	17,065	36,893	53,958	44,781	33,919	-	-	-	-	78,700	132,658
124-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.05	0.05	6,004	19,689	25,693	27,891	20,250	-	-	-	-	48,141	73,834
125-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.02	0.02	4,641	9,759	14,400	11,997	17,631	-	-	-	-	29,628	44,028
126-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.09	0.09	5,435	10,603	16,038	14,166	-	-	-	-	-	14,166	30,204
127-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.11	0.11	9,760	18,628	28,388	27,801	24,788	-	-	-	-	52,589	80,977
128-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.08	0.08	9,544	20,674	30,218	27,013	23,625	-	-	-	-	50,638	80,856
129-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.03	0.03	9,380	17,509	26,889	27,072	28,004	-	-	-	-	55,076	81,965
130-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.06	0.06	6,990	22,105	29,095	32,318	35,898	22,750	-	-	-	90,966	120,061
131-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	INVERSIONES YAJAD HOLDINGS	COP	Monthly	0.17	0.17	11,521	34,562	46,083	15,361	-	-	-	-	-	15,361	61,444
132-171	FOREIGN	SONDA DEL ECUADOR	ECUADOR	BRESCIA	USD	Monthly	7.72	8.00	24,372	76,101	109,473	62,417	-	-	-	-	-	62,417	162,890
133-171	FOREIGN	SONDA DEL PERU S.A.	PERU	ALPINA INVERSIONES INMOBILIARIAS S.A.	USD	Monthly	6.30	6.30	53,601	167,329	229,930	241,995	264,497	213,356	-	-	-	719,848	940,778
134-171	FOREIGN	SONDA MEXICO S.A.	MEXICO	MINIBODEGAS PERIFERICO S.A. DE C.V.	MXN	Monthly	0.10	0.10	47	141	188	-	-	-	-	-	-	-	188
135-171	FOREIGN	SONDA MEXICO S.A.	MEXICO	MINIBODEGAS PERIFERICO S.A. DE C.V.	MXN	Monthly	0.10	0.10	99	297	396	-	-	-	-	-	-	-	396
136-171	FOREIGN	SONDA MEXICO S.A.	MEXICO	DELL MEXICO, S.A. DE C.V.	MXN	Monthly	0.10	0.10	11,984	35,951	47,935	-	-	-	-	-	-	-	47,935
137-171	FOREIGN	SONDA PANAMA	PANAMA	GERONA CAPITAL ASSETS	USD	Monthly	6.00	6.00	26,215	83,067	109,282	58,172	-	-	-	-	-	58,172	167,454
138-171	FOREIGN	SONDA PANAMA	PANAMA	HATZLAJA	USD	Monthly	6.00	6.00	6,304	10,718	17,022	-	-	-	-	-	-	-	17,022
139-171	FOREIGN	SONDA PANAMA	PANAMA	GERONA CAPITAL ASSETS	USD	Monthly	6.00	6.00	14,326	45,394	59,720	31,789	-	-	-	-	-	31,789	91,509
140-171	FOREIGN	SONDA PROCWORK INFORMATICA LTDA	BRASIL	HP FINANCIAL SERVICES SA	BRL	Monthly	9.91	9.16	638,659	4,495,405	5,134,264	977,369	592,938	42,994	-	-	-	1,613,301	6,747,565
141-171	FOREIGN	SONDA PROCWORK INFORMATICA LTDA	BRASIL	SANTANDER	BRL	Monthly	14.84	14.84	37,904	110,640	149,544	139,859	124,360	31,983	-	-	-	296,402	444,946
142-171	FOREIGN	SONDA PROCWORK INFORMATICA LTDA	BRASIL	DAYCOVAL	BRL	Monthly	16.38	16.38	105,695	317,085	422,780	402,810	389,837	67,740	-	-	-	860,387	1,283,167
143-171	FOREIGN	SONDA PROCWORK INFORMATICA LTDA	BRASIL	INDEPENDENCIA IMOBILIARIA LTDA	BRL	Monthly	6.40	6.40	6,227	18,112	24,339	15,407	-	-	-	-	-	15,407	39,746
144-171	83 628 100-4	SONDA S.A.	CHILE	CVITANIC	CLP	Monthly	0.03	3.33	3,159	9,634	12,793	13,219	9,056	-	-	-	-	22,275	35,068
145-171	83 628 100-4	SONDA S.A.	CHILE	MERCADO MAYORISTA DE SANTIAGO S.A.	CLP	Monthly	0.03	3.33	12,169	37,130	49,299	50,923	35,828	-	-	-	-	86,751	136,050
146-171	83 628 100-4	SONDA S.A.	CHILE	CLAUDIA PATRICIA OSORIO	CLP	Monthly	0.05	5.00	1,878	5,773	7,651	8,033	5,577	-	-	-	-	13,610	21,261
147-171	83 628 100-4	SONDA S.A.	CHILE	YAMIRA GARDIC BOERO	CLP	Monthly	0.03	3.33	984	3,000	3,984	4,116	2,820	-	-	-	-	6,936	10,920
148-171	83 628 100-4	SONDA S.A.	CHILE	INVERSIONES SUAZO BORZONE LTDA.	CLP	Monthly	0.03	3.33	869	2,651	3,520	3,638	2,492	-	-	-	-	6,130	9,650
149-171	83 628 100-4	SONDA S.A.	CHILE	ROSA MARIA ESTER VILLANMUNIZ	CLP	Monthly	0.03	3.33	856	2,610	3,466	3,582	2,454	-	-	-	-	6,036	9,502
150-171	83 628 100-4	SONDA S.A.	CHILE	ANA MARIA DANIONI	CLP	Monthly	0.04	4.30	1,237	3,789	5,026	5,242	5,468	5,703	3,437	-	-	19,850	24,876
151-171	83 628 100-4	SONDA S.A.	CHILE	INVERSIONES E INMOBILIARIA LIGURA	CLP	Monthly	0.04	4.29	7,622	23,353	30,975	32,304	33,690	20,316	-	-	-	86,310	117,285
152-171	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	17,640	17,809	35,449	-	-	-	-	-	-	-	35,449
153-171	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	71,025	95,765	166,790	-	-	-	-	-	-	-	166,790
154-171	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	20,132	27,144	47,276	-	-	-	-	-	-	-	47,276
155-171	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	24,831	41,918	66,749	-	-	-	-	-	-	-	66,749
156-171	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	88,199	178,954	267,153	-	-	-	-	-	-	-	267,153
157-171	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	5,619	11,400	17,019	-	-	-	-	-	-	-	17,019
158-171	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	8,380	22,743	31,123	-	-	-	-	-	-	-	31,123
159-171	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	22,735	69,527	92,262	7,849	-	-	-	-	-	-	7,849
160-171	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	20,388	62,350	82,738	-	-	-	-	-	-	-	49,749
161-171	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	12,446	38,062	50,508	17,271	-	-	-	-	-	-	17,271
162-171	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.33	3.96	9,995	30,584	40,579	35,063	-	-	-	-	-	-	35,063
163-171	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.33	3.96	13,423	41,076	54,499	56,697	14,528	-	-	-	-	-	71,225
164-171	FOREIGN	SONDA SERVICIOS S.A.S.	COLOMBIA	ALIANZA FIDUCIARIA	COP	Monthly	0.07	0.07	118,005	157,341	275,346	-	-	-	-	-	-	-	275,346
165-171	FOREIGN	SONDA URUGUAY	URUGUAY	TELEDATA S.A.	USD	To the expiration	4.30	4.37	12,831	31,457	44,288	46,263	-	-	-	-	-	-	46,263
166-171	FOREIGN	SONDA URUGUAY	URUGUAY	RICARDO COLMAN LERNER	UYU	To the expiration	12.00	12.00	745	10,820	11,565	13,770	-	-	-	-	-	-	13,770
167-171	96 823 020-4	TECNOGLOBAL S.A.	CHILE	JOSEFINA GUZMAN ECHAZARRETA	CLP	Monthly	0.03	0.03	32,991	100,583	133,574	137,755	116,770	-	-	-	-	149,425	282,999
168-171	96 823 020-4	TECNOGLOBAL S.A.	CHILE	BODENOR FLEX CENTER S.A.	CLP	Monthly	0.05	0.05	19,330	59,686	78,936	83,245	87,555	91,865	156,688	-	-	-	278,353
169-171	FOREIGN	TELSINC COM DE EQUI INFORMATICO	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12.15	12.15	37,771	13,381	51,352	18,031	17,421	-	-	-	-	35,452	86,804
170-171	FOREIGN	TELSINC PREST DE SERVICIOS PARA SIST INF	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12.15	12.15	347,458	116,598	464,056	439,216	429,932	374,644	-	-	-	1,243,792	1,707,848
171-171	FOREIGN	TELSINC PREST DE SERVICIOS PARA SIST INF	BRASIL	ALEXANDRE DE ALMEIDA	BRL	Monthly	0.52	0.52	441	1,281	1,722	1,621	1,026	-	-	-	-	2,647	4,369
Total									6,634,166	17,764,094	24,398,260	14,332,385	9,367,869	7,173,134	765,078	-	-	31,638,466	56,036,726

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortization	Rates		12.31.2023										
							Effective	Nominal	Nominal amount										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	Non-current lease liabilities		
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$			
1-171	FOREIGN	ATIVAS DATA CENTER LTDA.	BRASIL	HP FINANCIAL SERVICES S.A	BRL	Monthly	9.16	9.16	800,661	360,923	1,161,584	851,018	657,760	269,301	-	-	1,778,079	2,939,663	
2-171	FOREIGN	ATIVAS DATA CENTER LTDA.	BRASIL	DAYCOVAL	BRL	Monthly	9.16	9.16	49,266	147,799	197,065	197,066	121,611	31,948	-	-	350,625	547,690	
3-171	FOREIGN	ATIVAS DATA CENTER LTDA.	BRASIL	ARCELORMITTAL	BRL	Monthly	9.16	9.16	12,872	37,439	50,311	47,234	44,440	38,385	-	-	130,109	180,420	
4-171	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	HP FINANCIAL SERVICES S.A	BRL	Monthly	9.16	9.16	314,068	1,855,591	2,169,659	883,905	565,725	240,127	-	-	1,689,757	3,859,416	
5-171	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	BB FINANCIAL EQUIPAMENTOS	BRL	Monthly	21.98	21.98	128,062	73,603	201,665	96,918	16,209	35,188	-	-	148,315	349,980	
6-171	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	SANTANDER	BRL	Monthly	14.67	14.67	742,928	1,697,658	2,440,586	2,345,852	2,218,506	3,561,946	-	-	8,126,304	10,566,890	
7-171	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	DAYCOVAL	BRL	Monthly	16.62	16.62	4,107	12,322	16,429	15,061	15,061	-	-	-	30,122	46,551	
8-171	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	AR EMPREENDIMENTOS PARTICIPAÇÕES	BRL	Monthly	6.40	6.40	18,466	53,709	72,175	-	-	-	-	-	167,054	167,054	
9-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO CHILE	CLF	Monthly	3.00	3.00	47,317	15,772	63,089	-	-	-	-	-	94,879	63,089	
10-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO CHILE	CLF	Monthly	3.00	3.00	76,574	51,050	127,624	-	-	-	-	-	127,624	127,624	
11-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BICE	CLF	Monthly	3.00	3.00	7,575	7,575	15,150	-	-	-	-	-	15,150	15,150	
12-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO CHILE	CLP	Monthly	3.00	3.00	78,264	104,352	182,616	-	-	-	-	-	182,616	182,616	
13-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO CHILE	CLP	Monthly	3.00	3.00	12,739	21,232	33,971	-	-	-	-	-	33,971	33,971	
14-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO CHILE	CLP	Monthly	3.00	3.00	78,612	157,224	235,836	-	-	-	-	-	235,836	235,836	
15-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	Monthly	3.00	3.00	30,815	92,444	123,259	10,272	-	-	-	-	10,272	133,531	
16-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	Monthly	3.00	3.00	30,815	92,444	123,259	10,272	-	-	-	-	10,272	133,531	
17-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	Monthly	3.00	3.00	15,426	46,277	61,703	5,142	-	-	-	-	5,142	66,845	
18-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	Monthly	3.00	3.00	31,031	93,093	124,124	10,344	-	-	-	-	10,344	134,468	
19-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	Monthly	3.00	3.00	10,368	31,105	41,473	6,912	-	-	-	-	6,912	48,385	
20-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	Monthly	3.00	3.00	24,286	72,858	97,144	16,191	-	-	-	-	16,191	113,335	
21-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	Monthly	3.00	3.00	137,220	411,659	548,879	457,399	-	-	-	-	457,399	1,006,278	
22-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	Monthly	3.00	3.00	92,422	277,267	369,689	369,689	-	-	-	-	646,956	1,016,645	
23-171	78.936.330-7	ITEM LTDA	CHILE	PLAZA OESTE S.A	CLF	Monthly	2.31	2.31	17,817	58,852	76,669	83,148	-	-	-	-	83,148	159,817	
24-171	78.936.330-7	ITEM LTDA	CHILE	MALL DEL CENTRO DE CONCEPCION SPA.	CLF	Monthly	2.31	2.31	21,239	70,154	91,393	95,641	38,231	-	-	-	133,872	225,265	
25-171	78.936.330-7	ITEM LTDA	CHILE	NIUEVOS DESARROLLOS	CLF	Monthly	2.31	2.31	34,117	112,691	146,808	159,214	25,019	-	-	-	184,233	331,041	
26-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL CALAMA S.A.	CLF	Monthly	2.31	2.31	20,044	66,205	86,249	93,538	14,699	-	-	-	108,237	194,486	
27-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA BOULEVARD NUEVA COSTANERA SA	CLF	Monthly	2.31	2.31	48,880	112,537	161,417	177,559	67,522	-	-	-	245,081	406,498	
28-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VINA DEL MAR S.A.	CLF	Monthly	2.38	2.38	81,241	268,342	349,583	349,583	-	-	-	-	349,583	699,166	
29-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL LAS AMERICAS SA.	CLF	Monthly	3.94	3.94	19,360	63,946	83,306	76,853	-	-	-	-	76,853	160,159	
30-171	78.936.330-7	ITEM LTDA	CHILE	PARQUE ANGANOS SPA	CLF	Monthly	4.44	4.44	17,408	57,500	74,908	74,908	11,605	-	-	-	86,513	161,421	
31-171	78.936.330-7	ITEM LTDA	CHILE	PARQUE ARAUCO S.A.	CLF	Monthly	4.44	4.44	146,253	483,078	629,331	629,330	97,502	-	-	-	726,832	1,356,163	
32-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA PIE ANINDO SPA	CLF	Monthly	4.29	4.29	21,921	67,590	89,511	92,069	92,069	53,707	-	-	237,845	327,356	
33-171	78.936.330-7	ITEM LTDA	CHILE	NIUEVOS DESARROLLOS	CLF	Monthly	4.34	4.34	39,325	135,014	174,339	186,136	129,771	-	-	-	315,907	490,246	
34-171	78.936.330-7	ITEM LTDA	CHILE	NIUEVOS DESARROLLOS	CLF	Monthly	4.34	4.34	18,447	63,950	82,397	87,317	54,112	-	-	-	141,429	223,826	
35-171	78.936.330-7	ITEM LTDA	CHILE	PLAZA TRELBO SPA	CLF	Monthly	4.34	4.34	52,511	176,788	229,299	248,554	211,796	-	-	-	460,350	689,649	
36-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA E INVERSIONES ITALIA LTDA	CLF	Monthly	4.54	4.54	1,876	5,629	7,505	7,505	7,505	-	-	-	22,515	30,020	
37-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA E INVERSIONES ITALIA LTDA	CLF	Monthly	4.54	4.54	15,533	46,600	62,133	62,133	62,133	-	-	-	186,399	248,532	
38-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA CIENTOUNO SPA	CLF	Monthly	4.54	4.54	7,726	23,177	30,903	30,903	30,903	-	-	-	92,709	123,612	
39-171	78.936.330-7	ITEM LTDA	CHILE	MARGARITA VALLEJOS	CLF	Monthly	4.54	4.54	1,656	4,967	6,623	6,623	6,623	-	-	-	19,866	26,489	
40-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VINA DEL MAR S.A.	CLF	Monthly	4.54	4.54	14,312	47,273	61,585	67,744	67,744	74,518	-	-	210,006	271,591	
41-171	78.936.330-7	ITEM LTDA	CHILE	CONSTRUCTORA Y ADMINISTRADORA UNO S.A.	CLF	Monthly	4.54	4.54	23,822	76,694	102,506	102,506	102,506	-	-	-	205,012	307,518	
42-171	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	Monthly	4.54	4.54	22,581	72,876	95,457	95,457	95,457	-	-	-	286,371	381,828	
43-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VINA DEL MAR S.A.	CLF	Monthly	4.54	4.54	491	1,474	1,965	1,965	2,161	-	-	-	6,287	8,252	
44-171	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	Monthly	4.16	4.16	72,377	233,579	305,956	305,956	305,956	168,879	-	-	1,086,747	1,392,703	
45-171	78.936.330-7	ITEM LTDA	CHILE	COMERCIALIZADORA COSTANERA CENTER SPA.	CLF	Monthly	4.16	4.16	151,674	489,492	641,166	641,165	641,165	333,905	-	-	2,277,400	2,918,566	
46-171	78.936.330-7	ITEM LTDA	CHILE	NIUEVOS DESARROLLOS	CLF	Monthly	4.30	4.30	8,551	28,243	36,794	37,907	40,473	41,898	-	-	151,116	187,910	
47-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA PUENTE LTDA.	CLF	Monthly	5.24	5.24	15,663	49,363	65,026	65,027	66,308	63,175	-	-	266,039	331,065	
48-171	88.579.800-4	MICROGEO S.A.	CHILE	BANCO BCI	CLF	Monthly	2.70	2.70	6,836	20,509	27,345	-	-	-	-	-	27,345	27,345	
49-171	88.579.800-4	MICROGEO S.A.	CHILE	BANCO BCI	CLF	Monthly	2.70	2.70	97,130	291,389	388,519	291,389	-	-	-	-	291,389	679,908	
50-171	FOREIGN	NOVIS MEXICO	MEXICO	ALE JANDRO CASTAÑO	MXN	Monthly	2.48	2.48	10,612	21,224	31,836	-	-	-	-	-	31,836	31,836	
51-171	96.967.100-K	NOVIS S.A.	CHILE	BANCO CHILE	CLF	Monthly	2.48	2.48	7,519	15,039	22,558	-	-	-	-	-	22,558	22,558	
52-171	96.967.100-K	NOVIS S.A.	CHILE	BANCO CHILE	CLF	Monthly	2.58	2.58	5,306	12,382	17,688	-	-	-	-	-	17,688	17,688	
53-171	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	Monthly	1.08	1.09	8,994	26,982	35,976	26,688	-	-	-	-	26,688	62,664	
54-171	96.967.100-K	NOVIS S.A.	CHILE	BANCO ITAU	USD	Monthly	6.48	6.48	22,689	68,067	90,756	90,755	7,563	-	-	-	98,318	189,074	
55-171	96.967.100-K	NOVIS S.A.	CHILE	BANCO ITAU	USD	Monthly	11.35	11.35	17,662	52,985	70,647	70,646	58,872	-	-	-	129,518	200,165	
56-171	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	FAT SETTANNI PARTICIPAÇÕES	BRL	Monthly	6.40	0.52	7,121	20,343	27,464	24,897	22,570	20,460	1,616	-	69,543	97,007	
57-171	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	MANDARINO ADMINISTRADORA DE BENS LTDA	BRL	Monthly	6.40	0.52	563	1,281	1,844	-	-	-	-	-	1,844	1,844	
58-171	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	CMSA PARTICIPAÇÕES S.A.	BRL	Monthly	6.40	0.52	10,569	30,194	40,763	36,953	33,499	15,556	-	-	86,008	126,771	
59-171	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGAS SAN FRANCISCO LTDA.	CLF	Monthly	3.00	3.00	883	2,649	3,532	-	-	-	-	-	1,177	4,709	
60-171	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGAS SAN FRANCISCO LTDA.	CLF	Monthly	3.00	3.00	9,933	29,799	39,732	39,733	26,488	-	-	-	66,221	105,953	

Continuation

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortization	Rates		12.31.2023										Total	
							Effective	Nominal	Nominal 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			
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$						
61-171	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3.00	3.00	8,693	-	8,693	-	-	-	-	-	-	-	-	8,693
62-171	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGAS SAN FRANCISCO LTDA.	CLF	Monthly	4.54	4.54	14,883	44,649	59,532	59,533	59,533	59,533	59,533	-	-	-	178,599	238,131
63-171	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	INMOBILIARIA E INVERSIONES MMC S.A.	CLF	Monthly	4.54	4.54	13,906	41,719	55,625	55,626	55,626	55,626	55,626	-	-	-	166,878	222,503
64-171	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGAS SAN FRANCISCO LTDA.	CLF	Monthly	4.54	4.54	10,347	31,041	41,388	41,388	41,388	41,388	41,388	-	-	-	124,164	165,552
65-171	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	Monthly	4.54	4.54	23,795	76,794	100,589	100,589	100,589	100,589	100,589	7,932	-	-	309,699	410,288
66-171	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	ROSARIO RODRIGUEZ RUIZ	CLF	Monthly	4.29	4.29	5,518	16,555	22,073	22,074	22,074	22,074	22,074	5,518	-	-	71,740	93,813
67-171	96.571.690-4	SERVIBANCA S.A.	CHILE	SUCESION DE ARMAS PAREDES	CLF	Monthly	2.80	2.80	1,892	2,502	4,394	-	-	-	-	-	-	-	-	4,394
68-171	96.725.400-2	SOLEX S.A.	CHILE	INMOBILIARIA E INVERSIONES SAN FERNANDO S.A.	CLF	Monthly	4.34	4.34	11,202	33,607	44,809	44,809	44,809	44,809	44,809	26,139	-	-	115,757	160,565
69-171	FOREIGN	SONDA COLOMBIA S.A.S	COLOMBIA	PROINTEGRAL INMOBILIARIA Y CONSTRUCTORA S.A.	COP	Monthly	15.61	15.61	9,627	9,627	19,254	-	-	-	-	-	-	-	-	19,254
70-171	FOREIGN	SONDA BRASIL S.A.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12.15	12.15	24,587	12,490	37,077	3,664	-	-	-	-	-	-	3,664	40,741
71-171	FOREIGN	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	8.00	8.00	18,121	4,049	22,170	-	-	-	-	-	-	-	-	22,170
72-171	FOREIGN	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	8.00	8.00	8,699	23,816	32,515	39,504	17,470	-	-	-	-	-	56,974	89,489
73-171	FOREIGN	SONDA COSTA RICA	COSTA RICA	SANKURU	USD	Monthly	8.00	8.00	5,209	13,616	18,825	18,442	20,991	19,445	-	-	-	-	58,878	77,703
74-171	FOREIGN	SONDA COSTA RICA	COSTA RICA	CREDITEK	USD	Monthly	8.00	8.00	7,079	18,503	25,582	25,063	28,527	26,425	-	-	-	-	80,015	105,597
75-171	FOREIGN	SONDA COSTA RICA	COSTA RICA	RIU UBANGUI	USD	Monthly	8.00	8.00	9,681	25,305	34,986	34,274	39,013	36,138	-	-	-	-	109,425	144,411
76-171	FOREIGN	SONDA COSTA RICA	COSTA RICA	LAS MIL CARAS	USD	Monthly	8.00	8.00	9,681	25,305	34,986	34,274	39,013	36,138	-	-	-	-	109,425	144,411
77-171	FOREIGN	SONDA COSTA RICA	COSTA RICA	SAIN NOVENTA	USD	Monthly	8.00	8.00	5,209	13,616	18,825	18,442	20,991	19,445	-	-	-	-	58,878	77,703
78-171	FOREIGN	SONDA COSTA RICA	COSTA RICA	CODISA	USD	Monthly	8.00	8.00	8,054	8,202	16,256	-	-	-	-	-	-	-	-	16,256
79-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.04	0.04	5,175	-	5,175	-	-	-	-	-	-	-	-	5,175
80-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.05	0.05	1,625	-	1,625	-	-	-	-	-	-	-	-	1,625
81-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.04	0.04	36,562	57,541	94,103	21,578	-	-	-	-	-	-	21,578	115,681
82-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.04	0.04	31,634	70,526	102,160	-	-	-	-	-	-	-	-	102,160
83-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.00	0.00	3,600	8,007	11,607	-	-	-	-	-	-	-	-	11,607
84-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.01	0.01	26,275	58,521	84,796	-	-	-	-	-	-	-	-	84,796
85-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.01	0.01	45,551	101,311	146,862	-	-	-	-	-	-	-	-	146,862
86-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.05	0.05	3,393	7,531	10,924	2,510	-	-	-	-	-	-	2,510	13,434
87-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.05	0.05	15,726	34,906	50,632	27,149	-	-	-	-	-	-	27,149	77,781
88-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.05	0.05	665	-	665	-	-	-	-	-	-	-	-	665
89-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.05	0.05	32,754	-	32,754	-	-	-	-	-	-	-	-	32,754
90-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.05	0.05	24,504	5,988	30,492	-	-	-	-	-	-	-	-	30,492
91-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.05	0.05	3,355	820	4,175	-	-	-	-	-	-	-	-	4,175
92-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.18	0.18	3,998	8,771	12,769	11,694	975	-	-	-	-	-	12,669	25,438
93-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.05	0.05	69,301	161,703	231,004	-	-	-	-	-	-	-	-	231,004
94-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.05	0.05	20,433	61,298	81,731	20,433	-	-	-	-	-	-	20,433	102,164
95-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.01	0.01	49,097	130,925	180,022	49,097	-	-	-	-	-	-	49,097	229,119
96-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.05	0.05	37,076	70,039	107,115	43,774	-	-	-	-	-	-	43,774	150,889
97-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.05	0.05	101,819	305,456	407,275	169,698	-	-	-	-	-	-	169,698	576,973
98-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.06	0.06	9,290	27,870	37,160	15,484	-	-	-	-	-	-	15,484	52,644
99-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.07	0.07	24,057	72,170	96,227	-	-	-	-	-	-	-	-	96,227
100-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.07	0.07	6,521	19,563	26,084	-	-	-	-	-	-	-	-	26,084
101-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.06	0.06	1,849	4,931	6,780	-	-	-	-	-	-	-	-	6,780
102-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.12	0.12	52,195	115,019	167,214	268,377	127,798	-	-	-	-	-	396,175	563,389
103-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.05	0.05	23,071	51,230	74,301	130,921	73,999	68,306	-	-	-	-	273,226	347,527
104-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.11	0.11	2,582	7,747	10,329	14,633	5,165	-	-	-	-	-	19,798	30,127
105-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.12	0.12	50,523	98,581	149,104	172,516	36,968	-	-	-	-	-	209,484	358,588
106-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.10	0.10	75,455	147,260	222,695	257,705	55,222	-	-	-	-	-	312,927	535,622
107-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.08	0.08	35,904	105,913	141,217	282,435	152,986	141,218	117,681	-	-	-	694,320	835,537
108-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.18	0.18	6,226	18,677	24,903	45,655	22,828	-	-	-	-	-	68,483	93,386
109-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	Monthly	0.18	0.18	2,571	7,714	10,285	20,570	11,142	10,285	10,285	-	-	-	52,282	62,567
110-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.03	0.03	3,129	6,991	10,120	777	-	-	-	-	-	-	777	10,897
111-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.05	0.05	1,589	1,589	3,178	-	-	-	-	-	-	-	-	3,178
112-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.05	0.05	13,265	28,088	41,353	24,967	-	-	-	-	-	-	24,967	66,320
113-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.05	0.05	9,397	11,210	20,607	-	-	-	-	-	-	-	-	20,607
114-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.06	0.06	17,683	37,650	55,333	37,650	-	-	-	-	-	-	37,650	92,983
115-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.06	0.06	2,678	5,676	8,354	5,676	-	-	-	-	-	-	5,676	14,030
116-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.07	0.07	7,557	14,429	21,986	-	-	-	-	-	-	-	-	21,986
117-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.08	0.08	2,808	6,080	8,888	676	-	-	-	-	-	-	676	9,564
118-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.04	0.04	1,386	2,960	4,346	4,605	987	-	-	-	-	-	5,992	9,938
119-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.03	0.03	3,577	7,911	11,488	7,911	-	-	-	-	-	-	7,911	19,399
120-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.05	0.05	38,577	84,718	123,295	94,131	-	-	-	-	-	-	94,131	217,426

Continuation

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortization	Rates		31.12.2023											
							Effective	Nominal	Nominal 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\$	ThCh\$						
121-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.03	0.03	48,374	106,233	154,607	271,485	153,448	129,840	-	-	-	554,773	709,380	
122-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.02	0.02	10,195	30,584	40,779	40,778	3,998	-	-	-	44,176	84,955		
123-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.12	0.12	20,530	45,255	65,785	85,482	35,199	-	-	-	120,661	186,466		
124-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.05	0.05	9,201	27,603	36,804	55,207	21,469	-	-	-	76,676	113,480		
125-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.02	0.02	5,970	13,139	19,109	33,577	18,978	-	-	-	52,555	71,664		
126-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.09	0.09	6,043	11,800	17,843	14,750	-	-	-	-	14,750	32,593		
127-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.11	0.11	11,728	22,997	34,725	57,492	25,871	-	-	-	83,363	118,088		
128-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.08	0.08	11,070	24,423	35,493	54,274	24,423	-	-	-	78,697	114,190		
129-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.03	0.03	12,235	23,957	36,192	62,888	29,947	-	-	-	92,835	129,027		
130-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	Monthly	0.06	0.06	10,096	30,287	40,383	80,766	40,383	23,557	-	-	-	144,706	185,089	
131-171	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	INVERSIONES YAJAD HOLDINGS	COP	Monthly	0.17	0.17	13,455	40,365	53,820	17,940	-	-	-	-	17,940	71,760		
132-171	FOREIGN	SONDA DEL ECUADOR	ECUADOR	BRESCIA	USD	Monthly	7.72	8.00	24,372	76,101	100,473	62,417	-	-	-	-	62,417	162,890		
133-171	FOREIGN	SONDA DEL PERU S.A.	PERU	ALPINA INVERSIONES INMOBILIARIAS S.A.	USD	Monthly	6.30	6.30	66,607	201,742	268,349	276,426	284,713	-	-	-	-	561,139	829,488	
134-171	FOREIGN	SONDA MEXICO S.A.	MEXICO	MINIBODEGAS PERFERICO S.A. DE C.V.	MXN	Monthly	0.10	0.10	47	141	188	-	-	-	-	-	-	188		
135-171	FOREIGN	SONDA MEXICO S.A.	MEXICO	MINIBODEGAS PERFERICO S.A. DE C.V.	MXN	Monthly	0.10	0.10	99	297	396	-	-	-	-	-	-	396		
136-171	FOREIGN	SONDA MEXICO S.A.	MEXICO	DELL MEXICO, S.A. DE C.V.	MXN	Monthly	0.10	0.10	11,984	35,951	47,935	-	-	-	-	-	-	47,935		
137-171	FOREIGN	SONDA PANAMA	PANAMA	GERONA CAPITAL ASSETS	USD	Monthly	6.00	6.00	26,215	83,067	109,282	-	-	-	-	-	-	109,282		
138-171	FOREIGN	SONDA PANAMA	PANAMA	HATZLAJA	USD	Monthly	6.00	6.00	6,304	19,718	17,022	-	-	-	-	-	-	17,022		
139-171	FOREIGN	SONDA PANAMA	PANAMA	GERONA CAPITAL ASSETS	USD	Monthly	6.00	6.00	14,326	45,394	59,720	-	-	-	-	-	-	59,720		
140-171	FOREIGN	SONDA PROCWORK INFORMATICA LTDA	BRASIL	HP FINANCIAL SERVICES S.A	BRL	Monthly	9.91	9.16	638,859	4,495,405	5,134,264	977,369	592,938	42,994	-	-	-	1,613,301	6,747,565	
141-171	FOREIGN	SONDA PROCWORK INFORMATICA LTDA	BRASIL	SANTANDER	BRL	Monthly	14.84	14.84	37,904	110,640	148,544	139,859	124,560	31,983	-	-	-	296,402	444,946	
142-171	FOREIGN	SONDA PROCWORK INFORMATICA LTDA	BRASIL	DAYCOVAL	BRL	Monthly	16.38	16.38	105,695	317,085	422,780	402,810	389,637	67,740	-	-	-	860,387	1,283,167	
143-171	FOREIGN	SONDA PROCWORK INFORMATICA LTDA	BRASIL	INDEPENDENCIA IMOBILIARIA LTDA	BRL	Monthly	6.40	6.40	6,227	18,112	24,339	15,407	-	-	-	-	-	15,407	39,746	
144-171	83.628.100-4	SONDA S.A.	CHILE	CVITANIC	CLF	Monthly	0.03	3.33	3,438	10,314	13,752	13,752	9,168	-	-	-	-	22,920	36,672	
145-171	83.628.100-4	SONDA S.A.	CHILE	MERCADO MAYORISTA DE SANTIAGO S.A.	CLF	Monthly	0.03	3.33	13,244	39,733	52,977	52,977	35,318	-	-	-	-	88,295	141,722	
146-171	83.628.100-4	SONDA S.A.	CHILE	CLAUDIA PATRICIA OSORIO	CLP	Monthly	0.05	5.00	2,130	6,390	8,520	8,520	5,880	-	-	-	-	14,200	22,720	
147-171	83.628.100-4	SONDA S.A.	CHILE	YAMIRA GARCILLO BORO	CLP	Monthly	0.03	3.33	1,070	3,211	4,281	4,282	2,855	-	-	-	-	7,137	11,418	
148-171	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES SUAZO BORZONE LTDA.	CLP	Monthly	0.03	3.33	946	2,838	3,784	3,784	2,523	-	-	-	-	6,307	10,091	
149-171	83.628.100-4	SONDA S.A.	CHILE	ROSA MARIA ESTER VILLANMUNIZ	CLP	Monthly	0.03	3.33	932	2,795	3,727	3,726	2,484	-	-	-	-	6,210	9,937	
150-171	83.628.100-4	SONDA S.A.	CHILE	ANA MARIA DANIONI	CLP	Monthly	0.04	4.30	1,500	4,500	6,000	6,000	6,000	6,000	3,500	-	-	-	21,500	27,500
151-171	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES E INMOBILIARIA LIGURA	CLF	Monthly	0.04	4.29	8,829	26,488	35,317	35,318	35,818	20,602	-	-	-	-	91,738	127,055
152-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	17,924	17,924	35,848	-	-	-	-	-	-	-	35,848	
153-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	72,399	96,532	168,931	-	-	-	-	-	-	-	168,931	
154-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	20,521	27,362	47,883	-	-	-	-	-	-	-	47,883	
155-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	25,393	42,321	67,714	-	-	-	-	-	-	-	67,714	
156-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	90,492	180,963	271,445	-	-	-	-	-	-	-	271,445	
157-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	5,764	11,528	17,292	-	-	-	-	-	-	-	17,292	
158-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	8,652	23,072	31,724	-	-	-	-	-	-	-	31,724	
159-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	23,623	70,870	94,493	7,874	-	-	-	-	-	-	7,874	102,367
160-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	21,595	64,784	86,379	50,388	-	-	-	-	-	-	50,388	136,767
161-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.04	3.84	13,057	39,171	52,228	17,409	-	-	-	-	-	-	17,409	69,637
162-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.33	3.96	10,711	32,133	42,844	35,703	-	-	-	-	-	-	35,703	78,547
163-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	0.33	3.96	14,624	43,872	58,496	58,496	14,624	-	-	-	-	-	73,120	131,616
164-171	FOREIGN	SONDA SERVICIOS S.A.S.	COLOMBIA	ALIANZA FIDUCIARIA	COP	Monthly	0.07	0.07	128,496	171,328	299,824	-	-	-	-	-	-	-	299,824	
165-171	FOREIGN	SONDA URUGUAY	URUGUAY	TELEDATA S.A.	USD	To the expiration	4.30	4.37	11,841	35,523	47,364	47,364	-	-	-	-	-	-	47,364	94,728
166-171	FOREIGN	SONDA URUGUAY	URUGUAY	RICARDO COLMAN LERNER	UYU	To the expiration	12.00	12.00	-	13,115	13,115	-	-	-	-	-	-	-	13,770	26,885
167-171	96.823.020-4	TECNOGLOBAL S.A.	CHILE	JOSEFINA GUZMAN ECHAZARRETA	CLF	Monthly	0.03	0.03	35,097	105,291	140,388	140,388	11,699	-	-	-	-	-	152,087	292,475
168-171	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BODENOR FLEX CENTER S.A.	CLF	Monthly	0.05	0.05	23,729	71,187	94,916	94,917	94,917	94,917	15,819	-	-	-	300,570	395,486
169-171	FOREIGN	TELSINC COM DE EQUI INFORMATICO	BRASIL	HP FINANCIAL SERVICES S.A	BRL	Monthly	12.15	12.15	37,771	13,581	51,352	18,031	17,421	-	-	-	-	35,452	86,804	
170-171	FOREIGN	TELSINC PREST DE SERVICIOS PARA SIST INF	BRASIL	HP FINANCIAL SERVICES S.A	BRL	Monthly	12.15	12.15	347,458	116,598	464,056	439,216	429,932	374,644	-	-	-	-	1,243,792	1,707,848
171-171	FOREIGN	TELSINC PREST DE SERVICIOS PARA SIST INF	BRASIL	ALEXANDRE DE ALMEIDA	BRL	Monthly	0.52	0.52	441	1,283	1,724	1,621	1,026	-	-	-	-	-	2,647	4,371
Total									6,963,735	18,538,962	25,502,697	15,682,904	9,656,598	7,061,291	779,348	-	-	33,180,141	58,682,838	

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										
									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\$	ThCh\$					
1-161	FOREIGN	ATIVAS DATA CENTER LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12,74	12,74	308.417	795.045	1.103.462	876.144	725.359	453.816	-	-	2.055.319	3.158.781	
2-161	FOREIGN	ATIVAS DATA CENTER LTDA.	BRASIL	MICROCIY COMP. E SIST. LTDA	BRL	Monthly	9,16	9,16	4.704	3.096	7.800	-	-	-	-	-	-	7.800	
3-161	FOREIGN	ATIVAS DATA CENTER LTDA.	BRASIL	ARCELORMITTAL SISTEMAS S.A.	BRL	Monthly	9,16	9,16	2.239	-	2.239	-	-	-	-	-	-	2.239	
4-161	FOREIGN	ATIVAS DATA CENTER LTDA.	BRASIL	MICROCIY COMP. E SIST. LTDA	BRL	Monthly	9,16	9,16	12.268	35.684	47.952	45.068	42.357	39.809	34.385	-	-	161.619	209.571
5-161	FOREIGN	CTIS TECNOLOGIA LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9,16	9,16	581.993	1.742.329	2.324.322	711.384	577.008	117.794	-	-	1.406.186	3.730.508	
6-161	FOREIGN	CTIS TECNOLOGIA LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	6,40	6,40	43.193	170.312	213.505	72.706	56.535	119.015	-	-	248.256	461.761	
7-161	FOREIGN	CTIS TECNOLOGIA LTDA.	BRASIL	AR EMPREENDIMENTOS	BRL	Monthly	6,40	6,40	17.436	11.474	28.910	-	-	-	-	-	-	28.910	
8-161	FOREIGN	SONDA PROCWORK INFORMATICA LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9,91	9,16	1.225.541	2.617.062	3.842.603	2.419.437	1.144.628	121.994	-	-	3.686.059	7.528.662	
9-161	FOREIGN	SONDA PROCWORK INFORMATICA LTDA.	BRASIL	INDEPENDENCIA MOBILIARIA LTDA	BRL	Monthly	6,40	6,40	5.638	5.551	11.189	-	-	-	-	-	-	11.189	
10-161	FOREIGN	SONDA PROCWORK INFORMATICA LTDA.	BRASIL	CARMO COURI ENGENHARIA E CONSTRUCOES	BRL	Monthly	6,40	6,40	15.082	24.623	39.705	-	-	-	-	-	-	39.705	
11-161	88.579.800-4	MICROGEO S.A.	CHILE	BANCO BCI	CLF	Monthly	2,70	2,70	6.195	18.839	25.034	25.719	-	-	-	-	25.719	50.753	
12-161	88.579.800-4	MICROGEO S.A.	CHILE	BANCO BCI	CLF	Monthly	2,70	2,70	86.414	262.682	349.096	358.408	275.066	-	-	-	633.474	992.570	
13-161	FOREIGN	NOVIS MEXICO S.A. DE C.V.	MEXICO	ALEJANDRO CASTAÑO	MXN	Monthly	-	-	10.771	32.312	43.083	32.312	-	-	-	-	32.312	75.395	
14-161	FOREIGN	NOVIS MEXICO S.A. DE C.V.	MEXICO	TRIARA	MXN	Monthly	-	-	129.474	388.423	517.897	-	-	-	-	-	-	517.897	
15-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO DE CHILE	CLF	Monthly	2,48	2,48	6.879	20.906	27.785	21.307	-	-	-	-	21.307	49.092	
16-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO DE CHILE	CLF	Monthly	2,58	2,58	4.836	14.703	19.539	16.682	-	-	-	-	16.682	36.221	
17-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	Monthly	1,20	1,21	11.102	3.716	14.818	-	-	-	-	-	-	14.818	
18-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	Monthly	1,44	1,45	7.363	-	7.363	-	-	-	-	-	-	7.363	
19-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	Monthly	1,08	1,09	7.827	23.918	31.745	32.939	19.784	-	-	-	52.723	84.468	
20-161	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	REGINA MARIA DE TOLEDO	BRL	Monthly	6,40	0,52	79	-	79	-	-	-	-	-	-	79	
21-161	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	FAT SETTANNI PARTICIPACOES	BRL	Monthly	6,40	0,52	1.498	-	1.498	-	-	-	-	-	-	1.498	
22-161	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	MANDARINO ADMINISTRADORA DE BENS LTDA	BRL	Monthly	6,40	0,52	537	1.561	2.098	1.652	-	-	-	-	1.652	3.750	
23-161	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	CMSA PARTICIPACOES S.A.	BRL	Monthly	10,31	0,82	9.102	26.005	35.107	31.826	28.852	38.301	-	-	98.979	134.086	
24-161	86.731.200-5	QUINTEC CHILE S.A.	CHILE	INMOBILIARIA VILLA MAR LTDA	CLF	Monthly	3,00	3,00	1.844	5.617	7.461	-	-	-	-	-	-	7.461	
25-161	86.731.200-5	QUINTEC CHILE S.A.	CHILE	STORBOX S.A.	CLF	Monthly	3,00	3,00	2.737	8.312	11.049	-	-	-	-	-	-	11.049	
26-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3,00	3,00	13.133	44.110	57.243	-	-	-	-	-	-	57.243	
27-161	78.936.330-7	ITEM LTDA.	CHILE	NIUEVOS DESARROLLOS	CLF	Monthly	3,00	3,00	7.910	27.634	35.544	-	-	-	-	-	-	35.544	
28-161	78.936.330-7	ITEM LTDA.	CHILE	NIUEVOS DESARROLLOS	CLF	Monthly	3,00	3,00	14.530	50.070	64.600	70.781	79.016	50.803	-	-	200.600	265.200	
29-161	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER	CLF	Monthly	3,00	3,00	16.872	55.349	72.221	-	-	-	-	-	-	72.221	
30-161	78.936.330-7	ITEM LTDA.	CHILE	PARQUE ARAUCO S.A.	CLF	Monthly	4,44	4,44	119.064	408.784	527.848	554.515	581.182	92.537	-	-	1.228.234	1.756.082	
31-161	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER	CLF	Monthly	3,00	3,00	61.021	199.676	260.697	-	-	-	-	-	-	260.697	
32-161	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER	CLF	Monthly	3,00	3,00	45.512	148.925	194.437	-	-	-	-	-	-	194.437	
33-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3,00	3,00	20.001	74.086	94.087	-	-	-	-	-	-	94.087	
34-161	78.936.330-7	ITEM LTDA.	CHILE	CONSTRUCTORA Y ADMINISTRADORA UNO S.A.	CLF	Monthly	3,00	3,00	21.863	71.497	93.360	-	-	-	-	-	-	93.360	
35-161	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	Monthly	3,00	3,00	93.608	306.124	399.732	-	-	-	-	-	-	399.732	
36-161	78.936.330-7	ITEM LTDA.	CHILE	COMERCIALIZADORA COSTANERA CENTER SPA	CLF	Monthly	3,00	3,00	1.741	5.305	7.046	-	-	-	-	-	-	7.046	
37-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA E INVERSIONES ITALIA	CLF	Monthly	3,00	3,00	14.417	43.918	58.335	-	-	-	-	-	-	58.335	
38-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA DORNIA LTDA	CLF	Monthly	3,00	3,00	7.134	21.733	28.867	4.897	-	-	-	-	4.897	33.764	
39-161	78.936.330-7	ITEM LTDA.	CHILE	FARMACEUTICA ESAN LTDA	CLF	Monthly	3,00	3,00	71.733	241.463	313.196	321.137	329.077	-	-	-	650.214	963.410	
40-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3,00	3,00	414	1.261	1.675	-	-	-	-	-	-	1.675	
41-161	78.936.330-7	ITEM LTDA.	CHILE	PLAZA OESTE S.A.	CLF	Monthly	2,31	2,31	14.706	52.944	67.650	70.368	78.291	-	-	-	148.659	216.309	
42-161	78.936.330-7	ITEM LTDA.	CHILE	MARGARITA VALLEJOS	CLF	Monthly	3,00	3,00	1.537	4.681	6.218	-	-	-	-	-	-	6.218	
43-161	78.936.330-7	ITEM LTDA.	CHILE	MALL DEL CENTRO DE CONCEPCION SPA	CLF	Monthly	2,31	2,31	16.742	60.239	76.981	83.211	89.299	36.292	-	-	208.802	285.783	
44-161	78.936.330-7	ITEM LTDA.	CHILE	PLAZA TEBROL S.A.	CLF	Monthly	2,31	2,31	40.816	140.897	181.713	194.261	222.533	197.747	-	-	614.541	796.254	
45-161	78.936.330-7	ITEM LTDA.	CHILE	NIUEVOS DESARROLLOS	CLF	Monthly	2,31	2,31	28.022	100.965	128.987	134.191	149.262	23.809	-	-	307.362	436.349	
46-161	78.936.330-7	ITEM LTDA.	CHILE	NIUEVOS DESARROLLOS	CLF	Monthly	2,31	2,31	30.837	106.329	137.166	149.079	167.844	121.611	-	-	438.534	575.700	
47-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL CALAMA S.A.	CLF	Monthly	2,31	2,31	16.463	59.316	75.779	78.837	87.750	13.988	-	-	180.575	256.354	
48-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA BOULEVARD NUEVA COSTANERA SA	CLF	Monthly	2,31	2,31	43.610	99.648	143.258	146.816	165.952	64.143	-	-	376.911	520.169	
49-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL LAS AMERICAS SA.	CLF	Monthly	3,94	3,94	14.629	50.547	65.176	74.836	71.810	-	-	-	146.646	211.822	
50-161	78.936.330-7	ITEM LTDA.	CHILE	PARQUE ANGANOS SPA	CLF	Monthly	4,44	4,44	14.172	48.657	62.829	66.003	69.177	11.015	-	-	146.195	209.024	
51-161	78.936.330-7	ITEM LTDA.	CHILE	PARQUE ANGANOS SPA	CLF	Monthly	4,44	4,44	3.547	12.214	15.761	20.011	21.270	8.387	-	-	44.668	60.429	
52-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA PIE ANDINO SPA	CLF	Monthly	4,29	4,29	16.747	51.588	68.335	73.682	79.858	83.628	50.524	-	287.692	356.027	
53-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	3,00	3,00	13.814	42.080	55.894	-	-	-	-	-	-	55.894	
54-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	INMOBILIARIA E INVERSIONES MMC S.A.	CLF	Monthly	3,00	3,00	12.907	39.318	52.225	-	-	-	-	-	-	52.225	
55-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	3,00	3,00	9.505	28.958	38.463	13.084	-	-	-	-	13.084	51.547	

Continuation

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											
									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\$	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 VINA 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 DO BRASIL LTDA.	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 S.A.	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 S.A.	COSTA RICA	CODISA	USD	Monthly	6.00	6.00	8,401	26,144	34,545	37,050	-	-	-	-	-	-	37,050	124,892
64-161	FOREIGN	SONDA COSTA RICA S.A.	COSTA RICA	SANKURU	USD	Monthly	6.00	6.00	4,725	14,650	19,375	15,338	-	-	-	-	-	-	15,338	34,733
65-161	FOREIGN	SONDA COSTA RICA S.A.	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 S.A.	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 S.A.	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 S.A.	COSTA RICA	SAIM NOVENTA	USD	Monthly	6.00	6.00	4,726	14,650	19,376	15,338	-	-	-	-	-	-	15,338	34,734
69-161	FOREIGN	SONDA COSTA RICA S.A.	COSTA RICA	CODISA	USD	Monthly	6.00	6.00	23,299	-	23,299	-	-	-	-	-	-	-	23,299	23,299
70-161	FOREIGN	SONDA COSTA RICA S.A.	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 S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	2.66	2.63	1,391	2,907	4,298	-	-	-	-	-	-	-	4,298	4,298
72-161	FOREIGN	SONDA DE COLOMBIA S.A.	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 S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98	1,617	3,218	4,835	-	-	-	-	-	-	-	4,835	6,072
74-161	FOREIGN	SONDA DE COLOMBIA S.A.	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 S.A.	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 S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98	2,469	5,476	7,945	7,247	691	-	-	-	-	-	7,938	15,883
77-161	FOREIGN	SONDA DE COLOMBIA S.A.	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 S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98	3,455	1,701	5,156	-	-	-	-	-	-	-	5,156	5,156
79-161	FOREIGN	SONDA DE COLOMBIA S.A.	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 S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98	8,609	6,361	14,970	-	-	-	-	-	-	-	14,970	14,970
81-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98	5,474	4,044	9,518	-	-	-	-	-	-	-	9,518	9,518
82-161	FOREIGN	SONDA DE COLOMBIA S.A.	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 S.A.	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 S.A.	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 S.A.	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 S.A.	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 S.A.	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 S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5.59	5.45	955	2,280	3,235	-	-	-	-	-	-	-	3,235	3,235
89-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6.10	5.94	397	-	6,923	-	-	-	-	-	-	-	6,923	397
90-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6.90	6.68	8,854	5,069	6,923	-	-	-	-	-	-	-	6,923	6,923
91-161	FOREIGN	SONDA DE COLOMBIA S.A.	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 S.A.	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 S.A.	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 S.A.	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 S.A.	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 S.A.	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 S.A.	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 S.A.	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6.79	6.79	5,039	15,167	20,206	20,204	-	-	-	-	-	-	20,204	20,204
99-161	FOREIGN	SONDA DE COLOMBIA S.A.	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 S.A.	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	12.16	12.16	27,480	58,806	83,286	77,383	97,590	93,383	-	-	-	-	268,356	351,642
101-161	FOREIGN	SONDA DE COLOMBIA S.A.	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 S.A.	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 S.A.	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 S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5.27	5.27	9,390	19,702	29,092	25,160	21,507	-	-	-	-	-	46,667	76,759
105-161	FOREIGN	SONDA DE COLOMBIA S.A.	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 S.A.	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 S.A.	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 S.A.	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 S.A.	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 S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	3.50	3.50	1,073	2,905	3,978	2,822	3,341	515	-	-	-	-	6,678	10,056

Continuation

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									
									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\$	ThCh\$				
111-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	3.15	3.15	2,471	5,339	7,810	7,559	6,018	-	-	-	13,577	21,387
112-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5.11	5.11	27,068	58,794	85,862	68,151	85,889	-	-	-	154,040	239,902
113-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	2.71	2.71	24,760	47,957	72,417	58,745	86,517	91,635	95,227	-	332,224	404,641
114-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	1.63	1.63	3,509	6,722	10,231	8,264	12,145	12,803	-	-	33,212	43,443
115-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	2.02	2.02	4,925	15,574	20,499	22,770	25,292	25,638	20,259	-	93,959	114,458
116-161	FOREIGN	SONDA DEL ECUADOR S.A.	ECUADOR	BRESCIA	USD	Monthly	7.72	8.00	21,959	68,565	90,524	98,038	60,904	-	-	-	158,942	249,466
117-161	FOREIGN	SONDA MOBILITY LTDA.	BRASIL	ALEXANDRE DE ALMEIDA	BRL	Monthly	0.52	0.52	421	1,223	1,644	1,545	1,452	919	-	-	3,916	5,560
118-161	FOREIGN	SONDA MOBILITY LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	17.61	17.61	127,512	290,281	417,793	448,955	392,675	703,776	-	-	1,545,406	1,963,199
119-161	FOREIGN	SONDA DEL PERU S.A.	PERU	ALPINA INVERSIONES INMOBILIARIAS S.A.	USD	Monthly	6.30	6.30	47,566	148,578	196,144	215,266	235,775	257,681	207,847	-	916,569	1,112,713
120-161	FOREIGN	SONDA MEXICO S.A.	MEXICO	SISTEMEX S.A. DE C.V.	MXN	Monthly	10.10	10.10	6,633	19,900	26,533	-	-	-	-	-	-	26,533
121-161	FOREIGN	SONDA MEXICO S.A.	MEXICO	MINIBODEGAS PERIFERICO S.A. DE C.V	MXN	Monthly	10.38	10.38	509	1,528	2,037	320	-	-	-	-	320	2,357
122-161	FOREIGN	SONDA MEXICO S.A.	MEXICO	MINIBODEGAS PERIFERICO S.A. DE C.V	MXN	Monthly	10.38	10.38	1,069	3,207	4,276	673	-	-	-	-	673	4,949
123-161	FOREIGN	SONDA MEXICO S.A.	MEXICO	DELL MEXICO S.A. DE C.V.	MXN	Monthly	10.10	10.10	18,775	56,326	75,101	40,585	-	-	-	-	40,585	115,686
124-161	FOREIGN	SONDA MEXICO S.A.	MEXICO	PREVE MEXICO S.A. DE CV	MXN	Monthly	10.21	10.21	11,743	35,230	46,973	-	-	-	-	-	-	46,973
125-161	FOREIGN	SONDA MEXICO S.A.	MEXICO	OPERADORA DE NEGOCIOS CCV	MXN	Monthly	10.50	10.50	46,848	140,544	187,392	-	-	-	-	-	-	187,392
126-161	83 628 100-4	SONDA S.A.	CHILE	DELANO MOLINA SERGIO Y OTRA	CLF	Monthly	3.00	3.00	2,918	8,898	11,816	12,209	12,616	8,643	-	-	33,468	45,284
127-161	83 628 100-4	SONDA S.A.	CHILE	MANUEL CARTES SANHUAZA	CLF	Monthly	3.00	3.00	973	2,964	3,937	-	-	-	-	-	-	3,937
128-161	83 628 100-4	SONDA S.A.	CHILE	KATIA RIVEROS SALAZAR	CLF	Monthly	3.00	3.00	3,073	9,361	12,434	-	-	-	-	-	-	12,434
129-161	83 628 100-4	SONDA S.A.	CHILE	SOC. INMB TIERRA NUEVA	CLF	Monthly	3.00	3.00	3,053	9,299	12,352	-	-	-	-	-	-	12,352
130-161	83 628 100-4	SONDA S.A.	CHILE	MERCADO MAYORISTA DE SANTIAGO	CLF	Monthly	3.00	3.00	11,240	34,281	45,521	47,033	48,605	33,296	-	-	128,934	174,455
131-161	83 628 100-4	SONDA S.A.	CHILE	SOC DE ING, ARQ Y SERV. GENERALES LOADER	CLF	Monthly	3.00	3.00	1,240	3,776	5,016	-	-	-	-	-	-	5,016
132-161	83 628 100-4	SONDA S.A.	CHILE	SIEGRIED NEFODOW FREIMANN	CLF	Monthly	3.00	3.00	1,127	3,432	4,559	-	-	-	-	-	-	4,559
133-161	83 628 100-4	SONDA S.A.	CHILE	GERMAN HOFMANN KUSCH	CLF	Monthly	3.00	3.00	1,280	3,900	5,180	-	-	-	-	-	-	5,180
134-161	83 628 100-4	SONDA S.A.	CHILE	SOC. INMOBILIARIA INV. MAXA	CLF	Monthly	3.00	3.00	1,690	5,149	6,839	-	-	-	-	-	-	6,839
135-161	83 628 100-4	SONDA S.A.	CHILE	INMOBILIARIA CRISTAL LTDA.	CLF	Monthly	3.00	3.00	1,322	4,025	5,347	-	-	-	-	-	-	5,347
136-161	83 628 100-4	SONDA S.A.	CHILE	CAMARA DE COMERCIO DE LOS ANGELES	CLF	Monthly	3.00	3.00	848	2,584	3,432	-	-	-	-	-	-	3,432
137-161	83 628 100-4	SONDA S.A.	CHILE	GANADERA EL PILAR LTDA.	CLF	Monthly	3.00	3.00	1,127	3,432	4,559	-	-	-	-	-	-	4,559
138-161	83 628 100-4	SONDA S.A.	CHILE	CLAUDIA PATRICIA OSORIO	CLP	Monthly	3.00	3.00	1,788	5,498	7,286	7,650	8,033	5,577	-	-	21,260	28,546
139-161	83 628 100-4	SONDA S.A.	CHILE	YAMIRA GARDILIC BOERO	CLP	Monthly	3.00	3.00	952	2,903	3,855	3,983	4,116	2,820	-	-	10,919	14,774
140-161	83 628 100-4	SONDA S.A.	CHILE	INVERSIONES SUAZO BORZONE LTDA.	CLP	Monthly	3.00	3.00	841	2,566	3,407	3,520	3,638	2,492	-	-	9,650	13,057
141-161	83 628 100-4	SONDA S.A.	CHILE	ROSA MARIA ESTER VILLANUNIZ	CLP	Monthly	3.00	3.00	828	2,526	3,354	3,466	3,582	2,454	-	-	9,502	12,856
142-161	83 628 100-4	SONDA S.A.	CHILE	GUILLERMO ROSALES ACEVEDO	CLP	Monthly	3.00	3.00	870	2,653	3,523	3,640	3,761	2,577	-	-	9,978	13,501
143-161	83 628 100-4	SONDA S.A.	CHILE	INVERSIONES E INMOBILIARIA LIGURA	CLF	Monthly	4.29	4.29	6,975	21,371	28,346	29,562	30,830	32,153	19,389	-	111,934	140,280
144-161	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	16,565	50,657	67,222	34,590	-	-	-	-	34,590	101,812
145-161	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	66,697	203,969	270,666	162,747	-	-	-	-	162,747	433,413
146-161	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	18,905	57,814	76,719	46,130	-	-	-	-	46,130	122,849
147-161	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	23,318	71,310	94,628	65,131	-	-	-	-	65,131	159,759
148-161	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	82,824	253,288	336,112	260,677	-	-	-	-	260,677	596,789
149-161	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	5,276	16,135	21,411	16,606	-	-	-	-	16,606	38,017
150-161	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	7,869	24,065	31,934	30,369	-	-	-	-	30,369	62,303
151-161	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	21,349	65,290	86,639	90,025	7,659	-	-	-	97,684	184,323
152-161	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	19,146	58,550	77,696	80,732	48,543	-	-	-	129,275	206,971
153-161	83 628 100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	11,688	35,742	47,430	49,284	16,852	-	-	-	66,136	113,566
154-161	FOREIGN	SONDA PANAMA S.A.	PANAMA	GERONA CAPITAL ASSETS	USD	Monthly	7.28	7.28	27,244	27,638	54,882	-	-	-	-	-	-	54,882
155-161	FOREIGN	SONDA PANAMA S.A.	PANAMA	HATZLA JIA S.A.	USD	Monthly	5.75	5.75	6,160	10,464	16,624	-	-	-	-	-	-	16,624
156-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	ALIANZA FIDUCIARIA	COP	Monthly	6.17	6.17	81,791	245,373	327,164	190,846	-	-	-	-	190,846	518,010
157-161	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	TELEDATA S.A.	USD	Monthly	4.30	4.37	12,971	28,398	41,369	43,214	45,141	-	-	-	88,355	129,724
158-161	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	RICARDO COLMAN LERNER	UYU	Monthly	12.00	12.00	758	20,862	21,620	11,611	-	-	-	-	11,611	33,231
159-161	96 823 020-4	TECNOGLOBAL S.A.	CHILE	JOSEFINA GUZMAN ECHAZARRETA	CLF	Monthly	3.00	3.00	30,481	92,980	123,461	127,451	131,470	11,199	-	-	270,120	393,581
160-161	96 823 020-4	TECNOGLOBAL S.A.	CHILE	BODENDOR FLEX CENTER S.A.	CLF	Monthly	3.00	3.00	13,572	-	13,572	-	-	-	-	-	-	13,572
161-161	FOREIGN	SONDA DO BRASIL LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12.15	12.15	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 Amortization	Rates		12.31.2022										
							Effective	Nominal	Nominal 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\$	ThCh\$	ThCh\$				
1-161	FOREIGN	ATIVAS DATA CENTER LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12,74	12,74	308,417	795,045	1,103,462	876,144	725,359	453,816	-	-	2,055,319	3,158,781	
2-161	FOREIGN	ATIVAS DATA CENTER LTDA.	BRASIL	MICRO CITY COMP. E SIST. LTDA	BRL	Monthly	9,16	9,16	4,704	3,096	7,800	-	-	-	-	-	-	7,800	
3-161	FOREIGN	ATIVAS DATA CENTER LTDA.	BRASIL	ARCELORMITTAL SISTEMAS S.A.	BRL	Monthly	9,16	9,16	2,239	-	2,239	-	-	-	-	-	-	2,239	
4-161	FOREIGN	ATIVAS DATA CENTER LTDA.	BRASIL	MICRO CITY COMP. E SIST. LTDA	BRL	Monthly	9,16	9,16	12,268	35,684	47,952	45,068	42,357	39,809	34,385	-	161,619	205,571	
5-161	FOREIGN	CTIS TECNOLOGIA LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9,16	9,16	581,993	1,742,329	2,324,322	711,384	577,008	117,794	-	-	1,406,186	3,730,508	
6-161	FOREIGN	CTIS TECNOLOGIA LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	6,40	6,40	43,193	170,312	213,505	72,706	56,535	119,015	-	-	248,256	461,761	
7-161	FOREIGN	CTIS TECNOLOGIA LTDA.	BRASIL	AR EMPREENDIMENTOS	BRL	Monthly	6,40	6,40	17,436	11,474	28,910	-	-	-	-	-	-	28,910	
8-161	FOREIGN	SONDA PROCWORK INFORMATICA LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	9,91	9,16	1,225,541	2,617,062	3,842,603	-	-	-	-	-	3,686,059	7,528,662	
9-161	FOREIGN	SONDA PROCWORK INFORMATICA LTDA.	BRASIL	INDEPENDENCIA MOBILIARIA LTDA	BRL	Monthly	6,40	6,40	5,638	5,551	11,189	2,419,437	1,144,628	121,994	-	-	-	11,189	
10-161	FOREIGN	SONDA PROCWORK INFORMATICA LTDA.	BRASIL	CARMO COURI ENGENHARIA E CONSTRUÇÕES	BRL	Monthly	6,40	6,40	15,082	24,623	39,705	-	-	-	-	-	-	39,705	
11-161	88.579.800-4	MICROGEO S.A.	CHILE	BANCO BCI	CLF	Monthly	2,70	2,70	6,524	19,573	26,097	26,097	-	-	-	-	26,097	52,194	
12-161	88.579.800-4	MICROGEO S.A.	CHILE	BANCO BCI	CLF	Monthly	2,70	2,70	92,699	278,096	370,795	370,794	278,096	-	-	-	648,890	1,019,685	
13-161	FOREIGN	NOVIS MEXICO S.A. DE C.V.	MEXICO	ALEJANDRO CASTAÑO	MXN	Monthly	-	-	10,771	32,312	43,083	32,312	-	-	-	-	32,312	75,395	
14-161	FOREIGN	NOVIS MEXICO S.A. DE C.V.	MEXICO	TRIARA	MXN	Monthly	-	-	129,474	388,423	517,897	-	-	-	-	-	-	517,897	
15-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO DE CHILE	CLF	Monthly	2,48	2,48	7,176	21,529	28,705	-	-	-	-	-	21,529	50,234	
16-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO DE CHILE	CLF	Monthly	2,58	2,58	5,064	15,193	20,257	16,881	-	-	-	-	16,881	37,138	
17-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	Monthly	1,20	1,21	11,170	3,724	14,894	-	-	-	-	-	-	14,894	
18-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	Monthly	1,44	1,45	7,997	7,997	14,794	-	-	-	-	-	-	14,794	
19-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	Monthly	1,08	1,09	8,584	25,751	34,335	34,335	20,029	-	-	-	54,364	88,699	
20-161	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	REGINA MARIA DE TOLEDO	BRL	Monthly	6,40	0,52	79	-	79	-	-	-	-	-	-	79	
21-161	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	FAT SETTANNI PARTICIPAÇÕES	BRL	Monthly	6,40	0,52	1,498	-	1,498	-	-	-	-	-	-	1,498	
22-161	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	MANDARINO ADMINISTRADORA DE BENS LTDA	BRL	Monthly	6,40	0,52	537	1,561	2,098	1,652	-	-	-	-	1,652	3,750	
23-161	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	CMSA PARTICIPAÇÕES S.A.	BRL	Monthly	10,31	0,82	9,102	26,005	35,107	31,826	28,852	38,301	-	-	98,979	134,086	
24-161	86.731.200-5	QUINTEC CHILE S.A.	CHILE	INMOBILIARIA VILLA MAR LTDA	CLF	Monthly	3,00	3,00	1,896	5,688	7,584	-	-	-	-	-	-	7,584	
25-161	86.731.200-5	QUINTEC CHILE S.A.	CHILE	STORBOX S.A.	CLF	Monthly	3,00	3,00	2,822	8,466	11,288	-	-	-	-	-	-	11,288	
26-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3,00	3,00	15,536	44,710	58,246	-	-	-	-	-	-	58,246	
27-161	78.936.330-7	ITEM LTDA.	CHILE	NIUEVOS DESARROLLOS	CLF	Monthly	3,00	3,00	8,160	23,018	36,178	-	-	-	-	-	-	36,178	
28-161	78.936.330-7	ITEM LTDA.	CHILE	NIUEVOS DESARROLLOS	CLF	Monthly	3,00	3,00	17,606	58,152	75,758	78,638	83,333	51,643	-	-	213,614	289,372	
29-161	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER	CLF	Monthly	3,00	3,00	17,380	56,090	73,470	-	-	-	-	-	-	73,470	
30-161	78.936.330-7	ITEM LTDA.	CHILE	PARQUE ARAUCO S.A.	CLF	Monthly	4,44	4,44	139,581	461,039	600,620	600,619	600,619	93,054	-	-	1,294,292	1,894,912	
31-161	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER	CLF	Monthly	3,00	3,00	62,853	202,343	265,196	-	-	-	-	-	-	265,196	
32-161	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER	CLF	Monthly	3,00	3,00	46,878	159,914	197,792	-	-	-	-	-	-	197,792	
33-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3,00	3,00	20,668	75,094	95,762	-	-	-	-	-	-	95,762	
34-161	78.936.330-7	ITEM LTDA.	CHILE	CONSTRUCTORA Y ADMINISTRADORA UNO S.A.	CLF	Monthly	3,00	3,00	22,519	72,451	94,970	-	-	-	-	-	-	94,970	
35-161	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	Monthly	3,00	3,00	96,417	310,211	406,628	-	-	-	-	-	-	406,628	
36-161	78.936.330-7	ITEM LTDA.	CHILE	COMERCIALIZADORA COSTANERA CENTER SPA	CLF	Monthly	3,00	3,00	1,791	5,372	7,163	-	-	-	-	-	-	7,163	
37-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA E INVERSIONES ITALIA	CLF	Monthly	3,00	3,00	14,825	44,474	59,299	-	-	-	-	-	-	59,299	
38-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA DORIA LTDA	CLF	Monthly	3,00	3,00	7,373	22,120	29,493	4,916	-	-	-	-	4,916	34,409	
39-161	78.936.330-7	ITEM LTDA.	CHILE	FARMACÉUTICA ESAN LTDA	CLF	Monthly	3,00	3,00	77,535	256,100	333,635	333,635	333,635	-	-	-	667,270	1,000,905	
40-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	Monthly	3,00	3,00	426	1,277	1,703	-	-	-	-	-	-	1,703	
41-161	78.936.330-7	ITEM LTDA.	CHILE	PLAZA OESTE S.A	CLF	Monthly	2,31	2,31	15,974	56,167	72,141	73,171	79,355	-	-	-	152,526	224,667	
42-161	78.936.330-7	ITEM LTDA.	CHILE	MARGARITA VALLEJOS	CLF	Monthly	3,00	3,00	1,980	4,740	6,320	-	-	-	-	-	-	6,320	
43-161	78.936.330-7	ITEM LTDA.	CHILE	MALL DEL CENTRO DE CONCEPCION SPA	CLF	Monthly	2,31	2,31	18,428	64,552	82,980	87,224	91,278	36,487	-	-	214,989	297,699	
44-161	78.936.330-7	ITEM LTDA.	CHILE	PLAZA TREBOL S.A	CLF	Monthly	2,31	2,31	50,116	165,534	215,650	218,839	237,214	202,133	-	-	658,186	873,836	
45-161	78.936.330-7	ITEM LTDA.	CHILE	NIUEVOS DESARROLLOS	CLF	Monthly	2,31	2,31	30,588	107,550	138,138	140,111	151,951	23,878	-	-	315,940	454,078	
46-161	78.936.330-7	ITEM LTDA.	CHILE	NIUEVOS DESARROLLOS	CLF	Monthly	2,31	2,31	37,530	123,964	161,494	166,385	177,644	123,851	-	-	467,880	629,274	
47-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL CALAMA S.A.	CLF	Monthly	2,31	2,31	17,970	63,185	81,155	82,314	89,271	14,028	-	-	185,613	266,768	
48-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA BOULEVARD NUEVA COSTANERA SA	CLF	Monthly	2,31	2,31	46,650	107,403	154,053	154,053	169,458	64,442	-	-	387,953	542,006	
49-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL LAS AMERICAS SA.	CLF	Monthly	3,94	3,94	16,797	56,041	72,838	79,506	73,347	-	-	-	152,853	225,691	
50-161	78.936.330-7	ITEM LTDA.	CHILE	PARQUE ANGANOS SPA	CLF	Monthly	4,44	4,44	16,614	54,877	71,491	71,491	71,491	11,076	-	-	154,058	225,549	
51-161	78.936.330-7	ITEM LTDA.	CHILE	PARQUE ANGANOS SPA	CLF	Monthly	4,44	4,44	4,257	14,061	18,318	21,697	21,981	3,406	-	-	47,084	65,402	
52-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA PIE ANDINO SPA	CLF	Monthly	4,29	4,29	20,921	62,762	83,683	85,427	87,868	87,868	51,257	-	312,420	396,103	
53-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	3,00	3,00	14,204	42,612	56,816	-	-	-	-	-	-	56,816	
54-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	INMOBILIARIA E INVERSIONES MMC S.A.	CLF	Monthly	3,00	3,00	13,272	39,816	53,088	-	-	-	-	-	-	53,088	
55-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	3,00	3,00	9,875	29,625	39,500	13,167	-	-	-	-	13,167	52,667	

Continuation

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										Total
							Effective	Nominal	Nominal 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		
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	843	2,528	3,371	3,371	1,124	-	-	-	4,495	7,866	
57-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODEGA SAN FRANCISCO LTDA	CLF	Monthly	2.31	2.31	9,480	28,440	37,920	37,920	37,920	25,280	-	-	-	101,120	139,040
58-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	INMOBILIARIA MALI VIÑA DEL MAR S.A	CLF	Monthly	4.44	4.44	12,444	37,333	49,777	8,296	-	-	-	-	-	8,296	58,073
59-161	96.371.690-4	SERVIBANCA S.A.	CHILE	SUCESION DE ARIAS 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	10,691	32,074	42,765	42,765	42,765	42,765	24,946	-	-	153,241	196,006
61-161	FOREIGN	SONDA DO BRASIL LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12.15	12.15	33,239	67,444	100,683	10,921	-	-	-	-	-	1,092	101,775
62-161	FOREIGN	SONDA COSTA RICA S.A.	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 S.A.	COSTA RICA	CODISA	USD	Monthly	6.00	6.00	8,401	25,144	34,545	37,050	-	-	-	39,555	13,742	-	90,347
64-161	FOREIGN	SONDA COSTA RICA S.A.	COSTA RICA	SANKURU	USD	Monthly	6.00	6.00	4,725	14,650	19,375	15,558	-	-	-	-	-	15,558	34,733
65-161	FOREIGN	SONDA COSTA RICA S.A.	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 S.A.	COSTA RICA	RU 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 S.A.	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 S.A.	COSTA RICA	SAMI NOVENTA	USD	Monthly	6.00	6.00	4,725	14,650	19,375	15,558	-	-	-	-	-	15,558	34,734
69-161	FOREIGN	SONDA COSTA RICA S.A.	COSTA RICA	CODISA	USD	Monthly	6.00	6.00	23,299	-	23,299	-	-	-	-	-	-	-	23,299
70-161	FOREIGN	SONDA COSTA RICA S.A.	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 S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	2.66	2.63	1,504	3,009	4,513	-	-	-	-	-	-	-	4,513
72-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	2.07	2.07	4,050	10,800	14,850	5,400	-	-	-	-	-	5,400	20,250
73-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98	1,688	3,329	5,017	1,248	-	-	-	-	-	1,248	6,265
74-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98	41,752	50,661	92,413	84,436	22,516	-	-	-	-	106,952	199,365
75-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98	24,757	55,194	79,951	73,592	6,133	-	-	-	-	79,725	159,676
76-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98	2,817	6,266	9,083	8,355	696	-	-	-	-	9,051	18,134
77-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98	20,563	45,799	66,362	61,065	5,089	-	-	-	-	66,154	132,516
78-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98	3,499	1,712	5,211	-	-	-	-	-	-	-	5,211
79-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98	35,648	79,287	114,935	105,716	8,810	-	-	-	-	114,526	229,461
80-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98	8,754	6,419	15,173	-	-	-	-	-	-	-	15,173
81-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	4.07	3.98	5,561	4,080	9,641	-	-	-	-	-	-	-	9,641
82-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	5.17	5.17	2,656	5,894	8,550	9,823	2,619	-	-	-	-	12,442	20,992
83-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	5.17	5.17	12,307	27,318	39,625	57,671	24,283	-	-	-	-	81,954	121,579
84-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.50	0.50	689	1,346	2,035	505	-	-	-	-	-	505	2,540
85-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.50	0.50	25,634	56,374	82,008	18,791	-	-	-	-	-	18,791	100,799
86-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.50	0.50	19,177	42,174	61,351	18,744	-	-	-	-	-	18,744	80,095
87-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	Monthly	0.50	0.50	2,626	5,774	8,400	2,566	-	-	-	-	-	2,566	10,966
88-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5.59	5.45	995	2,321	3,316	-	-	-	-	-	-	-	3,316
89-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6.10	5.94	405	-	405	-	-	-	-	-	-	-	405
90-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6.90	6.68	1,940	-	1,940	-	-	-	-	-	-	-	1,940
91-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5.45	5.32	54,236	144,629	198,865	198,865	-	-	-	-	-	198,865	397,730
92-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5.15	5.03	15,991	47,972	63,963	79,954	21,321	-	-	-	-	101,275	165,238
93-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	1.18	1.18	38,424	102,463	140,887	192,119	38,424	-	-	-	-	230,543	371,430
94-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	0.36	0.37	28,889	54,813	83,702	116,477	34,258	-	-	-	-	150,735	234,437
95-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5.41	5.41	79,684	239,052	318,736	451,543	132,807	-	-	-	-	584,350	903,086
96-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5.70	5.70	7,271	21,812	29,083	41,200	12,118	-	-	-	-	53,318	82,401
97-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6.79	6.79	18,827	56,481	75,308	75,308	6,276	-	-	-	-	81,584	156,892
98-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	6.79	6.79	5,104	15,311	20,415	20,414	-	-	-	-	-	20,414	40,829
99-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5.76	5.76	1,447	3,859	5,306	5,788	-	-	-	-	-	5,788	11,094
100-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	12.16	12.16	40,246	90,015	130,261	230,027	120,019	100,016	-	-	-	450,072	580,333
101-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO DE OCCIDENTE	COP	Monthly	5.30	5.30	13,364	40,093	53,457	102,460	57,912	53,457	53,457	-	-	267,286	320,743
102-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	3.09	3.05	2,432	3,417	7,849	7,824	1,204	-	-	-	-	9,028	16,877
103-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	3.09	3.05	1,243	3,730	4,973	2,487	-	-	-	-	-	2,487	7,460
104-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5.27	5.27	10,320	21,982	32,302	48,849	21,982	-	-	-	-	70,831	103,133
105-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5.01	5.01	7,354	15,792	23,146	14,037	-	-	-	-	-	14,037	37,183
106-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5.81	5.81	13,796	29,465	43,261	68,753	32,739	-	-	-	-	101,492	144,753
107-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	5.70	5.70	2,084	4,442	6,526	10,364	4,935	-	-	-	-	15,299	21,825
108-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	6.79	6.79	5,916	12,704	18,620	15,527	1,412	-	-	-	-	16,939	35,559
109-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	8.22	8.22	2,207	4,759	6,966	6,874	1,057	-	-	-	-	7,931	14,897
110-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOLOMBIA	COP	Monthly	3.50	3.50	1,077	2,917	3,994	6,178	3,346	515	-	-	-	10,039	13,433

Continuation

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	Nominal 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\$	ThCh\$					
111-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOCOLMBIA	COP	Monthly	3.15	3.15	2,815	6,191	9,006	14,446	6,191	-	-	-	-	20,637	29,643
112-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOCOLMBIA	COP	Monthly	5.11	5.11	30,088	66,301	96,389	162,069	88,401	-	-	-	-	250,470	346,859
113-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOCOLMBIA	COP	Monthly	2.71	2.71	37,600	83,139	120,739	212,466	120,090	110,852	101,614	-	-	545,022	665,761
114-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOCOLMBIA	COP	Monthly	1.63	1.63	3,509	10,283	13,792	26,278	14,853	13,710	-	-	54,841	68,633	
115-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO BANCOCOLMBIA	COP	Monthly	2.02	2.02	7,901	23,703	31,604	63,208	31,604	28,970	21,069	-	-	144,851	176,455
116-161	FOREIGN	SONDA DEL ECUADOR S.A.	ECUADOR	BRESCIA	USD	Monthly	7.72	8.00	21,959	68,655	90,524	98,038	60,904	-	-	-	-	158,942	249,466
117-161	FOREIGN	SONDA MOBILITY LTDA.	BRASIL	ALEXANDRE DE ALMEIDA	BRL	Monthly	0.52	0.52	1,251	1,223	1,644	1,545	1,452	919	-	-	-	3,916	5,560
118-161	FOREIGN	SONDA MOBILITY LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	17.61	17.61	127,512	290,281	417,793	448,955	392,675	703,776	-	-	-	1,545,406	1,965,199
119-161	FOREIGN	SONDA DEL PERU S.A.	PERU	ALPINA INVERSIONES INMOBILIARIAS S.A.	USD	Monthly	6.30	6.30	63,004	190,813	253,817	261,414	269,282	277,355	212,755	-	-	1,020,806	1,274,623
120-161	FOREIGN	SONDA MEXICO S.A.	MEXICO	SISTEMEX S.A. DE C.V.	MXN	Monthly	10.10	10.10	6,633	19,900	26,533	-	-	-	-	-	-	-	26,533
121-161	FOREIGN	SONDA MEXICO S.A.	MEXICO	MINIBODEGAS PERIFERICO S.A. DE C.V.	MXN	Monthly	10.38	10.38	509	1,528	2,037	320	-	-	-	-	-	320	2,357
122-161	FOREIGN	SONDA MEXICO S.A.	MEXICO	MINIBODEGAS PERIFERICO S.A. DE C.V.	MXN	Monthly	10.38	10.38	1,069	3,207	4,276	673	-	-	-	-	-	673	4,949
123-161	FOREIGN	SONDA MEXICO S.A.	MEXICO	DELL MEXICO S.A. DE C.V.	MXN	Monthly	10.10	10.10	18,775	56,326	75,101	40,585	-	-	-	-	-	40,585	115,686
124-161	FOREIGN	SONDA MEXICO S.A.	MEXICO	PREVE MEXICO S.A. DE CV	MXN	Monthly	10.21	10.21	11,743	35,230	46,973	-	-	-	-	-	-	-	46,973
125-161	FOREIGN	SONDA MEXICO S.A.	MEXICO	OPERADORA DE NEGOCIOS CCV	MXN	Monthly	10.50	10.50	46,848	140,544	187,392	-	-	-	-	-	-	-	187,392
126-161	83.628.100-4	SONDA S.A.	CHILE	DELANO MOLINA SERGIO Y OTRA	CLF	Monthly	3.00	3.00	3,281	9,843	13,124	13,124	13,124	8,750	-	-	-	34,998	48,122
127-161	83.628.100-4	SONDA S.A.	CHILE	MANUEL CARTES SANHUAZA	CLF	Monthly	3.00	3.00	1,001	3,002	4,003	-	-	-	-	-	-	-	4,003
128-161	83.628.100-4	SONDA S.A.	CHILE	KATIA RIVEROS SALAZAR	CLF	Monthly	3.00	3.00	3,160	9,480	12,640	-	-	-	-	-	-	-	12,640
129-161	83.628.100-4	SONDA S.A.	CHILE	SOC. INMB TIERRA NUEVA	CLF	Monthly	3.00	3.00	3,139	9,417	12,556	-	-	-	-	-	-	-	12,556
130-161	83.628.100-4	SONDA S.A.	CHILE	MERCADO MAYORISTA DE SANTIAGO	CLF	Monthly	3.00	3.00	12,640	37,920	50,560	50,560	50,560	33,707	-	-	-	134,827	185,387
131-161	83.628.100-4	SONDA S.A.	CHILE	SOC DE ING. ARQ Y SERV. GENERALES LOADER	CLF	Monthly	3.00	3.00	1,275	3,824	5,099	-	-	-	-	-	-	-	5,099
132-161	83.628.100-4	SONDA S.A.	CHILE	SIEGFRIED NEFODOW FREIMANN	CLF	Monthly	3.00	3.00	1,159	3,476	4,635	-	-	-	-	-	-	-	4,635
133-161	83.628.100-4	SONDA S.A.	CHILE	GERMAN HOFMANN KUSCH	CLF	Monthly	3.00	3.00	1,317	3,950	5,267	-	-	-	-	-	-	-	5,267
134-161	83.628.100-4	SONDA S.A.	CHILE	SOC. INMOBILIARIA INV. MAXA	CLF	Monthly	3.00	3.00	1,738	5,214	6,952	-	-	-	-	-	-	-	6,952
135-161	83.628.100-4	SONDA S.A.	CHILE	INMOBILIARIA CRISTAL LTDA.	CLF	Monthly	3.00	3.00	1,359	4,076	5,435	-	-	-	-	-	-	-	5,435
136-161	83.628.100-4	SONDA S.A.	CHILE	CAMARA DE COMERCIO DE LOS ANGELES	CLF	Monthly	3.00	3.00	872	2,616	3,488	-	-	-	-	-	-	-	3,488
137-161	83.628.100-4	SONDA S.A.	CHILE	GANADERA EL PILAR LTDA.	CLF	Monthly	3.00	3.00	1,159	3,476	4,635	-	-	-	-	-	-	-	4,635
138-161	83.628.100-4	SONDA S.A.	CHILE	CLAUDIA PATRICIA OSORIO	CLP	Monthly	3.00	3.00	2,130	6,390	8,520	8,520	8,520	5,680	-	-	-	22,720	31,240
139-161	83.628.100-4	SONDA S.A.	CHILE	YAMIRA GARDILIC BOERO	CLP	Monthly	3.00	3.00	1,070	3,211	4,281	4,282	4,282	2,855	-	-	-	11,419	15,700
140-161	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES SUAZO BORZONE LTDA.	CLP	Monthly	3.00	3.00	946	2,838	3,784	3,784	3,784	2,523	-	-	-	10,091	13,875
141-161	83.628.100-4	SONDA S.A.	CHILE	ROSA MARIA ESTER VILLANMUNIZ	CLP	Monthly	3.00	3.00	932	2,795	3,727	3,726	3,726	2,484	-	-	-	9,936	13,663
142-161	83.628.100-4	SONDA S.A.	CHILE	GUILLERMO ROSALES ACEVEDO	CLP	Monthly	3.00	3.00	978	2,935	3,913	3,913	3,913	2,609	-	-	-	10,435	14,348
143-161	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES E INMOBILIARIA LIGURA	CLF	Monthly	4.29	4.29	8,427	25,280	33,707	33,707	33,707	33,707	19,662	-	-	120,783	154,490
144-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	17,489	52,467	69,956	34,978	-	-	-	-	-	34,978	104,934
145-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	70,645	211,934	282,579	164,837	-	-	-	-	-	164,837	447,416
146-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	20,024	60,072	80,096	46,722	-	-	-	-	-	46,722	126,818
147-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	24,777	74,332	99,109	66,073	-	-	-	-	-	66,073	165,182
148-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	88,288	264,865	353,153	264,865	-	-	-	-	-	264,865	618,018
149-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	5,624	16,873	22,497	16,873	-	-	-	-	-	16,873	39,370
150-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	8,442	25,327	33,769	30,955	-	-	-	-	-	30,955	64,724
151-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	23,051	69,152	92,203	92,203	7,684	-	-	-	-	99,887	192,090
152-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	21,071	63,214	84,285	84,285	49,166	-	-	-	-	133,451	217,736
153-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	Monthly	3.84	3.84	12,740	38,221	50,962	16,987	-	-	-	-	-	67,949	118,910
154-161	FOREIGN	SONDA PANAMA S.A.	PANAMA	GERONA CAPITAL ASSETS	USD	Monthly	7.28	7.28	27,244	27,638	54,882	-	-	-	-	-	-	-	54,882
155-161	FOREIGN	SONDA PANAMA S.A.	PANAMA	HATZLAJA S.A.	USD	Monthly	5.75	5.75	6,160	10,464	16,624	-	-	-	-	-	-	-	16,624
156-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	ALIANZA FIDUCIARIA	COP	Monthly	6.17	6.17	88,499	265,498	353,997	206,498	-	-	-	-	-	206,498	560,495
157-161	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	TELEDATA S.A.	USD	Monthly	4.30	4.37	12,971	34,662	47,633	46,216	46,216	-	-	-	-	92,432	140,065
158-161	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	RICARDO COLMAN LERNER	UYU	Monthly	12.00	12.00	758	24,330	25,088	13,084	-	-	-	-	-	13,084	38,172
159-161	96.823.020-4	TECNOGLOBAL S.A.	CHILE	JOSEFINA GUZMAN ECHAZARRETA	CLF	Monthly	3.00	3.00	33,496	100,488	133,984	133,984	133,984	11,199	-	-	-	279,167	413,151
160-161	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BODENOR FLEX CENTER S.A.	CLF	Monthly	3.00	3.00	13,623	40,863	54,486	-	-	-	-	-	-	-	54,486
161-161	FOREIGN	SONDA DO BRASIL LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	Monthly	12.15	12.15	16,486	50,304	66,790	45,115	16,698	5,020	-	-	-	66,833	133,623
Total									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	

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 percentage 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, 2023, 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\$ 572,485 (debit to reserves) (credit of ThCh\$ 2,164,825 at December 31, 2022).

Natural Hedging Strategy for Exchange Rate Risk

SONDA has the Chilean peso (CLP) as its functional currency and as part of its operations, it maintains an exposure to the exchange rate caused by highly expected flows, originated by the payment or indexation to foreign currency (USD). The coverage in this case is to use a financial instrument (term deposit and/or derivative) for the period from when the tender is awarded with the client until payments are made in foreign currency to the suppliers.

When allocating financial instruments as part of a Cash Flow Hedging (CFH) strategy under IFRS, the market value (MTM) generated by the hedging instrument (derivative or not) that covers a highly expected flow, must be allocated. in an equity account in its entirety, since it is used as a hedging instrument on a hedged item related to an expected transaction, which is permitted by IFRS. What the accounting strategy pursues is that the compensation is made in results when the hedged item takes place or is materialized.

If SONDA determines that the anticipated transaction is no longer highly probable, but is still expected to occur, it will discontinue hedge accounting prospectively and immediately reclassify to income any accumulated gain or loss on the hedging instrument, or may rebalance through of contracting a derivative with the opposite position, or reallocating it to a similar opportunity, which will also be part of the hedging strategy.

In this case, the Company must recognize the inefficiency of the period and then do the re-balancing.

As of December 31, 2023, no exchange difference (loss) has been recognized in other comprehensive income “Cash flow hedge reserve” for this hedging strategy.

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				12.31.2023				12.31.2022			
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\$
CFH	SWAP	-	2024-04-02	-	-	-	-	513,651	171,217	-	-
CFH	SWAP	-	2023-07-28	-	-	-	-	460,828	-	-	-
CFH	SWAP	87,633,562	2024-07-01	23,228,534	-	-	-	-	20,805,607	-	-
CFH	SWAP	43,338,412	2024-10-01	11,502,325	-	-	-	-	10,028,502	-	-
CFH	SWAP	11,752,000	2026-12-14	-	-	62,300	124,600	-	-	-	-
CFH	SWAP	4,520,000	2026-12-14	-	-	23,961	47,923	-	-	-	-
CFH	FW	140,693	2023-05-18	-	-	-	-	-	-	21,700	-
Total				34,730,859	-	86,261	172,523	974,479	31,005,326	21,700	-

22. TRADE AND OTHER PAYABLES

a) The details of this item are as follows:

	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Non-current payables		
Non-current accounts payable with suppliers (1)	14,833,278	2,385,379
Other non-current accounts payable (4)	2,784,124	3,090,927
Total trade and other non-current payables	17,617,402	5,476,306
Current payables		
Current accounts payable with suppliers (1)	201,025,802	125,419,051
Accounts payable for purchase of non-current, current assets (2)	2,445,228	2,167,409
Accumulated liabilities classified as current (3)	2,124,024	2,018,536
Other current accounts payable (4)	87,797,237	5,455,827
Total trade and other current payables	293,392,291	135,060,823
Trade and other payables		
Accounts payable with suppliers	215,859,080	127,804,430
Accounts payable for purchase of non-current	2,445,228	2,167,409
Accumulated liabilities classified	2,124,024	2,018,536
Other accounts payable	90,581,361	8,546,754
Total trade and other payables	311,009,693	140,537,129

(1) Accounts payable with suppliers

(1.1) The detail is:

	Current		Non-Current	
	12.31.2023 ThCh\$	12.31.2022 ThCh\$	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Trade and other payables				
Accounts payable to suppliers (1.2)	149,464,642	95,413,773	-	-
Provision for costs of projects	-	8,076	505,485	415,413
Provisions of invoices and documents to be received	51,561,160	29,997,202	14,327,793	1,969,966
Total	201,025,802	125,419,051	14,833,278	2,385,379

(1.2) The analysis of the age of current and overdue commercial accounts, and by type of supplier, is as follows:

	12.31.2023				12.31.2022			
	Goods	Services	Other	Total	Goods	Services	Other	Total
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Suppliers payments up to date								
Current invoices according to term								
Up to 30 days	46,148,772	18,706,021	10,598,498	75,453,291	58,479,940	16,561,231	4,710,582	79,751,753
More than 31 up to 60 days	19,744,058	16,543,533	2,868,714	39,156,306	4,430,973	4,464,866	397,079	9,292,918
More than 61 up to 90 days	15,440,770	1,595,484	42,721	17,078,974	2,351,618	180,999	49,175	2,581,792
More than 91 up to 120 days	3,775,862	255,604	655	4,032,121	551,170	199,025	53,310	803,505
More than 121 up to 365 days	297,922	314,192	10,676	622,790	216,145	262,299	370	478,814
More than 365 days	660	55,704	2,554	58,918	-	-	-	-
Total	85,408,043	37,470,538	13,523,818	136,402,399	66,029,847	21,668,420	5,210,516	92,908,783
Suppliers payments overdue								
Overdue invoices according to term								
Up to 30 days	4,047,017	259,282	1,545,148	5,851,447	393,225	139,393	1,388,761	1,921,379
More than 31 up to 60 days	626,674	26,154	34,471	687,299	-	73,924	151,987	225,911
More than 61 up to 90 days	691,685	-	17,369	709,054	263	39,891	87,559	127,713
More than 91 up to 120 days	736,234	1,640	41,096	778,970	1,950	414	54,228	56,592
More than 121 up to 180 days	4,276,365	515,418	65,756	4,857,539	64,108	37,092	72,196	173,396
More than 180 days	13,510	82,827	81,594	177,931	-	-	-	-
Total	10,391,484	885,322	1,785,435	13,062,241	459,545	290,714	1,754,731	2,504,990
Total trade payable	95,799,527	38,355,860	15,309,253	149,464,640	66,489,392	21,959,134	6,965,247	95,413,773

The average daily bill payment period fluctuates between 30 and 45 days for normal purchase and sale operations. Some operations associated with projects with certain suppliers may reach a longer term.

- (2) They correspond to balances of price payable originated by acquisitions of companies, which are contractually established at the time of purchase. The determination of the consideration is based on the results that the companies will obtain in the years after the acquisition.

The details of the price adjustments payable are as follows:

	Current		Non-Current	
	12.31.2023	12.31.2022	12.31.2023	12.31.2022
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Sonda do Brasil Ltda. (for Elucid Solutions S.A.)	2,445,228	1,947,409	-	-
Sonda Filiales Chile Ltda. (for Servibanca S.A.)	-	220,000	-	-
Total	2,445,228	2,167,409	-	-

- 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 FILIALES CHILE: as indicated in Note 3.2 a (8), as a result of the acquisition of the non-controlling interest of Servibanca S.A. A price balance was stipulated, which was paid in April 2023.

(3) The detail is:

Accumulated liabilities classified as current	Currents		Non currents	
	12.31.2023 ThCh\$	12.31.2022 ThCh\$	12.31.2023 ThCh\$	12.31.2022 ThCh\$
General Services	1,139,709	1,107,823	-	-
Other	984,315	910,713	-	-
Total	2,124,024	2,018,536	-	-

(4) The detail is:

Other accounts payable	Currents		Non currents	
	12.31.2023 ThCh\$	12.31.2022 ThCh\$	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Dividends payable	4,924,085	4,628,050	-	-
Tax division agreement (i)	737,223	782,561	2,784,124	3,090,927
Other accounts payable (ii)	82,135,929	45,216	-	-
Total	87,797,237	5,455,827	2,784,124	3,090,927

(i) 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.

(ii) In 2023, it corresponds mainly to funds pending transfer to businesses participating in the Acquisition System of the subsidiary Multicaja S.A.

23. OTHER PROVISIONS

a) The details of other provisions are as follows:

	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Provision for litigations (1)		
Non-current provision for litigations	13,024,736	9,761,412
Current provision for litigations	5,790,336	4,698,643
Total provision for litigation	18,815,072	14,460,055
Other miscellaneous provisions		
Other non-current miscellaneous provisions	293,571	2,339,159
Other current miscellaneous provisions	3,406,867	1,673,240
Total other miscellaneous provisions	3,700,438	4,012,399
Total other provisions		
Other non-current provisions	13,318,307	12,100,571
Other current provisions	9,197,203	6,371,883
Total other provisions	22,515,510	18,472,454

(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 01.01.2022 (Current + Non-current)	14,404,182	4,372,886	18,777,068
Changes in provision:	4,036,821	1,437,502	5,474,323
New 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
Changes in provision:			
New provision	3,978,136	544,358	4,522,494
Increase in existing provision	4,466,762	1,975,526	6,442,288
Provision used	(3,540,586)	(468,843)	(4,009,429)
Reversed unused provision	(2,079,647)	(2,750,385)	(4,830,032)
Foreign currency translation differences	1,530,352	387,383	1,917,735
Total changes in other provision	4,355,017	(311,961)	4,043,056
Balance at 12.31.2023 (Current + Non-current)	18,815,072	3,700,438	22,515,510

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:

	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Non-current defined benefit obligation (1)		
Severance indemnities (a)	3,239,880	2,768,071
Five-year service awards (a)	1,581,292	1,465,030
Total non-current defined benefit obligation	4,821,172	4,233,101
Other benefits		
Other non-current benefits	79,075	128,624
Current defined benefits		
Vacation provision	20,772,528	17,292,115
Salaries, commissions and settlements payable	3,761,996	4,027,527
Share in profits and bonds, current (b)	5,453,331	4,871,533
Total current defined benefit obligation	29,987,855	26,191,175
Other benefits		
Other current benefits	10,828,004	10,975,430
Total provisions for benefits to employees		
Non-current provision	4,900,247	4,361,725
Current provision	40,815,859	37,166,605
Total Provision	45,716,106	41,528,330

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

(a) Changes in provisions for employee benefits are as follows:

	Severance indemnities	Length of service bonus	Total long- term defined Benefits
	ThCh\$	ThCh\$	ThCh\$
Balance at 01.01.2022	2,248,131	1,015,100	3,263,231
Annual service costs	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
Service costs for the period	863,665	119,167	982,832
Interest cost	117,920	62,410	180,330
Exchange difference of foreign plan	146,500	10,594	157,094
Benefits paid	(642,752)	-	(642,752)
Reversed unused provision	(2,539)	-	(2,539)
Increase (decrease) in benefits	482,794	192,171	674,965
Amounts of defined benefit recognised in comprehensive income	(10,985)	(75,909)	(86,894)
Balance at 12.31.2023	3,239,880	1,581,292	4,821,172

The main assumptions used in the actuarial calculation of provisions for employee benefits are as follows:

Actuarial bases used	Chile		Mexico		Ecuador	
	12.31.2023	12.31.2022	12.31.2023	12.31.2022	12.31.2023	12.31.2022
Nominal discount rate	6,00%	8,58%	10,25%	9,25%	5,38%	5,76%
Expected salary increase rate	0% - 2%	0% - 2%	6,50%	6,50%	1,33%	1,29%
Average rotation rate	21,84%	21,08%	24,00%	24,00%	23,34%	26,73%
Mortality table	M-2014	M-2014	EMSSA-09	EMSSA-09	TM IESS 2002	TM IESS 2002

- (b) 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 01.01.2022	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 12.31.2022	4,871,533
Increase of existing provisions	5,022,129
Provision used	(4,410,074)
Reversed unused provision	(124,547)
Foreign currency translation differences	94,290
Total movements of provision	581,798
Balance at 12.31.2023	5,453,331

25. OTHER NON-FINANCIAL LIABILITIES

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

Other non-financial liabilities	Current	
	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Withholdings	11,833,971	9,175,716
Advances from customers	896,584	974,586
Other tax payable	3,673,397	2,550,007
Unearned income (1)	6,941,707	11,465,525
Other	2,103,612	1,898,320
Total	25,449,271	26,064,154

Other non-financial liabilities	Non-current	
	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Unearned income (1)	1,386,786	868,707
Advances from customers	-	59,392
Other	3,280	3,197
Total	1,390,066	931,296

(1) The details are as follows:

	Current		Non-current	
	12.31.2023 ThCh\$	12.31.2022 ThCh\$	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Sales in advance-maintenance contracts (a)	1,205,798	1,263,147	502,861	198,301
Sales in advance-installation projects (b)	3,500,168	7,245,533	240,005	96,316
Sales in advance for services not rendered	2,235,741	2,956,845	643,920	574,090
Total	6,941,707	11,465,525	1,386,786	868,707

- 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, 2023, and 2022, 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, 2023 and 2022:

Taxpayer number	Main shareholders	12.31.2023		12.31.2022	
		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 (**)	10.56%	92,012,744	10.53%	91,704,100
79.532.990-0	BICE Inversiones Corredores de Bolsa S.A.	5.26%	45,858,605	5.55%	48,347,006
84.177.300-4	BTG Pactual C de B	4.00%	34,847,719	3.92%	34,176,713
96.688.520-3	Inversiones Yuste S.A. (*)	3.59%	31,265,345	3.59%	31,265,345
79.822.680-0	Inversiones Santa Isabel Ltda. (*)	2.28%	19,879,120	2.28%	19,879,120
97.036.000-K	Banco Santander, por cuenta de inversionistas extranjeros	2.01%	17,537,005	1.91%	16,633,913
76.547.723-9	Koyam S.A.	1.72%	14,965,730	1.72%	14,965,730
96.767.630-6	Banchile Adm. General de Fondos S.A.	1.66%	14,439,689	4.16%	36,242,192
96.966.250-7	BTG Pactual Small Cap Chile Fondo de Inversión	1.64%	14,265,167	3.32%	28,926,463
76.240.079-0	AFP CUPRUM S.A. para Fondo de Pensión C	1.55%	13,534,394	0.27%	2,386,624
76.240.079-0	AFP CUPRUM S A para Fondo Tipo A	1.46%	12,735,656	0.36%	3,108,116

(*) Controlling shareholder

(**) Banco Santander: owns 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 275 shareholders as of December 31, 2023 (303 shareholders as of December 31, 2022).

As of December 31, 2023 and 2022, 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. (56,0622% at December 31, 2022) 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 at least 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.

The Dividend Policy was defined by the Board of Directors in a meeting held on March 16, 2023, and communicated to the Shareholders at the Ordinary Meeting held on April 12 of the same year, with the previous Policy being to distribute 50% of the profit for each year, under the same current distribution scheme without exceeding said 50%. Any substantial change to this Policy must be communicated by the company as an Essential Fact.

During 2023 and 2022, the following dividend payments have been agreed:

Period	Dividend type	Amount per share	Total amount	Dividend agreement date	Dividend payment date
		Ch\$	ThCh\$		
Period 2023	Provisional	9.41058	8,197,153	2023-08-24	2023-09-07
Period 2022	Mandatory minimum	13.30527	11,589,651	2023-04-12	2023-04-21
Period 2022	Provisional	7.07321	6,161,169	2022-08-18	2022-09-09

(d) Other Reserves

	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Reserve of exchange difference translation (2)	(97,747,910)	(129,839,049)
Cash flow hedging reserves (3)	(974,062)	1,078,139
Reserve of actuarial gains or losses in defined benefit plans	405,639	377,441
Other miscellaneous reserves (1)	1,668,407	(4,217,270)
Total other reserves	(96,647,926)	(132,600,739)

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

	12.31.2023 ThCh\$	12.31.2022 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)	(16,883,670)	(16,600,091)
Paid capital monetary correction, subsidiary Argentina (1.6)	22,433,567	16,483,627
Reserve future subsidiary dividends (1.7)	(4,505,544)	(4,780,891)
Other reserves	(386,094)	(330,063)
Total	1,668,407	(4,217,270)

(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 LTDA., 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 and 2022, the options of one of the non-controlling shareholders were exercised. The total charge accumulated in reserves for these transactions amounts to Th\$9,445,488.

- (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:

Entity	Investment type	Currency	01.01.2023 ThCh\$	Movement ThCh\$	12.31.2023 ThCh\$
CTIS Tecnología Ltda.	Investment	Brazilian real	(39,694,827)	5,541,128	(34,153,699)
Microgeo S.A.	Investment	U.S. Dollar	2,440,531	202,905	2,643,436
Novis México	Investment	Mexican pesos	24,538	4,034	28,572
Pars Produtos de Process. De Dados	Investment	Brazilian real	(28,802,453)	4,005,323	(24,797,130)
Quintec Inversiones Colombia	Investment	Colombian pesos	(152,159)	-	(152,159)
Solex Colombia S.A.	Investment	Colombian pesos	(33,789)	68,357	34,568
Sonda Argentina	Investment	Argentine peso	(19,008,367)	(7,962,817)	(26,971,184)
Sonda Brasil	Investment	Brazilian real	(66,156,440)	3,006,424	(63,150,016)
Sonda Brasil	Goodwill	Brazilian real	(1,869,638)	320,986	(1,548,652)
SONDA Cidades Inteligentes e Mobilidade Ltda.(Ex.Telsinc Serv.)	Investment	Brazilian real	(6,330,028)	2,414,931	(3,915,097)
Sonda Costa Rica	Investment	U.S. Dollar	2,647,493	271,995	2,919,488
Sonda de Colombia	Investment	Colombian pesos	(7,506,335)	7,788,761	282,426
Sonda de Colombia	Goodwill	Colombian pesos	(128,474)	72,945	(55,529)
Sonda Ecuador	Investment	U.S. Dollar	2,758,179	235,769	2,993,948
Sonda Ecuador	Goodwill	U.S. Dollar	17,272	1,674	18,946
Sonda México	Investment	Mexican pesos	20,572,461	3,050,534	23,622,995
Sonda México	Goodwill	Mexican pesos	(9,783)	273,678	263,895
Sonda Panamá	Investment	U.S. Dollar	18,636	3,678	22,314
Sonda Perú	Investment	Peruvian soles	2,668,096	1,657,850	4,325,946
Sonda Perú	Goodwill	Peruvian soles	6,354	3,677	10,031
Sonda Procvork Ltda.	Investment	Brazilian real	6,166,898	7,891,881	14,058,779
Sonda Uruguay	Investment	U.S. Dollar	1,152,081	79,054	1,231,135
Sonda Uruguay	Goodwill	U.S. Dollar	185,822	18,005	203,827
Tecnoglobal S.A	Investment	U.S. Dollar	7,174,250	873,873	8,048,123
Tecnoglobal S.A	Goodwill	U.S. Dollar	107,004	41,418	148,422
Telsinc Com. de Equip.de inf. Ltda.	Investment	Brazilian real	(5,739,752)	1,700,095	(4,039,657)
Sonda Procv. Outsourcing Inf. Ltda.	Investment	Brazilian real	-	-	-
Consortio Ecuador	Investment	U.S. Dollar	17,128	657	17,785
Sonda Servicios SAS	Investment	Colombian pesos	(372,870)	550,414	177,544
Sonda USA	Investment	U.S. Dollar	9,123	(27,242)	(18,119)
Sonda Guatemala	Investment	U.S. Dollar	-	1,152	1,152
Total			(129,839,049)	32,091,139	(97,747,910)

Entity	Investment type	Currency	01.01.2022 ThCh\$	Movement ThCh\$	12.31.2022 ThCh\$
CTIS Tecnología Ltda.	Investment	Brazilian real	(44,007,112)	4,312,285	(39,694,827)
Microgeo S.A.	Investment	U.S. Dollar	2,340,089	100,442	2,440,531
Novis México	Investment	Mexican peso	22,975	1,563	24,538
Pars Produtos de Process. De Dados	Investment	Brazilian real	(30,783,353)	1,980,900	(28,802,453)
Quintec Inversiones Colombia	Investment	Colombian pesos	(154,139)	1,980	(152,159)
Solex Colombia S.A.	Investment	Colombian pesos	(15,750)	(18,039)	(33,789)
Sonda Argentina	Investment	Argentine peso	(15,123,217)	(3,885,150)	(19,008,367)
Sonda Brasil	Investment	Brazilian real	(67,339,371)	1,182,931	(66,156,440)
Sonda Brasil	Goodwill	Brazilian real	(2,044,783)	175,145	(1,869,638)
SONDA Cidades Inteligentes e Mobilidade Ltda.(Ex.Telsinc Serv.)	Investment	Brazilian real	(7,065,498)	735,470	(6,330,028)
Sonda Costa Rica	Investment	U.S. Dollar	2,587,126	60,367	2,647,493
Sonda de Colombia	Investment	Colombian pesos	(3,029,459)	(4,476,876)	(7,506,335)
Sonda de Colombia	Goodwill	Colombian pesos	(104,233)	(24,241)	(128,474)
Sonda Ecuador	Investment	U.S. Dollar	2,647,002	111,177	2,758,179
Sonda Ecuador	Goodwill	U.S. Dollar	16,393	879	17,272
Sonda México	Investment	Mexican peso	16,837,361	3,735,100	20,572,461
Sonda México	Goodwill	Mexican peso	(105,140)	95,357	(9,783)
Sonda Panamá	Investment	U.S. Dollar	16,720	1,916	18,636
Sonda Perú	Investment	Peruvian soles	1,401,424	1,266,672	2,668,096
Sonda Perú	Goodwill	Peruvian soles	2,703	3,651	6,354
Sonda Procvork Ltda.	Investment	Brazilian real	1,079,875	5,087,023	6,166,898
Sonda Uruguay	Investment	U.S. Dollar	1,136,151	15,930	1,152,081
Sonda Uruguay	Goodwill	U.S. Dollar	176,362	9,460	185,822
Tecnoglobal S.A	Investment	U.S. Dollar	7,108,238	66,012	7,174,250
Tecnoglobal S.A	Goodwill	U.S. Dollar	131,855	(24,851)	107,004
Telsinc Com. de Equip.de inf. Ltda.	Investment	Brazilian real	(6,068,973)	329,221	(5,739,752)
Sonda Procv. Outsourcing Inf. Ltda.	Investment	Brazilian real	-	-	-
Consortio Ecuador	Investment	U.S. Dollar	15,986	1,142	17,128
Sonda Servicios SAS	Investment	Colombian pesos	(26,743)	(346,127)	(372,870)
Sonda USA	Investment	U.S. Dollar	-	9,123	9,123
Total			(140,347,511)	10,508,462	(129,839,049)

(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	2023.12.31 ThCh\$	2022.12.31 ThCh\$
Profit attributable to the owners of the parent	38,150,872	35,501,640
Retained earnings at the end of the previous year	279,385,689	261,634,869
Period dividends	(19,075,436)	(17,750,820)
Adjustments not made first application to IFRS	(3,176,754)	(3,176,754)
Total distributable Net Income	295,284,371	276,208,935

(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 01.01.2022 ThCh\$	Amount realized for the year ThCh\$	Unrealized balance as of 12.31.2022 ThCh\$	Amount realized for the year ThCh\$	Unrealized balance as of 12.31.2023 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 2023 and 2022, 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	
			12.31.2023 ThCh\$	12.31.2022 ThCh\$	12.31.2023 ThCh\$	12.31.2022 ThCh\$
SERVIBANCA S.A.	Chile	0.00%	-	-	-	(142,246)
INMOBILIARIA SERVIBANCA S.A.	Chile	13.25%	210,345	188,915	21,430	21,200
MICROGEO S.A.	Chile	20.00%	2,139,850	2,109,081	(19,957)	182,762
MULTICAJA S.A.	Chile	30.50%	9,643,589	-	(483,268)	-
NOVIS S.A.	Chile	40.00%	-	41,893	-	(26,663)
NOVIS MEXICO S.A.	México	40.00%	2,869,197	2,040,251	465,262	529,892
NOVIS CORP INC.	USA	40.00%	626,584	805,982	(182,088)	(113,373)
QUINTEC FILIALES OPERATIVAS S.A.	Chile	0.18%	113,979	109,264	17,135	24,249
SOLEX S.A.	Chile	50.00%	-	-	-	70,369
SOLEX COLOMBIA S.a.S.	Colombia	50.00%	277,866	216,859	738	88,419
WIRELESS-IQ S.A.	Chile	33.00%	971,183	1,006,747	301,078	557,734
ATIVAS DATA CENTER S.A.	Brasil	0.00%	406,937	(40,715)	447,651	72,332
Total			17,259,530	6,478,277	567,981	1,264,675

27. REVENUE

The detail of this income statement item is as follows:

	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Revenue from ordinary activities from the sale of goods	468,371,511	433,278,328
Revenue from ordinary activities from the provision of services	831,786,081	634,833,814
Total	1,300,157,592	1,068,112,142

Of the variation between 2023 and 2022 in total Income from the provision of services, Th\$116,965,854 correspond to the consolidation of the subsidiary Multicaja S.A., starting in 2023.

28. COST OF SALES

The detail of this income statement item is as follows:

	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Salary	251,281,830	214,405,248
Depreciation and amortization	39,162,513	41,194,976
Inventory cost of sales	560,985,968	519,396,205
Other	246,136,986	114,907,229
Total	1,097,567,297	889,903,658

Of the variation between 2023 and 2022 in the total Cost of Sales, Th\$105,514,905 correspond to the consolidation of the subsidiary Multicaja S.A., starting in 2023 (of which Th\$6,243,979 correspond to remunerations, Th\$3,839,441 to depreciations and amortizations, and Th\$95,431,485 to Others).

29. ADMINISTRATIVE EXPENSES

The detail of this income statement item is as follows:

	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Salary	83,730,361	70,121,922
External services	11,134,026	10,161,738
Depreciation and amortization	5,064,510	3,436,207
Other	21,910,708	18,545,828
Total	121,839,605	102,265,695

Of the variation between 2023 and 2022 in Total Administration Expenses, Th\$13,312,558 correspond to the consolidation of the subsidiary Multicaja S.A., starting in 2023 (of which Th\$8,701,112 correspond to remunerations, and Th\$4,611,446 to others).

30. OTHER INCOME

The detail of this income statement item is as follows:

	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Recovery of extraordinary expenses	410,267	426,789
Gain on acquisition of control (1)	7,972,639	-
Gain on sales of fixed assets	29,358	123,107
Recovery of provisions	207,580	606,416
Investment adjustment (in companies)	114,903	-
Other	1,223,377	567,829
Total	9,958,124	1,724,141

(1) As explained in Note 3.2 a) (14), corresponds to the recognition of profit generated by the valuation at fair value of the previous interest in Multicaja S.A.

31. DEPRECIATION AND AMORTIZATION

The detail of this income statement item is as follows:

	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Depreciation of Property, Plant and Equipment (Note 14)	19,936,023	26,951,824
Investment Property Depreciation (Note 15)	48,937	48,937
Depreciation of Right of use assets (Note 16)	12,441,574	10,073,354
Intangible amortization (*) (Note 12)	10,906,025	6,236,876
Projects amortization	894,464	1,320,192
Total	44,227,023	44,631,183

(*) ThCh\$2,730,822 corresponds to amortizations of intangible assets arising from business combinations (ThCh\$952,252 in 2022). Of the variation between 2023 and 2022, Th\$1,897,541 correspond to the consolidation of the subsidiary Multicaja S.A., starting in 2023).

32. OTHER EXPENSES BY FUNCTION

The details of other expenses by function are as follows:

	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Contingencies (1)	10,011,309	7,492,392
Restructuring expense	307,664	1,056,157
Other tax adjustments	677,055	801,500
Expenses incurred for business acquisition	30,129	-
Loss on sale / derecognition of fixed assets	241,292	66,255
Other expenses	2,395,485	1,096,343
Total	13,662,934	10,512,647

(1) Corresponds to provisions, legal fee, and payment for litigations.

33. 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.

		12.31.2023		12.31.2022			
Note	Category under IFRS 9	Carrying amount ThCh\$	Fair value ThCh\$	Carrying amount ThCh\$	Fair value ThCh\$		
Financial Assets							
	Cash	5	Amortized cost	29,990,120	29,990,120	52,067,212	52,067,212
	Short-term time deposits	5	Amortized cost	47,784,699	47,784,699	30,210,293	30,210,293
	Mutual Funds	5	Fair value hedge instruments	56,360,529	56,360,529	65,519,804	65,519,804
	Financial instruments at fair value	6	Fair value hedge instruments	2,491,138	2,491,138	2,811,203	2,811,203
	Other financial assets	6	Amortized cost	7,976,252	7,976,252	6,187,937	6,187,937
	Trade and other receivables	7	Amortized cost	472,209,548	472,209,548	307,154,771	307,154,771
	Accounts receivable from related entities	8	Amortized cost	3,551,871	3,551,871	11,323,646	11,323,646
	Non-current receivables	7	Amortized cost	126,988,942	126,988,942	71,599,886	71,599,886
	Other current financial assets (hedging instruments)	6	Fair value hedge instruments	34,730,859	34,730,859	31,979,805	31,979,805
Total financial assets (current and non-current)				782,083,958	782,083,958	578,854,557	578,854,557

		12.31.2023		12.31.2022			
Note	Category under IFRS 9	Carrying amount ThCh\$	Fair value ThCh\$	Carrying amount ThCh\$	Fair value ThCh\$		
Financial Liabilities							
	Bank loans	19	Amortized cost	123,894,724	123,894,724	90,247,203	90,247,203
	Bonds	19	Amortized cost	201,032,207	189,822,130	196,714,225	185,053,098
	Other finance liabilities	19	Amortized cost	528,553	528,553	360,082	360,082
	Lease liabilities	20	Amortized cost	56,036,726	56,036,726	38,759,271	38,759,271
	Other financial liabilities (Hedging instruments)	21	Fair value	258,784	258,784	21,700	21,700
	Accounts trade and other payables	22	Amortized cost	311,009,693	311,009,693	140,537,129	140,537,129
	Accounts payable to related companies	8	Amortized cost	7,841,624	7,841,624	7,121,318	7,121,318
Total financial liabilities				700,602,311	689,392,234	473,760,928	462,099,801

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 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.

- c) The fair value of bonds (SONDA's corporate bonds), for informational purposes only since they are measured at amortized cost, is determined using interest market rates from specialized pricing service providers based on the latest quotation at measurement date.
- d) 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.
- e) 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)

	12.31.2023			
	Level 1 ThCh\$	Level 2 ThCh\$	Level 3 ThCh\$	Total ThCh\$
Financial assets				
Mutual funds units	56,360,529	-	-	56,360,529
Financial instruments at fair value	-	455,686	2,035,452	2,491,138
Financial assets at amortized cost	56,360,529	455,686	2,035,452	58,851,667
Financial assets at fair value - hedge instruments				
Hedging assets	-	34,730,859	-	34,730,859
Hedging liabilities	-	(86,261)	-	(86,261)
Financial assets at fair value - hedge instruments	-	34,644,598	-	34,644,598
Total	56,360,529	35,100,284	2,035,452	93,496,265

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

Reconciliation of financial assets measured at fair value:

	Level 3 ThCh\$
Reconciliation 2022	
Balance at 01.01.2022	692,551
Additions	-
Total profit/loss	
Recognised in profit or loss	1,266,885
Recognised in comprehensive income	-
Sales/Rescues	-
Transfers to other levels	-
Balance at 12.31.2022	1,959,436
Reconciliation 2023	
Recognised in profit or loss	76,016
Recognised in comprehensive income	-
Sales/Rescues	-
Transfers to other levels	-
Balance at 12.31.2023	2,035,452

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.

34. 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: includes the countries Chile, Argentina and Uruguay.
- Andean Region: includes the countries Colombia, Ecuador y Perú.
- North America Region: includes the countries Mexico, Panama, Costa Rica, Guatemala and the United States.
- 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 on which revenues are managed:

- 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.

	12.31.2023					
	Southern Cone ThCh\$	Andean ThCh\$	North America ThCh\$	Brazil ThCh\$	Elimination adjustments ThCh\$	Total ThCh\$
Gross operating profit						
Total revenue (*)	751,248,418	105,232,802	114,247,171	338,303,167	(8,873,966)	1,300,157,592
Digital Business	293,658,262	24,903,424	52,567,433	215,750,261	(3,729,379)	583,150,001
Digital Services	146,387,743	80,329,378	61,679,738	122,552,906	(5,144,587)	405,805,178
Product Distribution	311,202,413	-	-	-	-	311,202,413
Cost of sales	(634,451,754)	(86,248,781)	(91,230,067)	(294,510,661)	8,873,966	(1,097,567,297)
Total gross operating profit	116,796,664	18,984,021	23,017,104	43,792,506	-	202,590,295
Profits (loss) from operating activities:						
Other income	8,412,356	223,869	117,358	1,204,541	-	9,958,124
Administrative expenses	(73,836,450)	(10,670,589)	(12,802,967)	(24,529,599)	-	(121,839,605)
Other expenses, by function	(1,488,799)	(248,758)	(519,646)	(11,405,731)	-	(13,662,934)
Profit from continuing operations	49,883,771	8,288,543	9,811,849	9,061,717	-	77,045,880
Finance income	8,359,592	2,343,201	1,244,911	4,714,435	-	16,662,139
Finance costs	(17,084,255)	(1,275,942)	(802,950)	(12,147,473)	-	(31,310,620)
Share of profit of associates accounted for using the equity method	(114,266)	1,225	-	90,544	-	(22,497)
Foreign currency exchange differences	(2,953,884)	(883,367)	(582,636)	87,173	-	(4,332,714)
Gain from indexed assets and liabilities	(3,742,047)	-	-	343,793	-	(3,398,254)
PROFIT BEFORE TAX	34,348,911	8,473,660	9,671,174	2,150,189	-	54,643,934
INCOME TAX EXPENSE	(5,468,379)	(3,237,145)	(3,082,187)	(4,137,370)	-	(15,925,081)
PROFIT FROM CONTINUING OPERATIONS	28,880,532	5,236,515	6,588,987	(1,987,181)	-	38,718,853
Other information						
Depreciation and amortization	(26,033,271)	(4,689,433)	(3,983,442)	(9,520,877)	-	(44,227,023)
EBITDA	68,993,485	13,002,865	14,197,579	28,783,784	-	124,977,713

(*) Corresponds, in each segment, to income from external and internal customers. Through the adjustment column, transactions between segments are eliminated, leaving, therefore, at a total level only the income from external clients.

12.31.2022						
	Southern Cone ThCh\$	Andean ThCh\$	North America ThCh\$	Brazil ThCh\$	Elimination adjustments ThCh\$	Total ThCh\$
Gross operating profit						
Total revenue (*)	622,742,056	95,424,443	88,795,773	267,178,550	(6,028,680)	1,068,112,142
Digital Business	160,297,481	22,233,537	42,272,546	147,296,810	(2,380,095)	369,720,279
Digital Services	154,966,554	73,190,906	46,523,227	119,881,740	(3,648,585)	390,913,842
Product Distribution	307,478,021	-	-	-	-	307,478,021
Cost of sales	(517,438,602)	(76,596,254)	(68,331,459)	(233,566,023)	6,028,680	(889,903,658)
Total gross operating profit	105,303,454	18,828,189	20,464,314	33,612,527	-	178,208,484
Profits (loss) from operating activities:						
Other income	250,924	69,706	153,836	1,249,675	-	1,724,141
Administrative expenses	(56,812,738)	(10,114,250)	(10,979,974)	(24,358,733)	-	(102,265,695)
Other expenses, by function	(752,325)	(830,339)	(73,798)	(8,856,185)	-	(10,512,647)
Profit from continuing operations	47,989,315	7,953,306	9,564,378	1,647,284	-	67,154,283
Finance income	9,415,612	963,793	970,220	4,148,358	-	15,497,983
Finance costs	(12,134,160)	(837,873)	(540,543)	(10,496,224)	-	(24,008,800)
Share of profit of associates accounted for using the equity method	(875,624)	6,563	-	(481,715)	-	(1,350,776)
Foreign currency exchange differences	(721,123)	(299,543)	(620,144)	(137,875)	-	(1,778,685)
Gain from indexed assets and liabilities	(707,125)	-	-	(97,877)	-	(805,002)
PROFIT BEFORE TAX	42,966,895	7,786,246	9,373,911	(5,418,049)	-	54,709,003
INCOME TAX EXPENSE	(8,461,528)	(2,983,893)	(1,565,729)	(4,931,538)	-	(17,942,688)
PROFIT FROM CONTINUING OPERATIONS	34,505,367	4,802,353	7,808,182	(10,349,587)	-	36,766,315
Other information						
Depreciation and amortization	(25,341,721)	(4,188,712)	(3,798,325)	(11,302,425)	-	(44,631,183)
EBITDA	73,832,437	12,902,651	13,282,665	20,556,219	-	120,573,972

(*) Corresponds, in each segment, to income from external and internal customers. Through the adjustment column, transactions between segments are eliminated, leaving, therefore, at a total level only the income from external clients.

Assets and Liabilities for each reportable segment

	12.31.2023					
	Southern Cone ThCh\$	Andean ThCh\$	North America ThCh\$	Brazil ThCh\$	Elimination adjustments (* ThCh\$	Total ThCh\$
Total Assets	678,189,757	117,364,609	209,765,904	459,702,011	(22,475,630)	1,442,546,651
Current Assets	435,199,578	77,724,280	137,472,313	171,994,787	(22,475,630)	799,915,328
Non-current Assets	242,892,505	39,640,329	72,293,591	287,707,224	-	642,533,649
Investments accounted for using the equity method	97,674	-	-	-	-	97,674
Total Liabilities	591,507,915	34,997,111	48,562,107	197,665,701	(22,475,630)	850,257,204
Current liabilities	371,358,088	29,585,898	36,195,007	119,248,151	(22,475,630)	533,911,514
Non-current liabilities	220,149,827	5,411,213	12,367,100	78,417,550	-	316,345,690

	12.31.2022					
	Southern Cone ThCh\$	Andean ThCh\$	North America ThCh\$	Brazil ThCh\$	Elimination adjustments (* ThCh\$	Total ThCh\$
Total Assets	536,849,398	95,221,982	150,937,888	359,185,705	(17,156,081)	1,125,038,892
Current Assets	307,795,060	59,588,865	107,531,112	135,517,596	(17,156,081)	593,276,552
Non-current Assets	229,054,338	35,633,117	43,406,776	223,668,109	-	531,762,340
Investments accounted for using the equity method	19,844,707	-	-	-	-	19,844,707
Total Liabilities	427,889,050	28,843,025	21,840,520	137,240,107	(17,156,081)	598,656,621
Current liabilities	211,669,799	23,561,848	19,696,629	91,067,968	(17,156,081)	328,840,163
Non-current liabilities	216,219,251	5,281,177	2,143,891	46,172,139	-	269,816,458

(*) Corresponds to the elimination of accounts receivable and payable between segments.

Cash flows for each reportable segment

	12.31.2023					
	Southern Cone ThCh\$	Andean ThCh\$	North America ThCh\$	Brazil ThCh\$	Elimination adjustments (*) ThCh\$	Total ThCh\$
Cash flows from (used in) operating activities	24,612,191	12,539,798	1,518,242	13,811,591	-	52,481,822
Cash flows from (used in) investing activities	33,841,822	(4,065,406)	(15,112,645)	(7,723,438)	(32,093,810)	(25,153,477)
Cash flows from (used in) financing activities	(88,674,179)	(1,913,903)	15,530,513	14,848	31,163,878	(43,878,843)
Increase net (decrease) in cash and cash equivalents before effect of exchange rate changes	(30,220,166)	6,560,489	1,936,110	6,103,001	(929,932)	(16,550,498)
Effect of exchange rate changes on cash and cash equivalents	(1,191,139)	1,063,529	743,429	1,342,786	929,932	2,888,537
Increase (decrease) in cash and cash equivalents	(31,411,305)	7,624,018	2,679,539	7,445,787	-	(13,661,961)
Cash and cash equivalents at beginning of period	95,689,078	14,603,895	19,500,604	18,003,732	-	147,797,309
Cash and cash equivalents at end of period	64,277,773	22,227,913	22,180,143	25,449,519	-	134,135,348

	12.31.2022					
	Southern Cone ThCh\$	Andean ThCh\$	North America ThCh\$	Brazil ThCh\$	Elimination adjustments (*) 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)	(17,964,434)	(39,897,411)
Cash flows from (used in) financing activities	(32,323,464)	(3,727,541)	(962,501)	(8,983,399)	17,816,931	(45,996,905)
Increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(9,263,000)	(5,945,829)	(3,573,744)	(8,468,813)	(147,503)	(27,251,386)
Effect of exchange rate changes on cash and cash equivalents	(1,030,848)	(467,761)	(174,147)	149,996	147,503	(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

(*) Corresponds to the elimination of transactions between segments.

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.

35. SUBSIDIARIES

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

Company	Country	Functional currency	Type of financial statement	12.31.2023									
				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\$		
CTIS TECNOLOGÍA LTDA.	Brazil	Brazilian reais	Separate	46,999,135	33,834,180	34,351,319	24,411,360	-	70,578,489	(5,073,690)	-		
INMOBILIARIA SERVICANSA S.A.	Chile	Chilean Peso	Separate	235,458	1,536,977	5,283	199,644	-	311,180	161,738	-		
INVERSIONES INTERNACIONALES S.A.	Chile	Chilean Peso	Separate	200,604	434,664,955	20,810,331	2,851,771	-	-	6,326,464	-		
MICROGED S.A.	Chile	US Dollar	Separate	10,341,429	5,964,340	4,988,546	617,974	-	19,979,691	(99,786)	-		
MULTICAJA S.A.	Chile	Chilean Peso	Consolidated	104,877,659	24,350,353	112,273,435	1,300,731	326	116,965,854	(199,383)	-		
NOVIS S.A.	Chile	Chilean Peso	Consolidated	2,171,824	1,894,899	2,263,474	236,786	4	10,885,941	(455,221)	(3)		
NOVIS CORP US INC.	Estados Unidos	US Dollar	Consolidated	7,692,268	3,716,067	2,666,130	1,569,214	1,731,607	3,253,009	188,894	78,416		
PARS PRODUTOS PROCES. DE DATOS LTDA.	Brazil	Brazilian reais	Separate	44,732,276	40,852,315	28,354,161	19,730,591	-	13,283,916	7,416,281	-		
QUINTEC FILIALES OPERATIVAS S.A.	Chile	Chilean Peso	Consolidated	88,151,836	26,421,777	39,339,588	10,479,147	-	381,516	201,389,572	34,924		
SERVIBANCA S.A.	Chile	Chilean Peso	Separate	4,061,251	1,450,574	2,193,288	838,736	-	13,039,124	2,441,136	-		
SERVICIOS EDUCACIONALES SONDA S.A.	Chile	Chilean Peso	Separate	2,190	-	562,205	-	-	-	-	(224)		
SOC. PROD. Y SERV. REDES MOVILES S.A.	Chile	Chilean Peso	Separate	1,284,830	13,393	59,401	5,678	-	540,873	1,352,357	2,048		
SOLUCIONES EXPERTAS S.A.	Chile	Chilean Peso	Consolidated	3,759,992	327,760	1,758,453	109,059	277,866	7,829,233	602,897	738		
SONDA ARGENTINA S.A.	Argentina	Argentinian Peso	Separate	19,414,597	8,871,617	13,404,564	8,259,920	-	16,139,071	(1,342,966)	-		
SONDA CIDADES INTELIGENTES E MOBILIDADE LTDA. (Ex. Telsinc Serv.)	Brazil	Brazilian reais	Separate	2,777,371	21,805,715	1,164,801	5,471,283	-	3,365,073	(530,753)	-		
SONDA DE COLOMBIA S.A.	Colombia	Colombian Peso	Consolidated	31,793,539	26,439,681	15,708,387	3,248,772	2,521,266	55,743,999	1,370,142	(84,361)		
SONDA DEL PERU S.A.	Perú	Peruvian Peso	Separate	30,971,206	8,709,852	6,727,444	719,848	-	30,244,663	3,035,579	-		
SONDA DO BRASIL LTDA.	Brazil	Brazilian reais	Consolidated	17,103,523	53,352,180	16,288,844	12,080,656	786,973	51,719,881	(1,042,732)	116,790		
SONDA FILIALES CHILE LTDA.	Chile	Chilean Peso	Separate	488,500	156,208,481	213,710	-	-	-	21,142,728	-		
SONDA GUATEMALA S.A.	Guatemala	US Dollar	Separate	289,536	531,706	281,667	373,154	-	259,198	167,578	-		
SONDA ECUADOR S.A.	Ecuador	US Dollar	Separate	13,167,800	4,352,686	6,155,538	1,442,593	21,985	17,365,668	649,294	(2,858)		
SONDA INMOBILIARIA S.A.	Chile	Chilean Peso	Separate	1,427,069	16,011,721	93,332	1,642,110	-	3,259,008	215,223	-		
SONDA MEXICO S.A. DE C.V.	México	Mexican Peso	Consolidated	43,066,433	50,051,113	19,443,823	1,083,164	-	60,597,092	599,330	-		
SONDA PANAMA S.A.	Panamá	US Dollar	Separate	488,966	667	338,156	-	-	8,465	413	-		
SONDA PROCWORK INF. LTDA.	Brazil	Brazilian reais	Consolidated	45,644,210	93,067,592	27,308,126	20,092,533	-	83,712,896	(4,887,568)	-		
SONDA SERV PROFESIONALES S.A.	Chile	Chilean Peso	Separate	3,555,723	12,129,678	4,693,508	1,107,734	-	17,188,616	2,677,586	-		
SONDA SPA	Chile	Chilean Peso	Separate	696	23,091	13,767	-	-	-	772	-		
SONDA TECNOL. DE COSTA RICA S.A.	Costa Rica	US Dollar	Separate	13,850,165	12,121,163	5,573,334	9,244,795	-	11,772,771	1,363,215	-		
SONDA URUGUAY S.A.	Uruguay	US Dollar	Separate	21,075,336	12,652,149	19,498,952	3,783,391	-	28,351,841	1,277,972	-		
SONDA USA Inc.	Estados Unidos	US Dollar	Separate	585,371	3,628	479,697	-	-	686,490	(1,333,022)	-		
TECNOGLOBAL S.A.	Chile	US Dollar	Separate	61,431,571	2,592,984	31,185,339	427,778	-	13,021,192	3,246,728	-		
TELSINC COMERCIO DE EQUIPAMIENTO DE INF. LTDA.	Brazil	Brazilian reais	Separate	21,665,258	10,127,201	13,348,299	1,930,391	-	19,510,619	2,121,398	-		

Company	Country	Functional currency	Type of financial statement	12.31.2022									
				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\$		
CTIS TECNOLOGÍA LTDA.	Brazil	Brazilian reais	Separate	36,932,367	27,211,311	30,691,988	14,123,709	-	50,457,286	(10,184,318)	-		
INMOBILIARIA SERVICANSA S.A.	Chile	Chilean Peso	Separate	53,259	1,588,835	4,836	211,487	-	285,792	160,003	-		
INVERSIONES INTERNACIONALES S.A.	Chile	Chilean Peso	Separate	149,403	371,312,078	19,169,707	2,984,057	-	-	(3,909,443)	-		
MICROGED S.A.	Chile	US Dollar	Separate	10,681,030	5,943,354	5,050,241	1,028,736	-	25,112,799	799,141	38,669		
NOVIS S.A.	Chile	Chilean Peso	Consolidated	2,134,215	1,664,045	1,692,588	90,712	4	10,742,946	(283,432)	-		
NOVIS CORP US INC.	Estados Unidos	US Dollar	Separate	129,579	-	24,842	-	-	101,877	(66,559)	-		
PARS PRODUTOS PROCES. DE DATOS LTDA.	Brazil	Brazilian reais	Separate	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 Peso	Consolidated	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 Peso	Separate	2,409,728	464,369	820,065	5,368	-	12,052,714	1,674,051	-		
SERVICIOS EDUCACIONALES SONDA S.A.	Chile	Chilean Peso	Separate	2,426	-	562,216	-	-	-	(539)	-		
SOC. PROD. Y SERV. REDES MOVILES S.A.	Chile	Chilean Peso	Consolidated	934,396	46,420	73,427	1,026,600	(2,048)	577,333	219,394	(101)		
SOLUCIONES EXPERTAS S.A.	Chile	Chilean Peso	Consolidated	3,831,801	356,723	1,817,117	141,049	216,859	8,490,401	1,203,894	89,420		
SONDA ARGENTINA S.A.	Argentina	Argentinian Peso	Separate	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.)	Brazil	Brazilian reais	Separate	3,288,859	14,861,807	234,436	2,672,635	-	325,152	(601,935)	-		
SONDA DE COLOMBIA S.A.	Colombia	Colombian Peso	Consolidated	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.	Perú	Peruvian Sol	Separate	24,838,266	9,156,826	5,624,095	975,961	-	28,340,831	2,481,850	-		
SONDA DO BRASIL LTDA.	Brazil	Brazilian reais	Consolidated	22,339,141	39,711,331	11,600,664	8,461,111	2,000,618	31,808,538	(983,849)	(481,716)		
SONDA FILIALES CHILE LTDA.	Chile	Chilean Peso	Separate	1,397,738	151,215,170	248,066	-	-	-	25,217,399	-		
SONDA ECUADOR S.A.	Ecuador	US Dollar	Separate	10,735,136	3,863,671	4,719,938	789,081	24,186	16,641,406	369,939	(21,809)		
SONDA INMOBILIARIA S.A.	Chile	Chilean Peso	Separate	1,056,887	16,006,784	79,818	2,146,252	-	3,109,101	1,965,991	-		
SONDA MEXICO S.A. DE C.V.	México	Mexican Peso	Consolidated	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.	Panamá	US Dollar	Separate	381,268	650	234,533	-	-	12,819	432	-		
SONDA PROCWORK INF. LTDA.	Brazil	Brazilian reais	Consolidated	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 Peso	Separate	2,360,785	11,180,170	4,001,255	1,178,399	-	12,155,143	(115,957)	-		
SONDA SPA	Chile	Chilean Peso	Separate	2,460	23,405	11,945	-	-	-	1,047	-		
SONDA TECNOL. DE COSTA RICA S.A.	Costa Rica	US Dollar	Separate	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	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	3,109	189,583	-	-	88,348	(669,741)	-		
TECNOGLOBAL S.A.	Chile	US Dollar	Separate	55,847,945	2,842,580	24,529,605	270,120	-	136,459,664	6,521,429	-		
TELSINC COMERCIO DE EQUIPAMIENTO DE INF. LTDA.	Brazil	Brazilian reais	Separate	15,870,987	11,398,287	12,403,331	1,219,528	-	17,983,469	3,711,546	-		

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, Panamá and Guatemala).

36.EMPLOYEES (UNAUDITED)

The distribution of the SONDA staff is as follows:

Segments	12.31.2023		12.31.2022	
	Numbers of employees		Numbers of employees	
	Total	Average of the year	Total	Average of the year
Southern Cone (*)	4,550	4,396	3,750	3,581
Andean	2,402	2,472	2,416	2,247
North America	1,748	1,898	1,840	1,806
Brazil	6,123	5,751	5,849	5,770
TOTAL	14,823	14,517	13,855	13,404

(*) In 2023 it includes 494 employees from the subsidiary Multicaja S.A.

37.INVESTMENT COMMITMENTS IN CAPITAL (UNAUDITED)

	12.31.2023 ThCh\$	12.31.2022 ThCh\$
Contractual capital investment commitments (*)	10,679,813	31,524,829
	10,679,813	31,524,829

(*) Investment established in contractual agreements with clients.

38. FOREIGN CURRENCY

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

Assets in foreign currency	December 31, 2023									
	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	-	50,579,005	42,729,663	2,021	25,449,519	4,076,135	180,253	5,425,086	5,693,666	134,135,348
Other current financial assets	-	34,888,613	963,859	-	2,512,856	198,411	-	-	-	38,563,739
Other current non-financial assets	-	9,222,034	5,724,961	-	5,881,983	1,457,679	26,263	10,266,246	484,986	33,064,152
Trade and other current receivables	13,197,543	195,190,868	78,338,237	-	122,886,602	19,792,242	2,347,121	26,714,598	13,742,337	472,209,548
Account receivables from related parties, current	-	2,435,105	-	-	-	-	-	-	-	2,435,105
Current inventories	-	45,044,916	30,999,486	-	6,630,676	1,860,985	1,034,044	2,417,456	294,835	88,282,398
Current tax assets, current	2,196,256	10,192,120	1,793,252	-	8,266,807	3,871,569	1,040,564	2,626,566	1,237,904	31,225,038
Total current assets	15,393,799	347,552,661	160,549,458	2,021	171,628,443	31,257,021	4,628,245	47,449,952	21,453,728	799,915,328
NON-CURRENT ASSETS										
Other non-current financial assets	-	2,307,837	1,717,426	-	2,609,247	-	-	-	-	6,634,510
Other non-current non-financial assets	65,848	753,228	7,912,200	-	2,162,111	181,571	-	612,114	336,856	12,023,928
Non-current receivables	6,961,837	2,624,929	27,292,395	-	75,823,234	2,474,381	759,344	1,493,141	9,559,681	126,988,942
Account receivables from related parties, non-current	-	1,116,766	-	-	-	-	-	-	-	1,116,766
Investments accounted for using the equity method	-	97,674	-	-	-	-	-	-	-	97,674
Intangible assets other than goodwill	-	40,760,193	520,609	-	9,332,175	1,334,550	-	200,310	-	52,147,837
Goodwill	-	28,287,897	1,527,705	-	147,293,789	14,911,253	69,213	31,795,392	3,262,049	227,147,298
Property, plant and equipment	-	91,569,355	9,899,224	-	20,299,314	5,199,472	493,257	8,165,332	825,825	136,451,799
Investment property	-	2,337,212	-	-	6,335,865	-	-	-	-	8,673,077
Right-of-use assets	19,683,129	-	1,163,539	-	7,389,168	2,523,640	594,536	78,672	531,409	31,964,093
Deferred tax assets	-	9,624,116	495,567	-	19,542,693	163,429	529,132	8,259,131	673,677	39,287,745
Total non-current assets	26,710,814	179,479,207	50,528,665	-	290,787,596	26,788,296	2,445,482	50,604,092	15,189,497	642,533,649
TOTAL ASSETS	42,104,613	527,031,868	211,078,123	2,021	462,416,039	58,045,317	7,073,727	98,054,044	36,643,225	1,442,448,977

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	6,867,717	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

Liabilities in foreign currency	December 31, 2023									
	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	60,390,216	13,322,044	9,081,515	-	21,784,737	-	-	4,156,425	5,769,388	114,504,325
Current lease liabilities	5,757,541	718,971	1,843,650	-	12,663,684	3,322,493	-	80,355	11,566	24,398,260
Trade and other current payables	271,348	176,267,793	52,966,354	-	47,831,577	6,739,177	181,922	7,584,053	1,550,067	293,392,291
Account payable to related parties, current	-	7,841,624	-	-	-	-	-	-	-	7,841,624
Other short term provisions	-	177,987	68,202	-	8,475,787	11,866	32,194	246,362	184,805	9,197,203
Current tax liabilities, current	235,956	3,341,026	302,533	-	6,868,708	1,321,525	1,833,242	4,248,066	161,625	18,312,681
Current provisions for employee benefits	-	14,434,417	1,981,155	-	15,532,284	3,165,398	784,217	1,777,172	3,141,216	40,815,859
Other current non-financial liabilities	950,938	8,061,622	3,806,563	-	5,575,853	2,030,510	505,430	2,339,575	2,178,780	25,449,271
Total current liabilities	67,605,999	224,165,484	70,049,972	-	118,732,630	16,590,969	3,337,005	20,432,008	12,997,447	533,911,514
NON-CURRENT LIABILITIES:										
Other non-current financial liabilities	140,641,991	24,000,000	27,203,638	-	16,148,807	-	-	-	3,215,506	211,209,942
Non-current lease liabilities	9,985,893	589,398	1,789,297	-	16,574,793	2,685,315	-	-	13,770	31,638,466
Non-current payables	-	-	505,485	-	17,111,917	-	-	-	-	17,617,402
Other long term provisions	-	613,984	-	-	12,643,139	-	-	-	61,184	13,318,307
Deferred tax liabilities	-	20,915,027	-	-	14,649,379	535,922	-	170,932	-	36,271,260
Non-current provisions for employee benefits	-	1,771,551	1,819,931	-	653,162	-	-	655,603	-	4,900,247
Other non-current non-financial liabilities	-	220,948	4,142	-	636,353	27,536	-	501,087	-	1,390,066
Total non-current liabilities	150,627,884	48,110,908	31,322,493	-	78,417,550	3,248,773	-	1,327,622	3,290,460	316,345,690
TOTAL LIABILITIES	218,233,883	272,276,392	101,372,465	-	197,150,180	19,839,742	3,337,005	21,759,630	16,287,907	850,257,204

Liabilities 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 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

39. 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
- Risk country
- Litigation Risk
- Business Risks or Operational 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.

SONDA S.A., after evaluation by the Corporate Finance Management, could subscribe to derivative financial instruments to manage its exposure to currency risk. The Company may carry out operations in currencies other than the Chilean Peso, in assets associated with projects.

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.

As a result of the above, as of December 31, 2023, the Company has a consolidated net foreign exchange exposure (net assets) of \$505,283 million as a result of its investments in companies abroad and \$72,957 million (net assets) with exposure to foreign exchange risk. (since they are in a currency other than the functional currency). Taking this exposure into account, a simultaneous devaluation of 3.4% of the American dollar, 5.1% of the Brazilian Real, 2.1% of the Colombian Peso, 3.3% of the Peruvian Sol, 5.0% of the Mexican Peso and 38.5% of the Argentine Peso, all with respect to the Chilean Peso, keeping the rest of the variables constant, would mean a loss of \$24,142 million with an effect on Equity and a loss of \$2,470 million with an effect on results.

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	TOTAL
Effect in Equity	(1,240)	(13,463)	(788)	(124)	(3,830)	(4,697)	(24,142)

Foreign currency exposure (in millions of Ch\$)							
	U.S. dollar	Brazilian reais	Colombian Pesos	Peruvian Sol	Mexican Pesos	Argentine Pesos	TOTAL
Effect in Profit/Loss	(2,470)	-	-	-	-	-	(2,470)

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. At the end of the reporting period, 66% of the Company's financial debt is issued at a fixed rate, with the objective of reducing volatility in its financing flows. Additionally, there is a natural exchange rate hedge, by prioritizing financing in the functional currency of each country.

As of December 31, 2023, the debt with financial entities is equivalent to Th\$123,894,724 and with the public to Th\$201,032,207 (Th\$90,247,203 and Th\$196,714,225, respectively, as of December 31, 2022).

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. These financial investments are exposed to interest rate risks due to the adjustments in the market value of the portfolio.

As of December 31, 2023, short-term investments in financial entities amounted to ThCh\$104,145,228 (ThCh\$95,730,097 at December 31, 2022).

c) Inflation risk

As of December 31, 2023, 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 (82% of the current debt balance). On the other hand,

a significant component of the income is expressed in UF, which allows offsetting cost increases due to inflation (mainly salaries).

Additionally, there is natural coverage for price variations in contracts with income indexed to the inflation of each country, with regular adjustments.

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 debtors for sale, the Company has defined credit policies that include the credit evaluation of its clients, in addition to the periodic review that allows management, control and mitigation of the risk of losses due to bad debts, in accordance with the criteria of IFRS 9.

Additionally, SONDA S.A. maintains a base of more than 12,000 clients distributed in 12 countries, made up of leading companies in the region that belong to a range of diversified industries and markets, where no client represents more than 5% of consolidated revenues.

The above, added to our sectoral and regional diversification of the Company, allows us to considerably reduce the volatility of this risk. Our operation does not depend on a particular client or group of clients, which minimizes the risks of a possible crisis that could affect a specific client or a specific 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.

Account balances	Maximum exposure 12.31.2023 ThCh\$	Maximum exposure 12.31.2022 ThCh\$
Time deposits	47,784,699	30,210,293
Mutual funds	56,360,529	65,519,804
Financial instruments at fair value	2,491,138	2,811,203
Trade and other receivables (1)	599,198,490	378,754,657
Accounts receivable from related companies	3,551,871	11,323,646

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

- (1) As of December 31, 2023, balances receivable from government entities in Chile and Panama (includes services provided and not billed) for ThCh\$39,046,421 (ThCh\$18,182,445 as of December 31, 2022) are included. Additionally, of the total commercial debtors for 2023, ThCh\$90,930,810 correspond to the subsidiary Multicaja S.A., which was not consolidated in 2022.

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, 2023 and 2022, SONDA S.A. has a balance of cash and cash equivalents of ThCh\$134,135,348 and ThCh\$147,797,309, respectively. This balance includes cash, bank balances, time deposits for less than 90 days, and fixed income mutual funds.

Management is permanently focused on adequate cash flow management, carrying out solid financial planning and constant monitoring, which allows us to anticipate future maturities of obligations and financing needs, in addition to maintaining an adequate maturity profile and financial obligations mainly at a fixed rate, thus reducing the volatility of its future flows, thus allowing management based on exact information regarding 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, claims, and arbitrations, whether from workers, subcontractors, third parties, suppliers, tax authorities, competition agencies or customers, among others. Uncertainty about the outcome of said procedures 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. In this sense, there are risks that are difficult to control and mitigate associated with merger and acquisition processes, in which regard there could be situations prior to the acquisition not detected in the due diligence, which can lead to actions against the company acquired by SONDA and that, given that in certain cases the limitation period exceeds a decade, as is the case in Brazil, the seller's guarantees may expire and the defense may be affected due to the difficulty of obtaining and counting evidentiary records.

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 information can be found in Notes 23 and 41.I of these Consolidated Financial Statements.

Business Risks

Operational risk refers to the possibility of financial or non-pecuniary losses due to failures or deficiencies in its processes, internal procedures, human resources, technological systems or external events that affect a company's ability to carry out its activities effectively. and efficient.

In the constant search to be able to systemically mitigate this risk, SONDA S.A. It has a set of international certifications and management systems relevant to its Business, among which stand out; ISO 22301, "Business Continuity Management System"; ISO 27001, "Information Security Management System"; ISO 20000, "IT Service Management System"; ISO 9001, "Quality Management System"; ISO 14001, "Environmental Management System"; ISO 45001, "Occupational Health and Safety Management System".

In a highly specialized sector such as IT, the lack of skills and abilities can represent a risk to the operation of the business. To mitigate this risk, SONDA has implemented programs to attract and retain talent for young professionals, offers training and professional development programs and promotes an inclusive and flexible culture, seeking to establish the best practices in the market. At SONDA, the main resource is the people who make up the organization, which includes an experienced board of directors, solid corporate governance, administration and highly qualified personnel throughout the organization.

Interruptions or malfunctions of IT services may cause economic losses and damage the Company's reputation. To mitigate this risk, SONDA has a resilient IT infrastructure, with the highest international certifications, with redundancy in services and backup systems.

In the same sense, one of the risks inherent to the business are the cybersecurity incidents to which the Company is exposed in the normal development of its business, which is why it has taken various measures to mitigate this risk, among which are access and identity control processes, use of strong passwords and MFA, in addition to protecting remote access and networks of our offices. In addition, identification and discovery of assets is carried out, which allows identifying their vulnerabilities, security level and updating, generating continuous monitoring of security agents, navigation protection and EDR, to maintain adequate coverage and updating in the environment. 24/7 monitoring is carried out on our environment to identify alerts and abnormal behaviors associated with cyber attacks, allowing us to respond to incidents in a timely manner, in addition to having policies and processes to address the transversal needs of information security and acceptable use of our devices. train our collaborators about the risks, use and care of our information and that of our clients.

Regarding the risk inherent to suppliers, there is a diversified base, seeking to mitigate dependency, where the most relevant are the main brands of IT products and devices worldwide, with whom SONDA maintains long-standing commercial alliances. In addition, regular evaluations are carried out and they are required to adhere to the Society's Code of Ethics and Conduct.

Regarding the risk related to business assets, to mitigate the risk of technological obsolescence, SONDA remains at the forefront of the latest trends and technological advances, in addition to having strict policies and inventory monitoring, thus seeking to reduce its deterioration.

With respect to its fixed assets, SONDA has built its properties in full adherence to current regulations and even, in some cases, with improvements above this, in order to increase their resilience. Additionally, all companies in Chile and abroad are insured against the risks that hardware, infrastructure, buildings and contents may suffer from fires and/or natural events, with special emphasis on those concepts whose accident rate could occur. have a significant impact on the Company's results.

In turn, the Company has implemented various action plans to ensure operational continuity, compliance with the SLAs established in contracts with clients, monitoring of delinquencies by type of debtors and portfolio and analysis of future capital and liquidity requirements.

40. 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.

41. 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 based on the reports of the external legal advisors who process the matters in the different instances and contrast the assessments made with them 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\$ 18,815,072 are sufficient to cover the estimated losses from these processes (See Note 23 Provisions for legal claims).

The detail of the main processes for each country 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\$97.6 million that includes civil, tax, and 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\$439.4 million considering the original amount claimed, which may be reduced in the part corresponding to the former owners of the companies acquired by SONDA. 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 and subject to some limits on amount and notice period, are the responsibility of the former controllers, and are 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 SONDA Colombia 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\$5.085 million. In these proceedings the Company challenges the legality of the administrative actions by which the DIAN modified the income tax return filed by SONDA Colombia 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. In June 2023, the second ruling was received in favor of SONDA de Colombia, with this the contingency is extinguished, and we proceed to request the return of the balances in favor to the DIAN.

Compufácil S.A.: The main judicial contingency is the dispute between Empresa de Telecomunicaciones de Bogotá (ETB) and Compufácil for contract signed in 2015. While Compufácil sought the declaration of breach of contract by ETB and claims COP\$18,039 million, ETB requested 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 again all ETB providers, which is in the stage of preliminary investigation. The estimated amount associated with this investigation is COP\$14,904 million totals, an amount that considers the COP\$12,768 million indicated and which is not accumulated with the amount of the ETB process.

In the opinion of our legal counsel, who qualifies these lawsuits as possible, there are sufficient arguments to defend the Compufácil's position.

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. This criterion has become generalized, being the one applied by the majority of other CNAT Chambers. Given this situation, with the main litigation having an updated claimed amount with differences of up to ARS \$1.100 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.

Additionally, SONDA Argentina S.A. has been involved in a process 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 Ars\$53,8 million (maximum) to Ars\$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

Consorcio 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 Consorcio Sonda del Perú S.A.; ESSALUD's legal statutory term to object to this expired. As a result, Consorcio Sonda del Perú S.A. filed an arbitration lawsuit claiming a compensation of US\$ 1.1 million. In January 2023, it was resolved that ESSALUD pay an amount of US\$0.75 million in favor of SONDA of Peru, which was ratified by resolution and payment is pending.

f) Subsidiaries in Mexico

The subsidiary SONDA México S.A. has received labor demands from former employees. In the opinion of management and its legal advisors, the provisions established are sufficient to cover the risks associated with these lawsuits.

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, 2023, and 2022, 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	12.31.2023	12.31.2022
The ratio between: i) liabilities less cash and cash equivalents and ii) equity shall not exceed 1.3 times	1.21	0.86
	M\$	ThCh\$
Current liabilities	533,911,514	328,840,163
Non-current liabilities	316,345,690	269,816,458
Liabilities	850,257,204	598,656,621
Less:		
Cash and cash equivalent	134,135,348	147,797,309
Divided by:		
Total equity	592,191,773	526,382,271
ii) Index: Coverage of financial expenses	12.31.2023	12.31.2022
The ratio between: i) EBITDA and ii) net financial expenses shall not be less than 2.5 times	8.47	14.01
	M\$	ThCh\$
EBITDA (*)(**)	124,083,249	119,253,780
(*) Gross margin + Administrative expenses+ Intangible amortization (excluding amortization projects) + Depreciation expenses		
(**) Calculated over the last 4 consecutive quarters		
Divided by:		
Financial cost (from non financial activities) referring to the last four consecutive quarters	31,310,620	24,008,800
Financial income referring to the last four consecutive	16,662,139	15,497,983
Net financial cost	14,648,481	8,510,817
iii) Index: Minimum equity	12.31.2023	12.31.2022
At all times maintaining a minimum consolidated equity UF 8,000,000.-	16,096,822	14,991,956
	ThCh\$	ThCh\$
Total equity	592,191,773	526,382,271
UF value	36,789.36	35,110.98

iv) Index: Assets free of pledge	12.31.2023	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	1.78	1.97
	ThCh\$	ThCh\$
Total assets	1,442,448,977	1,125,038,892
Pledges or guaranteed assets (*)	31,964,093	22,029,664
Assets free of pledges	1,410,484,884	1,103,009,228
<i>Divided by:</i>		
Liabilities	850,257,204	598,656,621
Secured liabilities (**)	56,036,726	38,759,271
Unsecured Liabilities	794,220,478	559,897,350

(*) Finance lease assets. Note 16 a)

(**) Finance lease liabilities. Note 20

v) Index: Control over significant subsidiaries	12.31.2023	12.31.2022
Maintaining control over the subsidiary Sonda Procwork Inf. Ltda.	In compliance	In compliance

vi) Index: Prohibition to sell assets	12.31.2023	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	2023.12.31	2022.12.31
	ThCh\$	ThCh\$
Received	5,394,148	2,464,584
Granted	508,620,152	446,683,435

These guarantees relate to commitments set out in their contracts with customers, suppliers, and others, to ensure proper rendering of services and compliance of conditions and terms.

42. SUBSEQUENT EVENTS

There are no subsequent events between January 1, 2024 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, 2023.

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