

SONDA S.A.

Financial consolidated statements for the years
ended December 31, 2024 and 2023
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, 2024 and 2023, 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, 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, 2024 and 2023, 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.

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 30, 2025
Santiago, Chile

Firmado por:

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Patricia Zuanic C.
Partner

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

As of December 31, 2024 and 2023

(In thousands of Chilean pesos - ThCh\$)

	Note	12.31.2024 ThCh\$	12.31.2023 ThCh\$
ASSETS			
CURRENT ASSETS:			
Cash and cash equivalents	5	143,982,054	134,135,348
Other current financial assets	6	4,371,482	38,563,739
Other current non-financial assets	18	30,368,285	24,315,968
Trade and other current receivables	7	515,098,828	470,514,292
Account receivables from related parties, current	8	2,944,346	2,748,801
Current inventories	9	84,994,318	88,282,398
Current tax assets, current	10	40,199,106	32,606,598
Current assets other than assets or disposal groups classified as held for sale or as held for distribution to owners		821,958,419	791,167,144
Non - current assets or disposal groups classified as held for sale or as held for distribution to owners	15	7,998,421	-
TOTAL CURRENT ASSETS		829,956,840	791,167,144
NON-CURRENT ASSETS			
Other non-current financial assets	6	9,135,704	6,634,510
Other non-current non-financial assets	18	18,258,036	20,772,112
Non-current receivables	7	174,937,255	126,988,942
Account receivables from related parties, non-current	8	1,163,670	1,116,766
Investments accounted for using the equity method	11	169,953	97,674
Intangible assets other than goodwill	12	51,854,222	52,147,837
Goodwill	13	212,490,349	227,147,298
Property, plant and equipment	14	129,956,956	136,451,779
Investment property	15	2,316,063	8,673,077
Right of-use assets	16	40,739,503	31,964,093
Deferred tax assets	17	37,305,591	39,287,745
NON-CURRENT ASSETS		678,327,302	651,281,833
ASSETS		1,508,284,142	1,442,448,977

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

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

As of December 31, 2024 and 2023

(In thousands of Chilean pesos - ThCh\$)

	Note	12.31.2024 ThCh\$	12.31.2023 ThCh\$
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Other current financial liabilities	19	80,429,499	114,504,325
Current lease liabilities	20	28,923,088	24,398,260
Trade and other current payables	22	309,021,790	293,392,291
Account payable to related parties, current	8	5,830,763	7,841,624
Other short term provisions	23	6,727,577	9,197,203
Current tax liabilities, current	10	22,156,970	18,312,681
Current provisions for employee benefits	24	46,377,067	40,815,859
Other current non-financial liabilities	25	31,001,195	25,449,271
Current liabilities other than liabilities included in disposal groups classified as held for sale		530,467,949	533,911,514
TOTAL CURRENT LIABILITIES		530,467,949	533,911,514
NON-CURRENT LIABILITIES:			
Other non-current financial liabilities	19	253,872,856	211,209,942
Non-current lease liabilities	20	41,742,181	31,638,466
Non-current payables	22	28,256,419	17,617,402
Other long term provisions	23	12,504,024	13,318,307
Deferred tax liabilities	17	36,603,462	36,271,260
Non-current provisions for employee benefits	24	5,989,119	4,900,247
Other non-current non-financial liabilities	25	576,114	1,390,066
NON-CURRENT LIABILITIES		379,544,175	316,345,690
LIABILITIES		910,012,124	850,257,204
EQUITY:			
Issued capital	26	373,119,044	373,119,044
Accumulated earnings		320,205,731	298,461,125
Other reserves	26	(112,557,095)	(96,647,926)
Equity attributable to owners of parent		580,767,680	574,932,243
Non-controlling interests	26	17,504,338	17,259,530
EQUITY		598,272,018	592,191,773
LIABILITIES AND EQUITY		1,508,284,142	1,442,448,977

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, 2024 and 2023

(In thousands of Chilean pesos - ThCh\$)

	Note	12.31.2024 ThCh\$	12.31.2023 ThCh\$
PROFIT:			
Revenue	27	1,542,089,858	1,300,157,592
Cost of sales	28	(1,317,806,538)	(1,098,947,114)
GROSS PROFIT		224,283,320	201,210,478
Other income	30	3,061,251	9,958,124
Administrative expenses	29	(133,749,080)	(120,459,788)
Other expenses, by function	32	(9,879,187)	(13,662,934)
Profit from operating activities		83,716,304	77,045,880
Finance income		17,049,236	16,662,139
Finance costs		(45,719,195)	(31,310,620)
Share of profit of associates accounted for using the equity method	11	62,789	(22,497)
Foreign currency exchange differences		(2,590,035)	(4,332,714)
Gain from indexed assets and liabilities		186,760	(3,398,254)
PROFIT BEFORE TAX		52,705,859	54,643,934
INCOME TAX EXPENSE	17	(19,979,122)	(15,925,081)
PROFIT FROM CONTINUING OPERATIONS		32,726,737	38,718,853
PROFIT		32,726,737	38,718,853
PROFIT ATTRIBUTABLE TO:			
Owners of parent		31,900,746	38,150,872
Non-controlling interests	26	825,991	567,981
PROFIT		32,726,737	38,718,853
EARNINGS PER SHARE			
Earnings per share - Basic			
Earnings per share from continuing operations - Basic (Ch\$/Share)		<u>36.62</u>	<u>43.80</u>
Earnings per share - Diluted			
Earnings per share from continuing operations - Diluted (Ch\$/Share)		<u>36.62</u>	<u>43.80</u>

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, 2024 and 2023

(In thousands of Chilean pesos - ThCh\$)

TOTAL COMPREHENSIVE INCOME	12.31.2024 ThCh\$	12.31.2023 ThCh\$
PROFIT	32,726,737	38,718,853
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	(73,762)	28,198
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	(73,762)	28,198
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	(26,620,933)	32,091,139
Cash flow hedge		
Gains (losses) on cash flow hedges, before tax	2,110,890	(3,064,631)
Other comprehensive income that will be reclassified to profit or loss before tax	(24,510,043)	29,026,508
Other comprehensive income, before tax	(24,583,805)	29,054,706
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	(361,415)	1,012,430
Income tax relating to cash flow hedges of other comprehensive income	(361,415)	1,012,430
Other comprehensive income	(24,945,220)	30,067,136
COMPREHENSIVE INCOME	7,781,517	68,785,989
Comprehensive income attributable to:		
Owners of the parent	6,955,526	68,218,008
Non-controlling interests	825,991	567,981
COMPREHENSIVE INCOME	7,781,517	68,785,989

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

CONSOLIDATED STATEMENTS OF CASH FLOWS, DIRECT

For the years ended December 31, 2024 and 2023

(In thousands of Chilean pesos - ThCh\$)

	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Statements of Cash Flows		
Cash flows from (used in) operating activities		
Receipts from sales of goods and rendering of services	1,674,160,385	1,382,401,248
Other cash receipts from operating activities	4,771,904	8,923,875
Cash receipts from operating activities	1,678,932,289	1,391,325,123
Payments to suppliers for goods and services	(1,098,973,881)	(922,087,991)
Payments to and on behalf of employees	(389,091,200)	(320,073,275)
Other cash payments from operating activities	(96,372,824)	(85,132,374)
Classes of cash payments	(1,584,437,905)	(1,327,293,640)
Cash flows from (used in) operations	94,494,384	64,031,483
Income taxes paid	(23,671,477)	(20,759,429)
Other cash inflows (outflows)	1,813,474	590,846
Cash flows from operating activities	72,636,381	43,862,900
Cash flows from (used in) investing activities		
Cash flows proceeds from loss of control of subsidiaries or other businesses	(2,388,208)	-
Cash flows used to purchase non-controlling interests	-	(250,129)
Other cash receipts from sales of equity or debt instruments of other entities	-	1,872,632
Other cash payments to acquire equity or debt instruments of other entities	-	(1,613,270)
Proceeds from sales of property, plant and equipment	3,213	2,240
Dividends received	343,508	402,977
Purchase of property, plant and equipment	(23,480,220)	(31,241,994)
Loans to related entities	-	(99,012)
Purchase of intangible assets	(5,244,258)	(2,287,166)
Interest received	6,092,852	8,144,948
Other cash inflows (outflows)	947,044	9,022,743
Cash flows (used in) from investing activities	(23,726,069)	(16,046,031)
Cash flows from (used in) financing activities		
Proceeds from issuing shares	-	2,038,286
Proceeds from long-term borrowings	90,256,483	93,340,548
Proceeds from short-term borrowings	309,127,725	99,454,270
Repayments of borrowings	(405,541,238)	(168,788,827)
Payments of finance lease liabilities	(29,305,901)	(22,754,164)
Loan payments to related entities	(278,286)	-
Dividends paid	(13,485,634)	(22,207,673)
Interests paid	(22,619,242)	(16,950,984)
Other cash inflows (outflows)	27,571,051	(8,498,823)
Cash flows used in financing activities	(44,275,042)	(44,367,367)
Decrease in cash and cash equivalents before effect of exchange rate changes	4,635,270	(16,550,498)
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents	5,211,436	2,888,537
Decrease in cash and cash equivalents	9,846,706	(13,661,961)
Cash and cash equivalents at beginning of year	134,135,348	147,797,309
Cash and cash equivalents at end of year	143,982,054	134,135,348

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

	Issued capital	Other 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	Other miscellaneous reserves					
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Equity at 01/01/2024	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
Comprehensive income											
Profit for the year	-	-	-	-	-	-	-	31,900,746	31,900,746	825,991	32,726,737
Other comprehensive income	-	(26,620,933)	1,749,475	(73,762)	(24,945,220)	-	(24,945,220)	-	(24,945,220)	-	(24,945,220)
Comprehensive income	-	(26,620,933)	1,749,475	(73,762)	(24,945,220)	-	(24,945,220)	31,900,746	6,955,526	825,991	7,781,517
Issuance of equity	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	(9,570,224)	(9,570,224)	-	(9,570,224)
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	-	-	-	-	-	9,036,051	9,036,051	(585,916)	8,450,135	(581,183)	7,868,952
Total Increase (decrease) through transfers and other changes, equity	-	(26,620,933)	1,749,475	(73,762)	(24,945,220)	9,036,051	(15,909,169)	21,744,606	5,835,437	244,808	6,080,245
Equity at end of period 12/31/2024	373,119,044	(124,368,843)	775,413	331,877	(123,261,553)	10,704,458	(112,557,095)	320,205,731	580,767,680	17,504,338	598,272,018

	Issued capital	Other 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	Other miscellaneous reserves					
	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

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SONDA S.A.
CONSOLIDATED FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2024, AND 2023
(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\$954,791,055.

2. DESCRIPTION OF THE BUSINESS

2.1 Main business lines of SONDA:

a. Digital Business

SONDA's Service Line (business unit) focused on accelerating the technological evolution and digital transformation of its customers' Business and IT areas; through the design, implementation and support of software solutions based on traditional, emerging and disruptive technologies; with a service offer and value proposition based on talent, knowledge, experience, quality and reliability that will transform the business value chain and help improve the user experience in a robust and scalable way.

Digital Business services are designed to provide End to End coverage of the life cycle of business solutions; from the Rethink stage (process of technological reflection and design), Build (development, integration and implementation) and Operate (operation, maintenance and evolution) with a modular and Integrable according to the challenges and objectives of our customers:

Digital Software Factory: We take care of the development, implementation, Testing, digital automation (Low Code & RPA), Operation & Maintenance and evolution of the technological stack that supports the business processes of our clients; and we provide profiles with specialized technical knowledge to complement internal capacities and peaks in demand.

Data & Advanced Analytics and AI: We support the evolution of companies towards a "Data Driven" management model that allows them to capture the maximum possible value from Data (governance), Visualization for decision making and Advanced Analytics and AI to improve performance and drive critical business drivers (sales, productivity, customer satisfaction, among others).

Digital Architecture: We design and implement digital architectures to address the challenges of integration, performance, robustness, flexibility, elasticity, and scalability of data and applications in on-premise, hybrid, and multicloud modalities.

Digital Channels & Tech. Consulting: We redefine, develop and implement the customer journey, incorporating techniques and technologies that enable a surprising, multichannel and multi-device user experience; agile, intuitive and homogeneous. In addition, we collaborate with our clients by co-designing their technological evolution roadmap.

Additionally, we have solutions by industry vertical whose objective is to satisfy specific and/or particular business needs that have a high component of sectoral knowledge and added value.

In summary, Digital Business positions SONDA as the Strategic Technology Partner of its

customers to support the processes of technological evolution and digital transformation of their businesses, making available to them all the capabilities that SONDA offers.

b. Digital Services

A service line that aims to generate value through the best use of hardware and software tools, communications, applications and to maintain the operational continuity of our customers' businesses. It covers a wide range of services, including: Cloud & Data Center, Cybersecurity, Workplace Services and Platform Services.

Cloud & Data Center - These services are designed to help customers to 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, 2 Tier III Datacenters located, of which 1 is located in Santiago and the other in Minas Gerais, and finally 1 Datacenter located in the company's headquarters. Each of these data centers, which are among the most reliable and modern in Latin America, has their respective NOCs (Network Operation Center), which allow us to ensure quality, safety and availability of the services delivered.

In addition, and with a focus on increasingly hybrid services, cloud services whether on-premise or across the various public clouds evolve day by day, in order to satisfy the needs of the different businesses, with a focus on deliver the service or solution that best suits the customer's need and take advantage of the advantages of the public, private or hybrid cloud under a Multicloud Operation and Governance.

Cybersecurity – Its purpose is to protect the integrity of the IT infrastructure and the information that is stored and managed in 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 models such as PCI, NERC CIP, as well as 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 clients in such a way as to do it with agility and efficiency so as not to overinvest. This development is made to support our customers so

that they can focus on their business and leave the solution in the hands of a trusted technology partner. The 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 we provide Cybersecurity services with expert personnel in SONDA's operations centers, achieving greater proximity to customers. Additionally, in pursuit of efficiency and seeking to improve the services we provide, there are 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.

Platform Services: We provide infrastructure solutions to solve multi-industry business needs through alliances with the main leading technology providers in the industry, innovating and ensuring the highest standards of quality, service user experience, to generate value to our clients' business.

In this line there are the following units:

- **Products:** Its main objective is the sale of value infrastructure and associated services, brand relationship management, solution architecture and portfolio management.
- **Managed Services:** Its main objective is to deliver comprehensive IT solutions under an outsourcing services model that ranges from the provision of infrastructure to

the outsourcing of all the technological platforms of the client's business, with associated support, maintenance and administration services through a known, single and total monthly cost.

SONDA's 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 losses due to obsolescence or accidents.

c. Transactional Business

Service line subdivided into the following businesses:

SONDA, through its subsidiary **Tecnoglobal S.A.**, sells computer infrastructure, both hardware and software, aimed at the wholesale sector of the market. Among the products provided are servers, workstations, tablets, PCs, printers, storage and backup equipment, communications equipment and database software (databases, operating systems and others). The sale of these technological elements may include the provision of additional services such as the implementation, maintenance and collateral management of the assets.

This subsidiary has agreements with the main manufacturers in the industry and we have a team of specialized professionals to provide the most appropriate solutions to the needs of our customers. These agreements ensure the provision of technology always with the highest quality standard. In turn, independence from suppliers allows customers to be advised with confidence to ensure the recommendation of the right platform for each case.

On the other hand, there is the provision of financial payment services in face-to-face and electronic commerce in Chile with customers from large retail and mass e-commerce chains to small businesses or micro-SMEs, developed through the subsidiary **Multicaja S.A.**

Additionally, through the subsidiary **Microgeo S.A.**, the market is provided with technology and integrated solutions for the markets of large format digital printing, engineering and manufacturing (CAD/CAM/GIS, 3D printing), Geodesy, CAD/CAM and document management.

Finally, there is the representation and sale of Apple products in Chile, through the subsidiary **Quintec Distribución S.A.**

Línea de servicio subdividida en los siguientes negocios:

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 15,34 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 2025 aim at a 8.9% growth with respect to 2024 for investment IT in infrastructure, IT services and software in Latin America. This way, the total investment in the region would reach US\$127,989 million. Long-term estimates project a compound annual growth rate (CAGR) of 9.3% for IT expenses in Latin America for the 2024-2028 period. With which the total investment in the region would reach US \$ 167,886 million in 2028.

At business segment level, a 6.4% CAGR is projected for IT services for the 2024 - 2028 period, 9.4% for infrastructure (hardware) and 13.0% for software. At Latin American countries level, growth projections for market solutions and IT services are 9.4% for Brazil, 8.9% for Mexico, 9.0% for Chile and 9.9% 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 15,134 people as of December 31, 2024 (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 as of December 31, 2024, 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).

Going concern

Management has, at the time of approving the financial statements, a reasonable expectation that the Company has resources for the continuity of its operations for the foreseeable future. Therefore, the going concern basis of accounting has been applied in the preparation of the financial statements.

b. Accounting period

The Consolidated Financial Statements include the following statements:

- Consolidates statements of financial position as of December 31, 2024 and 2023.
- Consolidated statements of changes in equity for the years ended December 31, 2024 and 2023.
- Consolidated statements of comprehensive income for the years ended December 31, 2024 and 2023.
- Consolidated statement of cash flows (direct method) for the years ended December 31, 2024 and 2023.

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 30, 2025.

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 software development) according to the degree of advancement method. This method requires that the progress of the project be estimated by comparing the costs incurred at a given date with the total estimated costs. Total budgeted costs are accumulated using assumptions related to the period of time needed to complete the project, the prices and availability of materials, as well as the wages and salaries to be incurred. Unforeseen circumstances could extend the life of the project or the costs to be incurred, the basis for calculating the degree of progress could change which would affect the rate or period of time over which the project's income 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							
				12.31.2024				12.31.2023			
				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	SONDA ARGENTINA S.A. (6)	Argentina	ARS : Argentinean pesos	10.740%	89.260%	100.000%	0.000%	10.740%	89.260%	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%
88.579.800-4	MICROGEO S.A.	Chile	USD : US Dollars	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 (1)	Chile	CLP : Chilean peso	69.502%	0.000%	69.502%	30.500%	69.502%	0.000%	69.502%	30.500%
76.376.955-0	QUINTEC FILIALES OPERATIVAS S.A. Y FILIALES (8) (15)	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.	Chile	CLP : Chilean peso	0.080%	99.920%	100.000%	0.000%	0.080%	99.920%	100.000%	0.000%
78.072.130-8	VERTICAL RETAIL S.A. (19)	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 (7)	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%
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%
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%
77.122.745-7	SONDA INVERSIONES INTERNACIONALES S.A. (3) (12) (16) (20) (21)	Chile	CLP : Chilean peso	100.000%	0.000%	100.000%	0.000%	100.000%	0.000%	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%
96.823.020-4	TECNOGLOBAL S.A.	Chile	USD : US Dollars	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA URUGUAY S.A. (20)	Uruguay	USD : US Dollars	28.450%	71.550%	100.000%	0.000%	49.898%	50.102%	100.000%	0.000%
Foreign	CTIS TECNOLOGIA LTDA. (13)	Brasil	BRL : Brazilian reais	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
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%
Foreign	SONDA DO BRASIL LTDA. Y FILIALES (4) (13) (21)	Brasil	BRL : Brazilian reais	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA PROCWORK INF. LTDA. Y FILIALES (2) (13) (21)	Brasil	BRL : Brazilian reais	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	TELSINC COMERCIO DE EQUIPAMIENTO DE INF. LTDA	Brasil	BRL : Brazilian reais	0.950%	99.050%	100.000%	0.000%	0.950%	99.050%	100.000%	0.000%
Foreign	CONSORCIO SONDA COLOMBIA	Colombia	COP : Colombian peso	20.000%	80.000%	100.000%	0.000%	20.000%	80.000%	100.000%	0.000%
Foreign	SONDA DE COLOMBIA S.A.S. Y FILIALES (9)	Colombia	COP : Colombian peso	4.981%	95.019%	100.000%	0.000%	4.981%	95.019%	100.000%	0.000%
Foreign	CONSORCIO SONDA ECUADOR	Ecuador	USD : US Dollars	30.000%	70.000%	100.000%	0.000%	30.000%	70.000%	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 INC (14)	Canadá	CAD : Dólar Canadiense	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	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 USA INC. (17)	Estados Unidos	USD : US Dollars	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA GUATEMALA S.A. (5)	Guatemala	USD : US Dollars	0.500%	99.500%	100.000%	0.000%	0.500%	99.500%	100.000%	0.000%
Foreign	SONDA MEXICO S.A. DE C.V. Y FILIALES (10) (11) (18)	México	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%

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 2024 and 2023 have been as follows:

- (I) 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, 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 company, at the time of takeover, includes the following direct consolidated subsidiaries: Iswitch S.A. and Pincenter S.A.

vii) On May 25, 2023, Pincenter S.A. It was absorbed by the company Multicaja S.A.

viii) On November 15, 2023, the Company PCT S.A. It was absorbed by the company Multicaja S.A.

ix) The cash equivalent received for this incorporation is presented in the Cash Flow Statement under "Other Cash Inflows" of the investment flow.

(2) 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:

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

- (3) 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:

SONDA 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%

- (4) 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 Mobilidade Ltda.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA 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%

- (5) 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	%
SONDA INVERSIONES INTERNACIONALES S.A.	199	99.50%
SONDA S.A.	1	0.50%
	200	100.00%

- (6) 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	%
SONDA 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%

- (7) 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.
- (8) In November 2023, the Chilean tax authority was requested to issue the Certificate of End of Draft of the company Quintec Inversiones Latinoamericanas S.A., a subsidiary of Quintec Filiales Operativas S.A. Once received, the company was dissolved by the Extraordinary Shareholders' Meeting.
- (9) 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.
- (10) 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	%
SONDA INVERSIONES INTERNACIONAL	1.200	2,02%	1.200	1,99%
SONDA MEXICO S.A. DE C.V.	34.487	57,98%	34.488	57,25%
SONDA FILIALES CHILE LTDA.	-	0,00%	455	0,76%
TERCEROS	23.792	40,00%	24.095	40,00%
	59.479,00	100,00%	60.238	100,00%

- (11) 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%
TERCEROS	50.000	40,00%	50.000	9,87%
	125.000	100,00%	506.767	100,00%

- (12) 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:

SONDA 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%

- (13) 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.
 - 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	%
SONDA 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.	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	%
SONDA 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	%
SONDA 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%

- (14) 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.
- (15) On November 21, 2023, the company QD BRANDS LLC was incorporated in accordance with the laws of the United States, St. Petersburg, with a 100% stake in Quintec Distribución S.A.
- (16) On February 26, 2024, at an Extraordinary Shareholders' Meeting, it was agreed to change the corporate name of the company Inversiones Internacionales S.A. to SONDA Inversiones Internacionales S.A.

On March 13, 2024, a capital increase was made to the company SONDA Inversiones Internacionales S.A., as follows:

SONDA INVERSIONES INTERNACIONALES S.A.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA S.A.	781.890.912	100,00%	782.378.242	100,00%
SONDA S.p.A.	160	0,00%	211	0,00%
	781.891.072	100,00%	782.378.453	100,00%

Subsequently, on May 24, 2024, a new capital increase was made to the company, as follows:

SONDA INVERSIONES INTERNACIONALES S.A.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA S.A.	782.378.242	100,00%	785.378.241	100,00%
SONDA S.p.A.	211	0,00%	212	0,00%
	782.378.453	100,00%	785.378.453	100,00%

(17) During 2024, the company SONDA Inversiones Internacionales S.A. has made capital contributions to the subsidiary SONDA USA Inc. for a total of US\$ 3,500,000.

(18) In June 2024, a capital increase was completed for the company NOVIS Corp US Inc., through the issuance of 759 shares, and whose participation is as follows:

NOVIS CORP US Inc.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA INVERSIONES INTERNACIONALES S.A.	1,200	2.02%	1,200	1.99%
SONDA MEXICO S.A. DE C.V.	34,487	57.98%	34,488	57.25%
SONDA FILIALES CHILE LTDA.	-	0.00%	455	0.76%
TERCEROS	23,792	40.00%	24,095	40.00%
	59,479.00	100.00%	60,238	100.00%

This contribution was paid through the transfer of the shares held by SONDA Filiales Chile in Novis S.A., leaving its shareholding structure as follows:

NOVIS S.A.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA FILIALES CHILE LTDA.	8,520	60.00%	-	0.00%
NOVIS CORP US Inc.	-	0.00%	14,199	99.99%
TERCEROS	5,680	40.00%	1	0.01%
	14,200	100.00%	14,200	100.00%

(19) On November 5, 2024, at an Extraordinary Shareholders' Meeting, it was agreed to change the corporate name of the company SONDA Servicios Educativos S.A. to Vertical Retail S.A.

(20) On December 20, 2024, the shareholders of the subsidiary SONDA Uruguay S.A. approved a capital increase in the company for \$402,552,000 Uruguayan pesos, through the entry of a new shareholder SONDA Inversiones Internacionales S.A., which made a cash contribution of US\$ 9,000,000, in addition to the adequacy and capitalization of other equity items, therefore, the participation in said subsidiary is as follows:

SONDA URUGUAY S.A.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA ARGENTINA S.A.	14,510,001	50.10%	267,438,176	28.56%
SONDA S.A.	14,450,877	49.90%	266,369,357	28.45%
SONDA INVERSIONES INTERNACIONALES S.A.	-	0.00%	402,552,000	42.99%
	28,960,878	100.00%	936,359,533	100.00%

(21) During December 2024, SONDA Inversiones Internacionales S.A. made capital contributions to the following subsidiaries in Brazil:

- SONDA Procwork Informática Ltda. Ltda.: On December 27, 2024, a contribution was made in the amount of R\$ 17,153,614, for the issuance of 17,153,614 shares.

The table below shows the new participation in this subsidiary:

SONDA PROCWORK INF. LTDA.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA INVERSIONES INTERNACIONALES S.A.	947,523,570	100.00%	964,677,184	100.00%
SONDA SERVICIOS PROFESIONALES S.A.	1	0.00%	1	0.00%
SONDA Cidades Inteligentes e Mobilidade Ltda.	123	0.00%	123	0.00%
	947,523,694	100.00%	964,677,308	100.00%

- SONDA do Brasil Ltda., on December 20, 2024, made a contribution in the amount of R\$ 2,175,828, through the issuance of 2,175,828 shares.

The table below shows the new participation in this subsidiary:

SONDA DO BRASIL LTDA.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA INVERSIONES INTERNACIONALES S.A.	216,982,351	100.00%	219,158,179	100.00%
SONDA PROCWORK INFORMÁTICA LTDA.	5	0.00%	5	0.00%
	216,982,356	100.00%	219,158,184	100.00%

b. Business combinations

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

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

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

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

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

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

interests are measured at fair value or, when applicable, on the basis specified in another IFRS.

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

When the consideration transferred by the Group in a business combination includes assets or liabilities resulting from a contingent consideration arrangement, the contingent consideration is measured at its acquisition-date fair value and included as part of the consideration transferred in a business combination. Changes in the fair value of the contingent consideration that qualify as measurement period adjustments are adjusted retrospectively, with corresponding adjustments against goodwill. Measurement period adjustments are adjustments that arise from additional information obtained during the 'measurement period' (which cannot exceed one year from the acquisition date) about facts and circumstances that existed at the acquisition date.

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

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

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

Business combinations under common control:

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

c. Currency

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

d. Offsetting of Balances and Transactions

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

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

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

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

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

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

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

e. Transactions in Foreign Currency

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

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

Period	U.S. dollars	Mexican peso	Colombian peso	Peruvian sol	Brazilian reais	Euro	Argentinean peso	UF
12.31.2024	996.46	48.49	0.23	264.54	161.32	1,035.28	0.97	38,416.69
12.31.2023	877.12	51.85	0.23	236.97	180.80	970.05	1.09	36,789.36

“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 de- recognition 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	Meses	(i)	(i)
Expenditures for development of the Company's software	Meses	48	60
Other identifiable intangible assets	Meses	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 trademarks 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	Meses	600	1200
IT Equipment	Meses	36	(i)
Office, networking and communication equipment	Meses	36	(i)
Vehicles	Meses	60	84
Other property, plant and equipment - software	Meses	36	(ii)
Other Property, Plant and Equipment - Office furniture	Meses	36	60 (iii)
Equipment for Data Center (Servers - HW of storage - communications HW)	Meses	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	Meses	600	1200

i. Non-current assets (or group of assets for disposal) held for sale

Groups of assets for disposal (group of assets to be disposed of or distributed together with their directly associated liabilities) are classified as:

- held for sale if their carrying value will be recovered primarily through a sale transaction rather than by continued use; or
- held for distribution to owners where the entity undertakes to distribute the assets (or groups of assets for disposal) to the owners.

For the above classification, the assets must be available for immediate sale or distribution on their current condition and the sale or distribution must be highly likely. In order for the transaction to be considered highly likely, Management must be committed to a sales or distribution plan and the necessary actions must have been initiated to complete that plan. Likewise, the sale or distribution must be expected to be completed within one year from the date of classification.

Depreciation and amortization of these assets cease when the criteria for classification as non-current assets held for sale or held for distribution to owners are met.

j. 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	Sale: at the moment of the sale of the application
Application sales and updates	Sale: 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 operating lease (Lessor)
Software development	Over time, according to the defined milestones (considering the coverage percentage of milestones by income)
Miscellaneous services	Services are recognized over time
Technology Infrastructure Construction Services	In accordance with IFRS 15, they are recognized to the extent that all performance obligations are satisfied over time.

k. 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	12.31.2024	12.31.2023
		Range Rates Compound Annual Average Growth Year 2024 - 2028	Range Rates Compound Annual Average Growth Year 2023 - 2027
Brasil	Real Brasileño	15% - 17%	17% - 19%
Chile	Peso Chileno	9% - 11%	13% - 15%
Colombia	Peso Colombiano	15% - 17%	18% - 20%
México	Peso Mexicano	16% - 18%	11% - 13%
Argentina	Dólar de EEUU	15% - 17%	(1%) - 1%

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	12.31.2024	12.31.2023
		Discount rates range	Discount rates range
Brasil	Real Brasileño	8% - 10%	10% - 12%
Chile	Peso Chileno	7% - 9%	9% - 11%
Colombia	Peso Colombiano	9% - 11%	11% - 13%
México	Peso Mexicano	9% - 11%	11% - 13%
Argentina	Dólar de EEUU	14% - 16%	31% - 33%

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 and 2024.

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.

I. 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.

m. 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.

n. Leases

n.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.

n.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.

o. 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.

o.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".

o.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.

o.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.

o.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.

o.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.

p. 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.

q. 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.

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.

The Company has evaluated the application of IAS 12 "Income Taxes" on the international tax reform (pillar two model rules), concluding that, as of the date of these financial statements, no effects have been determined in SONDA or in the countries in which it participates.

r. 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.

s. 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.

t. 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 30% 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.

u. 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".

v. 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.

w. 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:

Consolidated Statements of Financial Position as of December 31, 2023:

Previous Item	New presentation	ThCh\$
CURRENT ASSETS Trade receivables and other current receivables	CURRENT ASSETS Current tax assets, current	1,381,560
CURRENT ASSETS Other current non-financial assets	NON-CURRENT ASSETS Other non-current non-financial assets	8,748,184
CURRENT ASSETS Trade receivables and other current receivables	CURRENT ASSETS Accounts receivable from related parties, current	313,696

Consolidated Direct Cash Flow Statements as of December 31, 2023:

Previous Item	New presentation	ThCh\$
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES Other cash inflows (outflows)	CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES Other cash inflows (outflows)	488,524
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES Interest paid	CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES Other cash inflows (outflows)	1,380,204
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES Purchase of property, plant and equipment	CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES Payments to suppliers for goods and services	9,107,446

Consolidated Statements of Comprehensive Income by Function as of December 31, 2023:

Previous Item	New presentation	ThCh\$
GROSS PROFIT Administrative expenses	GROSS PROFIT Cost of Sales	1,379,817

4. NEW AND REVISED INTERNATIONAL FINANCIAL REPORTING STANDARDS

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

Amendments to IFRS	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>As part of the amendments, the IASB amended an Illustrative Example in IFRS 16 and added a new example to illustrate the subsequent measurement of a right-of-use asset and lease liability in a sale and leaseback transaction with variable lease payments that do not depend on an index or rate. The illustrative examples also clarify that the liability, that arises from a sale and leaseback transaction that qualifies as a sale applying IFRS 15, is a lease liability.</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>The IASB also specifies that the right to defer settlement of a liability for at least twelve months after the reporting date is not affected if an entity only has to comply with a covenant after the reporting period. However, if the entity's right to defer settlement of a liability is subject to the entity complying with covenants within twelve months after the reporting period, an entity discloses information that enables users of financial statements to understand the risk of the liabilities becoming repayable within twelve months after the reporting period. This would include information about the covenants (including the nature of the covenants and when the entity is required to comply with them), the carrying amount of related liabilities and facts and circumstances, if any, that indicate that the entity may have difficulties complying with the covenants.</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 add a disclosure objective to IAS 7 stating that an entity is required to disclose information about its supplier finance arrangements that enables users of financial statements to assess the effects of those arrangements on the entity's liabilities and cash flows. In addition, IFRS 7 was amended to add supplier finance arrangements as an example within the requirements to disclose information about an entity's exposure to concentration of liquidity risk.</p> <p>The term 'supplier finance arrangements' is not defined. Instead, the amendments describe the characteristics of an arrangement for which an entity would be required to provide the information.</p> <p>To meet the disclosure objective, an entity will be required to disclose in aggregate for its supplier finance arrangements: (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.</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:

New IFRS	Mandatory Effective Date
<p>IFRS 18 "Presentation and Disclosure in Financial Statements" (to replace IAS 1)</p> <p>The objective of IFRS 18 is to establish requirements for the presentation and disclosure of information in financial statements to help ensure that they provide relevant information that faithfully represents an entity's assets, liabilities, equity, income, and expenses.</p> <p>IAS 18 applies to all financial statements that are prepared and presented in accordance with International Financial Reporting Standards (IFRS).</p> <p>The main changes in the new standard compared to the previous requirements of IAS 1 include:</p> <ul style="list-style-type: none"> • The introduction of categories and defined subtotals in the statement of profit or loss that aim at additional relevant information and provide a structure for the statement of profit or loss that is more comparable between entities. In particular: <ul style="list-style-type: none"> Income and expense items should be classified into categories in the statement of profit and loss: <ul style="list-style-type: none"> ✓ Operating ✓ Investing ✓ Financing ✓ Income tax ✓ Discontinued operations <p>Entities are required to submit the following subtotals:</p> <ul style="list-style-type: none"> ✓ Operating profit or loss ✓ Profit or loss before financing and income tax ✓ Profit or loss <ul style="list-style-type: none"> • The introduction of requirements to improve aggregation and disaggregation that aim at additional relevant information and ensure that material information is not obscured. • The introduction of disclosures on Management-defined Performance Measures (MPMs) in the notes to the financial statements that aim at transparency and discipline in the use of such measures and disclosures in a single location. <p>IFRS 18 is effective for annual reporting periods beginning on or after January 1, 2027. The standard is applied retrospectively, with specific transition provisions, and earlier application is permitted.</p>	<p>Annual periods beginning on or after January 1, 2027.</p>

<p>IFRS 19 Non-Publicly Accountable Subsidiaries: Disclosing Information</p> <p>IFRS 19 specifies the reduced disclosures requirements that an eligible subsidiary may apply in lieu of the disclosure requirements of other IFRS Accounting Standards.</p> <p>An entity may only apply IFRS 19 when:</p> <ul style="list-style-type: none"> • is a subsidiary, • has no public responsibility and, • its ultimate or intermediate parent produces consolidated financial statements available for public use that comply with IFRS Standards. <p>A subsidiary has public liability if:</p> <ul style="list-style-type: none"> • his debt or equity instruments are traded on a public market or you are in the process of issuing such instruments for trading on a public market (a domestic or foreign stock exchange or an over-the-counter market, including local and regional markets), or • holds assets in a fiduciary capacity for a broad group of outside persons as one of its core businesses (e.g., banks, credit unions, insurance companies, brokers/dealers, mutual funds, and investment banks often meet this second criterion). <p>Eligible entities may, but are not required to, apply IFRS 19 in their consolidated, separate or individual financial statements.</p>	<p>Annual periods beginning on or after January 1, 2027.</p>
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Amendments to IFRS	Mandatory Effective Date
<p>Lack of interchangeability (Amendments to IAS 21)</p> <p>The modifications specify how to assess whether a currency is interchangeable and, when it is not, how to determine the exchange rate.</p> <p>In applying the modifications, a currency is interchangeable when an entity can exchange that currency for another currency through market or exchange mechanisms that create enforceable rights and obligations without undue delay in the measurement date and for a specific purpose. However, a currency is not exchangeable for another currency if an entity can only obtain no more than a negligible amount of the other currency on the measurement date for the specified purpose.</p> <p>When a currency is not interchangeable on the measurement date, an entity is required to estimate the spot exchange rate as the exchange rate that would have been applied to an exchange transaction ordered on the measurement date between market participants under prevailing economic conditions. In that case, an entity is required to disclose information that allows users of its financial statements to assess how the lack of currency interchangeability affects, or is expected to affect, the financial performance, financial condition and cash flows of the entity.</p>	<p>Annual periods beginning on or after January 1, 2025.</p>

Amendments to IFRS 9 and IFRS 7 relating to the Classification and Measurement of Financial Instruments

The amendments address the following topics:

- **Derecognition of a financial liability that is settled through an electronic payment system.** The dates on which a financial liability can be derecognized when settled by electronic cash transfers have been clarified. The alternative allows a financial liability (or part thereof) to be considered that will be settled in cash using an electronic payment system is derecognized before the settlement date if, and only if, the entity has initiated the payment order that: (i) it does not have the ability to stop or cancel; (ii) does not have the ability to access the cash used for payment, and; (iii) the risk of not settling the transaction associated with the means of payment is negligible.
- **Financial asset classification – contractual terms that are consistent with a basic loan agreement.** The rules for assessing whether the contractual cash flows of a financial asset are consistent with a basic loan agreement have been clarified. The amendment clarifies that contractual cash flows are inconsistent with a basic loan agreement if they are indexed to a variable that is not a risk or cost of the loan or if they represent a portion of the debtor's income or profits.
- **Classification of non-recourse financial assets.** The term "non-recourse" is clarified. A financial asset is non-recourse if an entity's ultimate right to receive cash flows is contractually limited to the cash flows generated by specific assets.
- **Classification of contractually linked financial assets.** The characteristics of these instruments that distinguish them from other transactions are clarified. It is an instrument composed of two or more financial instruments that are contractually linked in such a way that the value, risk, and cash flow of one affects the other.

Annual periods beginning on or after January 1, 2026.

In addition, these amendments introduce additional disclosure requirements within IFRS 7:

- **Investments in equity instruments designated at fair value with an effect on other comprehensive income.** The gain or loss on fair value presented in other comprehensive income during the period must be disclosed, showing separately those related to the investments derecognized during the period from those held at the end, as well as the pass-throughs of the accumulated gains or losses recognized in equity of the investments instruments derecognized during the period.
- **Contractual terms that could change the timing or amount of cash flows.** The disclosures include a qualitative description of the nature of the contingent event, quantitative information on potential changes in cash flows, as well as the gross carrying amount of financial assets and the amortized cost of financial liabilities subject to those contractual terms.

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The ruling includes the following modifications:

IFRS 1: Accounting for hedges by a first-time adopter. The amendment addresses potential confusion arising from a drafting inconsistency between paragraph B6 of IFRS 1 and the requirements for hedge accounting in IFRS 9 Financial Instruments.

IFRS 7: Gain or loss on derecognition of accounts. The amendment addresses potential confusion in paragraph B38 of IFRS 7 arising from an outdated reference to a paragraph that was removed from the standard when IFRS 13 Fair Value Measurement was issued.

IFRS 7: Information to be disclosed on the deferred difference between fair value and transaction price. The amendment addresses an inconsistency between paragraph 28 of IFRS 7 and the accompanying implementation guidance that arose when a consequential amendment resulting from the issuance of IFRS 13 was made in paragraph 28, but not in the corresponding paragraph of the implementation guidance.

IFRS 7: Introduction and disclosure of credit risk. The amendment addresses potential confusion by clarifying in paragraph IG1 that the guidelines do not necessarily illustrate all the requirements of the paragraphs referred to in IFRS 7 and by simplifying some explanations.

IFRS 9: Cancellation of lease liabilities from the lessee's accounts. The amendment addresses a potential lack of clarity in the application of IFRS 9's requirements for accounting for a termination of a lessee's lease liability arising due to paragraph 2.1(b)(ii) of IFRS 9 including a cross-reference to paragraph 3.3.1, but not also to paragraph 3.3.3 of IFRS 9.

IFRS 9: Transaction Price The amendment addresses potential confusion arising from a reference in Appendix A to IFRS 9 to the definition of "transaction price" in IFRS 15 Revenue from Contracts with Customers, while the term "transaction price" is used in certain paragraphs of IFRS 9 with a meaning that is not necessarily consistent with the definition of that term in IFRS 15.

IFRS 10: Determination of a "de facto agent". The amendment addresses potential confusion arising from an inconsistency between paragraphs B73 and B74 of IFRS 10 in relation to an investor determining whether another party is acting on their behalf by aligning the language in both paragraphs.

IAS 7: Cost method. The amendment addresses a potential confusion in the application of paragraph 37 of IAS 7 arising from the use of the term "cost method" which is no longer defined in IFRS Accounting Standards.

Annual periods beginning on or after January 1, 2026.

The Company's management is evaluating the initial effects of the application of these new regulations and amendments, in particular the adoption of IFRS 18.

5. CASH AND CASH EQUIVALENTS

a) The details of this item are as follows:

	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Cash		
Cash on hand	622,132	473,683
Cash on bank	13,221,634	28,168,507
Total cash	13,843,766	28,642,190
Cash equivalents		
Short-term time deposits, classified as cash equivalents (c)	51,129,967	49,132,629
Short-term investment, classified as cash equivalent (mutual fund units) (d)	79,008,321	56,360,529
Total cash equivalents	130,138,288	105,493,158
Total cash and cash equivalents	143,982,054	134,135,348

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

Currency	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Chilean pesos	75,170,358	50,579,005
U.S. dollars	43,839,509	42,729,663
Brazilian reais	10,137,661	25,449,519
Euro	1,864	2,021
Peruvian sol	540,427	180,253
Argentinean pesos	4,203,221	5,104,643
Colombian pesos	6,515,291	4,076,135
Mexican peso	3,560,798	5,425,086
Other currencies	12,925	589,023
Total	143,982,054	134,135,348

b) Non-cash transactions

As of December 31, 2024, and 2023, 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	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Purchase of right of use assets	38,062,388	28,199,682
Obligations acquired by acquisitions of goods through financial leasing	42,734,863	30,838,468

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

Institution	Currency	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Banco Santander S.A. - New York Branch	US Dollars	16,639,103	17,202,037
Banco Scotiabank	US Dollars	5,930,350	-
Banco Santander S.A	Brazilian reais	4,975,303	18,866,295
Banco Santander S.A	US Dollars	3,439,835	-
HSBC México	Mexican peso	3,202,675	3,681,350
Itaú Unibanco S.A.	Brazilian reais	2,989,620	2,826,084
Banco Itaú	US Dollars	2,684,313	-
Banco De Chile	Chilean Peso	2,271,670	-
Banco J.P. Morgan S.A.	US Dollars	2,196,390	717,666
Credicorp Capital Colombia SA	Colmbian Peso	2,181,199	-
Itaú Corpbanca New York	US Dollars	1,287,913	-
Itaú Chile New York Branch	US Dollars	996,460	-
Banco J.P. Morgan S.A.	Colmbian Peso	852,147	-
Fiduciaria Bogotá	Colmbian Peso	700,748	-
Banco J.P. Morgan S.A.	Chilean Peso	280,226	-
Itaú Corpbanca Colombia Sa	Colmbian Peso	225,556	-
Banco Daycoval S.A.	Brazilian reais	105,679	-
Banco BCT	US Dollars	104,038	1,001,574
Santander Asset Management A.G.F.	Brazilian reais	56,495	-
Banco Lafise	US Dollars	4,214	1,096,400
Banco J.P. Morgan S.A.	Brazilian reais	4,150	116
Banco Bradesco S.A.	Brazilian reais	1,883	3,140
Banco J.P. Morgan S.A.	Mexican peso	-	630,264
Bci Asset Management	US Dollars	-	3,107,703
		51,129,967	49,132,629

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

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

Institution	Currency	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Banchile Inversiones	Chilean Peso	39,111,029	13,481,000
Bci Asset Management	Chilean Peso	16,170,886	25,023,967
Itau Administradora General de Fondos S.A.	Chilean Peso	10,351,596	135,198
Sura Ultra Cash Dolares FMIV	US Dollars	3,435,214	1,979,821
Balanz capital valores S.A.U	Argentinean pesos	3,306,033	-
Banco Guayaquil	US Dollars	2,513,559	1,191,849
Banco Santander	Chilean Peso	2,156,135	4,410,394
Banco Estado Adm. Gral. de Fondos	Chilean Peso	548,855	1,141,959
Bancolombia Capital	Colombian Peso	362,490	22
SURA ULTRA CASH SOLES FMIV	Peruvian Sol	304,486	-
Larraín Vial	Chilean Peso	211,515	196,287
Credicorp Capital	Chilean Peso	181,819	168,867
Inversiones Security Administradora de Fondos	Chilean Peso	147,754	137,163
Sura Asset Management Chile	Chilean Peso	144,569	133,324
Bice Inversiones	Chilean Peso	45,275	1,689,905
Banco Security	Chilean Peso	11,000	-
Banco Internacional	Chilean Peso	3,000	-
Banco Scotiabank	Chilean Peso	2,000	4,003
Allaria Fondos	Argentinean pesos	1,106	488,458
Banco HSBC	Argentinean pesos	-	4,471,773
Bci Asset Management	US Dollars	-	13,163
Credicorp Capital Colombia S.A.	Colombian Peso	-	982,524
Fiduciaria Bogota	Colombian Peso	-	171,244
Itau Corpbanca Colombia Sa	Colombian Peso	-	539,608
		79,008,321	56,360,529

They correspond to highly liquid investments, which are easily convertible into cash and present a low risk of changes in value.

- 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, 2024 and 2023. 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	
	01.01.2024	Generated by	Used in	Interest paid	Total	Acquisition of subsidiaries	Fair value changes	Foreing exchange	New financial leases	Low of Leases	Other changes	12.31.2024
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Bank loans	123,894,724	399,384,208	(343,516,012)	(11,988,484)	43,879,712	-	-	2,539,369	-	-	16,147,714	186,461,519
Obligations with the public not guaranteed	201,032,207	-	(62,025,226)	(3,477,629)	(65,502,855)	-	-	8,045,267	-	-	3,361,435	146,936,054
Leases	56,036,726	-	(29,305,901)	(6,701,162)	(36,007,063)	-	-	(891,027)	42,734,863	(1,315,858)	10,107,628	70,665,269
Others	528,552	-	-	(18,773)	(18,773)	-	-	86,446	2,392,919	(2,084,362)	-	904,782
Hedge derivative instruments	258,784	-	-	-	-	-	(258,784)	-	-	-	-	-
	381,750,993	399,384,208	(434,847,139)	(22,186,048)	(57,648,979)	-	(258,784)	9,780,055	45,127,782	(3,400,220)	29,616,777	404,967,624

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	Fair value changes	Foreing exchange	New financial leases	Low of Leases	Other changes	12.31.2023
	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

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	
	12.31.2024 ThCh\$	12.31.2023 ThCh\$	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Financial instruments at fair value (1)	141,177	455,686	1,057,033	2,035,452
Third party account receivables (3)	1,871,494	2,512,856	2,625,542	4,566,800
Hedging assets (Note 21)	1,290,810	34,730,859	4,759,067	-
Cash and cash equivalent, with restrictions (2)	600,886	864,338	-	-
Other financial assets	467,115	-	694,062	32,258
	4,371,482	38,563,739	9,135,704	6,634,510

- (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	
		12.31.2024 ThCh\$	12.31.2023 ThCh\$	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Investments unlisted	Chilean pesos	-	-	1,057,033	2,035,452
BTG Pactual shares	U.S. Dollars	141,177	257,278	-	-
TIDIS tax refund titles	Colombian pesos	-	198,408	-	-
		141,177	455,686	1,057,033	2,035,452

- (2) Corresponds to current account balances for which SONDA must account to third parties, i.e., they are restricted balances for use. The origin of these balances is related to the Company's normal operations and management commitments by SONDA.
- (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:

	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Assets before provisions	529,020,259	483,082,825
Commercial debtor provisions	(13,921,431)	(12,568,533)
Trade and other receivables, current	515,098,828	470,514,292
Assets before provisions	177,290,761	129,640,283
Commercial debtor provisions	(2,353,506)	(2,651,341)
Non-current receivables	174,937,255	126,988,942
Assets by net commercial debtors	690,036,083	597,503,234

b) The detail is as follows:

Trade and other receivables	Current		Non Current	
	12.31.2024 ThCh\$	12.31.2023 ThCh\$	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Trade receivables, gross	230,139,543	208,191,097	5,689,346	7,674,819
Impairment allowance on trade receivables	(13,342,407)	(12,102,586)	(2,353,506)	(2,651,341)
Leasing contracts, net	56,711,578	53,122,103	95,437,514	73,264,207
Unbilled revenue	154,301,059	114,914,077	74,068,846	45,889,415
Checks, gross	6,190,505	6,338,916	16,107	36,182
Notes and Promissory notes, gross	660,204	387,558	120,056	113,554
Impairment allowance on notes receivable	(579,024)	(465,947)	-	-
Loans and advances to employees	679,473	947,520	-	-
Other accounts receivable (i)	80,337,897	99,181,554	1,958,892	2,662,106
	515,098,828	470,514,292	174,937,255	126,988,942

(i) As of December 31, 2024, THCH\$71,204,400 correspond to accounts receivable from the subsidiary Multicaja S.A. (THCH\$90,930,810 as of December 31, 2023).

c) The tables below set forth the trade and other receivables as of December 31, 2024 and 2023 classified by aging:

December 31, 2024																
Non past due ThCh\$	Aging 1-30 days ThCh\$	Aging 31-60 days ThCh\$	Aging 61-90 days ThCh\$	Aging 91-120 days ThCh\$	Aging 121-150 days ThCh\$	Aging 151-180 days ThCh\$	Aging 181- 210 days ThCh\$	Aging 211-240 days ThCh\$	Aging 241-270 days ThCh\$	Aging 271-300 days ThCh\$	Aging 301- 330 days ThCh\$	Aging 331-365 days ThCh\$	Aging more than 365 days ThCh\$	Total Current ThCh\$	Total Non- current ThCh\$	
Trade and other receivables																
Trade receivables, gross	179,319,305	20,149,272	6,126,322	2,450,585	2,157,194	618,602	2,896,356	2,964,649	713,512	1,849,517	176,931	144,417	243,539	10,329,342	230,139,543	5,689,346
Loss for impairment of value, Invoices receivable	(966,430)	(213,666)	(244,122)	(154,543)	(276,840)	(213,491)	(1,307,735)	(556,498)	(467,149)	(208,618)	(176,902)	(135,925)	(8,178,730)	(13,342,407)	(2,353,506)	
Lease receivables, net	56,669,638	41,940	-	-	-	-	-	-	-	-	-	-	-	56,711,578	95,437,514	
Unbilled revenue	91,522,037	6,262,919	3,596,355	3,049,114	3,110,000	2,783,830	2,818,999	3,009,957	2,591,218	2,582,839	3,261,990	2,408,714	4,442,717	22,860,370	154,301,059	
Checks, gross	5,552,824	274,132	-	-	-	-	-	-	9,880	-	-	-	-	353,669	6,190,505	
Notes and Promissory notes, gross	511,705	-	-	-	-	-	-	-	-	-	-	-	148,499	660,204	120,056	
Loss for impairment, documents receivable	-	(66,975)	-	-	-	-	-	-	(9,880)	-	-	-	-	(579,024)	-	
Loans and advances to employees	679,473	-	-	-	-	-	-	-	-	-	-	-	-	679,473	-	
Other accounts receivable	80,337,897	-	-	-	-	-	-	-	-	-	-	-	-	80,337,897	1,958,892	
	413,626,449	26,447,622	9,478,555	5,345,156	4,990,354	3,188,941	4,407,620	5,418,108	2,837,581	4,223,738	3,262,019	2,417,206	4,444,498	25,010,981	515,098,828	174,937,255

December 31, 2023																
Non past due ThCh\$	Aging 1-30 days ThCh\$	Aging 31-60 days ThCh\$	Aging 61-90 days ThCh\$	Aging 91-120 days ThCh\$	Aging 121-150 days ThCh\$	Aging 151-180 days ThCh\$	Aging 181- 210 days ThCh\$	Aging 211-240 days ThCh\$	Aging 241-270 days ThCh\$	Aging 271-300 days ThCh\$	Aging 301- 330 days ThCh\$	Aging 331-365 days ThCh\$	Aging more than 365 days ThCh\$	Total Current ThCh\$	Total Non- current ThCh\$	
Trade and other receivables																
Trade receivables, gross	161,142,014	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	208,191,097	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	78,290,101	6,204,422	4,489,188	4,064,337	3,930,427	3,990,161	3,763,045	3,831,384	2,233,862	3,635,156	129,262	231,822	-	114,914,077	45,889,415	
Checks, gross	5,963,240	82,053	-	-	-	-	-	12,799	-	-	-	-	280,824	6,338,916	36,182	
Notes and Promissory notes, gross	297,287	-	-	-	-	-	-	-	-	-	-	-	90,271	387,558	113,554	
Loss for impairment, documents receivable	-	(82,053)	-	-	-	-	-	-	(12,799)	-	-	-	-	(465,947)	-	
Loans and advances to employees	946,442	1,078	-	-	-	-	-	-	-	-	-	-	-	947,520	-	
Other accounts receivable	99,181,554	-	-	-	-	-	-	-	-	-	-	-	-	99,181,554	2,662,106	
	397,546,979	25,374,303	10,494,466	5,845,451	7,447,291	6,047,918	4,206,289	5,634,316	3,587,946	3,694,995	153,549	256,148	138,635	86,006	470,514,292	126,988,942

(*) With respect to Debtors to be Invoiced, the stratification is made based on seniority on the date of provision of the service and according to contracts. As of December 2024, of the balances greater than 365 days, approximately 98.95% (THCH\$22,619,264) correspond to recurring services associated with the transportation system of the city of Santiago, which, being recognized and without objection by the principals, was still pending billing and payment, due to the fact that the comptroller's office was carrying out the process of taking account of this contract. It is relevant to mention that on January 8, 2025, the Comptroller's Office took account of the contract, after which, at the close of these EEFF, SONDA already invoiced and received payment for all services for the year 2023, expecting to regularize the rest of the balances during the first quarter of 2025.

- 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, 2023	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	-
Increases (reductions) for transfers	2,478,142	59,882	(297,835)	-
Losses (reversals) due to loss of value	(422,495)	-	-	-
Write-offs	(159,580)	-	-	-
Foreign currency translation differences	(656,246)	53,195	-	-
Balance - December 31, 2024	13,342,407	579,024	2,353,506	-

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, 2024					December 31, 2023				
	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	6,670	590,666,566	10	1,217,074	591,883,640	5,986	527,762,018	10	821,006	528,583,024
1-30 days	2,273	26,726,342	1	1,921	26,728,263	4,971	25,886,421	1	53,710	25,940,131
31 - 60 days	2,702	9,705,832	2	16,845	9,722,677	4,756	10,613,456	1	52,765	10,666,221
61 - 90 days	1,824	5,499,699	-	-	5,499,699	3,616	5,915,282	1	106,256	6,021,538
91 - 120 days	1,884	5,267,194	-	-	5,267,194	2,812	7,852,124	-	-	7,852,124
121 - 150 days	1,566	3,402,432	-	-	3,402,432	2,057	6,427,003	-	-	6,427,003
151 - 180 days	1,533	5,715,355	-	-	5,715,355	1,868	4,538,062	-	-	4,538,062
181 - 210 days	1,842	5,974,606	-	-	5,974,606	1,770	5,977,407	1	52,358	6,029,765
211 - 250 days	3,055	3,314,610	-	-	3,314,610	1,665	1,811,964	1	52,032	1,863,996
More than 250 days	13,551	48,760,375	5	42,169	48,802,544	7,859	14,408,168	10	393,076	14,801,244
Totales	36,900	705,033,011	18	1,278,009	706,311,020	37,360	611,191,905	25	1,531,203	612,723,108

(*) In 2024, 26,608 customers of the subsidiary Multicaja S.A. are included for an amount of ThCh\$ 72,395,419 (26,337 customers for an amount of ThCh\$ 91,608,378 as of December 31, 2023).

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	12.31.2024		12.31.2023	
	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
		M\$		M\$
Notes receivable in default (**)	149	788,753	127	442,050
Notes receivable in legal collection process (**)	148	4,396,674	99	4,490,264
	297	5,185,427	226	4,932,314

(**) 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		
					12.31.2024				12.31.2024		
					Accounts receivable current	Accounts receivable non-current	Accounts payable current	Accounts payable non-current	Cost of services	Revenue of services	Others
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$				
Indico S.A. (1)	76.413.035-9	Chile	Chilean peso	Controlling shareholder	-	-	2,839,184	-	-	-	-
Inversiones Yuste S.A. (1)	96.688.520-3	Chile	Chilean peso	Controlling shareholder	-	-	269,789	-	-	-	-
Inversiones La Laguna S.p.A. (1)	76.920.676-0	Chile	Chilean peso	Controlling shareholder	-	-	105,611	-	-	-	-
Inversiones Santa Isabel Ltda. (1)	79.822.680-0	Chile	Chilean peso	Controlling shareholder	-	-	928,946	-	-	-	-
Navarro Haeussler, Pablo (1)	6.441.662-6	Chile	Chilean peso	Controlling shareholder	-	-	38,692	-	-	-	-
Navarro Haeussler, Andrés (1)	5.078.702-8	Chile	Chilean peso	Controlling shareholder	-	-	31,554	-	-	-	-
Subtotal transactions with controlling shareholder					-	-	4,213,776	-	80,958	-	-
Inversiones Industriales Valparaíso S.A. (2)	96.831.860-8	Chile	Chilean peso	Associate	35,142	1,163,670	-	-	-	-	-
Subtotal transactions with associate					35,142	1,163,670	-	-	-	-	-
Ejecutivos (*)				Senior executives	-	-	-	-	4,820,584	-	-
Directores (Ver d)		Chile	Chilean peso	Directors	-	-	-	-	1,141,179	-	-
Subtotal transactions with key management					-	-	-	-	5,961,763	-	-
AFP Modelo S.A.	76.762.250-3	Chile	Chilean peso	Indirect through associate	771,286	-	-	-	-	6,206,959	-
Banco Internacional S.A.	97.011.000-3	Chile	Chilean peso	Indirect through associate	955	-	-	-	-	345,839	-
Hipotecaria La Construcción	96.546.470-0	Chile	Chilean peso	Indirect through associate	14,355	-	-	-	-	67,742	-
Fundación Generación Empresarial	73.276.200-0	Chile	Chilean peso	Indirect through associate	-	-	366	-	5,838	-	-
Serv. Compartidos Atlántico	76.003.014-7	Chile	Chilean peso	Indirect through associate	9,719	-	-	-	-	181,131	-
Sudmaris Chile S.A.	76.580.360-8	Chile	Chilean peso	Indirect through associate	1,279	-	-	-	-	8,140	-
Ingeniería e inversiones Ltda. (4)	84.890.000-1	Chile	Chilean peso	Indirect through subsidiaries	-	-	1,616,353	-	-	-	93,836
Etcheberry Asesorías y Negocios Ltda. (3)	77.522.100-3	Chile	CLF. Unidad de Fomento	Indirect through subsidiaries	1,876,963	-	268	-	-	-	123,829
Parque Arauco S.A.	94.627.000-8	Chile	Chilean peso	Indirect through director	102,522	-	-	-	1,354,484	189,099	-
Parque Angamos SpA	76.455.843-K	Chile	Chilean peso	Indirect through director	104	-	-	-	131,534	1,018	-
Universidad San Sebastian	71.631.900-8	Chile	Chilean peso	Indirect through director	130,347	-	-	-	-	1,164,921	-
Universidad de Los Andes	71.614.000-8	Chile	Chilean peso	Indirect through director	-	-	-	-	7,619	586,205	-
Arauco Malls Chile S.A.	96.374.110-k	Chile	Chilean peso	Indirect through director	283	-	-	-	215,753	-	-
Todo Arauco S.A.	96.671.020-9	Chile	Chilean peso	Indirect through director	398	-	-	-	-	3,966	-
Arauco Chillan SPA	76.939.551-2	Chile	Chilean peso	Indirect through director	230	-	-	-	-	2,241	-
Arauco Centros Comerciales Regionales SPA	76.939.541-5	Chile	Chilean peso	Indirect through director	227	-	-	-	-	2,247	-
Plaza Estación S.A.	86.339.000-1	Chile	Chilean peso	Indirect through director	197	-	-	-	-	1,928	-
Desarrollos Inmobiliarios San Antonio	76.111.950-8	Chile	Chilean peso	Indirect through director	142	-	-	-	-	1,386	-
Bulevar Rentas Inmobiliarias S.A.	76.231.235-2	Chile	Chilean peso	Indirect through director	104	-	-	-	-	1,028	-
Centros Comerciales Vecinales	76.187.012-2	Chile	Chilean peso	Indirect through director	93	-	-	-	-	901	-
Subtotal transactions with other related companies					2,909,204	-	1,616,987	-	1,715,228	8,764,751	217,665
Total transaction with related companies					2,944,346	1,163,670	5,830,763	-	7,757,949	8,764,751	217,665

(*) Executives from main countries.

Name of related party	Taxpayer	Country	Type of currency	Nature of relationship	Balances with related companies				Transactions with related companies		
					12.31.2023				12.31.2023		
					Accounts receivable current	Accounts receivable non-current	Accounts payable current	Accounts payable non-current	Cost of services	Revenue of services	Others
ThCh\$	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 S.p.A. (1)	76.920.676-0	Chile	Chilean peso	Controlling shareholder	-	-	152,854	-	-	-	-
Inversiones Santa Isabel Ltda. (1)	79.822.680-0	Chile	Chilean peso	Controlling shareholder	-	-	1,344,468	-	-	-	-
Navarro Haeussler, Pablo (1)	6.441.662-6	Chile	Chilean peso	Controlling shareholder	-	-	55,999	-	-	-	-
Navarro Haeussler, Andrés (1)	5.078.702-8	Chile	Chilean peso	Controlling shareholder	-	-	45,668	-	39,174	-	-
Subtotal transactions with controlling shareholder					-	-	6,098,622	-	39,174	-	-
Inversiones Industriales Valparaiso S.A. (2)	96.831.860-8	Chile	Chilean peso	Associate	-	1,116,766	-	-	-	-	-
Subtotal transactions with associate					-	1,116,766	-	-	-	-	-
Ejecutivos (*)				Senior executives	-	-	-	-	5,392,400	-	-
Directores (Ver d)		Chile	Chilean peso	Directors	-	-	-	-	866,348	-	-
Subtotal transactions with key management					-	-	-	-	6,258,748	-	-
AFP Modelo S.A.	76.762.250-3	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	-	5,274	-	-
Ingeniería e inversiones Ltda. (4)	84.890.000-1	Chile	CLF: Unidad de Fomento	Indirect through subsidiaries	-	-	1,673,383	-	-	-	85,986
Serv. Compartidos Atlántico	76.003.014-7	Chile	Chilean peso	Indirect through associate	9,308	-	-	-	-	182,985	-
Etcheberry Asesorías y Negocios Ltda. (3)	77.522.100-3	Chile	CLF: Unidad de Fomento	Indirect through subsidiaries	1,678,276	-	268	-	-	-	61,757
Inversiones Malihue Limitada	76.322.350-7	Chile	CLF: Unidad de Fomento	Indirect through subsidiaries	104,005	-	-	-	-	-	-
Parque Arauco S.A.	94.627.000-8	Chile	Chilean peso	Indirect through director	-	-	69,292	-	1,505,649	-	-
Universidad San Sebastian	71.631.900-8	Chile	Chilean peso	Indirect through director	187,821	-	-	-	317,731	482,725	-
Universidad de Los Andes	71.614.000-8	Chile	Chilean peso	Indirect through director	125,875	-	-	-	125,875	552,132	-
Arauco Malls Chile S.A.	96.374.110-K	Chile	Chilean peso	Indirect through director	-	-	-	-	110,285	-	-
Subtotal transactions with other related companies					2,748,801	-	1,743,002	-	2,064,821	7,332,739	147,743
Total transaction with related companies					2,748,801	1,116,766	7,841,624	-	8,362,743	7,332,739	147,743

(*) Executives from main countries.

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

As of December 31, 2024 there has been made dividend payments to its controlling shareholders by ThCh\$7,250,116 (In 2023 there were paid ThCh\$11,092,917, 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.

During 2020 and 2023, payments and new addendums were made to the mutual agreement, leaving the capital (readjusted in accordance with the applicable interest) in the sum of UF 45,839.79, and a new maturity date for December 31, 2024.

On December 31, 2024, a new extension to the mutual agreement was agreed:

- The principal (adjusted in accordance with the applicable interest) amounts to the sum of UF 48,929.11
- Extension of the payment term (of the capital owed together with its respective accrued interest, in a single installment) payable on December 31, 2026.
- Modification of the interest rate to 6.06% per annum, calculated on the outstanding capital owed.

- (4) Corresponds to loans granted by the shareholder Ingeniería e Inversiones Ltda. to the subsidiary Multicaja S.A., which consist of 3 promissory notes for a total capital of UF 40,891.05, whose maturities are annual renewable. Of the capital owed, UF 23,187.77 accrues interest of UF + 6%, and UF 17,703.28 accrues UF + 5% per annum.

At December 31, 2024 and 2023, 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, 2024 and 2023, 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 exposure criteria determined by the Company are all those transactions considered in the Policy on Transactions with Related Parties and Customary Transactions.

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, 2024 and 2023, 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 which they can be reelected.

c) Directors' Committee

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

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

Directors	12.31.2024		12.31.2023	
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
	Per diem (1)	Other (2)	Per diem (1)	Other (2)
Bone Soto, Enrique	54,050	-	51,855	-
Eguiguren Correa, Alberto	54,050	-	51,855	-
Hurtado Rourke, Carlos Alberto	54,050	-	51,855	-
Navarro Betteley, Andrés	40,538	-	38,891	-
Navarro Betteley, María del Rosario	40,538	-	38,891	-
Navarro Haeussler, Andrés (3)	40,538	-	19,147	-
Orlandini Robert, José (3)	81,075	420,561	58,635	259,756
Osorio Peña, Rafael (4)	40,538	181,755	29,318	126,692
Pavón Robinson, Mario (5)	-	-	9,574	-
Plöger Ingo	40,698	52,250	43,990	46,997
Saquel Mediano, Jacqueline (4)	40,538	-	29,318	-
Véjar Olea, Raúl (5)	-	-	9,574	-
Total	486,613	654,566	432,903	433,445

- (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:

	12.31.2024	12.31.2023
Class of inventories	ThCh\$	ThCh\$
Goods current (1)	62,824,133	66,359,553
Supplies for rendering of services	7,865,640	4,550,747
Spare parts	604,581	538,052
Other inventories current		
Implementation projects	3,337,696	2,947,503
Imports in transit	10,362,268	13,886,543
Subtotal other inventories	13,699,964	16,834,046
Total current inventories	84,994,318	88,282,398

(1) Includes Computer and Software equipment for sale.

The cost of inventories recognized as "Cost of sales" was ThCh\$684,332,512 for the year ended December 31, 2024 (ThCh\$560,985,968 for the year ended December 31, 2023).

The obsolescence allowance which is presented as a deduction of inventories was ThCh\$5,178,301 as of December 31, 2023 (ThCh\$5,651,687 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	12.31.2024	12.31.2023
	ThCh\$	ThCh\$
Monthly provisional payments	18,391,990	17,186,777
Credit for tax benefits	4,474,236	1,895,784
Taxes on sales and services	12,319,716	10,538,968
Others	5,013,164	2,985,069
Total	40,199,106	32,606,598

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

Current tax liabilities	12.31.2024	12.31.2023
	ThCh\$	ThCh\$
Taxes on profit	3,655,558	2,299,736
Taxes on sales and services	18,273,885	15,950,840
Others	227,527	62,105
Total	22,156,970	18,312,681

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 01.01.2024	Purchases	Share of Profit (loss)	Dividends received	Other increases (decreases)	Carrying amount of investment 12.31.2024
						M\$	M\$	M\$	M\$	M\$	M\$
Inversiones Valparaiso S.A. (2)	96.831.860-8	Chile	Chilean pesos	Real Estate	33.33%	-	-	-	-	-	-
Sustentable S.A.	96.941.290-k	Chile	Chilean pesos	Consulting and environmental management	19.43%	97,674	-	62,790	-	9,489	169,953
						97,674	-	62,790	-	9,489	169,953

Company Name	Taxpayer number	Country	Functional Currency	Activity	Ownership percentage	Balance at 01.01.2023	Purchases	Share of Profit (loss)	Dividends received	Other increases (decreases)	Carrying amount of investment 12.31.2023
						M\$	M\$	M\$	M\$	M\$	M\$
Inversiones Valparaiso S.A. (2)	96.831.860-8	Chile	Chilean pesos	Real Estate	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. (1)	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

- (1) As explained in paragraph 3.2 to (1), Multicaja S.A. became controlled by SONDA as of 2023, the date on which the aforementioned restrictions were released, forming part of the Group's consolidated entities, registering its incorporation as a business combination.
- (2) In the case of this associate, since SONDA's share of the losses exceeded its previous share, its share of the additional losses was no longer recognized, as indicated in paragraph 3.2 a).

12. INTANGIBLE ASSETS OTHER THAN GOODWILL

- a) The following table sets forth intangible assets other than goodwill as of December 2024 and 2023:

	12.31.2024	12.31.2023
	ThCh\$	ThCh\$
Intangible assets other than goodwill (Net amortisation value)		
Development costs for custom projects	11,282	-
Expenditure for development of the Company's software products (1)	18,908,738	19,684,019
Subtotal Capitalized expenditures for development	18,920,020	19,684,019
Trademark (2)	15,421,772	15,421,878
Acquired Software	4,932,217	2,290,203
Licenses and franchises	1,536,686	1,870,577
Customer-related intangible assets (2)	11,043,527	12,881,160
Subtotal intangible assets, not internally generated	32,934,202	32,463,818
Total intangible assets other than goodwill	51,854,222	52,147,837

- (1) Includes ThCh\$9,639,565 (net of amortization) corresponding to intangible assets from the business combination with Multicaja S.A. (ThCh\$10,789,939 at the date of takeover) (Note 3.2 a.1)
- (2) Corresponds to intangible assets acquired in business combinations. Includes ThCh\$15,420,890 from the business combination with Multicaja S.A. (ThCh\$15,420,890 as of the date of takeover) (Note 3.2 a.1)
- (3) Corresponds to intangible assets acquired in business combinations. Includes ThCh\$8,922,253 (net of amortization), from the business combination with Multicaja S.A. (ThCh\$10,294,907 at the date of takeover) (Note 3.2 a.1)

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 01.01.2024	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
Additions	14,513	5,408,472	5,422,985	-	4,128,990	2,858,575	-	-	-	6,987,565	12,410,550
Increase (decrease) by foreign currency exchange differences	51,288	(2,322,720)	(2,271,432)	(3,379)	68,286	(11,578)	(2,235,525)	238,981	(7,144)	(1,950,359)	(4,221,791)
Total Changes in intangible assets other than goodwill	65,801	3,085,752	3,151,553	(3,379)	4,197,276	2,846,997	(2,235,525)	238,981	(7,144)	5,037,206	8,188,759
Increases (decreases) due to transfers	-	-	-	-	-	241,689	-	-	-	241,689	241,689
Increases (decreases) due to other changes	-	-	-	-	-	241,689	-	-	-	241,689	241,689
Withdrawals	-	-	-	-	(247,868)	(1,662,567)	-	-	-	(1,910,435)	(1,910,435)
Total Dispositions and withdrawals from service	-	-	-	-	(247,868)	(1,662,567)	-	-	-	(1,910,435)	(1,910,435)
Total movements	65,801	3,085,752	3,151,553	(3,379)	3,949,408	1,426,119	(2,235,525)	238,981	(7,144)	3,368,460	6,520,013
Final balance, amount in gross terms	6,535,143	46,798,574	53,333,717	15,448,875	10,641,178	7,332,095	28,807,990	1,995,439	304,963	64,530,540	117,864,257
Accumulated amortization											
Beginning balance as of January 1, 2024	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
Amortization	6,756	5,579,877	5,586,633	-	1,521,243	3,180,355	1,538,774	-	-	6,240,372	11,827,005
Increase (decrease) due to net exchange differences	47,763	(1,718,844)	(1,671,081)	(3,273)	34,015	(3,600)	(1,936,666)	238,981	(7,144)	(1,677,687)	(3,348,768)
Total Amortization changes in different intangible assets	54,519	3,861,033	3,915,552	(3,273)	1,555,258	3,176,755	(397,892)	238,981	(7,144)	4,562,685	8,478,237
Increases (decreases) due to transfers	-	-	-	-	-	163,382	-	-	-	163,382	163,382
Increases (decreases) due to other changes	-	-	-	-	-	56,936	-	-	-	56,936	56,936
Total Amortization increases (decreases) due to transfers and other changes	-	-	-	-	-	220,318	-	-	-	220,318	220,318
Withdrawals	-	-	-	-	(247,864)	(1,637,063)	-	-	-	(1,884,927)	(1,884,927)
Total Amortization provisions and withdrawals from service	-	-	-	-	(247,864)	(1,637,063)	-	-	-	(1,884,927)	(1,884,927)
Total movements	54,519	3,861,033	3,915,552	(3,273)	1,307,394	1,760,010	(397,892)	238,981	(7,144)	2,898,076	6,813,628
Final balance, accumulated amortization	6,523,861	27,889,836	34,413,697	27,103	5,708,961	5,795,409	17,764,463	1,995,439	304,963	31,596,338	66,010,035
Net balance of intangible assets as of 12.31.2024	11,282	18,908,738	18,920,020	15,421,772	4,932,217	1,536,686	11,043,527	-	-	32,934,202	51,854,222

	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
	M\$	M\$	M\$	M\$	M\$	M\$	M\$	M\$	M\$	M\$	M\$
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	7,853,658
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

c) Amortization Expense

The charge to profit and loss at December 31, 2024 in this regard amounts to ThCh\$11,827,005 (ThCh\$10,906,025 at December 31, 2023), 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, 2024 and 2023.

Name	Taxpayer number	12.31.2024				12.31.2023			
		Impairment of goodwill as of 01.01.2023	Increase (decrease) due to acquisitions	Increases (decreases) for other changes	Increase (decrease) for foreign currency exchange differences	Goodwill as of 12.31.2023	Increases (decreases) for other changes	Increase (decrease) for foreign currency exchange differences	Goodwill as of 12.31.2024
		M\$	M\$	M\$	M\$	M\$	M\$	M\$	M\$
Multicaja S.A. (8)	76.828.790-2	-	4,269,246	-	-	4,269,246	-	-	4,269,246
PARS Produtos de Processamento de Dados Ltda. (1)	Extranjera	20,576,547	-	-	2,393,567	22,970,114	-	(2,474,877)	20,495,237
Quintec MacOnline (6)		2,335,749	-	-	-	2,335,749	-	-	2,335,749
Servibanca S.A. (3)	96.571.690-4	119,477	-	(119,477)	-	-	-	-	-
Servicios de Aplicación e Ing. Novis, S.A. de C.V.(México) (1)	Extranjera	253,558	-	-	45,918	299,476	-	(19,407)	280,069
SONDA Argentina (1) (5)	Extranjera	4,612,565	-	2,211,496	(3,550,243)	3,273,818	3,424,154	(443,750)	6,254,222
SONDA Colombia (1) (2)	Extranjera	16,724,221	-	-	3,284,571	20,008,792	-	-	20,008,792
SONDA Perú (1)	Extranjera	65,536	-	-	3,677	69,213	-	8,053	77,266
SONDA Chile (3)		16,146,016	-	119,477	(7,547)	16,257,946	(7,546)	-	16,250,400
SONDA Brasil (1) (4)	Extranjera	111,595,598	-	-	12,952,027	124,547,625	-	(13,395,052)	111,152,573
SONDA Ecuador (1)	Extranjera	67,374	-	-	1,673	69,047	-	9,395	78,442
SONDA México (1) (7)	Extranjera	26,666,744	-	-	4,829,171	31,495,915	-	(2,041,008)	29,454,907
SONDA Uruguay (1)	Extranjera	855,412	-	-	(20,862)	834,550	94,721	90,976	1,020,247
Tecnoglobal S.A.	96.823.020-4	698,457	-	-	17,350	715,807	-	97,392	813,199
		200,717,254	4,269,246	2,211,496	19,949,302	227,147,298	3,511,329	(18,168,278)	212,490,349

- (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) Multicaja S.A., company incorporated as a subsidiary in 2023, as explained in Note 3.2 a) (1).

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, 2024 and 2023 is as follows:

Classes of property, plant and equipment	12.31.2024			12.31.2023		
	Gross amount	Accumulated depreciation	Net amount	Gross amount	Accumulated depreciation	Net amount
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Land	9,940,778	-	9,940,778	10,138,657	-	10,138,657
Buildings	103,688,357	35,243,567	68,444,790	106,690,446	31,684,655	75,005,791
Constructions	5,971,148	2,933,471	3,037,677	6,487,052	2,334,672	4,152,380
Subtotal land and Costructions	119,600,283	38,177,038	81,423,245	123,316,155	34,019,327	89,296,828
Vehicle	759,520	465,644	293,876	708,986	499,644	209,342
Office equipment	12,308,827	8,129,210	4,179,617	10,325,926	7,936,206	2,389,720
IT equipment	101,674,836	76,108,736	25,566,100	112,168,386	85,941,611	26,226,775
Networking and communication equipment	4,468,220	3,562,166	906,054	258,076	244,321	13,755
Other property, plant and equipment	32,245,864	14,657,800	17,588,064	36,598,132	18,282,773	18,315,359
Total	271,057,550	141,100,594	129,956,956	283,375,661	146,923,882	136,451,779

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

	Land	Building	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, 2024	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
Additions	-	625,315	1,496,337	2,121,652	169,182	2,859,926	15,993,746	396,377	5,213,783	26,754,666
Acquisitions made through business combination	(399,957)	(1,712,590)	576,446	(1,536,101)	(14,355)	531,641	(3,879,204)	1,224	(288,230)	(5,185,025)
Increase (decrease) due to net exchange differences	-	-	(2,588,723)	(2,588,723)	-	9,970	8,334,261	4,366,367	5,137,187	15,259,062
Increase (decrease) through transfers	-	(2,832,457)	-	(2,832,457)	-	-	-	-	-	(2,832,457)
Increase (decrease) through other changes (*)	202,583	1,147,973	36	1,350,592	15,886	7,642	(178,217)	22	(209,304)	986,621
Subtotal increase (decrease) movements for transfers and other changes	202,583	(1,684,484)	(2,588,687)	(4,070,588)	15,886	17,612	8,156,044	4,366,389	4,927,883	13,413,226
Retirements	(505)	(230,330)	-	(230,835)	(120,179)	(1,426,278)	(30,764,136)	(553,846)	(14,205,704)	(47,300,978)
Subtotal disposals and service retirements	(505)	(230,330)	-	(230,835)	(120,179)	(1,426,278)	(30,764,136)	(553,846)	(14,205,704)	(47,300,978)
Total increase (decrease) in property, plant, and equipment	(197,879)	(3,002,089)	(515,904)	(3,715,872)	50,534	1,982,901	(10,493,550)	4,210,144	(4,352,268)	(12,318,111)
Total assets (gross amount)	9,940,778	103,688,357	5,971,148	119,600,283	759,520	12,308,827	101,674,836	4,468,220	32,245,864	271,057,550
Accumulated depreciation										
Balance at 01.01.2024	-	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
Depreciation expense	-	4,221,357	266,402	4,487,759	71,173	793,833	11,377,291	739,110	4,581,538	22,050,704
Increase (decrease) due to net exchange differences	-	(672,361)	332,397	(339,964)	(14,524)	435,456	(4,175,777)	2,288	(106,724)	(4,199,245)
Increase (decrease) through transfers	-	-	-	-	-	-	4,871,839	3,117,534	1,130	7,990,503
Increases (decreases) for transfers from (to) investment properties	-	(352,061)	-	(352,061)	-	-	-	-	-	(352,061)
Increase (decrease) through other changes (*)	-	539,547	-	539,547	15,629	(38,511)	(107,356)	23	(193,961)	215,371
Subtotal increase (decrease) movements for transfers and other changes	-	187,486	-	187,486	15,629	(38,511)	4,764,483	3,117,557	(192,831)	7,853,813
Retirements	-	(177,570)	-	(177,570)	(106,278)	(997,774)	(21,798,872)	(541,110)	(7,906,956)	(31,528,560)
Subtotal disposals and service retirements	-	(177,570)	-	(177,570)	(106,278)	(997,774)	(21,798,872)	(541,110)	(7,906,956)	(31,528,560)
Total increase (decrease) in property, plant, and equipment	-	3,558,912	598,799	4,157,711	(34,000)	193,004	(9,832,875)	3,317,845	(3,624,973)	(5,823,288)
Total accumulated depreciation	-	35,243,567	2,933,471	38,177,038	465,644	8,129,210	76,108,736	3,562,166	14,657,800	141,100,594
Net balance at 12.31.2024	9,940,778	68,444,790	3,037,677	81,423,245	293,876	4,179,617	25,566,100	906,054	17,588,064	129,956,956

(*) Corresponds mainly to the hyperinflationary effect of SONDA Argentina: Gross amount of ThCh\$1,363.133, Accumulated depreciation of ThCh\$491,413.

	Land	Building	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.

c) Other information on Property, Plant and Equipment

	Buildings property	Constructions	Vehicles	Office equipment	IT equipment	Network and communicatio n equipment	Other property, plant and equipment	Total
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
December 31, 2024								
Amount of commitments for the acquisition of property, plant and equipment.	-	-	-	-	-	-	-	-
Totally depreciated assets, which are still in use (amount in gross terms)	3,100,714	-	236,686	4,375,812	25,397,711	160,902	2,868,417	36,140,242
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, 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)	-	-	-	-	-	-	-	-

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.
- 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\$22,050,704 as of December 31, 2024 (ThCh\$19,936,023 as of December 31, 2023).

c) Restrictions and Guarantees

As of December 31, 2024 and 2023, 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	12.31.2024			12.31.2023		
	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	4,647,625	3,468,202	1,179,423	13,167,940	5,631,503	7,536,437
Total	5,784,265	3,468,202	2,316,063	14,304,580	5,631,503	8,673,077

Movements investment properties	December 31, 2024			December 31, 2023		
	Land	Buildings	Total	Land	Buildings	Total
ImportGross Amount	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Initial Balance	1,136,640	13,167,940	14,304,580	1,136,640	12,275,500	13,412,140
Increases (decreases) for transfers from (to) property, plant, and equipment (*)	-	2,832,457	2,832,457	-	-	-
Decrease due to reclassification to available for sale (**)	-	(10,299,684)	(10,299,684)	-	-	-
Increase (decrease) due to net exchange differences	-	(1,053,088)	(1,053,088)	-	892,440	892,440
Total Assets (Gross)	1,136,640	4,647,625	5,784,265	1,136,640	13,167,940	14,304,580
Accumulated depreciation and amortization						
Initial Balance	-	5,631,503	5,631,503	-	5,350,345	5,350,345
Depreciation expenses	-	41,165	41,165	-	48,937	48,937
Increases (decreases) for transfers from (to) property, plant, and equipment (*)	-	352,061	352,061	-	-	-
Increase (decrease) due to reclassification to available for sale (**)	-	(2,301,263)	(2,301,263)	-	-	-
Increase (decrease) due to net exchange differences	-	(255,264)	(255,264)	-	232,221	232,221
Total movements	-	(2,163,301)	(2,163,301)	-	281,158	281,158
Total accumulated depreciation	-	3,468,202	3,468,202	-	5,631,503	5,631,503
Final Balance	1,136,640	1,179,423	2,316,063	1,136,640	7,536,437	8,673,077

(*) It corresponds to:

- Transfer of a building located at Rua Dom Aguirre N° 576, Sao Paulo, Brazil.
- Transfer of a building located at Calle Caupolicán 346 A Piso 2, Concepción, Chile.

(**) The following properties belong to the subsidiary SONDA Procwork Informática Ltda. in Brazil, have been classified as available for sale, as indicated in 3.2i):

- Alameda Europa, N° 1206 Santana de Parnaíba, São Paulo, and
- Rua Dom Aguirre N° 576, Sao Paulo,

The fair value of investment properties was obtained through third parties appraisals and amounts to ThCh\$9,233,451. These valuations were determined on the basis of market value of the properties.

16. RIGHT OF-USE ASSETS

a) Information to be disclosed about Right-of-Use Assets:

Right of-use asset	Financial leasing, recognized as an asset Net Values		Depreciation expense, right-of-use assets	
	12.31.2024	12.31.2023	12.31.2024	12.31.2023
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Land	1,612,729	1,419,582	-	-
Building	27,162,288	16,043,997	7,575,341	6,565,839
IT equipment	11,964,486	14,500,514	6,697,058	5,875,735
Total right of-use asset	40,739,503	31,964,093	14,272,399	12,441,574

b) Future payments for financial lease contracts:

	Payments to be made, at present value	
	12.31.2024	12.31.2023
	ThCh\$	ThCh\$
Until 90 days	7,357,041	6,634,166
More than 90 days to 1 year	21,566,047	17,764,094
Subtotal Current	28,923,088	24,398,260
More than 1 to 2 years	19,842,784	14,332,385
More than 2 to 3 years	12,658,814	9,367,869
More than 3 to 4 years	5,805,551	7,173,134
More than 4 to 5 years	1,194,142	765,078
More than 5 years	2,240,890	-
Subtotal Non Current	41,742,181	31,638,466
Total	70,665,269	56,036,726

The company does not face a significant liquidity risk with respect to its lease liabilities.

c) Amounts receivable for financial leases (lessor):

Minimum payments of financial leases for collect - Landlord	Payments to receive, at present value	
	12.31.2024	12.31.2023
	ThCh\$	ThCh\$
Until a year	56,711,578	53,122,103
More than 1 to 2 years	45,934,776	37,420,956
More than 2 to 3 years	24,474,159	19,761,215
More than 3 to 4 years	15,710,357	8,814,261
More than 4 to 5 years	6,734,979	5,034,186
More than 5 years	2,583,243	2,233,589
Recoverable after 12 months	95,437,514	73,264,207
Total	152,149,092	126,386,310

These amounts receivable are generated from contracts with customers for the lease of technological equipment, whose term fluctuates mainly between 12 and 60 months. The average interest rate is determined for each country as indicated in 3.2 n.2).

17. DEFERRED TAXES AND INCOME TAX EXPENSES

- i) The origin of the deferred taxes recorded at the end of each financial year is as follows:

Concept	Deferred tax net assets			
	12.31.2024		12.31.2023	
	ThCh\$ Assets	ThCh\$ Liabilities	ThCh\$ Assets	ThCh\$ Liabilities
Depreciation	2,912,149	-	5,715,878	-
Amortization	1,990,694	-	1,623,127	-
Provision	18,966,837	-	19,384,635	-
Tax Losses	28,037,161	-	27,068,600	-
Intangible assets	-	5,704,654	-	6,133,427
Other	-	8,896,596	-	8,371,068
Subtotal	51,906,841	14,601,250	53,792,240	14,504,495
Total net assets	37,305,591	-	39,287,745	-

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			
	12.31.2024		12.31.2023	
	ThCh\$ Assets	ThCh\$ Liabilities	ThCh\$ Assets	ThCh\$ Liabilities
Depreciation	-	2,185,584	1,260,304	-
Amortization	-	17,601,453	-	17,581,239
Provision	13,595,116	-	12,431,356	-
Tax Losses	-	2,347,881	-	2,851,995
Tax Losses	5,591,467	-	570,988	-
Intangible assets	-	13,184,702	-	13,692,349
Other	-	20,470,425	-	16,408,325
Subtotal	19,186,583	55,790,045	14,262,648	50,533,908
Total net liabilities	-	36,603,462	-	36,271,260

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.

ii) As of December 31, 2024, and 2023, the Company has not recognized (see Note 3.2 p) the following deferred tax assets, according to the following detail:

	12.31.2024		12.31.2023	
	Gross Amount	Tax effect	Gross Amount	Tax effect
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Temporary differences	982,404	334,017	8,391,970	2,853,270
Tax loss	226,729,149	77,005,379	238,471,821	81,080,419
	227,711,553	77,339,396	246,863,791	83,933,689

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

Deferred tax (Assets) Liabilities	Balance at	Deferred tax recognized in profit or loss	Deferred tax recognized directly in equity (*)	Income tax recognized in other comprehensive income	Increase (decrease) for business	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	Final Balance
	01.01.2024									12.31.2024
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Depreciation	(6,976,182)	5,073,818	-	-	-	-	1,175,799	-	6,249,617	(726,565)
Amortization	15,958,112	1,297,473	-	-	-	-	(1,644,826)	-	(347,353)	15,610,759
Provision	(31,815,991)	(2,818,531)	-	-	-	-	2,072,569	-	(745,962)	(32,561,953)
Revaluation of Property, Plant and equipment	2,851,995	(214,686)	-	-	-	-	(289,428)	-	(504,114)	2,347,881
Tax Losses	(27,639,588)	(6,486,766)	-	-	-	-	497,726	-	(5,989,040)	(33,628,628)
Intangible assets	19,825,776	339,359	-	-	-	-	(1,275,779)	-	(936,420)	18,889,356
Other	24,779,393	5,225,458	-	-	-	-	(637,830)	-	4,587,628	29,367,021
Total	(3,016,485)	2,416,125	-	-	-	-	(101,769)	-	2,314,356	(702,129)

Deferred tax (Assets) Liabilities	Balance at	Deferred tax recognized in profit or loss	Deferred tax recognized directly in equity (*)	Income tax recognized in other comprehensive income	Increase (decrease) for business	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	Final Balance
	01.01.2023									12.31.2023
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	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)

- iv) The following is the tax expense recorded in the consolidated statement of comprehensive income corresponding to the end of each year:

Expense (income) for current taxes and adjustment for current taxes from previous periods	12.31.2024	12.31.2023
	ThCh\$	ThCh\$
Current tax expense	17,562,997	17,890,756
(Income) Deferred tax expense related to the birth and reversal of temporary differences	2,416,125	(1,965,675)
Total tax (income) expense	19,979,122	15,925,081

- v) 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	12.31.2024	12.31.2023
	ThCh\$	ThCh\$
Result before taxes	52,705,859	54,643,934
Total tax expense at the applicable tax rate (depending on the country)	14,151,929	16,533,269
Tax effect of income from ordinary activities exempt from taxation	(3,213,061)	(3,474,375)
Tax effect of non-deductible expenses for the determination of taxable gain (loss)	2,374,124	3,716,975
Other tax effects for reconciliation between accounting profit and tax expense (income) (*)	6,666,130	(850,788)
Subtotal adjustments	5,827,193	(608,188)
Total (income) expense for taxes	19,979,122	15,925,081

- (*) 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.

- vi) Current and deferred taxes, relating to items charged or credited directly to equity: during 2024 and 2023, no effects have been recorded.
- vii) The deferred taxes of the components of other comprehensive income are detailed below:

	12.31.2024	12.31.2023
Deferred tax effect of the components of Other comprehensive income	Income Tax Expense (Income)	Income Tax Expense (Income)
	ThCh\$	ThCh\$
Cash flow hedge reserves	361,415	(1,012,430)
New measurements of defined benefit plans	-	-
Total	361,415	(1,012,430)

viii) 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	
	12.31.2024	12.31.2023
	%	%
Chile	27.0%	27.0%
Argentina (*)	25% - 35%	25% - 35%
Brasil	34.0%	34.0%
México	30.0%	30.0%
Perú	29.5%	29.5%
Ecuador	25.0%	25.0%
Colombia (**)	35.0%	35.0%
Panamá	25.0%	25.0%
Costa Rica	30.0%	30.0%
Uruguay	25.0%	25.0%
Guatemala	25.0%	-
USA	21.0%	21.0%

(*) Tax reform in Argentina

In June 2021, Law No. 27,630 (amended and/or supplemented by General Resolutions No. 830/2000 and No. 5,168/2022) was published in the Official Gazette, which incorporated changes in the corporate income tax. Among the main modifications is a new scheme of staggered rates in three segments, depending on the level of accumulated net taxable profit, as detailed below:

SCALE 2024		Amount to be paid	Plus %	On the excess over
Accumulated taxable net income				
More than \$	Up to \$			
0 ARS	34.703.523,08 ARS	0 ARS	25%	0 ARS
34.703.523,08 ARS	347.035.230,79 ARS	8.675.880,77 ARS	30%	34.703.523,08 ARS
347.035.230,79 ARS	More than	102.375.393,08 ARS	35%	347.035.230,79 ARS

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

(**) 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	
	12.31.2024 ThCh\$	12.31.2023 ThCh\$	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Installation and development projects (1)	6,635,890	6,468,236	12,765,210	12,841,633
Securities in guarantee	272,238	145,497	1,939,266	5,108,155
Advance payments (2)	17,293,052	11,926,349	1,991,062	1,006,576
Other refundable taxes	314,401	239,206	-	-
Guarantees (3)	2,200,655	2,058,415	940,368	1,151,005
Spare parts and equipment	50,021	35,150	531,510	522,867
Others	3,602,028	3,443,115	90,620	141,876
Total	30,368,285	24,315,968	18,258,036	20,772,112

- (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) Correspond mainly to payments for services and insurance, which will accrue within the term of the service. Includes advances 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:

	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Other non-current financial liabilities		
Non-current bank loans (1) (2)	112,290,726	70,395,428
Non-current Bonds (3)	141,582,130	140,641,991
Other non-current financial liabilities	-	172,523
Total other non-current financial liabilities	253,872,856	211,209,942
Other current financial liabilities		
Current bank loans (1) (2)	74,170,793	53,499,296
Bonds (3)	5,353,924	60,390,216
Other current financial liabilities	904,782	614,813
Total other current financial liabilities	80,429,499	114,504,325
Other financial liabilities		
Bank Loans (1) (2)	186,461,519	123,894,724
Bonds (3)	146,936,054	201,032,207
Other financial liabilities	904,782	787,336
Total other financial liabilities	334,302,355	325,714,267

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

	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Bank loans		
Non-current loans	112,290,726	70,395,428
Current loans and current part of non-current loans		
Current loans	60,072,549	37,448,973
Current part of non-current loans	14,098,244	16,050,323
Total current and non-current bank loans	74,170,793	53,499,296
Total bank loans	186,461,519	123,894,724

(2) Details of Bank Loans is as follows:

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortization	Rates		12.31.2024												
							Effective	Nominal	Carrying amount									Non-current bank loans	Total		
									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	Más de 5 años/More than 5 years					
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$						
1-32	FOREIGN	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO JP MORGAN	BRL	AT MATURITY	13.38	13.38	-	4,849,190	4,849,190	-	-	-	-	-	-	-	-	-	4,849,190
2-32	FOREIGN	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO ITAÚ	BRL	ANNUAL	13.38	13.38	-	4,203,917	4,203,917	2,092,900	2,092,900	-	-	-	-	-	4,185,800	8,389,717	
3-32	FOREIGN	SONDA ARGENTINA S.A.	ARGENTINA	BBVA	ARS	AT MATURITY	35.00	35.00	-	526,727	526,727	-	-	-	-	-	-	-	-	526,727	
4-32	FOREIGN	SONDA CIDADES INTELIGENTES E MOBILIDADE LTDA.	BRASIL	BANCO ITAÚ	BRL	MONTHLY	13.09	13.09	24,198	72,594	96,792	64,528	-	-	-	-	-	-	64,528	161,320	
5-32	FOREIGN	SONDA COSTA RICA S.A.	COSTA RICA	SCOTIABANK	USD	MONTHLY	8.00	8.00	467,727	1,361,236	1,828,963	6,049,936	-	-	-	-	-	-	6,049,936	7,878,899	
6-32	FOREIGN	SONDA DE COLOMBIA S.A	COLOMBIA	BANCO DE OCCIDENTE	COP	AT MATURITY	11.21	11.21	7,054	371,728	378,782	743,455	743,455	743,455	371,728	-	-	-	2,602,093	2,980,875	
7-32	FOREIGN	SONDA DO BRASIL LTDA.	BRASIL	BANCO SANTANDER	BRL	SEMIANNUAL	11.65	11.65	-	1,289,934	1,289,934	616,465	616,465	-	-	-	-	-	1,232,930	2,522,864	
8-32	FOREIGN	SONDA ECUADOR S.A.	ECUADOR	BANCO PICHINCHA	USD	MONTHLY	8.92	8.92	172,862	531,449	704,311	312,877	-	-	-	-	-	-	312,877	1,017,188	
9-32	FOREIGN	SONDA INFOVIA Digital do Estado do MS S.A.	BRASIL	BANCO SANTANDER	BRL	QUARTERLY	15.39	15.39	326,245	907,425	1,233,670	-	-	-	-	-	-	-	-	1,233,670	
10-32	FOREIGN	SONDA INFOVIA Digital do Estado do MS S.A.	BRASIL	BANCO SANTANDER	BRL	QUARTERLY	15.97	15.97	312,113	907,425	1,219,538	-	-	-	-	-	-	-	-	1,219,538	
11-32	FOREIGN	SONDA INFOVIA Digital do Estado do MS S.A.	BRASIL	BANCO HSBC	BRL	ANNUAL	13.38	13.38	-	51,752	51,752	-	13,000,344	-	-	-	-	-	13,000,344	13,052,096	
12-32	FOREIGN	SONDA INFOVIA Digital do Estado do MS S.A.	BRASIL	BANCO ITAÚ	BRL	ANNUAL	13.38	13.38	-	-	-	-	5,906,070	-	-	-	-	-	5,906,070	5,906,070	
13-32	FOREIGN	SONDA INFOVIA Digital do Estado do MS S.A.	BRASIL	BANCO ITAÚ	BRL	ANNUAL	13.38	13.38	-	-	-	-	5,054,620	-	-	-	-	-	5,054,620	5,054,620	
14-32	FOREIGN	SONDA MEXICO S.A. DE C.V.	MEXICO	BANCO SANTANDER	MXN	MONTHLY	14.46	14.46	218,793	430,085	648,878	-	-	-	-	-	-	-	-	648,878	
15-32	FOREIGN	SONDA MEXICO S.A. DE C.V.	MEXICO	BANCO SANTANDER	MXN	MONTHLY	11.71	11.71	-	2,187,841	2,187,841	-	-	-	-	-	-	-	-	2,187,841	
16-32	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO JP MORGAN	BRL	AT MATURITY	13.38	13.38	-	1,202,636	1,202,636	-	-	-	-	-	-	-	-	1,202,636	
17-32	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO SANTANDER	BRL	ANNUAL	14.70	14.70	-	4,134,677	4,134,677	-	-	-	-	-	-	-	-	4,134,677	
18-32	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO ITAÚ	BRL	ANNUAL	13.35	13.35	-	1,616,891	1,616,891	804,962	804,962	-	-	-	-	-	1,609,924	3,226,815	
19-32	83.628.100-4	SONDA S.A.	CHILE	BANCO ESTADO	CLP	AT MATURITY	5.75	5.75	111,151	24,000,000	24,111,151	-	-	-	-	-	-	-	-	24,111,151	
20-32	83.628.100-4	SONDA S.A.	CHILE	BANCO ESTADO	CLP	AT MATURITY	5.98	5.98	724,881	-	724,881	44,685,000	-	-	-	-	-	-	44,685,000	45,409,881	
21-32	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	USD	MONTHLY	6.85	6.85	66,203	192,174	258,377	256,233	-	-	-	-	-	-	256,233	514,610	
22-32	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	USD	MONTHLY	6.85	6.85	91,802	266,482	358,284	355,309	-	-	-	-	-	-	355,309	713,593	
23-32	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	USD	AT MATURITY	7.35	7.35	32,529	-	32,529	19,929,200	-	-	-	-	-	-	19,929,200	19,961,729	
24-32	83.628.100-4	SONDA S.A.	CHILE	BANCO ITAÚ	CLP	AT MATURITY	6.32	6.32	-	9,629,857	9,629,857	-	-	-	-	-	-	-	-	9,629,857	
25-32	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	CLP	AT MATURITY	7.25	7.25	76	-	76	-	-	-	-	-	-	-	-	76	
26-32	83.628.100-4	SONDA S.A.	CHILE	BANCO CHILE	CLP	AT MATURITY	7.51	7.51	8,908,659	-	8,908,659	-	-	-	-	-	-	-	-	8,908,659	
27-32	83.628.100-4	SONDA S.A.	CHILE	BANCO SANTANDER	CLP	AT MATURITY	11.20	11.20	-	525,754	525,754	-	-	-	-	-	-	-	-	525,754	
28-32	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	UYU	MONTHLY	4.75	4.75	247,610	742,831	990,441	990,443	990,442	247,610	-	-	-	-	2,228,495	3,218,936	
29-32	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	UYU	MONTHLY	4.50	4.50	-	244,519	244,519	-	-	-	-	-	-	-	-	244,519	
30-32	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	USD	AT MATURITY	4.90	4.90	390,999	1,171,791	1,562,390	1,566,228	1,558,551	1,611,998	80,590	-	-	-	4,817,367	6,379,757	
31-32	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	BANCO SANTANDER	USD	AT MATURITY	13.50	13.50	-	1,379	1,379	-	-	-	-	-	-	-	-	1,379	
32-32	FOREIGN	TELSINC COMERCIO DE EQUIP INFORMÁTICA LTDA	BRASIL	BANCO JP MORGAN	BRL	AT MATURITY	13.35	13.35	-	647,997	647,997	-	-	-	-	-	-	-	-	647,997	
Total									12,102,502	62,068,291	74,170,793	78,467,536	30,767,809	2,603,063	452,318	-	-	-	112,290,726	186,461,519	

		Rates						12.31.2024										
Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortization	Effective		Nominal value									
							Effective	Nominal	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	Más de 5 años More than 5 years	Non-current bank loans	Total
								ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
1-32	FOREIGN	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO JP MORGAN	BRL	AT MATURITY	13.38	13.38	-	4,849,190	4,849,190	-	-	-	-	-	-	4,849,190
2-32	FOREIGN	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO ITAÚ	BRL	ANNUAL	13.38	13.38	-	4,203,917	4,203,917	2,092,900	2,092,900	-	-	-	-	4,185,800
3-32	FOREIGN	SONDA ARGENTINA S.A	ARGENTINA	BBVA	ARS	AT MATURITY	35.00	35.00	-	526,727	526,727	-	-	-	-	-	-	526,727
4-32	FOREIGN	SONDA CIDADES INTELIGENTES E MOBILIDADE LTDA.	BRASIL	BANCO ITAÚ	BRL	MONTHLY	13.09	13.09	24,198	72,594	96,792	64,528	-	-	-	-	-	64,528
5-32	FOREIGN	SONDA COSTA RICA S.A.	COSTA RICA	SCOTIABANK	USD	MONTHLY	8.00	8.00	467,727	1,361,236	1,828,963	6,049,936	-	-	-	-	-	6,049,936
6-32	FOREIGN	SONDA DE COLOMBIA S.A	COLOMBIA	BANCO DE OCCIDENTE	COP	AT MATURITY	11.21	11.21	81,382	604,853	686,235	989,002	908,302	828,265	383,172	-	-	3,108,741
7-32	FOREIGN	SONDA DO BRASIL LTDA.	BRASIL	BANCO SANTANDER	BRL	SEMIANNUAL	11.65	11.65	-	1,289,934	1,289,934	616,465	616,465	-	-	-	-	1,232,930
8-32	FOREIGN	SONDA EQUADOR S.A.	EQUADOR	BANCO PICHINCHA	USD	MONTHLY	8.92	8.92	172,862	531,449	704,311	312,877	-	-	-	-	-	312,877
9-32	FOREIGN	SONDA INFOVIA Digital do Estado do MS S.A.	BRASIL	BANCO SANTANDER	BRL	QUARTERLY	15.39	15.39	326,245	907,425	1,233,670	-	-	-	-	-	-	1,233,670
10-32	FOREIGN	SONDA INFOVIA Digital do Estado do MS S.A.	BRASIL	BANCO SANTANDER	BRL	QUARTERLY	15.97	15.97	312,113	907,425	1,219,538	-	-	-	-	-	-	1,219,538
11-32	FOREIGN	SONDA INFOVIA Digital do Estado do MS S.A.	BRASIL	BANCO HSBC	BRL	ANNUAL	13.38	13.38	-	51,752	51,752	-	13,000,344	-	-	-	-	13,000,344
12-32	FOREIGN	SONDA INFOVIA Digital do Estado do MS S.A.	BRASIL	BANCO ITAÚ	BRL	ANNUAL	13.38	13.38	-	-	-	-	5,906,070	-	-	-	-	5,906,070
13-32	FOREIGN	SONDA INFOVIA Digital do Estado do MS S.A.	BRASIL	BANCO ITAÚ	BRL	ANNUAL	13.38	13.38	-	-	-	-	5,054,620	-	-	-	-	5,054,620
14-32	FOREIGN	SONDA MEXICO S.A. DE C.V.	MEXICO	BANCO SANTANDER	MXN	MONTHLY	14.46	14.46	215,043	430,085	645,128	-	-	-	-	-	-	645,128
15-32	FOREIGN	SONDA MEXICO S.A. DE C.V.	MEXICO	BANCO SANTANDER	MXN	MONTHLY	11.71	11.71	-	2,182,050	2,182,050	-	-	-	-	-	-	2,182,050
16-32	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO JP MORGAN	BRL	AT MATURITY	13.38	13.38	-	1,202,636	1,202,636	-	-	-	-	-	-	1,202,636
17-32	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO SANTANDER	BRL	ANNUAL	14.70	14.70	-	4,134,677	4,134,677	-	-	-	-	-	-	4,134,677
18-32	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA	BRASIL	BANCO ITAÚ	BRL	ANNUAL	13.35	13.35	-	1,616,891	1,616,891	804,962	804,962	-	-	-	-	1,609,924
19-32	83.628.100-4	SONDA S.A.	CHILE	BANCO ESTADO	CLP	AT MATURITY	5.75	5.75	459,936	24,348,785	24,808,721	-	-	-	-	-	-	24,808,721
20-32	83.628.100-4	SONDA S.A.	CHILE	BANCO ESTADO	CLP	AT MATURITY	5.98	5.98	2,077,494	1,875,032	3,452,526	47,727,645	-	-	-	-	-	47,727,645
21-32	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	USD	MONTHLY	6.85	6.85	74,715	211,018	285,733	268,947	-	-	-	-	-	268,947
22-32	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	USD	MONTHLY	6.85	6.85	103,605	292,612	396,217	368,780	-	-	-	-	-	368,780
23-32	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	USD	AT MATURITY	7.35	7.35	402,552	1,110,068	1,512,620	21,413,357	-	-	-	-	-	21,413,357
24-32	83.628.100-4	SONDA S.A.	CHILE	BANCO ITAÚ	CLP	AT MATURITY	6.32	6.32	-	9,629,857	9,629,857	-	-	-	-	-	-	9,629,857
25-32	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	CLP	AT MATURITY	7.25	7.25	-	76	76	-	-	-	-	-	-	76
26-32	83.628.100-4	SONDA S.A.	CHILE	BANCO CHILE	CLP	AT MATURITY	7.51	7.51	8,908,659	-	-	-	-	-	-	-	-	8,908,659
27-32	83.628.100-4	SONDA S.A.	CHILE	BANCO SANTANDER	CLP	AT MATURITY	11.20	11.20	-	541,237	541,237	-	-	-	-	-	-	541,237
28-32	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	UYU	MONTHLY	4.75	4.75	284,069	834,936	1,119,005	1,072,952	1,026,901	249,530	-	-	-	2,349,383
29-32	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	UYU	MONTHLY	4.50	4.50	-	244,519	244,519	-	-	-	-	-	-	244,519
30-32	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	USD	AT MATURITY	4.90	4.90	468,854	1,376,456	1,845,310	1,766,041	1,688,443	1,611,039	130,749	-	-	5,196,272
31-32	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	BANCO SANTANDER	USD	AT MATURITY	13.50	13.50	-	1,379	1,379	-	-	-	-	-	-	1,379
32-32	FOREIGN	TELSINC COMERCIO DE EQUIP INFORMÁTICA LTDA	BRASIL	BANCO JP MORGAN	BRL	AT MATURITY	13.35	13.35	-	647,994	647,994	-	-	-	-	-	-	647,994
Total									14,379,530	65,486,734	79,866,264	83,545,392	31,099,007	2,688,834	513,921	-	117,847,154	197,713,418

										12.31.2023										
										Carrying amount										
Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortization	Rates													
							Effective	Nominal	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	Más de 5 años More than 5 years	Non-current bank loans	Total		
										TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$
1-37	FOREIGN	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO ITAU	BRL	ANNUAL	14.09	14.09	-	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
3-37	FOREIGN	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO JP MORGAN	BRL	QUARTERLY	16.72	16.72	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
5-37	FOREIGN	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO ITAU	BRL	QUARTERLY	17.06	17.06	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
7-37	FOREIGN	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO SANTANDER	BRL	QUARTERLY	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	MONTHLY	3.48	3.48	38,127	38,462	76,589	-	-	-	-	-	-	-	-	76,589
9-37	FOREIGN	SONDA DO BRASIL LTDA.	BRASIL	CAIXA ECONOMICA	BRL	MONTHLY	16.72	16.72	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	615,561	274,377	-	-	-	-	890,038	1,449,659	
14-37	FOREIGN	SONDA ECUADOR S.A.	ECUADOR	BANCO PICHINCHA	USD	MONTHLY	8.92	8.92	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	
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	
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	
20-37	FOREIGN	SONDA PROCWORK INFORMATICA 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 INFORMATICA LTDA	BRASIL	BANCO ITAU	BRL	MONTHLY	15.00	15.00	-	1,503,262	1,503,262	1,503,262	1,503,262	-	-	-	3,006,524	4,509,786		
22-37	FOREIGN	SONDA PROCWORK INFORMATICA LTDA	BRASIL	BANCO JP MORGAN	BRL	MONTHLY	16.72	16.72	21,782	-	21,782	-	-	-	-	-	-	-	21,782	
23-37	FOREIGN	SONDA PROCWORK INFORMATICA LTDA	BRASIL	BANCO SANTANDER	BRL	MONTHLY	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	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	
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	
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	
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	
30-37	83.628.100-4	SONDA S.A.	CHILE	BANCO ITAU	CLP	AT MATURITY	10.63	10.63	4,114,512	-	4,114,512	-	-	-	-	-	-	-	4,114,512	
31-37	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAU	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 ITAU	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	
34-37	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAU	USD	AT MATURITY	6.25	6.25	5,093,436	-	5,093,436	-	-	-	-	-	-	-	5,093,436	
35-37	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAU	UYU	AT MATURITY	13.50	13.50	2,804,070	-	2,804,070	-	-	-	-	-	-	-	2,804,070	
36-37	FOREIGN	TELSINC COMERCIO DE EQUIP INFORMATICA LTDA	BRASIL	BANCO ITAU	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 INFORMATICA LTDA	BRASIL	BANCO JP MORGAN	BRL	MONTHLY	16.72	16.72	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			

									12.31.2023										
									Nominal amount										
Loan number	Tax number 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	Más de 5 años/more than 5 years	Non-current bank loans	Total	
							Effective	Nominal											TCh\$
1-37	FOREIGN	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO ITAÚ	BRL	ANNUAL	14.09	14.09	-	-	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
3-37	FOREIGN	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO JP MORGAN	BRL	QUARTERLY	16.72	16.72	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
5-37	FOREIGN	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO ITAÚ	BRL	QUARTERLY	17.06	17.06	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
7-37	FOREIGN	CTIS TECNOLOGIA LTDA.	BRASIL	BANCO SANTANDER	BRL	QUARTERLY	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	MONTHLY	3.48	3.48	38,127	38,462	76,589	-	-	-	-	-	-	-	76,589
9-37	FOREIGN	SONDA DO BRASIL LTDA.	BRASIL	CAIXA ECONOMICA	BRL	MONTHLY	16.72	16.72	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
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
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
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
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	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
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
24-37	83.628.100-4	SONDA S.A.	CHILE	BANCO ESTADO	CLP	AT MATURITY	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	AT MATURITY	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	AT MATURITY	6.54	7.00	660,349	-	660,349	-	-	-	-	-	-	-	660,349
27-37	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	USD	AT MATURITY	6.54	7.00	915,685	-	915,685	-	-	-	-	-	-	-	915,685
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
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
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
31-37	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	UYU	MONTHLY	4.50	4.50	529,338	1,554,481	2,083,819	169,615	-	-	-	-	-	169,615	2,253,434
32-37	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	UYU	MONTHLY	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	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	Banco HSBC	USD	MONTHLY	4.75	4.75	73,526	-	73,526	-	-	-	-	-	-	-	73,526
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
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
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	31,564	-	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	

(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 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%. This bonus was paid on September 30, 2024.

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 were designated as hedging, and covered a partial period for the Series H bond, and full for the Series J, converting the debt in UF to peso currency, modifying the effective rate in CLP to 3.41% for the Series H and 2.487% for the Series J, during its validity.

On June 26, 2024, the partial coverage on the Series H bond whose initial maturity was July 1, 2024 was terminated. The result of the termination of the aforementioned contract generated compensation in favor of SONDA S.A. for M\$25,910,099 which is presented as "Other financing cash inflows (outflows)" in the cash flow statement.

On September 26, 2024, the full coverage on the Series J bond whose initial maturity was October 1, 2024, was terminated. The result of the termination of the aforementioned contract generated another compensation in favor of SONDA S.A. for M\$13,355,317 which is presented as "Other inflows (outflows) of financing cash" in the cash flow statement.

During the third quarter of 2024, two new cross-currency swap instruments were contracted to cover the Series H bond (UF + 1.5%) and the impacts of the variation of the development unit, converting the debt in UF to peso currency, modifying the effective rate in CLP to 4.4%, during its term.

The summary of the registered values is as follows:

Type of operation	Inscription number	Date Inscription	Term	Currency	Serie	Amount Signed up	Amount Placed	Rate Inscription	Rate Placement
Line Registration	621	01-12-2009	25 years	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	831	10-05-2016	10 years	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	25 years	CLF / CLP		3,000,000			
First issue	832	28-06-2019		CLF	H	3,000,000	3,000,000	1.50	1.34
Line Registration	1,184	26-08-2024	10 years	CLF / CLP		3,000,000			

On August 26, 2024, SONDA proceeded to register a new line of 10-year bonds for a maximum amount of UF 3,000,000. This new line has not issued debt, and maintains the following financial indicators to be met:

- i) Level of indebtedness
The ratio between Net Financial Debt and Consolidated Equity must not exceed 0.75 times.
- ii) Coverage of Net Financial Expenses
The coverage ratio between EBITDA and Net Financial Expenses must be no less than 2.5 times.
- iii) Minimum Equity
The minimum level of Equity must be UF8,000,000.
- iv) Maintain assets free of encumbrances
Maintain assets free of any pledge, mortgage or other encumbrance for an amount at least equal to 1.25 times the Receivable Liabilities not guaranteed by the issuer.

Bonds - Current and Non-Current Unsecured

										12.31.2024									
										Rates					Carrying amount				
Tax number debtor company	Debtor name	Type of document	Debtor company's country	Indexation Currency	Type of Amortization	Maturity date	Effective	Nominal		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	Más de 5 añosMore than 5 years	Non-current bank loans	Total
										ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
83.628.100-4	SONDA S.A.	BSOND-C	CHILE	CLF: Unidad de Fomento	OTHER	01-12-2030	3.90	4.50		-	5,353,924	5,353,924	5,168,276	5,201,943	5,201,943	5,201,943	5,202,001	25,976,106	31,330,030
83.628.100-4	SONDA S.A.	BSOND-H	CHILE	CLF: Unidad de Fomento	AT MATURITY	01-07-2029	1.50	1.50		-	-	-	-	-	-	115,606,024	-	115,606,024	115,606,024
Total										-	5,353,924	5,353,924	5,168,276	5,201,943	5,201,943	120,807,967	5,202,001	141,582,130	146,936,054

										12.31.2024									
										Rates					Nominal amount				
Tax number debtor company	Debtor name	Type of document	Debtor company's country	Indexation Currency	Type of Amortization	Maturity date	Effective	Nominal		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	Más de 5 añosMore than 5 years	Non-current bank loans	Total
										ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
83.628.100-4	SONDA S.A.	BSOND-C	CHILE	CLF: Unidad de Fomento	OTHER	01-12-2030	3.90	4.50		-	6,579,194	6,579,194	6,346,055	6,112,916	5,879,770	5,646,631	5,413,549	29,398,921	35,978,116
83.628.100-4	SONDA S.A.	BSOND-H	CHILE	CLF: Unidad de Fomento	AT MATURITY	01-07-2029	1.50	1.50		-	1,722,316	1,722,316	1,722,316	1,722,316	1,722,316	116,111,228	-	121,278,177	123,000,494
Total										-	8,301,511	8,301,511	8,068,371	7,835,232	7,602,087	121,757,859	5,413,549	150,677,099	158,978,609

Bonds - Current and Non-Current Unsecured

										12.31.2023										
										Rates					Carrying amount					
Tax number debtor company	Debtor name	Type of document	Debtor company's country	Indexation Currency	Type of Amortization	Maturity date	Effective	Nominal		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	Más de 5 añosMore than 5 years	Non-current bank loans	Total	
										ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	
83.628.100-4	SONDA S.A.	BSOND-C	CHILE	CLF: Unidad de Fomento	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	CLF: Unidad de Fomento	AT MATURITY	01-07-2029	1.50	1.50		-	-	-	-	-	-	-	110,784,659	110,784,659	110,784,659	
83.628.100-4	SONDA S.A.	BSOND-J	CHILE	CLF: Unidad de Fomento	AT 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									
										Rates					Nominal amount				
Tax number debtor company	Debtor name	Type of document	Debtor company's country	Indexation Currency	Type of Amortization	Maturity date	Effective	Nominal		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	Más de 5 añosMore than 5 years	Non-current bank loans	Total
										ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
83.628.100-4	SONDA S.A.	BSOND-C	CHILE	CLF: Unidad de Fomento	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	CLF: Unidad de Fomento	AT MATURITY	01-07-2029	1.50	1.50		-	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	CLF: Unidad de Fomento	AT 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

Categories of financial liabilities:

	12.31.2024 ThCh\$	12.31.2023 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	253,872,856	211,037,419
Total non-current financial liabilities	253,872,856	211,209,942
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
Current financial at amortized cost	80,429,499	114,418,064
Total current financial liabilities	80,429,499	114,504,325
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
Financial at amortized cost	334,302,355	325,455,483
Total financial liabilities	334,302,355	325,714,267

20. LEASE LIABILITIES

The composition of the lease liabilities is as follows:

	Current		Non Current	
	12.31.2024 ThCh\$	12.31.2023 ThCh\$	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Lease liabilities - equipment and infrastructure acquired (lease contracts)	20,093,149	19,050,047	23,290,528	20,677,935
Lease Liabilities - Rental contracts offices and warehouses	8,829,939	5,348,213	18,451,653	10,960,531
Total	28,923,088	24,398,260	41,742,181	31,638,466

The details is as follows:

											12.31.2024									
											Nominal amount									
Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortization	Rates		Effective	Nominal	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	Non-current lease liabilities	Total
							Up to 90 days	More than 90 days												
1-179	FOREIGN	ATIVAS DATA CENTER LTDA.	BRASIL	HP FINANCIAL SERVICES S.A	BRL	MONTHLY	9.16	9.16		242,820	822,929	1,065,749	584,704	207,026	34,875	-	-	-	826,605	1,892,354
2-179	FOREIGN	ATIVAS DATA CENTER LTDA.	BRASIL	DAYCOVAL	BRL	MONTHLY	9.16	9.16		211,339	733,441	944,780	662,762	618,893	215,800	-	-	-	1,497,455	2,442,235
3-179	FOREIGN	ATIVAS DATA CENTER LTDA.	BRASIL	ARCELORMITTAL	BRL	MONTHLY	9.16	9.16		14,123	43,708	57,831	61,532	59,858	-	-	-	121,390	173,221	
4-179	FOREIGN	COMPUFACIL SAS	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	13.60	13.60		4,492	14,402	18,894	3,339	-	-	-	-	3,339	22,233	
5-179	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	HP FINANCIAL SERVICES S.A	BRL	MONTHLY	9.16	9.16		416,233	1,165,834	1,582,067	688,842	382,455	39,135	-	-	-	1,110,432	2,692,499
6-179	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	BB FINANCIAL EQUIPAMENTOS	BRL	MONTHLY	21.98	21.98		47,203	67,621	114,824	-	-	-	-	-	-	-	114,824
7-179	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	SANT ANDER	BRL	MONTHLY	14.67	14.67		980,882	3,551,494	4,532,376	4,217,924	2,402,438	1,370,290	-	-	-	7,990,652	12,523,028
8-179	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	DAYCOVAL	BRL	MONTHLY	16.62	16.62		19,131	66,947	86,078	64,084	56,583	14,146	-	-	-	134,813	220,891
9-179	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	AR EMPREENDIMENTOS PARTICIPAÇÕES	BRL	MONTHLY	6.40	6.40		15,890	49,177	65,067	28,236	-	-	-	-	-	28,236	93,393
10-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	MONTHLY	3.97	3.97		10,691	-	10,691	-	-	-	-	-	-	-	10,691
11-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	MONTHLY	3.97	3.97		10,691	-	10,691	-	-	-	-	-	-	-	10,691
12-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	MONTHLY	3.97	3.97		5,352	-	5,352	-	-	-	-	-	-	-	5,352
13-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	MONTHLY	4.50	4.50		21,482	-	21,482	-	-	-	-	-	-	-	21,482
14-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	MONTHLY	4.50	4.50		7,178	-	7,178	-	-	-	-	-	-	-	7,178
15-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	MONTHLY	5.07	5.07		16,800	-	16,800	-	-	-	-	-	-	-	16,800
16-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	MONTHLY	5.63	5.63		137,226	327,992	465,218	-	-	-	-	-	-	-	465,218
17-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	MONTHLY	4.44	4.44		89,630	274,935	364,565	284,240	-	-	-	-	-	-	284,240
18-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLP	MONTHLY	7.87	7.87		37,369	116,641	154,010	109,648	-	-	-	-	-	-	109,648
19-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLP	MONTHLY	7.81	7.81		57,848	180,565	238,413	169,739	-	-	-	-	-	-	169,739
20-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLP	MONTHLY	7.24	7.24		24,188	75,258	99,446	106,942	95,250	-	-	-	-	-	202,192
21-179	88.579.800-4	MICROGEO S.A.	CHILE	BANCO BCI	CLF	MONTHLY	2.70	2.70		99,662	201,302	300,964	-	-	-	-	-	-	-	300,964
22-179	FOREIGN	NOVIS MEXICO	MEXICO	ALEJANDRO CASTANO	MXN	MONTHLY	10.90	10.90		10,836	32,508	43,344	75,853	-	-	-	-	-	-	75,853
23-179	FOREIGN	NOVIS MEXICO	MEXICO	TELEFONOS DE MEXICO	MXN	MONTHLY	10.90	10.90		84,631	259,892	338,523	789,885	-	-	-	-	-	-	789,885
24-179	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	MONTHLY	3.70	3.70		9,220	12,427	21,647	-	-	-	-	-	-	-	21,647
25-179	96.967.100-K	NOVIS S.A.	CHILE	BANCO ITAU	USD	MONTHLY	6.48	6.48		24,162	74,875	99,037	8,546	-	-	-	-	-	-	8,546
26-179	96.967.100-K	NOVIS S.A.	CHILE	BANCO ITAU	USD	MONTHLY	6.88	6.88		17,795	55,254	73,049	64,821	-	-	-	-	-	-	64,821
27-179	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	BROWN RIVER PARTICIPAÇÕES LTDA	BRL	MONTHLY	6.40	0.52		4,050	37,914	41,964	54,901	60,320	66,273	41,640	-	-	-	223,134
28-179	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	MANDARIN ADMINISTRADORA DE BENS LTDA	BRL	MONTHLY	6.40	0.52		560	1,763	2,232	2,532	2,218	-	-	-	-	-	4,870
29-179	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRASIL	CMSA PARTICIPAÇÕES S.A.	BRL	MONTHLY	6.40	0.52		7,877	24,825	32,702	36,074	19,409	-	-	-	-	-	55,483
30-179	86.731.200-5	QUINTEC CHILE S.A.	CHILE	INMOBILIARIA VILLA MAR LTDA	CLF	MONTHLY	3.00	3.00		1,698	5,227	6,925	7,289	7,671	8,072	-	-	-	-	23,032
31-179	78.936.330-7	ITEM LTDA	CHILE	PLAZA OESTE S.A.	CLF	MONTHLY	2.31	2.31		18,760	66,902	85,662	-	-	-	-	-	-	-	85,662
32-179	78.936.330-7	ITEM LTDA	CHILE	MALL DEL CENTRO DE CONCEPCION SPA.	CLF	MONTHLY	2.31	2.31		21,453	75,978	98,431	32,372	-	-	-	-	-	-	32,372
33-179	78.936.330-7	ITEM LTDA	CHILE	NUEVOS DESARROLLOS S.A.	CLF	MONTHLY	2.31	2.31		35,772	127,653	164,425	26,051	-	-	-	-	-	-	26,051
34-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL CALAMA S.A.	CLF	MONTHLY	2.31	2.31		21,016	74,996	96,012	15,305	-	-	-	-	-	-	15,305
35-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA BOULEVARD NUEVA COSTANERA SA	CLF	MONTHLY	2.31	2.31		41,769	139,858	181,627	57,175	-	-	-	-	-	-	181,627
36-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	MONTHLY	2.38	2.38		82,831	277,229	360,060	-	-	-	-	-	-	-	360,060
37-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL LAS AMERICAS SA	CLF	MONTHLY	3.94	3.94		19,492	59,079	78,571	-	-	-	-	-	-	-	78,571
38-179	78.936.330-7	ITEM LTDA	CHILE	PARQUE ANGIANOS SPA	CLF	MONTHLY	4.44	4.44		17,243	58,448	75,691	12,052	-	-	-	-	-	-	12,052
39-179	78.936.330-7	ITEM LTDA	CHILE	PARQUE ARAUCO S.A.	CLF	MONTHLY	4.44	4.44		144,862	491,038	635,900	101,250	-	-	-	-	-	-	101,250
40-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA PIE ANDINO SPA	CLF	MONTHLY	4.29	4.29		21,458	65,919	87,377	91,501	55,280	-	-	-	-	-	146,781
41-179	78.936.330-7	ITEM LTDA	CHILE	NUEVOS DESARROLLOS S.A.	CLF	MONTHLY	4.34	4.34		41,755	141,892	183,647	133,061	-	-	-	-	-	-	133,061
42-179	78.936.330-7	ITEM LTDA	CHILE	PLAZA TOSALABA SPA.	CLF	MONTHLY	4.34	4.34		19,664	65,792	86,456	55,586	-	-	-	-	-	-	55,586
43-179	78.936.330-7	ITEM LTDA	CHILE	PLAZA TROBOL SPA.	CLF	MONTHLY	4.34	4.34		55,320	188,165	243,485	216,365	-	-	-	-	-	-	216,365
44-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA E INVERSIONES ITALIA LTDA.	CLF	MONTHLY	4.54	4.54		1,700	5,233	6,933	7,288	7,644	-	-	-	-	-	14,932
45-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA DORIA LTDA.	CLF	MONTHLY	4.54	4.54		14,072	43,322	57,394	63,286	-	-	-	-	-	-	63,286
46-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA CIENTOUNO SPA	CLF	MONTHLY	4.54	4.54		6,999	21,547	28,546	30,011	31,476	-	-	-	-	-	61,487
47-179	78.936.330-7	ITEM LTDA	CHILE	MARQUITA VALLE LOS	CLF	MONTHLY	4.54	4.54		1,500	4,617	6,117	6,431	6,745	-	-	-	-	-	13,176
48-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	MONTHLY	4.54	4.54		14,013	48,140	62,153	65,365	75,787	-	-	-	-	-	141,152
49-179	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER S.A	CLF	MONTHLY	4.54	4.54		20,275	67,791	88,066	92,592	97,117	-	-	-	-	-	189,709
50-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	MONTHLY	4.54	4.54		440	1,356	1,796	2,099	2,201	-	-	-	-	-	4,300
51-179	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	MONTHLY	4.16	4.16		64,038	214,007	278,045	291,336	304,627	173,904	-	-	-	-	769,867
52-179	78.936.330-7	ITEM LTDA	CHILE	COMERCIALIZADORA COSTANERA CENTER SPA.	CLF	MONTHLY	4.16	4.16		134,199	448,476	582,675	610,528	638,380	364,435	-	-	-	-	1,613,343
53-179	78.936.330-7	ITEM LTDA	CHILE	NUEVOS DESARROLLOS S.A.	CLF	MONTHLY	4.30	4.30		7,264	26,241	33,505	37,954	41,054	31,831	-	-	-	-	110,839
54-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA PUENTE LTDA.	CLF	MONTHLY	5.24	5.24		12,788	42,129	54,917	59,816	69,051	64,241	-	-	-	-	193,108
55-179	78.936.330-7	ITEM LTDA	CHILE	TERRITORIA APOQUINDO SA.	CLF	MONTHLY	5.24	5.24		46,303	183,236	229,539	327,853	391,954	31,550	-	-	-	-	751,357
56-179	78.936.330-7	ITEM LTDA	CHILE	ARAUCO MALLS CHILE S.A.	CLF	MONTHLY	4.95	4.95		33,434	115,669	149,103	172,840	185,081	44,430	-	-	-	-	402,351
57-179	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	MONTHLY	4.35	4.35		70,886	120,151	191,037	-	-	-	-	-	-	-	191,037
58-179	96.723.760-4	QUINTEC DISTRIBUCIÓN S.A.	CHILE	INMOBILIARIA E INVERSIONES MMC S.A.	CLF	MONTHLY	6.54	6.54		12,599	38,785	51,384	54,020	56,658	-	-	-	-	-	110,678
59-179	96.723.760-4	QUINTEC DISTRIBUCIÓN S.A.	CHILE	CENCOSUD SHOPPING S.A.	CLF	MONTHLY	4.54	4.54		21,271	71,153	92,424	97,194	101,962	8,251	-	-	-	-	207,407
60-179	96.723.760-4	QUINTEC DISTRIBUCIÓN S.A.	CHILE	ROSARIO RODRIGUEZ RUIZ	CLF	MONTHLY	4.29	4.29		4,980	15,310	20,290	21,278	22,267	5,721	-	-	-	-	49,266

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation	Currency	Type of Amortization	Rates		12.31.2024										
								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	
TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$					
61-179	96.723.760-4	QUINTEC DISTRIBUCIÓN S.A.	CHILE	INMOBILIARIA MALL VINA DEL MAR S.A.	CLF	MONTHLY	4.87	4.87	19,039	66,901	85,940	96,639	107,917	122,986	30,064	-	360,606	446,546		
62-179	96.723.760-4	QUINTEC DISTRIBUCIÓN S.A.	CHILE	COMERCIAL E INVERSIONES CUSSO LTDA	CLF	MONTHLY	4.87	4.87	9,909	32,409	42,318	47,227	50,493	53,187	13,718	-	164,625	206,943		
63-179	96.723.760-4	QUINTEC DISTRIBUCIÓN S.A.	CHILE	BODENOR FLEX CENTER SA	CLF	MONTHLY	4.87	4.87	103,536	319,953	423,489	448,412	473,334	498,257	-	-	1,420,003	1,843,492		
64-179	96.725.409-2	SOLEX S.A.	CHILE	INMOBILIARIA E INVERSIONES SAN FERNANDO S.A	CLP	MONTHLY	4.37	4.34	10,429	32,048	42,477	44,507	26,900	-	-	-	71,407	113,864		
65-179	FOREIGN	SOLEX COLOMBIA S.A.S.	COLOMBIA	PROINTEGRAL INMOBILIARIA Y CONSTRUCTORA S.A.	COP	MONTHLY	13.17	13.17	9,392	29,985	39,377	-	-	-	-	-	-	39,377		
66-179	FOREIGN	SONDA ARGENTINA S.A.	ARGENTINA	WEWORK	USD	MONTHLY	6.50	6.50	78,159	234,477	312,636	335,783	164,639	-	-	-	500,422	813,058		
67-179	FOREIGN	SONDA BRASIL	BRASIL	HP FINANCIAL	BRL	MONTHLY	12.15	12.15	3,941	-	3,941	-	-	-	-	-	-	3,941		
68-179	FOREIGN	SONDA BRASIL	BRASIL	FUNDO DE INVESTIMENTO INMOBILIARIO	BRL	MONTHLY	9.61	9.61	55,398	174,026	229,424	251,471	275,638	223,976	-	-	751,085	980,509		
69-179	FOREIGN	SONDA COSTA RICA	COSTA RICA	SIGMA BUSSINES	USD	MONTHLY	6.00	6.00	31,885	94,456	125,941	377,487	188,743	188,743	188,743	-	943,716	1,069,657		
70-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	4.20	4.20	36,041	-	36,041	-	-	-	-	-	-	36,041		
71-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	4.20	4.20	8,125	-	8,125	-	-	-	-	-	-	8,125		
72-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	0.27	0.27	931	-	931	-	-	-	-	-	-	931		
73-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	0.60	0.60	6,768	-	6,768	-	-	-	-	-	-	6,768		
74-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	0.90	0.90	11,780	-	11,780	-	-	-	-	-	-	11,780		
75-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	5.17	5.17	3,372	-	3,372	-	-	-	-	-	-	3,372		
76-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	5.19	5.19	15,429	15,348	30,777	-	-	-	-	-	-	30,777		
77-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	17.99	17.99	3,556	8,148	11,704	-	-	-	-	-	-	11,704		
78-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.16	5.16	20,241	-	20,241	-	-	-	-	-	-	20,241		
79-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	8.70	8.70	32,677	-	32,677	-	-	-	-	-	-	32,677		
80-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	4.80	4.80	36,511	8,713	45,224	-	-	-	-	-	-	45,224		
81-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.41	5.41	100,002	67,422	167,424	-	-	-	-	-	-	167,424		
82-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.70	5.70	9,116	6,150	15,266	-	-	-	-	-	-	15,266		
83-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	12.16	12.16	43,102	96,475	139,577	108,056	-	-	-	-	108,056	247,633		
84-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.30	5.30	16,410	34,973	51,383	49,014	62,574	-	-	-	111,588	162,971		
85-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	10.64	10.64	2,254	7,117	9,371	4,196	-	-	-	-	-	4,196		
86-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	11.36	11.36	46,312	92,968	139,280	24,313	-	-	-	-	24,313	163,593		
87-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	9.62	9.62	69,943	140,080	210,023	36,392	-	-	-	-	36,392	246,415		
88-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	7.89	7.89	26,256	81,950	108,206	106,982	136,835	113,518	-	-	357,335	465,541		
89-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	17.69	17.69	4,643	15,156	19,799	19,233	-	-	-	-	19,233	39,032		
90-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	6.17	6.17	22,411	69,579	91,990	90,033	113,942	112,940	19,586	-	336,501	428,491		
91-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	6.61	6.61	1,950	6,062	8,012	7,858	9,967	9,902	-	-	27,727	35,739		
92-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	14.36	14.36	1,852	3,912	5,764	4,800	7,039	4,205	-	-	16,044	21,808		
93-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.09	3.09	1,553	-	1,553	-	-	-	-	-	-	1,553		
94-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.27	5.27	12,895	15,401	28,296	-	-	-	-	-	-	28,296		
95-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.81	5.81	17,058	24,680	41,738	-	-	-	-	-	-	41,738		
96-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.70	5.70	2,588	3,722	6,310	-	-	-	-	-	-	6,310		
97-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	8.22	8.22	1,443	-	1,443	-	-	-	-	-	-	1,443		
98-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.50	3.50	1,371	2,957	4,328	658	-	-	-	-	658	4,986		
99-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.15	3.15	3,438	5,170	8,608	-	-	-	-	-	-	8,608		
100-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	14.94	14.94	36,967	64,731	101,698	-	-	-	-	-	-	101,698		
101-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	12.30	12.30	36,890	79,139	116,029	97,553	132,033	-	-	-	229,586	345,615		
102-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	10.90	10.90	8,978	28,980	37,958	-	-	-	-	-	-	37,958		
103-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	8.18	8.18	18,255	41,248	59,503	24,452	-	-	-	-	24,452	83,955		
104-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	15.12	15.12	7,164	23,493	30,657	17,484	-	-	-	-	17,484	48,141		
105-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	11.13	11.13	4,990	11,087	16,077	15,075	-	-	-	-	15,075	31,152		
106-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	10.25	10.25	2,030	6,403	8,423	8,579	3,340	-	-	-	11,919	20,342		
107-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.75	3.75	3,721	11,521	15,242	14,844	5,615	-	-	-	20,459	35,701		
108-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.31	3.31	61,830	190,572	252,402	243,639	138,061	-	-	-	381,700	634,102		
109-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.51	3.51	4,795	10,602	15,397	13,545	7,671	-	-	-	21,216	36,613		
110-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.94	3.94	3,972	8,777	12,749	10,199	7,481	-	-	-	17,630	30,379		
111-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.94	3.94	1,170	3,738	4,908	5,073	6,242	4,019	-	-	15,334	20,242		
112-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	6.23	6.23	4,103	8,799	12,902	11,522	14,790	13,590	5,202	-	45,104	58,006		
113-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	6.06	6.06	733	2,290	3,023	2,992	3,831	3,844	1,695	-	12,362	15,385		
114-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.89	3.89	717	2,217	2,934	2,850	3,580	3,219	1,524	-	11,173	14,107		
115-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	11.97	11.97	3,672	11,712	15,384	15,852	21,173	20,239	20,473	-	77,737	93,121		
116-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	4.14	4.14	9,359	29,847	39,206	40,384	53,918	51,521	-	-	145,823	185,029		
117-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	4.70	4.70	5,908	18,127	24,035	23,004	28,440	27,513	28,781	-	107,738	131,773		
118-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	-	-	7,835	23,505	31,340	28,728	33,951	5,223	-	-	67,902	99,242		
119-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	4.00	4.00	3,644	11,283	14,827	15,221	20,250	-	-	-	35,471	50,298		
120-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	4.00	4.00	1,420	4,522	5,942	6,100	8,115	668	-	-	14,883	20,825		

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation	Currency	Type of Amortization	Rates		12.31.2024											
								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\$							
121-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.27	3.27	29,692	91,560	121,252	117,149	55,230	-	-	-	-	-	-	172,379	293,631
122-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.27	3.27	62,844	193,790	256,634	247,949	116,895	-	-	-	-	-	-	364,844	621,478
123-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	10.58	10.58	7,584	16,571	24,155	22,360	10,995	-	-	-	-	-	-	33,355	57,510
124-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.74	5.74	5,752	8,625	14,377	-	-	-	-	-	-	-	-	14,377	14,377
125-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	7.29	7.29	10,268	20,655	30,923	22,127	-	-	-	-	-	-	-	22,127	53,050
126-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	4.86	4.86	9,985	22,397	32,382	21,070	-	-	-	-	-	-	-	21,070	53,452
127-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	10.71	10.71	2,283	5,036	7,319	6,863	1,338	-	-	-	-	-	-	8,201	15,520
128-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	12.12	12.12	10,237	20,297	30,334	25,356	-	-	-	-	-	-	-	25,356	55,890
129-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.94	3.94	4,302	9,533	13,825	11,079	6,999	-	-	-	-	-	-	17,988	31,813
130-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.04	5.04	2,844	8,805	11,649	11,343	8,672	-	-	-	-	-	-	20,015	31,664
131-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	9.13	9.13	7,994	25,055	33,049	32,937	42,481	42,945	46,863	-	-	-	165,226	198,275	
132-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	13.70	13.70	26,299	56,116	82,415	83	-	-	-	-	-	-	832	83,247	
133-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	11.55	11.55	7,764	24,554	32,318	58,998	22,750	-	-	-	-	-	58,648	90,366	
134-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	INVERSIONES VAJAD HOLDINGS	COP	MONTHLY	16.50	16.50	12,934	4,311	17,245	-	-	-	-	-	-	-	-	17,245	17,245
135-179	FOREIGN	SONDA ECUADOR	ECUADOR	BRESCIA	USD	MONTHLY	7.72	8.00	29,986	40,923	70,909	-	-	-	-	-	-	-	-	70,909	70,909
136-179	FOREIGN	SONDA DEL PERU S.A.	PERU	ALPINA INVERSIONES INMOBILIARIAS S.A.	USD	MONTHLY	6.30	6.30	66,599	207,738	274,337	299,825	241,841	-	-	-	-	-	-	541,666	816,003
137-179	FOREIGN	SONDA MEXICO	MEXICO	BANCA MIFEL FIDUCIOMISO	MXN	MONTHLY	10.90	10.90	123,448	370,343	493,791	445,258	401,495	862,033	221,364	-	-	-	1,430,150	1,923,941	
138-179	FOREIGN	SONDA MEXICO	MEXICO	GERARDO ALONSO SQUEROS	MXN	MONTHLY	10.90	10.90	85,977	107,932	143,909	22,570	-	-	-	-	-	-	-	22,570	166,479
139-179	FOREIGN	SONDA PROCWORK INFORMATICA LTDA	BRASIL	BANCO HP FINANCIAL	BRL	MONTHLY	9.91	9.16	819,727	2,143,174	2,962,901	886,408	421,655	107,951	-	-	-	-	1,416,014	4,378,915	
140-179	FOREIGN	SONDA PROCWORK INFORMATICA LTDA	BRASIL	SANTANDER	BRL	MONTHLY	14.84	14.84	302,160	1,019,003	1,321,163	1,099,000	754,336	684,095	-	-	-	-	2,537,431	3,858,594	
141-179	FOREIGN	SONDA PROCWORK INFORMATICA LTDA	BRASIL	DAYCOVAL	BRL	MONTHLY	16.38	16.38	152,436	520,135	672,571	493,204	93,462	-	-	-	-	-	586,666	1,259,237	
142-179	FOREIGN	SONDA PROCWORK INFORMATICA LTDA	BRASIL	BRADESCO	BRL	MONTHLY	16.34	16.34	120,730	380,840	501,570	462,396	386,452	4,676	-	-	-	-	853,524	1,355,094	
143-179	FOREIGN	SONDA PROCWORK INFORMATICA LTDA	BRASIL	INDEPENDENCIA MOBILIARIA LTDA	BRL	MONTHLY	6.40	6.40	5,881	10,007	15,888	-	-	-	-	-	-	-	-	15,888	15,888
144-179	83.628.100-4	SONDA S.A.	CHILE	MANUEL CARTES PAGO ARRIENDO CH	CLF	MONTHLY	5.24	5.24	896	2,759	3,655	3,847	4,048	4,260	-	-	-	-	12,155	15,810	
145-179	83.628.100-4	SONDA S.A.	CHILE	ENRIQUE RIVEROS PAGO ARRIENDO	CLF	MONTHLY	5.24	5.24	2,831	8,712	11,543	12,148	12,785	13,454	-	-	-	-	38,387	49,930	
146-179	83.628.100-4	SONDA S.A.	CHILE	TIERRA NUEVA PAGO ARRIENDO LA	CLF	MONTHLY	5.24	5.24	2,812	8,655	11,467	12,068	12,700	13,365	-	-	-	-	38,133	49,600	
147-179	83.628.100-4	SONDA S.A.	CHILE	JUAN LAMAS	CLF	MONTHLY	5.24	5.24	1,340	4,124	5,464	5,749	6,052	6,368	-	-	-	-	18,169	23,633	
148-179	83.628.100-4	SONDA S.A.	CHILE	GERMAN HOFMANN	CLF	MONTHLY	5.24	5.24	1,179	3,630	4,809	5,061	5,327	5,606	-	-	-	-	15,994	20,803	
149-179	83.628.100-4	SONDA S.A.	CHILE	CAMARA DE COMERCIO LOS ANGELES	CLF	MONTHLY	5.24	5.24	838	2,579	3,417	3,596	3,785	3,982	-	-	-	-	11,964	14,780	
150-179	83.628.100-4	SONDA S.A.	CHILE	GANADERA EL PILAR LTDA	CLF	MONTHLY	5.24	5.24	1,038	3,195	4,233	4,454	4,688	4,933	-	-	-	-	14,075	18,308	
151-179	83.628.100-4	SONDA S.A.	CHILE	EDUARDO SCHLD	CLF	MONTHLY	5.24	5.24	1,217	3,746	4,963	5,224	5,498	5,786	-	-	-	-	16,508	21,471	
152-179	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES MAXA	CLF	MONTHLY	5.24	5.24	1,557	4,792	6,349	6,681	7,031	7,400	-	-	-	-	21,112	27,461	
153-179	83.628.100-4	SONDA S.A.	CHILE	CVITANIC	CLF	MONTHLY	3.33	3.33	3,409	10,395	13,804	9,457	-	-	-	-	-	-	9,457	23,261	
154-179	83.628.100-4	SONDA S.A.	CHILE	MERSAN S.A.	CLF	MONTHLY	4.95	4.95	11,218	34,477	45,695	47,957	50,331	52,822	22,774	-	-	-	173,884	219,579	
155-179	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES E INMOBILIARIA LIGURE	CLF	MONTHLY	4.29	4.29	8,301	25,432	33,733	35,180	21,214	-	-	-	-	56,394	90,127		
156-179	83.628.100-4	SONDA S.A.	CHILE	INMOBILIARIA E INVERSIONES SAN SEBASTIAN LTDA.	CLF	MONTHLY	4.95	4.95	1,020	3,135	4,155	4,361	4,578	4,803	2,911	-	-	-	16,653	20,808	
157-179	83.628.100-4	SONDA S.A.	CHILE	YANIRA GARDILIC	CLP	MONTHLY	5.24	5.24	1,042	3,206	4,248	4,471	4,705	4,951	-	-	-	-	14,127	18,375	
158-179	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES SUAZO	CLP	MONTHLY	5.24	5.24	877	2,698	3,575	3,761	3,959	4,166	-	-	-	-	11,886	15,461	
159-179	83.628.100-4	SONDA S.A.	CHILE	ANA ULLOA	CLP	MONTHLY	5.24	5.24	1,007	3,099	4,106	4,322	4,548	4,786	-	-	-	-	13,656	17,762	
160-179	83.628.100-4	SONDA S.A.	CHILE	CLAUDIA PATRICIA OSORIO	CLP	MONTHLY	4.87	4.87	2,696	8,284	10,980	11,514	12,075	12,663	4,357	-	-	-	40,609	51,589	
161-179	83.628.100-4	SONDA S.A.	CHILE	ANA MARIA DANIONI	CLP	MONTHLY	4.30	4.30	1,290	3,952	5,242	5,468	5,703	5,937	-	-	-	-	15,108	20,350	
162-179	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	8,917	-	8,917	-	-	-	-	-	-	-	-	8,917	8,917
163-179	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	24,067	32,450	56,517	-	-	-	-	-	-	-	-	56,517	56,517
164-179	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	14,692	4,929	19,621	-	-	-	-	-	-	-	-	19,621	19,621
165-179	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.96	3.96	11,813	28,021	39,834	-	-	-	-	-	-	-	-	39,834	39,834
166-179	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.96	3.96	15,865	48,546	64,411	17,998	-	-	-	-	-	-	17,998	82,409	
167-179	83.628.100-5	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	4.96	4.96	253,058	564,905	817,963	778,923	740,728	-	-	-	-	-	1,519,651	2,337,614	
168-179	FOREIGN	SONDA PANAMA	PANAMA	GERONA CAPITAL ASSETS	USD	MONTHLY	6.00	6.00	32,796	33,291	66,087	-	-	-	-	-	-	-	-	66,087	66,087
169-179	FOREIGN	SONDA PANAMA	PANAMA	GERONA CAPITAL ASSETS	USD	MONTHLY	6.00	6.00	17,922	18,192	36,114	-	-	-	-	-	-	-	-	36,114	36,114
170-179	FOREIGN	SONDA PANAMA	PANAMA	HATZLAJA	USD	MONTHLY	6.25	6.25	7,598	12,929	20,527	-	-	-	-	-	-	-	-	20,527	20,527
171-179	FOREIGN	SONDA SERVICIOS	COLOMBIA	ALIANZA FIDUCIARIA	COP	MONTHLY	13.95	13.95	76,706	230,119	306,825	306,826	127,844	-	-	-	-	-	434,670	741,495	
172-179	FOREIGN	SONDA URUGUAY	URUGUAY	TELEDATA S.A.	USD	MONTHLY	4.30	4.37	14,073	38,483	52,556	-	-	-	-	-	-	-	-	52,556	52,556
173-179	FOREIGN	SONDA URUGUAY	URUGUAY	MASTER MIND (SINERGIA)	UYU	MONTHLY	11.50	11.50	79,174	79,174	116,712	130,865	146,734	164,527	233,990	-	-	-	792,828	872,002	
174-179	96.823.020-4	TECNOGLOBAL S.A.	CHILE	JOSEFINA GUZMAN ECHAZARRETA	CLF	MONTHLY	3.00	3.00	35,550	108,299	143,849	12,186	-	-	-	-	-	-	-	12,186	156,035
175-179	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BODENOR FLEX CENTER S.A.	CLF	MONTHLY	5.00	5.00	21,310	65,618	86,928	91,428	95,928	16,425	-	-	-	-	203,781	290,790	
176-179	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BODENOR FLEX CENTER S.A.	CLF	MONTHLY	5.00	5.00	51,012	587,092	638,104	310,879	333,893	356,906	379,920	2,006,900	-	3,888,498	4,026,602		
177-179	FOREIGN	TELSING COM. DE EQUIP. INF. LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	MONTHLY	12.15	12.15	4,998	18,059	23,057	15,000	-	-	-	-	-	-	15,000	38,057	
178-179	FOREIGN	SONDA CIDADES INT. E MOB. LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	MONTHLY	12.15	12.15	115,676	474,616	589,992	389,009	326,765	-	-	-	-	-	176,574	1,306,566	
179-179	FOREIGN	SONDA CIDADES INT. E MOB. LTDA.	BRASIL	ALEXANDRE DE ALMEIDA	BRL	MONTHLY	6.40	6.40	420	1,290	1,710	1,197	-	-	-	-	-	-	-	1,197	2,907
Total									7,357,041	21,566,047	28,923,088	19,842,784	12,658,814	5,805,551	1,194,142	2,240,890	41,742,181	70,665,269			

												12 31 2024										
												Carrying amount										
Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation	Currency	Type of Amortization	Rates		Effective	Nominal	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\$
1-179	FOREIGN	ATVAS DATA CENTER LTDA.	BRASIL	HP FINANCIAL SERVICES S.A	BRL	MONTHLY		9.16	9.16			242,820	822,929	1,065,249	584,704	207,026	34,875	-	-	826,605	1,892,354	
2-179	FOREIGN	ATVAS DATA CENTER LTDA.	BRASIL	DAYCOVAL	BRL	MONTHLY		9.16	9.16			211,339	733,441	944,780	662,762	618,893	215,800	-	-	1,497,455	2,442,235	
3-179	FOREIGN	ATVAS DATA CENTER LTDA.	BRASIL	ARCELORMITTAL	BRL	MONTHLY		9.16	9.16			14,123	43,708	57,831	61,532	59,858	-	-	121,390	179,221		
4-179	FOREIGN	COMPUFACIL SAS	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY		13.60	13.60			5,184	15,551	20,729	3,456	-	-	-	-	3,456	24,191	
5-179	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	HP FINANCIAL SERVICES S.A	BRL	MONTHLY		9.16	9.16			416,233	1,165,894	1,552,067	688,842	-	-	39,135	-	1,110,432	2,692,499	
6-179	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	BB FINANCIAL EQUIPAMENTOS	BRL	MONTHLY		21.98	21.98			47,203	67,621	114,824	-	-	-	-	-	-	114,824	
7-179	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	SANTANDER	BRL	MONTHLY		14.67	14.67			980,882	3,551,494	4,532,376	4,217,924	2,402,438	1,370,290	-	-	7,990,652	12,523,028	
8-179	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	DAYCOVAL	BRL	MONTHLY		16.62	16.62			19,131	66,947	86,078	64,084	56,583	14,146	-	-	134,813	220,891	
9-179	FOREIGN	CTIS TECNOLOGIA S.A.	BRASIL	AR EMPREENDIMENTOS PARTICIPAÇÕES	BRL	MONTHLY		6.40	6.40			15,890	-	-	65,067	28,326	-	-	-	-	28,326	93,393
10-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	MONTHLY		3.97	3.97			10,691	-	-	10,691	-	-	-	-	-	-	10,691
11-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	MONTHLY		3.97	3.97			10,691	-	-	-	-	-	-	-	-	-	10,691
12-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	MONTHLY		3.97	3.97			-	-	-	5,352	-	-	-	-	-	-	5,352
13-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	MONTHLY		4.50	4.50			21,482	-	-	21,482	-	-	-	-	-	-	21,482
14-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	MONTHLY		4.50	4.50			-	-	-	7,178	-	-	-	-	-	-	7,178
15-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	MONTHLY		5.07	5.07			16,800	-	-	16,800	-	-	-	-	-	-	16,800
16-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	MONTHLY		5.63	5.63			137,226	327,992	465,218	-	-	-	-	-	-	-	465,218
17-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLF	MONTHLY		4.44	4.44			89,630	274,935	364,565	284,240	-	-	-	-	-	-	648,805
18-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLP	MONTHLY		7.87	7.87			37,369	116,641	154,010	109,648	-	-	-	-	-	-	263,658
19-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLP	MONTHLY		7.81	7.81			57,848	180,565	238,413	169,739	-	-	-	-	-	-	408,152
20-179	99.546.900-6	ISWITCH S.A.	CHILE	BANCO BCI	CLP	MONTHLY		7.24	7.24			24,188	75,258	99,446	106,942	95,250	-	-	-	-	-	301,638
21-179	88.579.800-4	MICROGEO S.A.	CHILE	BANCO BCI	CLF	MONTHLY		2.70	2.70			101,426	202,852	304,278	-	-	-	-	-	-	-	304,278
22-179	FOREIGN	NOVIS MEXICO	MEXICO	ALEJANDRO CASTAÑO	MKN	MONTHLY		10.90	10.90			10,896	32,508	43,344	75,853	-	-	-	-	-	-	119,197
23-179	FOREIGN	NOVIS MEXICO	MEXICO	TELEFONOS DE MEXICO	MKN	MONTHLY		10.90	10.90			84,631	258,892	338,523	799,885	-	-	-	-	-	-	1,128,408
24-179	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	MONTHLY		3.70	3.70			9,392	12,523	21,915	26,688	-	-	-	-	-	-	48,603
25-179	96.967.100-K	NOVIS S.A.	CHILE	BANCO ITAU	USD	MONTHLY		6.48	6.48			25,776	77,328	103,104	8,592	-	-	-	-	-	-	111,696
26-179	96.967.100-K	NOVIS S.A.	CHILE	BANCO ITAU	USD	MONTHLY		6.88	6.88			20,065	60,194	80,259	66,882	-	-	-	-	-	-	147,141
27-179	FOREIGN	PARIS PROD. DE PROC. DE DATOS LTDA	BRASIL	BROWN RIVER PARTICIPAÇÕES LTDA	BRL	MONTHLY		6.40	6.52			4,050	37,914	41,964	54,901	60,320	66,273	41,640	-	-	-	223,134
28-179	FOREIGN	PARIS PROD. DE PROC. DE DATOS LTDA	BRASIL	MANDARINO ADMINISTRADORA DE BENS LTDA	BRL	MONTHLY		6.40	6.52			560	1,763	2,323	2,552	2,318	-	-	-	-	-	4,870
29-179	FOREIGN	PARIS PROD. DE PROC. DE DATOS LTDA	BRASIL	CMSA PARTICIPAÇÕES S.A.	BRL	MONTHLY		6.40	6.52			7,877	24,825	32,702	36,074	19,409	-	-	-	-	-	55,483
30-179	86.731.200-5	QUINTEC CHILE S.A.	CHILE	INMOBILIARIA VILLA MAR LTDA	CLF	MONTHLY		3.00	3.00			2,075	6,224	8,299	8,298	8,298	-	-	-	-	-	33,193
31-179	78.936.330-7	ITEM LTDA	CHILE	PLAZA OESTE S.A.	CLF	MONTHLY		2.31	2.31			19,226	67,600	86,826	-	-	-	-	-	-	-	86,826
32-179	78.936.330-7	ITEM LTDA	CHILE	MALL DEL CENTRO DE CONCEPCION SPA.	CLF	MONTHLY		2.31	2.31			22,179	78,365	100,544	32,529	-	-	-	-	-	-	133,073
33-179	78.936.330-7	ITEM LTDA	CHILE	NIUEVOS DESAROLLOS S.A.	CLF	MONTHLY		2.31	2.31			36,814	129,443	166,257	26,126	-	-	-	-	-	-	192,383
34-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL CALAMA S.A.	CLF	MONTHLY		2.31	2.31			21,628	76,047	97,675	15,349	-	-	-	-	-	-	113,024
35-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA BOULEVARD NUEVA COSTANERA SA	CLF	MONTHLY		2.31	2.31			43,089	142,324	185,413	57,452	-	-	-	-	-	-	242,865
36-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VINA DEL MAR S.A.	CLF	MONTHLY		2.38	2.38			84,835	280,212	365,047	-	-	-	-	-	-	-	365,047
37-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL LAS AMERICAS SA	CLF	MONTHLY		3.94	3.94			20,216	60,036	80,252	-	-	-	-	-	-	-	80,252
38-179	78.936.330-7	ITEM LTDA	CHILE	PARQUE ANGANOS SPA	CLF	MONTHLY		4.44	4.44			18,178	60,043	78,221	12,119	-	-	-	-	-	-	90,340
39-179	78.936.330-7	ITEM LTDA	CHILE	PARQUE ARAUCO S.A.	CLF	MONTHLY		4.44	4.44			152,722	504,446	657,168	101,815	-	-	-	-	-	-	101,815
40-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA PIE ANDINO SPA	CLF	MONTHLY		4.29	4.29			24,035	72,106	96,141	96,141	56,082	-	-	-	-	-	152,223
41-179	78.936.330-7	ITEM LTDA	CHILE	NIUEVOS DESAROLLOS S.A.	CLF	MONTHLY		4.34	4.34			45,170	149,199	194,369	135,511	-	-	-	-	-	-	329,880
42-179	78.936.330-7	ITEM LTDA	CHILE	PLAZA TOBALABA SPA.	CLF	MONTHLY		4.34	4.34			21,190	69,990	91,180	56,505	-	-	-	-	-	-	147,685
43-179	78.936.330-7	ITEM LTDA	CHILE	PLAZA TROBOL SPA.	CLF	MONTHLY		4.34	4.34			60,318	199,231	299,549	221,164	-	-	-	-	-	-	480,713
44-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA E INVERSIONES ITALIA LTDA.	CLF	MONTHLY		4.54	4.54			1,959	5,878	7,837	7,837	-	-	-	-	-	-	23,511
45-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA DORIA LTDA.	CLF	MONTHLY		4.54	4.54			16,220	46,661	64,881	64,881	-	-	-	-	-	-	129,762
46-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA CIENTOUNO SPA	CLF	MONTHLY		4.54	4.54			8,068	24,203	32,271	32,270	-	-	-	-	-	-	64,540
47-179	78.936.330-7	ITEM LTDA	CHILE	MARGARITA VALLEJOS	CLF	MONTHLY		4.54	4.54			1,729	5,186	6,915	6,915	-	-	-	-	-	-	13,830
48-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VINA DEL MAR S.A.	CLF	MONTHLY		4.54	4.54			16,440	54,301	70,741	70,741	77,815	-	-	-	-	-	148,556
49-179	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	MONTHLY		4.54	4.54			23,380	76,100	99,680	99,680	-	-	-	-	-	-	299,360
50-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VINA DEL MAR S.A.	CLF	MONTHLY		4.54	4.54			513	1,539	2,052	2,257	-	-	-	-	-	-	4,514
51-179	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	MONTHLY		4.16	4.16			75,578	243,912	319,490	319,490	319,490	176,349	-	-	-	-	815,329
52-179	78.936.330-7	ITEM LTDA	CHILE	CCOMERCIALIZADORA COSTANERA CENTER SPA.	CLF	MONTHLY		4.16	4.16			158,383	511,144	669,527	669,527	369,559	-	-	-	-	-	1,708,613
53-179	78.936.330-7	ITEM LTDA	CHILE	NIUEVOS DESAROLLOS S.A.	CLF	MONTHLY		4.30	4.30			8,929	30,655	39,584	42,263	43,543	32,411	-	-	-	-	118,217
54-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA PUENTE LTDA.	CLF	MONTHLY		5.24	5.24			16,356	51,547	67,903	69,241	74,693	65,970	-	-	-	-	209,904
55-179	78.936.330-7	ITEM LTDA	CHILE	TERRITORIA APOQUINDO S.A.	CLF	MONTHLY		5.24	5.24			60,209	219,804	280,013	361,827	405,903	31,689	-	-	-	-	799,419
56-179	78.936.330-7	ITEM LTDA	CHILE	ARAUCO MALLS CHILE S.A.	CLF	MONTHLY		4.95	4.95			40,727	134,523	175,250	190,660	192,775	44,800	-	-	-	-	427,635
57-179	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	MONTHLY		4.95	4.95			72,994	121,656	194,650	-	-	-	-	-	-	-	194,650
58-179	96.723.760-4	QUINTEC DISTRIBUCIÓN S.A.	CHILE	INMOBILIARIA E INVERSIONES MMC S.A.	CLF	MONTHLY		4.54	4.54			14,522	43,565	58,086	58,086	-	-	-	-	-	-	116,172
59-179	96.723.760-4	QUINTEC DISTRIBUCIÓN S.A.	CHILE	CENCOSUD SHOPPING S.A.	CLF	MONTHLY		4.54	4.54			24,848	80,191	105,039	105,039	105,039	8,283	-	-	-	-	218,361
60-179	96.723.760-4	QUINTEC DISTRIBUCIÓN S.A.	CHILE	ROSARIO RODRIGUEZ RUIZ	CLF	MONTHLY		4.29	4.29			5,763	17,288	23,051	23,050	-	-	-	-	-	-	51,863

Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation	Currency	Type of Amortization	Rates		12.31.2024										
								Effective	Nominal	Carrying 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		
Thc\$	Thc\$	Thc\$	Thc\$	Thc\$	Thc\$	Thc\$	Thc\$	Thc\$	Thc\$	Thc\$	Thc\$	Thc\$	Thc\$	Thc\$	Thc\$					
61-179	96.723.760-4	QUINTEC DISTRIBUCIÓN S.A.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	MONTHLY	4.87	4.87	25,050	83,101	108,151	116,461	118,966	128,107	30,310	-	-	393,844	501,995	
62-179	96.723.760-4	QUINTEC DISTRIBUCIÓN S.A.	CHILE	COMERCIAL E INVERSIONES CUSO LTDA	CLF	MONTHLY	4.87	4.87	12,678	39,761	52,439	54,744	55,320	55,320	13,830	-	-	179,214	231,653	
63-179	96.723.760-4	QUINTEC DISTRIBUCIÓN S.A.	CHILE	BODENOR FLEX CENTER SA	CLF	MONTHLY	4.87	4.87	127,939	383,817	511,756	511,756	511,756	511,756	-	-	1,535,268	2,047,024		
64-179	96.725.409-2	SOLEX S.A.	CHILE	INMOBILIARIA E INVERSIONES SAN FERNANDO S.A	CLP	MONTHLY	4.3	4.34	11,699	35,094	46,792	46,792	27,295	-	-	-	-	74,087	120,879	
65-179	FOREIGN	SOLEX COLOMBIA S.A.S.	COLOMBIA	PROINTEGRAL INMOBILIARIA Y CONSTRUCTORA S.A.	COP	MONTHLY	13.17	13.17	10,520	31,560	42,080	-	-	-	-	-	-	-	42,080	
66-179	FOREIGN	SONDA ARGENTINA S.A.	ARGENTINA	WEWORK	USD	MONTHLY	6.50	6.50	78,159	234,477	312,636	335,783	164,639	-	-	-	-	500,422	813,058	
67-179	FOREIGN	SONDA BRASIL	BRASIL	HP FINANCIAL	BRL	MONTHLY	12.15	12.15	3,941	-	3,941	-	-	-	-	-	-	-	3,941	
68-179	FOREIGN	SONDA BRASIL	BRASIL	FUNDO DE INVESTIMENTO INMOBILIARIO	BRL	MONTHLY	9.61	9.61	55,999	174,026	229,424	251,471	-	-	-	-	-	751,065	980,509	
69-179	FOREIGN	SONDA COSTA RICA	COSTA RICA	SIGMA BUSSINES	USD	MONTHLY	6.00	6.00	31,485	94,456	125,941	251,658	-	-	-	-	-	692,058	817,999	
70-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	4.20	4.20	30,182	-	30,182	-	-	-	-	-	-	-	30,182	
71-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	4.20	4.20	8,125	-	8,125	-	-	-	-	-	-	-	8,125	
72-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	0.27	0.27	931	-	931	-	-	-	-	-	-	-	931	
73-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	0.60	0.60	6,768	-	6,768	-	-	-	-	-	-	-	6,768	
74-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	0.90	0.90	11,780	-	11,780	-	-	-	-	-	-	-	11,780	
75-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	5.17	5.17	3,393	-	3,393	-	-	-	-	-	-	-	3,393	
76-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	5.19	5.19	15,726	15,514	31,240	-	-	-	-	-	-	-	31,240	
77-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	17.99	17.99	3,998	8,771	12,769	-	-	-	-	-	-	-	12,769	
78-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.16	5.16	20,433	-	20,433	-	-	-	-	-	-	-	20,433	
79-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	8.70	8.70	32,731	-	32,731	-	-	-	-	-	-	-	32,731	
80-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	4.80	4.80	36,881	8,755	45,636	-	-	-	-	-	-	-	45,636	
81-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.41	5.41	101,819	67,879	169,698	-	-	-	-	-	-	-	169,698	
82-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.70	5.70	9,290	6,193	15,483	-	-	-	-	-	-	-	15,483	
83-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	12.16	12.16	51,638	115,019	166,657	115,019	-	-	-	-	-	115,019	281,676	
84-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.30	5.30	22,752	51,230	73,982	130,921	68,306	-	-	-	-	199,227	275,209	
85-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	10.64	10.64	2,582	7,747	10,329	4,304	-	-	-	-	-	4,304	14,633	
86-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	11.36	11.36	50,116	98,581	148,697	24,645	-	-	-	-	-	24,645	173,342	
87-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	9.62	9.62	74,824	147,260	222,084	36,815	-	-	-	-	-	36,815	258,899	
88-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	7.89	7.89	35,304	105,913	141,217	282,435	152,986	117,681	-	-	-	553,102	694,319	
89-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	17.69	17.69	5,905	17,965	23,870	20,445	-	-	-	-	-	20,445	44,315	
90-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	6.17	6.17	26,679	80,995	107,674	223,523	122,488	116,240	19,685	-	-	481,936	589,610	
91-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	6.61	6.61	2,306	7,008	9,314	19,998	10,640	10,121	-	-	-	40,159	49,473	
92-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	14.36	14.36	2,507	5,636	8,143	14,403	8,141	4,384	-	-	-	26,928	35,071	
93-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.09	3.09	1,558	-	1,558	-	-	-	-	-	-	-	1,558	
94-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.27	5.27	13,178	15,605	28,783	-	-	-	-	-	-	28,783	42,633	
95-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.81	5.81	17,533	25,100	42,633	-	-	-	-	-	-	-	42,633	
96-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.70	5.70	2,658	3,784	6,442	-	-	-	-	-	-	-	6,442	
97-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	8.22	8.22	1,448	-	1,448	-	-	-	-	-	-	-	1,448	
98-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.50	3.50	1,373	2,960	4,333	658	-	-	-	-	-	658	4,991	
99-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.15	3.15	3,555	5,274	8,829	-	-	-	-	-	-	-	8,829	
100-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	14.94	14.94	38,076	65,892	103,968	-	-	-	-	-	-	-	103,968	
101-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	12.30	12.30	47,603	106,233	153,836	259,681	141,644	-	-	-	-	401,325	555,161	
102-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	10.90	10.90	10,195	30,584	40,779	-	-	-	-	-	-	-	40,779	
103-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	8.18	8.18	20,340	45,255	65,595	25,142	-	-	-	-	-	-	25,142	90,737
104-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	15.12	15.12	9,201	27,603	36,804	18,402	-	-	-	-	-	-	18,402	55,206
105-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	11.13	11.13	5,904	13,139	19,043	16,059	-	-	-	-	-	-	16,059	35,102
106-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	10.25	10.25	2,563	7,690	10,253	12,817	2,418	-	-	-	-	-	16,235	26,468
107-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.75	3.75	4,267	12,800	17,067	21,334	5,689	-	-	-	-	-	27,023	44,090
108-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.31	3.31	70,123	210,370	280,493	397,365	140,246	-	-	-	-	-	537,611	818,104
109-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.51	3.51	5,249	11,685	16,934	22,072	7,790	-	-	-	-	-	29,862	46,796
110-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.94	3.94	4,374	9,736	14,110	18,390	7,572	-	-	-	-	-	25,962	40,072
111-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.94	3.94	1,796	5,387	7,183	13,766	7,182	4,190	-	-	-	-	25,358	32,321
112-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	6.23	6.23	5,259	11,908	17,167	31,756	17,201	14,555	5,293	-	-	68,805	85,972	
113-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	6.06	6.06	1,037	3,112	4,149	8,299	4,495	4,149	1,729	-	-	18,672	22,821	
114-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.89	3.89	928	2,785	3,713	7,426	4,023	3,404	1,547	-	-	16,400	20,113	
115-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	11.97	11.97	6,493	19,479	25,972	51,943	28,136	23,807	21,645	-	-	125,529	151,501	
116-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	4.14	4.14	14,926	44,777	59,703	119,405	64,678	54,727	-	-	-	238,810	298,513	
117-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	4.70	4.70	7,372	22,117	29,489	58,980	31,947	29,490	29,490	-	-	149,907	179,396	
118-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	-	-	7,835	23,905	31,740	62,680	33,951	5,223	-	-	-	101,854	133,194	
119-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	4.00	4.00	5,093	15,010	20,013	40,026	21,681	-	-	-	-	61,707	81,720	
120-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	4.00	4.00	2,025	6,075	8,100	16,199	8,775	675	-	-	-	25,649	33,749	

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			
ThChS	ThChS	ThChS	ThChS	ThChS	ThChS	ThChS	ThChS	ThChS	ThChS	ThChS	ThChS	ThChS	ThChS	ThChS						
61-171	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	INMOBILIARIA MALL VINA 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	216,059
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	201,879
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	54,714	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	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	PRONTEORAL INMOBILIARIA Y CONSTRUCTORA S.A.	COP	MONTHLY	15.61	15.61	9,063	9,397	18,460	-	-	-	-	-	-	-	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 TECNOLOGIAS DE COSTA RICA S.A.	COSTA RICA	CODISA	USD	MONTHLY	8.00	8.00	14,073	4,049	18,122	-	-	-	-	-	-	-	18,122	18,122
72-171	FOREIGN	SONDA TECNOLOGIAS DE COSTA RICA S.A.	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 TECNOLOGIAS DE COSTA RICA S.A.	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 TECNOLOGIAS DE COSTA RICA S.A.	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 TECNOLOGIAS DE COSTA RICA S.A.	COSTA RICA	RUI 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 TECNOLOGIAS DE COSTA RICA S.A.	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 TECNOLOGIAS DE COSTA RICA S.A.	COSTA RICA	SAM 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 TECNOLOGIAS DE COSTA RICA S.A.	COSTA RICA	CODISA	USD	MONTHLY	8.00	8.00	8,054	8,202	16,256	-	-	-	-	-	-	-	16,256	16,256
79-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	4.00	4.00	5,104	-	5,104	-	-	-	-	-	-	-	5,104	5,104
80-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	MONTHLY	5.45	5.45	1,618	-	1,618	-	-	-	-	-	-	-	1,618	1,618
81-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	MONTHLY	4.20	4.20	43,853	55,520	99,373	21,373	-	-	-	-	-	-	21,373	120,746
82-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	MONTHLY	4.20	4.20	30,341	68,742	99,083	-	-	-	-	-	-	-	-	99,083
83-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	MONTHLY	0.27	0.27	3,377	7,696	11,073	-	-	-	-	-	-	-	-	11,073
84-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	MONTHLY	0.60	0.60	25,327	57,214	82,541	-	-	-	-	-	-	-	-	82,541
85-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	MONTHLY	0.90	0.90	43,873	98,999	142,872	-	-	-	-	-	-	-	-	142,872
86-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	MONTHLY	5.17	5.17	3,246	7,276	10,522	2,489	-	-	-	-	-	-	2,489	13,011
87-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	MONTHLY	5.19	5.19	14,856	35,146	48,002	-	-	-	-	-	-	-	26,686	74,688
88-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	MONTHLY	5.01	5.01	662	-	662	-	-	-	-	-	-	-	662	662
89-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	MONTHLY	5.01	5.01	32,555	-	32,555	-	-	-	-	-	-	-	32,555	32,555
90-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	MONTHLY	5.01	5.01	24,281	5,963	30,244	-	-	-	-	-	-	-	-	30,244
91-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	MONTHLY	5.01	5.01	3,324	816	4,140	-	-	-	-	-	-	-	-	4,140
92-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A.	COP	MONTHLY	17.99	17.99	3,150	6,815	9,965	9,670	960	-	-	-	-	-	10,630	20,595
93-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.46	5.46	66,596	158,872	225,468	-	-	-	-	-	-	-	-	225,468
94-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.16	5.16	19,126	59,030	78,156	20,241	-	-	-	-	-	-	20,241	98,397
95-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	1.33	1.33	48,396	129,844	178,240	48,988	-	-	-	-	-	-	48,988	227,228
96-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	4.80	4.80	25,252	66,559	102,221	43,157	-	-	-	-	-	-	43,157	145,378
97-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.41	5.41	94,742	292,027	386,769	167,424	-	-	-	-	-	-	167,424	554,193
98-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.70	5.70	8,612	26,582	35,194	15,265	-	-	-	-	-	-	15,265	50,459
99-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	6.79	6.79	22,609	70,170	92,779	-	-	-	-	-	-	-	-	92,779
100-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	6.79	6.79	6,481	19,509	25,990	-	-	-	-	-	-	-	-	25,990
101-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.76	5.76	1,763	4,826	6,589	-	-	-	-	-	-	-	-	6,589
102-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	12.16	12.16	39,459	82,942	122,401	115,011	119,323	-	-	-	-	-	234,334	356,735
103-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.30	5.30	15,082	29,686	44,768	37,560	57,162	62,574	-	-	-	-	157,296	202,064
104-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	10.77	10.77	2,035	6,427	8,462	8,533	5,014	-	-	-	-	-	13,567	22,029
105-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	11.50	11.50	43,298	83,398	126,686	124,994	36,305	-	-	-	-	-	161,299	287,985
106-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	9.76	9.76	66,078	127,696	193,774	188,959	54,378	-	-	-	-	-	243,337	437,111
107-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	7.82	7.82	24,262	75,728	99,990	126,445	126,720	113,518	-	-	-	-	465,542	565,532
108-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	17.60	17.60	3,926	12,817	16,743	18,019	21,013	-	-	-	-	-	39,032	55,775
109-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	17.58	17.58	1,817	5,649	7,466	7,323	9,288	9,227	9,902	-	-	-	35,740	43,206
110-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.09	3.09	2,891	6,626	9,517	770	-	-	-	-	-	-	770	10,287
111-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.04	5.04	1,556	1,575	3,131	-	-	-	-	-	-	-	-	3,131
112-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.27	5.27	12,516	26,535	39,051	24,481	-	-	-	-	-	-	24,481	63,532
113-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.01	5.01	9,204	11,071	20,275	-	-	-	-	-	-	-	-	20,275
114-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.81	5.81	16,526	35,191	51,717	36,755	-	-	-	-	-	-	36,755	88,472
115-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.70	5.70	2,506	5,312	7,818	5,543	-	-	-	-	-	-	5,543	13,361
116-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	6.79	6.79	7,257	14,068	21,325	-	-	-	-	-	-	-	-	21,325
117-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.22	8.22	2,649	5,837	8,486	671	-	-	-	-	-	-	671	9,157
118-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.50	3.50	1,382	2,951	4,333	3,613	-	-	-	-	-	-	4,599	8,932
119-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.15	3.15	3,293	7,305	10,598	7,690	-	-	-	-	-	-	7,690	18,288
120-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.11	5.11	36,031	79,250	115,281	91,861	-	-	-	-	-	-	91,861	207,142

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											
									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 S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	2.71	2.71	34,566	69,420	103,986	85,573	126,172	121,679	-	-	-	333,424	437,410	
122-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	1.61	1.61	7,816	25,140	32,956	34,499	3,359	-	-	-	37,858	70,814		
123-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	11.83	11.83	17,065	36,893	53,958	44,781	33,919	-	-	-	78,700	132,658		
124-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.46	5.46	6,004	19,689	25,693	27,891	20,250	-	-	-	48,141	73,834		
125-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.63	3.63	4,641	9,759	14,400	11,997	17,651	-	-	-	29,628	44,028		
126-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	9.25	9.25	5,435	10,603	16,038	14,166	-	-	-	-	14,166	30,204		
127-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	10.82	10.82	9,760	28,388	28,388	27,801	24,788	-	-	-	50,589	80,977		
128-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.32	8.32	9,544	20,674	30,218	27,013	23,625	-	-	-	50,638	80,856		
129-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	2.54	2.54	9,390	17,599	26,889	27,072	28,004	-	-	-	55,076	81,965		
130-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	6.11	6.11	6,990	22,105	29,095	32,318	35,898	22,750	-	-	-	90,966	120,061	
131-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	INVERSIONES YAJAD HOLDINGS	COP	MONTHLY	16.50	16.50	11,521	34,562	46,083	-	-	-	-	-	15,361	61,444		
132-171	FOREIGN	SONDA DEL ECUADOR ECUASONDA S.A.	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	53,601	167,329	220,930	241,995	264,497	213,356	-	-	-	719,848	940,778	
134-171	FOREIGN	SONDA MEXICO S.A. DE C.V.	MEXICO	MINIBODEGAS PERIFERICO S.A. DE C.V.	MXN	MONTHLY	10.38	10.38	47	141	188	-	-	-	-	-	-	188	188	
135-171	FOREIGN	SONDA MEXICO S.A. DE C.V.	MEXICO	MINIBODEGAS PERIFERICO S.A. DE C.V.	MXN	MONTHLY	10.38	10.38	99	297	396	-	-	-	-	-	-	-	396	396
136-171	FOREIGN	SONDA MEXICO S.A. DE C.V.	MEXICO	DELL MEXICO, S.A. DE C.V.	MXN	MONTHLY	10.10	10.10	11,984	35,951	-	-	-	-	-	-	-	-	47,935	47,935
137-171	FOREIGN	SONDA PANAMA S.A.	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 S.A.	PANAMA	HATZLAJA	USD	MONTHLY	6.00	6.00	6,304	10,718	17,022	-	-	-	-	-	-	-	17,022	17,022
139-171	FOREIGN	SONDA PANAMA S.A.	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 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	389,837	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	CLF	MONTHLY	3.33	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.	CLF	MONTHLY	3.33	3.33	12,169	37,130	49,299	50,923	35,828	-	-	-	-	86,751	136,500	
146-171	83.628.100-4	SONDA S.A.	CHILE	CLAUDIA PATRICIA OSORIO	CLP	MONTHLY	5.00	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 GARDILIC BOERO	CLP	MONTHLY	3.33	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 BORZONETA LTDA.	CLP	MONTHLY	3.33	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	3.33	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	4.30	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	CLF	MONTHLY	4.29	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	3.84	3.84	17,640	17,809	35,449	-	-	-	-	-	-	-	35,449	35,449
153-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	71,025	95,765	166,790	-	-	-	-	-	-	-	166,790	166,790
154-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	20,132	27,144	47,276	-	-	-	-	-	-	-	47,276	47,276
155-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	24,831	41,918	66,749	-	-	-	-	-	-	-	66,749	66,749
156-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	89,199	179,954	287,153	-	-	-	-	-	-	-	287,153	287,153
157-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	5,619	11,400	17,019	-	-	-	-	-	-	-	17,019	17,019
158-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	8,380	22,743	31,123	-	-	-	-	-	-	-	31,123	31,123
159-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	22,735	69,527	92,262	7,849	-	-	-	-	-	7,849	100,111	
160-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	20,388	62,350	82,738	49,749	-	-	-	-	-	49,749	132,487	
161-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	12,446	38,062	50,508	17,271	-	-	-	-	-	17,271	67,779	
162-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.96	3.96	9,995	30,584	40,579	35,063	-	-	-	-	-	35,063	75,642	
163-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.96	3.96	13,423	41,076	54,499	56,697	14,528	-	-	-	-	17,225	125,724	
164-171	FOREIGN	SONDA SERVICIOS S.A.S.	COLOMBIA	ALIANZA FIDUCIARIA	COP	MONTHLY	6.62	6.62	118,005	157,341	275,346	-	-	-	-	-	-	-	275,346	275,346
165-171	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	TELEDATA S.A.	USD	MONTHLY	4.30	4.37	12,851	31,457	44,288	46,263	-	-	-	-	-	46,263	90,551	
166-171	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	RICARDO COLMAN LERNER	UYU	MONTHLY	12.00	12.00	745	10,820	11,565	13,770	-	-	-	-	-	13,770	25,335	
167-171	96.823.020-4	TECNOGLOBAL S.A.	CHILE	JOSEFINA GUZMAN ECHAZARRETA	CLF	MONTHLY	3.00	3.00	32,991	100,583	133,574	137,755	11,670	-	-	-	-	149,425	282,999	
168-171	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BODENOR FLEX CENTER S.A.	CLF	MONTHLY	5.00	5.00	19,330	59,606	78,936	83,245	87,555	91,865	15,688	-	-	278,353	357,289	
169-171	FOREIGN	SONDA TELCOM DE EQUI INF. LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	MONTHLY	12.15	12.15	37,771	11,581	61,352	18,031	17,421	-	-	-	35,452	86,804		
170-171	FOREIGN	SONDA CIDADES INT. E MOB. LTDA.	BRASIL	HP FINANCIAL SERVICES S.A.	BRL	MONTHLY	12.15	12.15	347,458	116,598	464,056	439,216	429,932	374,644	-	-	-	1,253,792	1,707,848	
171-171	FOREIGN	SONDA CIDADES INT. E MOB. LTDA.	BRASIL	ALEXANDRE DE ALMEIDA	BRL	MONTHLY	6.40	6.40	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	

										12.31.2023										
										Carrying amount										
Loan number	Tax number debtor company	Debtor name	Debtor company's country	Bank or financial institution	Indexation Currency	Type of Amortization	Rates													
							Effective	Nominal	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		
										TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$	TCh\$
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	547,620		
3-171	FOREIGN	ATIVAS DATA CENTER LTDA.	BRASIL	ARCELOORMITTAL	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	314,968	1,855,991	2,169,659	893,905	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	67,834	27,045	-	-	167,054	254,554			
9-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO CHILE	CLF	MONTHLY	3.00	3.00	47,517	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	51,950	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		
12-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO CHILE	CLF	MONTHLY	3.00	3.00	78,264	104,352	182,616	-	-	-	-	-	-	182,616		
13-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO CHILE	CLF	MONTHLY	3.00	3.00	12,739	21,232	33,971	-	-	-	-	-	-	33,971		
14-171	99.546.900-6	ISWITCH S.A.	CHILE	BANCO CHILE	CLF	MONTHLY	3.00	3.00	78,612	157,224	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	277,267	-	-	-	649,556	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	NUEVOS DESARROLLOS	CLF	MONTHLY	2.31	2.31	24,117	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 VIÑA 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 ANDINO SPA	CLF	MONTHLY	4.29	4.29	21,921	67,990	89,911	92,069	92,069	53,707	-	-	237,845	327,356		
33-171	78.936.330-7	ITEM LTDA	CHILE	NUEVOS 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	NUEVOS 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 TEBROL 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	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	62,133	-	-	186,399	248,532		
38-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA DIENTOINO 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	6,622	6,622	6,622	-	-	19,866	26,489		
40-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALLE VIÑA DEL MAR S.A.	CLF	MONTHLY	4.54	4.54	14,312	47,273	61,585	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	78,684	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	22,381	72,676	95,457	95,457	95,457	95,457	-	-	286,371	381,828		
43-171	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VIÑA 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	305,956	-	-	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	353,905	-	-	2,277,400	2,918,566		
46-171	78.936.330-7	ITEM LTDA	CHILE	NUEVOS DESARROLLOS	CLF	MONTHLY	4.30	4.30	8,551	28,243	36,794	37,907	40,473	41,698	-	-	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	ALEJANDRO CASTAÑO	MXN	MONTHLY	10.612	11,224	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		
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		
53-171	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLF	MONTHLY	3.70	3.70	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	6.88	6.88	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	5.20	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	5.20	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	5.20	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	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		

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										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			
ThChS	ThChS	ThChS	ThChS	ThChS	ThChS	ThChS	ThChS	ThChS	ThChS	ThChS	ThChS	ThChS	ThChS	ThChS	ThChS						
61-171	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	INMOBILIARIA MALL VINA 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	-	-	-	-	-	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	-	-	-	-	-	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	-	-	-	-	-	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	-	-	-	-	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	22,074	22,074	22,074	22,074	-	-	-	-	-	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.	CLP	MONTHLY	4.34	4.34	11,202	33,607	44,809	44,809	44,809	26,139	-	-	-	-	-	115,757	160,566
69-171	FOREIGN	SOLEX COLOMBIA S.A.S	COLOMBIA	PRONTERORAL 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 TECNOLOGIAS DE COSTA RICA S.A.	COSTA RICA	CODISA	USD	MONTHLY	8.00	8.00	18,121	4,049	22,170	-	-	-	-	-	-	-	-	-	22,170
72-171	FOREIGN	SONDA TECNOLOGIAS DE COSTA RICA S.A.	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 TECNOLOGIAS DE COSTA RICA S.A.	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 TECNOLOGIAS DE COSTA RICA S.A.	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 TECNOLOGIAS DE COSTA RICA S.A.	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 TECNOLOGIAS DE COSTA RICA S.A.	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 TECNOLOGIAS DE COSTA RICA S.A.	COSTA RICA	SAM 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 TECNOLOGIAS DE COSTA RICA S.A.	COSTA RICA	CODISA	USD	MONTHLY	8.00	8.00	8,054	8,202	16,256	-	-	-	-	-	-	-	-	-	16,256
79-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	4.00	4.00	5,175	-	5,175	-	-	-	-	-	-	-	-	-	5,175
80-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	5.45	5.45	1,625	-	1,625	-	-	-	-	-	-	-	-	-	1,625
81-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	4.20	4.20	36,562	57,541	94,103	21,578	-	-	-	-	-	-	-	21,578	115,681
82-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	4.20	4.20	31,634	70,526	102,160	-	-	-	-	-	-	-	-	-	102,160
83-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	0.27	0.27	3,600	8,007	11,607	-	-	-	-	-	-	-	-	-	11,607
84-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	0.60	0.60	26,275	58,521	84,796	-	-	-	-	-	-	-	-	-	84,796
85-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	0.90	0.90	45,551	101,311	146,862	-	-	-	-	-	-	-	-	-	146,862
86-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	5.17	5.17	3,393	7,531	10,924	2,510	-	-	-	-	-	-	-	2,510	13,434
87-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	5.19	5.19	15,726	34,906	50,632	27,149	-	-	-	-	-	-	-	27,149	77,781
88-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	5.01	5.01	665	-	665	-	-	-	-	-	-	-	-	-	665
89-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	5.01	5.01	32,754	-	32,754	-	-	-	-	-	-	-	-	-	32,754
90-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	5.01	5.01	24,504	5,988	30,492	-	-	-	-	-	-	-	-	-	30,492
91-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	5.01	5.01	3,355	820	4,175	-	-	-	-	-	-	-	-	-	4,175
92-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	HP FINANCIAL SERVICES S.A	COP	MONTHLY	17.99	17.99	3,998	8,771	12,769	11,694	975	-	-	-	-	-	-	12,669	25,438
93-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.46	5.46	69,801	161,703	231,004	-	-	-	-	-	-	-	-	-	231,004
94-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.16	5.16	20,433	61,298	81,731	20,433	-	-	-	-	-	-	-	20,433	102,164
95-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	1.33	1.33	49,097	130,925	180,022	49,097	-	-	-	-	-	-	-	49,097	229,119
96-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	4.80	4.80	37,076	70,039	107,115	43,774	-	-	-	-	-	-	-	43,774	150,889
97-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.41	5.41	101,819	305,456	407,275	169,698	-	-	-	-	-	-	-	169,698	576,973
98-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.70	5.70	9,290	27,870	37,160	15,484	-	-	-	-	-	-	-	15,484	52,644
99-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	6.79	6.79	24,057	72,170	96,227	-	-	-	-	-	-	-	-	-	96,227
100-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	6.79	6.79	6,521	19,563	26,084	-	-	-	-	-	-	-	-	-	26,084
101-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.76	5.76	1,849	4,931	6,780	-	-	-	-	-	-	-	-	-	6,780
102-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	12.16	12.16	52,195	115,019	167,214	268,377	127,798	-	-	-	-	-	-	396,175	563,389
103-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.30	5.30	23,071	51,230	74,301	130,921	73,999	68,306	-	-	-	-	-	273,226	347,527
104-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	10.77	10.77	2,582	7,747	10,329	14,633	5,165	-	-	-	-	-	-	19,798	30,127
105-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	11.50	11.50	50,523	98,581	149,104	172,516	36,968	-	-	-	-	-	-	209,484	358,588
106-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	9.76	9.76	75,435	147,260	222,695	257,705	55,222	-	-	-	-	-	-	312,927	535,622
107-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	7.82	7.82	35,304	105,913	141,217	282,435	152,986	141,218	117,681	-	-	-	-	694,320	835,537
108-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	17.60	17.60	6,226	18,677	24,903	45,655	22,828	-	-	-	-	-	-	68,483	93,386
109-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	17.58	17.58	2,571	7,714	10,285	20,570	11,142	10,285	-	-	-	-	52,282	62,567	
110-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.09	3.09	3,129	6,991	10,120	777	-	-	-	-	-	-	-	777	10,897
111-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.04	5.04	1,589	1,589	3,178	-	-	-	-	-	-	-	-	-	3,178
112-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.27	5.27	13,265	28,088	41,353	24,967	-	-	-	-	-	-	-	24,967	66,320
113-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.01	5.01	9,397	11,210	20,607	-	-	-	-	-	-	-	-	-	20,607
114-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.81	5.81	17,683	37,650	55,333	37,650	-	-	-	-	-	-	-	37,650	92,983
115-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.70	5.70	2,678	5,676	8,354	5,676	-	-	-	-	-	-	-	5,676	14,030
116-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	6.79	6.79	7,557	14,429	21,986	-	-	-	-	-	-	-	-	-	21,986
117-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.22	8.22	2,808	6,080	8,888	676	-	-	-	-	-	-	-	676	9,564
118-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.50	3.50	2,986	2,960	4,346	4,605	987	-	-	-	-	-	-	4,605	9,938
119-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.15	3.15	3,577	7,911	11,488	7,911	-	-	-	-	-	-	-	7,911	19,399
120-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.11	5.11	38,577	84,718	123,295	94,131	-	-	-	-	-	-	-	94,131	217,426

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\$					
121-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	2.71	2.71	48,874	106,233	154,607	271,485	153,448	129,840	-	-	-	554,773	709,380
122-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	1.61	1.61	10,195	30,584	40,779	40,778	3,398	-	-	-	-	44,176	84,955
123-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	11.83	11.83	20,530	45,255	65,785	85,482	35,199	-	-	-	-	120,681	186,466
124-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.46	5.46	9,201	27,603	36,804	53,207	21,469	-	-	-	-	76,676	113,480
125-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	1.63	1.63	5,970	13,139	19,109	33,577	18,978	-	-	-	-	52,555	71,664
126-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	9.25	9.25	6,043	11,800	17,843	14,750	-	-	-	-	-	14,750	32,593
127-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	10.82	10.82	11,728	22,997	34,725	57,492	25,871	-	-	-	-	83,363	118,088
128-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.32	8.32	11,070	24,423	35,493	54,274	24,423	-	-	-	-	78,697	114,190
129-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	2.54	2.54	12,235	23,957	36,192	62,888	29,947	-	-	-	-	92,835	129,027
130-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	6.11	6.11	10,096	30,287	40,383	80,766	40,383	23,557	-	-	-	144,706	185,089
131-171	FOREIGN	SONDA DE COLOMBIA S.A.S.	COLOMBIA	INVERSIONES VAJAD HOLDINGS	COP	MONTHLY	16.50	16.50	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. DE C.V.	MEXICO	MINIBODEGAS PERIFERICO S.A. DE C.V.	MXN	MONTHLY	10.38	10.38	47	141	188	-	-	-	-	-	-	-	188
135-171	FOREIGN	SONDA MEXICO S.A. DE C.V.	MEXICO	MINIBODEGAS PERIFERICO S.A. DE C.V.	MXN	MONTHLY	10.38	10.38	99	297	396	-	-	-	-	-	-	-	396
136-171	FOREIGN	SONDA MEXICO S.A. DE C.V.	MEXICO	DELL MEXICO, S.A. DE C.V.	MXN	MONTHLY	10.10	10.10	11,984	35,951	47,935	-	-	-	-	-	-	-	47,935
137-171	FOREIGN	SONDA PANAMA S.A.	PANAMA	GERONA CAPITAL ASSETS	USD	MONTHLY	6.00	6.00	26,515	83,067	109,282	-	-	-	-	-	-	-	109,282
138-171	FOREIGN	SONDA PANAMA S.A.	PANAMA	HATZLAJA	USD	MONTHLY	6.00	6.00	6,304	10,718	17,022	-	-	-	-	-	-	-	17,022
139-171	FOREIGN	SONDA PANAMA S.A.	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	42,394	-	-	-	1,613,301	6,747,565
141-171	FOREIGN	SONDA PROCWORK INFORMATICA LTDA	BRASIL	SANTANDER	BRL	MONTHLY	14.84	14.84	37,004	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	389,837	67,240	-	-	-	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	3.33	3.33	3,438	10,914	13,792	13,792	9,168	-	-	-	-	22,920	36,672
145-171	83.628.100-4	SONDA S.A.	CHILE	MERCADO MAYORISTA DE SANTIAGO S.A.	CLP	MONTHLY	3.33	3.33	13,244	39,733	52,977	52,977	35,318	-	-	-	-	88,295	141,272
146-171	83.628.100-4	SONDA S.A.	CHILE	CLAUDIA PATRICIA OSORIO	CLP	MONTHLY	5.00	5.00	2,130	6,390	8,520	8,520	5,680	-	-	-	-	14,200	22,720
147-171	83.628.100-4	SONDA S.A.	CHILE	YAMIRA GARDILCIC BOERO	CLP	MONTHLY	3.33	3.33	1,070	3,211	4,281	4,281	2,855	-	-	-	-	7,137	11,418
148-171	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES SUAZO BORZONE LTDA.	CLP	MONTHLY	3.33	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	3.33	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	4.30	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	CLP	MONTHLY	4.29	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	3.84	3.84	17,924	17,924	35,848	-	-	-	-	-	-	-	35,848
153-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	72,999	96,332	168,931	-	-	-	-	-	-	-	168,931
154-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	20,521	27,362	47,883	-	-	-	-	-	-	-	47,883
155-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	25,393	42,321	67,714	-	-	-	-	-	-	-	67,714
156-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	90,482	180,963	271,445	-	-	-	-	-	-	-	271,445
157-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	5,164	11,528	17,292	-	-	-	-	-	-	-	17,292
158-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	8,652	23,072	31,724	-	-	-	-	-	-	-	31,724
159-171	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	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	3.84	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	3.84	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	3.96	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	3.96	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	6.62	6.62	128,496	171,328	299,824	-	-	-	-	-	-	-	299,824
165-171	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	TELEDATA S.A.	USD	MONTHLY	4.30	4.37	11,841	35,523	47,364	-	-	-	-	-	-	47,364	94,728
166-171	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	RICARDO COLMAN LERNER	UYU	MONTHLY	12.00	12.00	-	13,115	13,115	-	-	-	-	-	-	13,115	26,885
167-171	96.823.020-4	TECNOGLOBAL S.A.	CHILE	JOSEFINA GUZMAN ECHAZARRETA	CLP	MONTHLY	3.00	3.00	35,097	105,291	140,388	140,388	11,699	-	-	-	-	152,087	292,475
168-171	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BOENOR FLEX CENTER S.A.	CLP	MONTHLY	5.00	5.00	23,729	71,187	94,916	94,917	94,917	94,917	15,819	-	-	300,570	395,486
169-171	FOREIGN	TELSING COM. DE EQUI. INF. LTDA.	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	SONDA CIDADES INT. E MOB. LTDA.	BRASIL	HP FINANCIAL SERVICES S.A	BRL	MONTHLY	12.15	12.15	347,438	116,998	464,056	439,216	429,392	374,644	-	-	-	1,243,792	1,707,848
171-171	FOREIGN	SONDA CIDADES INT. E MOB. LTDA.	BRASIL	ALEXANDRE DE ALMEIDA	BRL	MONTHLY	6.40	6.40	441	1,283	1,724	1,621	1,026	-	-	-	-	-	4,671
Total									6,963,735	18,338,962	25,502,697	15,682,904	9,656,598	7,061,291	779,348	-	-	33,180,141	58,682,838

21. HEDGING INSTRUMENTS

SONDA S.A., after an assessment conducted by the Management, has subscribed or could subscribe to derivative financial instruments to manage its exposure to foreign exchange risk, inflation or interest rate. Under the definition of hedging, as permitted by IFRS standards, the portion that is considered effective hedging will be recognized in other comprehensive income "Cash flow hedging reserves" in Equity.

Hedging of bonds issued by SONDA S.A.

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

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\$ 977,160 (debit to reserves) (credit of ThCh\$ 572,4855 at December 31, 2023).

Exchange Rate Risk Hedging

a) Exchange Rate Risk Hedging

Given the volatility of its foreign currency balances, mainly payments in dollar currency, SONDA could enter into forward derivative contracts to hedge this exposure.

b) 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, 2024, 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:

Description of the contracts			12.31.2024				12.31.2023			
			Assets		Liabilities		Assets		Liabilities	
Type of derivative	Type of contract	Maturity date	Current	Non Current	Current	Non Current	Current	Non Current	Current	Non Current
			ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
CFH	SWAP (*)	01-07-2024	-	-	-	-	23,228,534	-	-	-
CFH	SWAP (*)	01-10-2024	-	-	-	-	11,502,325	-	-	-
CFH	SWAP	03-07-2029	-	1,090,003	-	-	-	-	62,300	124,600
CFH	SWAP	03-07-2029	-	1,004,727	-	-	-	-	23,961	47,923
CFH	SWAP	14-12-2026	633,578	633,578	-	-	-	-	-	-
CFH	SWAP	14-12-2026	243,684	243,684	-	-	-	-	-	-
CFH	SWAP	17-05-2027	-	1,563,476	-	-	-	-	-	-
CFH	SWAP	01-11-2027	-	74,504	-	-	-	-	-	-
CFH	SWAP	16-12-2027	-	42,285	-	-	-	-	-	-
CFH	SWAP	28-08-2026	106,810	106,810	-	-	-	-	-	-
CFH	FWD	25-02-2025	306,738	-	-	-	-	-	-	-
Total			1,290,810	4,759,067	-	-	34,730,859	-	86,261	172,523

(*) See note 19(3) for the effects of its liquidation.

22. TRADE AND OTHER PAYABLES

a) The details of this item are as follows:

	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Non-current payables		
Non-current accounts payable with suppliers (1)	26,036,040	14,833,278
Other non-current accounts payable (4)	2,220,379	2,784,124
Total trade and other non-current payables	28,256,419	17,617,402
Current payables		
Current accounts payable with suppliers (1)	207,365,319	201,025,802
Accounts payable for purchase of non-current, current assets (2)	-	2,445,228
Accumulated liabilities classified as current (3)	1,457,867	2,124,024
Other current accounts payable (4)	100,198,604	87,797,237
Total trade and other current payables	309,021,790	293,392,291
Trade and other payables		
Accounts payable with suppliers	233,401,359	215,859,080
Accounts payable for purchase of non-current	-	2,445,228
Accumulated liabilities classified	1,457,867	2,124,024
Other accounts payable	102,418,983	90,581,361
Total trade and other payables	337,278,209	311,009,693

(1) Accounts payable with suppliers

(i) The detail is:

Trade and other payables	Current		Non Current	
	12.31.2024 ThCh\$	12.31.2023 ThCh\$	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Accounts payable to suppliers (1.2)	154,312,180	149,464,642	181,885	-
Provisions of invoices and documents to be received	53,053,139	51,561,160	25,854,155	14,833,278
Total	207,365,319	201,025,802	26,036,040	14,833,278

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

	12.31.2024				12.31.2023			
	Goods ThCh\$	Services ThCh\$	Other ThCh\$	Total ThCh\$	Goods ThCh\$	Services ThCh\$	Other ThCh\$	Total ThCh\$
Suppliers payments up to date								
Current invoices according to term								
Up to 30 days	62,036,641	22,542,277	14,109,675	98,688,593	46,148,772	18,706,021	10,598,498	75,453,291
More than 31 up to 60 days	23,585,542	4,080,378	4,880,015	32,545,935	19,744,058	16,543,533	2,868,714	39,156,305
More than 61 up to 90 days	12,064,983	1,807,385	349,945	14,222,313	15,440,770	1,595,484	42,721	17,078,975
More than 91 up to 120 days	704,602	661,749	42,508	1,408,859	3,775,862	255,604	655	4,032,121
More than 121 up to 365 days	299,078	409,431	84	708,593	298,582	369,896	13,230	681,708
More than 365 days	-	-	-	-	-	-	-	-
Total	98,690,846	29,501,220	19,382,227	147,574,293	85,408,044	37,470,538	13,523,818	136,402,400
Suppliers payments up to date								
Current invoices according to term								
Up to 30 days	613,834	878,765	1,365,307	2,857,906	3,884,524	259,282	1,545,148	5,688,954
More than 31 up to 60 days	1,705,118	1,273,329	26,943	3,005,390	789,167	26,154	34,471	849,792
More than 61 up to 90 days	307,509	33,642	12,464	353,615	691,685	-	17,369	709,054
More than 91 up to 120 days	70,151	96,926	51,084	218,161	752,138	1,640	25,192	778,970
More than 121 up to 365 days	68,064	1,408	415,228	484,700	4,289,875	598,245	147,352	5,035,472
More than 365 days	-	-	-	-	-	-	-	-
Total trade payable	2,764,676	2,284,070	1,871,026	6,919,772	10,407,389	885,321	1,769,532	13,062,242

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	
	12.31.2024 ThCh\$	12.31.2023 ThCh\$	12.31.2024 ThCh\$	12.31.2023 ThCh\$
SONDA do Brasil Ltda. (for Elucid Solutions S.A.)	-	2,445,228	-	-
Total	-	2,445,228	-	-

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.

During the third quarter of 2024, these securities were released and paid.

(3) The detail is:

Accumulated liabilities classifieds current	Current		Non Current	
	12.31.2024	12.31.2023	12.31.2024	12.31.2023
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
General Services	984,605	1,139,709	-	-
Others	473,262	984,315	-	-
Totales	1,457,867	2,124,024	-	-

(4) The detail is:

Other accounts payable	Current		Non Current	
	12.31.2024	12.31.2023	12.31.2024	12.31.2023
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Dividends payable	3,448,029	4,924,085	-	-
Tax division agreement (i)	299,247	737,223	2,220,379	2,784,124
Other accounts payable (ii)	96,451,328	82,135,929	-	-
Total	100,198,604	87,797,237	2,220,379	2,784,124

- (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) Corresponds mainly to funds pending transfer to businesses participating in the Acquisition System of the subsidiary Multicaja S.A.

b) Financing agreements with suppliers

The Company does not have financing agreements with its suppliers, which allow them better access to credit or facilitate the prompt settlement of accounts payable.

Carrying amount of financial liabilities that are subject to financing agreements with suppliers:

	12.31.2024
Presented as part "Trade Accounts Payable and Other Accounts Payable"	M\$
Trade accounts payable for which suppliers have already received payment from the financing provider	-
Presented as part of "Other Financial Liabilities"	M\$
Loans for which suppliers have already received payment	-

23. OTHER PROVISIONS

a) The details of other provisions are as follows:

	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Provision for litigations (1)		
Non-current provision for litigations	12,504,024	13,024,736
Current provision for litigations	4,880,663	5,790,336
Total provision for litigation	17,384,687	18,815,072
Other miscellaneous provisions		
Other non-current miscellaneous provisions	-	293,571
Other current miscellaneous provisions	1,846,914	3,406,867
Total other miscellaneous provisions	1,846,914	3,700,438
Total other provisions		
Other non-current provisions	12,504,024	13,318,307
Other current provisions	6,727,577	9,197,203
Total other provisions	19,231,601	22,515,510

(I) 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)	14,460,055	4,012,399	18,472,454
Changes in provision			
New provision	3,978,136	544,358	4,522,494
Increase in existing provisions	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 12.31.2022 (Current + Non-current)	18,815,072	3,700,438	22,515,510
Changes in provision:			
New provision	3,105,652	785,666	3,891,318
Increase in existing provision	3,020,441	772,592	3,793,033
Provision used	(3,343,792)	(1,047,602)	(4,391,394)
Reversed unused provision	(1,930,866)	(1,995,310)	(3,926,176)
Foreign currency translation differences	(2,281,820)	(368,870)	(2,650,690)
Total changes in other provision	(1,430,385)	(1,853,524)	(3,283,909)
Balance at 12.31.2023 (Current + Non-current)	17,384,687	1,846,914	19,231,601

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:

	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Non-current defined benefit obligation (1)		
Severance indemnities (i)	1,887,136	1,745,896
Five-year service awards (i)	1,907,626	1,581,292
Total non-current defined benefit obligation	3,794,762	3,327,188
Other benefits		
Other non-current benefits	2,194,357	1,573,059
Current defined benefits		
Vacation provision	24,107,387	20,772,528
Salaries, commissions and settlements payable	4,180,106	3,761,996
Share in profits and bonds, current (ii)	6,211,901	5,453,331
Total current defined benefit obligation	34,499,394	29,987,855
Other benefits		
Other current benefits	11,877,673	10,828,004
Total provisions for benefits to employees		
Non-current provision	5,989,119	4,900,247
Current provision	46,377,067	40,815,859
Total provision	52,366,186	45,716,106

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

(i) 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 01.01.2023	1,874,939	1,465,030	3,339,969
Annual service costs	313,364	364,029	677,393
Interest cost	111,660	62,410	174,070
Exchange difference of foreign plan	102,209	-	102,209
Benefits paid	(642,752)	(234,268)	(877,020)
Reversed unused provision	(2,539)	-	(2,539)
Increase (decrease) in benefits	(118,058)	192,171	74,113
Amounts of defined benefit recognised in comprehensive income	(10,985)	(75,909)	(86,894)
Balance at 12.31.2023	1,745,896	1,581,292	3,327,188
Service costs for the period	389,697	496,448	886,145
Interest cost	90,535	67,363	157,898
Exchange difference of foreign plan	22,188	66,770	88,958
Benefits paid	(300,373)	(304,247)	(604,620)
Reversed unused provision	(103,545)	-	(103,545)
Increase (decrease) in benefits	98,502	326,334	424,836
Amounts of defined benefit recognised in comprehensive income	42,738	-	42,738
Balance at 12.31.2024	1,887,136	1,907,626	3,794,762

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

Actuarial bases used	Chile		México		Ecuador	
	12.31.2024	12.31.2023	12.31.2024	12.31.2023	12.31.2024	12.31.2023
Nominal discount rate	6.28%	6.00%	10.25%	10.25%	4.74%	5.38%
Expected salary increase rate	0% - 2%	0% - 2%	6.00%	6.50%	1.33%	1.33%
Average rotation rate	22.34%	21.84%	24.00%	24.00%	23.79%	23.34%
Mortality table	M-2014	M-2014	EMSSA-09	EMSSA-09	TM IESS 2002	TM IESS 2002

- (ii) 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 01.01.2023	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
Increase of existing provisions	5,861,867
Provision used	(4,740,097)
Reversed unused provision	(622,507)
Foreign currency translation differences	259,307
Total movements of provision	758,570
Balance at 12.31.2024	6,211,901

25. OTHER NON-FINANCIAL LIABILITIES

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

Other non-financial liabilities	Current	
	12.31.2024	12.31.2023
	ThCh\$	ThCh\$
Withholdings	14,274,149	11,833,971
Advances from customers	1,129,065	896,584
Other tax payable	3,712,565	3,673,397
Unearned income (1)	10,631,100	6,941,707
Other	1,254,316	2,103,612
Total	31,001,195	25,449,271

Otros pasivos no financieros	Non current	
	12.31.2024	12.31.2023
	ThCh\$	ThCh\$
Unearned income (1)	576,114	1,386,786
Others	-	3,280
Total	576,114	1,390,066

(I) The details are as follows:

	Current		Non current	
	12.31.2024	12.31.2023	12.31.2024	12.31.2023
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Sales in advance-maintenance contracts (i)	1,208,256	1,205,798	301,183	502,861
Sales in advance-installation projects (ii)	6,207,831	3,500,168	256,654	240,005
Sales in advance for services not rendered	3,215,013	2,235,741	18,277	643,920
Total	10,631,100	6,941,707	576,114	1,386,786

- (i) Correspond to equipment maintenance and technical support contracts which are collected in advance.
- (ii) 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, 2024, and 2023, 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	Issued and paid-in capital
M\$						
Ordinary shares (*)	871,057,175	-	871,057,175	-	871,057,175	373,119,044
Preferred shares	-	-	-	-	-	-
Total	871,057,175	-	871,057,175	-	871,057,175	373,119,044 (*)

1 Share = 1 Vote

(b) Main shareholders and controlling entity

Main shareholders as of December 31, 2024 and 2023:

Taxpayer number	Main shareholders	12.31.2024		12.31.2023	
		Porcentaje	Shares	Porcentaje	Shares
76.413.035-9	Indico S.A. (*)	37.77%	329,032,953	37.77%	329,032,953
79.822.680-0	Inversiones Santa Isabel Ltda. (*)	12.36%	107,655,768	2.28%	19,879,120
79.532.990-0	BICE Inversiones Corredores de Bolsa S.A.	6.58%	57,286,433	5.26%	45,858,605
96.688.520-3	Inversiones Yuste S.A. (*)	3.59%	31,265,345	3.59%	31,265,345
84.177.300-4	BTG Pactual Corredores de Bolsa	3.41%	29,701,058	4.00%	34,847,719
97.036.000-K	Banco Santander, por cuenta de inversionistas extranjeros	2.31%	20,079,416	2.01%	17,537,005
90.249.000-0	Bolsa de Comercio de Santiago Bolsa de Valores	2.10%	18,324,763	0.96%	8,336,312
76.547.723-9	Koyam S.A.	1.72%	14,965,730	1.72%	14,965,730
98.000.100-8	AFP Habitat S.A. para Fondo de Pension C	1.62%	14,108,600	1.28%	11,179,387
96.804.330-7	Compass Small Cap Chile Fondo de Inversión	1.54%	13,445,785	0.74%	6,425,281
96.519.800-8	BCI Corredores de Bolsa S.A.	1.54%	13,390,790	0.87%	7,577,248
76.920.676-0	Inversiones La Laguna SpA (*)	1.41%	12,238,922	1.41%	12,238,922

(*) Controlling shareholder

(**) As of December 31, 2023, Banco Santander held 87,776,648 shares in custody on behalf of Inversiones Santa Isabel Ltda., which were transferred to Inversiones Santa Isabel Ltda. during 2024.

According to the shareholder registry of Depósito Central de Valores (Central Securities Depository), the company has a total of 256 shareholders as of December 31, 2023 (275 shareholders as of December 31, 2022).

As of December 31, 2024 and 2023, 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. (Tax ID No. 76.413.035-9), a company that in turn owns 37.7740% of the total shares in SONDA S.A.
- ii. For its part, Inversiones Yuste S.A. (Tax ID No. 96.688.520-3), 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. It does not consider limitations on the free disposal of shares.

(c) Dividend and payment policy

For the 2024 period, the Board of Directors informed the Ordinary Shareholders' Meeting held on April 17 of the same year, that it intends to distribute dividends in an amount equivalent to at least 30% of the profit for the year, payable through a provisional dividend at the end of the first half of the year equivalent to at least 30% of the profits obtained by the Company as of that date. and a final dividend to be agreed by the Ordinary Shareholders' Meeting once the period has ended.

In 2023, SONDA's dividend policy considered distributing an amount equivalent to at least 50% of the profit for each year, through the payment of a provisional dividend for the equivalent of 50% of the profits generated in the first half of the year, and a final dividend to be agreed by the Ordinary Meeting once the period is over.

During 2024 and 2023, the following dividend payments have been agreed:

Period	Dividend type	Amount per share	MontoTotal amount	Dividend agreement date	Dividend payment date
		Ch\$	ThCh\$		
2024	Provisional	2.35804	2,053,988	22-08-2024	11-09-2024
2023	Definitive	12.48860	10,878,285	17-04-2024	29-04-2024
2023	Provisional	9.41058	8,197,153	24-08-2023	07-09-2023

(d) Other Reserves

	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Reserve of exchange difference translation (2)	(124,368,843)	(97,747,910)
Cash flow hedging reserves (3)	775,413	(974,062)
Reserve of actuarial gains or losses in defined benefit plans	331,877	405,639
Other miscellaneous reserves (1)	10,704,458	1,668,407
Total other reserves	(112,557,095)	(96,647,926)

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

	12.31.2024 ThCh\$	12.31.2023 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)	(16,881,175)	(16,883,670)
Paid capital monetary correction, subsidiary Argentina (1.6)	32,211,508	22,433,567
Reserve future subsidiary dividends (1.7)	(5,249,929)	(4,505,544)
Other reserves	(386,094)	(386,094)
Total	10,704,458	1,668,407

(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	01.01.2024 ThCh\$	Movement ThCh\$	12.31.2024 ThCh\$
CTIS TECNOLOGÍA LTDA.	Investment	Brazilian real	(34,153,699)	(8,276,420)	(42,430,119)
MICROGEO S.A.	Investment	U.S. Dollar	2,643,436	1,168,336	3,811,772
SERV.DE APLIC. E INGENIERIA NOVIS S.A. DE C.V.	Investment	Mexican peso	28,572	-	28,572
PARS PRODUCTOS PROCES. DE DATOS LTDA.	Investment	Brazilian real	(24,797,130)	(4,725,810)	(29,522,940)
QUINTEC FILIALES OPERATIVAS S.A	Investment	Colombian pesos	(152,159)	21,822	(130,337)
SOLEX COLOMBIA S.A.	Investment	Colombian pesos	34,568	15,269	49,837
SONDA ARGENTINA S.A.	Investment	Argentine peso	(26,971,184)	(6,912,726)	(33,883,910)
SONDA DO BRASIL LTDA.	Investment	Brazilian real	(63,150,016)	(4,138,644)	(67,288,660)
SONDA DO BRASIL LTDA.	Goodwill	Brazilian real	(1,548,652)	(331,890)	(1,880,542)
SONDA CIDADES INTELIGENTES E MOBILIDADE LTDA.	Investment	Brazilian real	(3,915,097)	(1,741,423)	(5,656,520)
SONDA TECNOL. DE COSTA RICA S.A.	Investment	U.S. Dollar	2,919,488	1,606,416	4,525,904
SONDA DE COLOMBIA S.A.	Investment	Colombian pesos	282,426	38,659	321,085
SONDA DE COLOMBIA S.A.	Goodwill	Colombian pesos	(55,529)	54,661	(868)
SONDA ECUADOR S.A.	Investment	U.S. Dollar	2,993,948	1,319,553	4,313,501
SONDA ECUADOR S.A.	Goodwill	U.S. Dollar	18,946	9,395	28,341
SONDA MEXICO S.A. DE C.V.	Investment	Mexican peso	23,622,995	(4,630,672)	18,992,323
SONDA MEXICO S.A. DE C.V.	Goodwill	Mexican peso	263,895	(115,668)	148,227
SONDA PANAMA S.A.	Investment	U.S. Dollar	22,314	20,377	42,691
SONDA DEL PERU S.A.	Investment	Peruvian soles	4,325,946	3,996,275	8,322,221
SONDA DEL PERU S.A.	Goodwill	Peruvian soles	10,031	8,052	18,083
SONDA PROCWORK INF. LTDA.	Investment	Brazilian real	14,058,779	(6,972,939)	7,085,840
SONDA URUGUAY S.A.	Investment	U.S. Dollar	1,231,135	680,242	1,911,377
SONDA URUGUAY S.A.	Investment	U.S. Dollar	203,827	101,071	304,898
TECNOGLOBAL S.A.	Investment	U.S. Dollar	8,048,123	4,261,679	12,309,802
TECNOGLOBAL S.A.	Goodwill	U.S. Dollar	148,422	42,731	191,153
TELSINC COMERCIO DE EQUIPAMIENTO DE INF. LTDA.	Investment	Brazilian real	(4,039,657)	(2,332,873)	(6,372,530)
CONSORCIO ECUADOR	Investment	U.S. Dollar	17,785	2,987	20,772
SONDA SERVICIOS SAS	Investment	Colombian pesos	177,544	2,177	179,721
SONDA USA Inc.	Investment	U.S. Dollar	(18,119)	184,831	166,712
NOVIS CORP US	Investment	U.S. Dollar	-	(14,367)	(14,367)
SONDA GUATEMALA S.A.	Investment	U.S. Dollar	1,152	37,966	39,118
Total			(97,747,910)	(26,620,933)	(124,368,843)

Entity	Investment type	Currency	01.01.2023 ThCh\$	Movement ThCh\$	12.31.2024 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
SERV.DE APLIC. E INGENIERIA NOVIS S.A. DE C.V.	Investment	Mexican peso	24,538	4,034	28,572
PARS PRODUCTOS PROCES. DE DATOS LTDA.	Investment	Brazilian real	(28,802,453)	4,005,323	(24,797,130)
QUINTEC FILIALES OPERATIVAS S.A	Investment	Colombian pesos	(152,159)	-	(152,159)
SOLEX COLOMBIA S.A.	Investment	Colombian pesos	(33,789)	68,357	34,568
SONDA ARGENTINA S.A.	Investment	Argentine peso	(19,008,367)	(7,962,817)	(26,971,184)
SONDA DO BRASIL LTDA.	Investment	Brazilian real	(66,156,440)	3,006,424	(63,150,016)
SONDA DO BRASIL LTDA.	Goodwill	Brazilian real	(1,869,638)	320,986	(1,548,652)
SONDA CIDADES INTELIGENTES E MOBILIDADE LTDA.	Investment	Brazilian real	(6,330,028)	2,414,931	(3,915,097)
SONDA TECNOL. DE COSTA RICA S.A.	Investment	U.S. Dollar	2,647,493	271,995	2,919,488
SONDA DE COLOMBIA S.A.	Investment	Colombian pesos	(7,506,335)	7,788,761	282,426
SONDA DE COLOMBIA S.A.	Goodwill	Colombian pesos	(128,474)	72,945	(55,529)
SONDA ECUADOR S.A.	Investment	U.S. Dollar	2,758,179	235,769	2,993,948
SONDA ECUADOR S.A.	Goodwill	U.S. Dollar	17,272	1,674	18,946
SONDA MEXICO S.A. DE C.V.	Investment	Mexican peso	20,572,461	3,050,534	23,622,995
SONDA MEXICO S.A. DE C.V.	Goodwill	Mexican peso	(9,783)	273,678	263,895
SONDA PANAMA S.A.	Investment	U.S. Dollar	18,636	3,678	22,314
SONDA DEL PERU S.A.	Investment	Peruvian soles	2,668,096	1,657,850	4,325,946
SONDA DEL PERU S.A.	Goodwill	Peruvian soles	6,354	3,677	10,031
SONDA PROCWORK INF. LTDA.	Investment	Brazilian real	6,166,898	7,891,881	14,058,779
SONDA URUGUAY S.A.	Investment	USD : US Dólar	1,152,081	79,054	1,231,135
SONDA URUGUAY S.A.	Investment	USD : US Dólar	185,822	18,005	203,827
TECNOGLOBAL S.A.	Investment	USD : US Dólar	7,174,250	873,873	8,048,123
TECNOGLOBAL S.A.	Goodwill	USD : US Dólar	107,004	41,418	148,422
TELSINC COMERCIO DE EQUIPAMIENTO DE INF. LTDA.	Investment	Brazilian real	(5,739,752)	1,700,095	(4,039,657)
CONSORCIO 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 S.A.	Investment	U.S. Dollar	-	1,152	1,152
Total			(129,839,049)	32,091,139	(97,747,910)

- (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	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Profit attributable to the owners of the parent	31,900,746	38,150,872
Retained earnings at the end of the previous year	298,461,125	279,385,689
Period dividends	(9,570,224)	(19,075,436)
Adjustments not made first application to IFRS	(3,176,754)	(3,176,754)
Other Adjustments to Accumulated Earnings	(585,917)	-
Total distributable Net Income	317,028,976	295,284,371

(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:

Unrealized adjustments:	First-time adoption adjustments 01-01-2023 M\$	Amount realized for the year M\$	Unrealized balance as of 31-12-2023 M\$	Amount realized for the year M\$	Unrealized balance as of 31-12-2024 M\$
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 2024 and 2023, 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	
			12.31.2024 ThCh\$	12.31.2023 ThCh\$	12.31.2024 ThCh\$	12.31.2023 ThCh\$
INMOBILIARIA SERVIBANCA S.A.	Chile	13.25%	213,293	210,345	25,925	21,430
MICROGEO S.A.	Chile	20.00%	2,443,319	2,139,850	11,385	(19,957)
MULTICAJA S.A.	Chile	30.50%	9,744,782	9,643,589	118,955	(483,268)
NOVIS CORP INC.	USA	40.00%	24,073	20,334	829	(22,735)
NOVIS MEXICO S.A.	México	40.00%	3,083,954	2,848,863	432,736	487,997
NOVIS S.A.	Chile	40.00%	356,560	626,584	(265,830)	(182,088)
SERV. ADMIN. NOVIS CV	México	0.01%	-	-	(3,086)	-
QUINTEC FILIALES OPERATIVAS S.A.	Chile	0.18%	115,083	113,979	10,827	17,135
SOLEX COLOMBIA S.a.S.	Colombia	50.00%	288,094	277,866	10,771	738
SOLEX S.A.	Chile	50.00%	1,117,883	971,183	431,430	301,078
WIRELESS-IQ S.A.	Chile	33.00%	117,297	406,937	52,049	447,651
Total			17,504,338	17,259,530	825,991	567,981

27. REVENUE

The detail of this income statement item is as follows:

	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Revenue from ordinary activities from the sale of goods	544,628,992	468,371,511
Revenue from ordinary activities from the provision of services	997,460,866	831,786,081
Total	1,542,089,858	1,300,157,592

28. COST OF SALES

The detail of this income statement item is as follows:

	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Salary	318,949,265	251,281,830
Depreciation and amortization	46,216,181	39,162,513
Inventory cost of sales	684,332,512	560,985,968
Other	268,308,580	247,516,803
Total	1,317,806,538	1,098,947,114

29. ADMINISTRATIVE EXPENSES

The detail of this income statement item is as follows:

	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Salary	91,768,179	83,730,361
External services	12,442,005	10,350,738
Depreciation and amortization	6,499,452	5,064,510
Other	23,039,444	21,314,179
Total	133,749,080	120,459,788

30. OTHER INCOME

The detail of this income statement item is as follows:

	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Recovery of extraordinary expenses	1,796,463	410,267
Gain on acquisition of control (1)	-	7,972,639
Gain on sales of fixed assets	69,068	29,358
Recovery of provisions	165,397	207,580
Investment adjustment (in companies)	-	114,903
Other	1,030,323	1,223,377
Total	3,061,251	9,958,124

(1) As explained in Note 3.2 a) (1), 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:

	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Depreciation of Property, Plant and Equipment (Note 14)	22,050,704	19,936,023
Investment Property Depreciation (Note 15)	41,165	48,937
Depreciation of Right of use assets (Note 16)	14,272,399	12,441,574
Intangible amortization (*) (Note 12)	11,827,005	10,906,025
Projects amortization	4,524,360	894,464
Total	52,715,633	44,227,023

(*) ThCh\$2,749,988 corresponds to amortizations of intangible assets arising from business combinations (ThCh\$2,730,822 as of December 31, 2023).

32. OTHER EXPENSES BY FUNCTION

The details of other expenses by function are as follows:

	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Contingencies (1)	5,378,565	10,011,309
Restructuring expense	1,352,533	307,664
Other tax adjustments	269,760	677,055
Non-recoverable VAT	573,707	-
Expenses incurred for business acquisition	-	30,129
Loss on sale / derecognition of fixed assets	35,489	241,292
Other expenses	2,269,133	2,395,485
Total	9,879,187	13,662,934

(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.

Financial Assets	Note	Category under NIIF 9	12.31.2024		12.31.2023	
			Carrying amount	Fair value	Carrying amount	Fair value
			ThCh\$	ThCh\$	ThCh\$	ThCh\$
Cash	5	Amortized cost	13,843,766	13,843,766	28,642,190	28,642,190
Short-term time deposits	5	Amortized cost	51,129,967	51,129,967	49,132,629	49,132,629
Mutual Funds	5	Fair value	79,008,321	79,008,321	56,360,529	56,360,529
Financial instruments at fair value	6	Fair value	1,198,210	1,198,210	2,491,138	2,491,138
Other financial assets	6	Amortized cost	6,259,099	6,259,099	7,976,252	7,976,252
Trade and other receivables	7	Amortized cost	515,098,828	515,098,828	470,514,292	470,514,292
Accounts receivable from related entities	8	Amortized cost	4,108,016	4,108,016	3,865,567	3,865,567
Non-current receivables	7	Amortized cost	174,937,255	174,937,255	126,988,942	126,988,942
Other current financial assets (hedging instruments)	6	Fair value	6,049,877	6,049,877	34,730,859	34,730,859
Total financial assets (current and non-current)			851,633,339	851,633,339	780,702,398	780,702,398

Financial Liabilities	Note	Category under NIIF 9	12.31.2024		12.31.2023	
			Carrying amount	Fair value	Carrying amount	Fair value
			ThCh\$	ThCh\$	ThCh\$	ThCh\$
Bank loans	19	Amortized cost	186,461,519	186,461,519	123,894,724	123,894,724
Bonds	19	Amortized cost	146,936,054	140,268,236	201,032,207	189,822,130
Other finance liabilities	19	Amortized cost	904,782	904,782	528,552	528,552
Lease liabilities	20	Amortized cost	70,665,269	70,665,269	56,036,726	56,036,726
Other financial liabilities (Hedging instruments)	21	Fair value	-	-	258,784	258,784
Accounts trade and other payables	22	Amortized cost	337,278,209	337,278,209	311,009,693	311,009,693
Accounts payable to related companies	8	Amortized cost	5,830,763	5,830,763	7,841,624	7,841,624
Total financial liabilities			748,076,596	741,408,778	700,602,310	689,392,233

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).

Financial assets	12.31.2024			
	Level 1	Level 2	Level 3	Total
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Mutual funds units	79,008,321	-	-	79,008,321
Financial instruments at fair value	-	141,177	1,849,712	1,990,889
Financial assets at amortized cost	79,008,321	141,177	1,849,712	80,999,210
Hedging assets	-	6,049,877	-	6,049,877
Financial assets at fair value - hedge instruments	-	6,049,877	-	6,049,877
Total	79,008,321	6,191,054	1,849,712	87,049,087

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

Reconciliation of financial assets measured at fair value:

	Level 3 M\$
Reconciliation 2023	
Balance at 01.01.2023	1,959,436
Additions	-
Total profit/loss	
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
Reconciliation 2024	
Recognised in profit or loss	(185,740)
Recognised in comprehensive income	-
Sales/Rescues	-
Transfers to other levels	-
Balance at 12.31.2024	1,849,712

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, 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
- Transactional BUiness

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.

	12.31.2024					
	Southern Cone	Andean	North America	Brazil	Elimination adjustments	Total
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Gross operating profit						
Total revenue (*)	872,963,134	134,861,444	135,917,483	411,823,455	(13,475,658)	1,542,089,858
Digital Business	209,149,757	38,144,158	69,434,625	202,550,130	(5,254,983)	514,023,687
Digital Services	125,139,889	96,717,286	66,482,858	209,273,325	(8,220,675)	489,392,683
Product Distribution	538,673,488	-	-	-	-	538,673,488
Cost of sales	(744,796,491)	(110,136,538)	(109,276,237)	(367,072,930)	13,475,658	(1,317,806,538)
Total gross operating profit	128,166,643	24,724,906	26,641,246	44,750,525	-	224,283,320
Profits (loss) from operating activities:						
Other income	669,429	86,081	266,178	2,039,563	-	3,061,251
Administrative expenses	(78,316,509)	(13,643,858)	(15,553,919)	(26,234,794)	-	(133,749,080)
Other expenses, by function	(2,479,749)	(271,097)	(1,092,505)	(6,035,836)	-	(9,879,187)
Profit from continuing operations	48,039,814	10,896,032	10,261,000	14,519,458	-	83,716,304
Finance income	4,029,734	3,068,621	2,133,223	7,883,669	(66,011)	17,049,236
Finance costs	(24,505,513)	(1,820,424)	(2,604,731)	(16,854,538)	66,011	(45,719,195)
Share of profit of associates accounted for using the equity method	123,850	25	(508)	(60,578)	-	62,789
Foreign currency exchange differences	(2,938,849)	641,620	1,192,695	(1,485,501)	-	(2,590,035)
Gain from indexed assets and liabilities	223,583	-	-	(36,823)	-	186,760
PROFIT BEFORE TAX	24,972,619	12,785,874	10,981,679	3,965,687	-	52,705,859
INCOME TAX EXPENSE	(7,943,246)	(4,999,716)	(3,352,535)	(3,683,625)	-	(19,979,122)
PROFIT FROM CONTINUING OPERATIONS	17,029,373	7,786,158	7,629,144	282,062	-	32,726,737
Other information						
Depreciation and amortization	(27,879,148)	(5,350,444)	(7,856,225)	(11,629,816)	-	(52,715,633)
EBITDA	77,729,282	16,431,492	18,943,552	30,145,547	-	143,249,873

(*) 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.

	12.31.2023					
	Southern Cone	Andean	North America	Brazil	Elimination adjustments	Total
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	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	176,692,407	24,903,424	52,567,433	179,617,535	(3,729,379)	430,051,420
Digital Services	112,624,502	80,329,378	61,679,738	158,685,632	(5,144,587)	408,174,663
Product Distribution	461,931,509	-	-	-	-	461,931,509
Cost of sales	(635,831,572)	(86,248,781)	(91,230,067)	(294,510,660)	8,873,966	(1,098,947,114)
Total gross operating profit	115,416,846	18,984,021	23,017,104	43,792,507	-	201,210,478
Profits (loss) from operating activities:						
Other income	8,412,356	223,869	117,358	1,204,541	-	9,958,124
Administrative expenses	(72,456,633)	(10,670,589)	(12,802,967)	(24,529,599)	-	(120,459,788)
Other expenses, by function	(1,488,799)	(248,758)	(519,646)	(11,405,731)	-	(13,662,934)
Profit from continuing operations	49,883,770	8,288,543	9,811,849	9,061,718	-	77,045,880
Finance income	8,359,593	2,343,201	1,244,910	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	(2,953,883)	(883,368)	(582,636)	87,173	-	(4,332,714)
Gain from indexed assets and liabilities	(3,742,047)	-	-	343,793	-	(3,398,254)
PROFIT BEFORE TAX	34,348,912	8,473,659	9,671,173	2,150,190	-	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	28,880,533	5,236,514	6,588,986	(1,987,180)	-	38,718,853
Other information						
Depreciation and amortization	(26,033,271)	(4,689,433)	(3,983,442)	(9,520,877)	-	(44,227,023)
EBITDA	68,993,484	13,002,865	14,197,579	28,783,785	-	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.

Assets and Liabilities for each reportable segment

12.31.2024						
	Southern Cone	Andean	North America	Brazil	Elimination adjustments	Total
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Total Assets	723,075,672	139,733,571	205,457,856	472,476,111	(32,459,068)	1,508,284,142
Current Assets	467,098,789	94,878,712	115,813,649	184,439,819	(32,274,129)	829,956,840
Non-current Assets	255,976,883	44,854,859	89,644,207	288,036,292	(184,939)	678,327,302
Investments accounted for using the equity method	169,953	-	-	-	-	169,953
Total Liabilities	611,675,456	44,845,997	47,141,464	238,808,275	(32,459,068)	910,012,124
Current liabilities	356,969,961	36,986,366	34,845,756	133,939,995	(32,274,129)	530,467,949
Non-current liabilities	254,705,495	7,859,631	12,295,708	104,868,280	(184,939)	379,544,175

12.31.2023						
	Southern Cone	Andean	North America	Brazil	Elimination adjustments	Total
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Total Assets	678,092,083	117,364,609	209,765,904	459,702,011	(22,475,630)	1,442,448,977
Current Assets	432,580,081	77,724,280	131,343,626	171,994,787	(22,475,630)	791,167,144
Non-current Assets	245,512,002	39,640,329	78,422,278	287,707,224	-	651,281,833
Investments accounted for using the equity method	97,674	-	-	-	-	97,674
Total Liabilities	591,493,790	34,997,111	48,562,107	197,679,826	(22,475,630)	850,257,204
Current liabilities	371,343,963	29,585,898	36,195,007	119,262,276	(22,475,630)	533,911,514
Non-current liabilities	220,149,827	5,411,213	12,367,100	78,417,550	-	316,345,690

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

Cash flows for each reportable segment

12.31.2024						
	Southern Cone	Andean	North America	Brazil	Elimination adjustments	Total
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Cash flows from (used in) operating activities	47,545,587	6,808,997	7,829,722	10,452,075	-	72,636,381
Cash flows from (used in) investing activities	(5,819,267)	775,132	3,114,805	(15,491,217)	(6,305,522)	(23,726,069)
Cash flows from (used in) financing activities	(22,323,821)	(2,887,768)	(14,931,945)	(10,486,566)	6,355,058	(44,275,042)
Increase net (decrease) in cash and cash equivalents before effect of exchange rate changes	19,402,499	4,696,361	(3,987,418)	(15,525,705)	49,536	4,635,270
Effect of exchange rate changes on cash and cash equivalents	296,936	2,694,496	2,055,689	213,850	(49,535)	5,211,436
Increase (decrease) in cash and cash equivalents	19,699,435	7,390,857	(1,931,729)	(15,311,858)	1	9,846,706
Cash and cash equivalents at beginning of period	64,238,972	22,227,913	22,218,945	25,449,518	-	134,135,348
Cash and cash equivalents at end of period	83,938,407	29,618,770	20,287,216	10,137,660	1	143,982,054

12.31.2023						
	Southern Cone	Andean	North America	Brazil	Elimination adjustments	Total
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Cash flows from (used in) operating activities	19,546,842	9,443,361	1,061,106	13,811,591	-	43,862,900
Cash flows from (used in) investing activities	39,404,291	(968,969)	(14,664,105)	(7,723,438)	(32,093,810)	(16,046,031)
Cash flows from (used in) financing activities	(89,162,703)	(1,913,903)	15,530,513	14,848	31,163,878	(44,367,367)
Increase net (decrease) in cash and cash equivalents before effect of exchange rate changes	(30,211,570)	6,560,489	1,927,514	6,103,001	(929,932)	(16,550,498)
Effect of exchange rate changes on cash and cash equivalents	(1,197,804)	1,063,529	750,094	1,342,786	929,932	2,888,537
Increase (decrease) in cash and cash equivalents	(31,409,374)	7,624,018	2,677,608	7,445,787	-	(13,661,961)
Cash and cash equivalents at beginning of period	95,648,346	14,603,895	19,541,337	18,003,731	-	147,797,309
Cash and cash equivalents at end of period	64,238,972	22,227,913	22,218,945	25,449,518	-	134,135,348

(*) 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:

12.31.2024													
Taxpayer number	Company	Country	Functional currency	Type of financial statement	Current assets	Non-current assets	Current Liabilitie	Non-current liabilities	Non-controlling interests	Revenues	Ganancia (Perdida)Pro fit or Loss	Non-controlling interests in profit or loss	
					ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	
Foreign	SONDA ARGENTINA S.A.	Argentina	Argentinian Peso	Separate	19,699,746	19,329,044	14,823,447	10,332,610	-	51,147,313	16,951	-	
76.240.462-1	INMOBILIARIA SERVIBANCA S.A.	Chile	Chilean Peso	Separate	289,598	886,852	6,057	36,888	-	324,608	207,342	-	
88.579.800-4	MICROGEO S.A.	Chile	US Dollar	Separate	14,499,948	6,494,664	8,232,479	545,540	-	24,245,429	56,924	-	
76.828.790-2	MULTICAJA S.A.	Chile	Chilean Peso	Consolidated	106,839,861	24,021,219	112,563,506	926,708	341	136,518,876	1,775,279	32	
96.967.100-K	NOVIS S.A.	Chile	Chilean Peso	Consolidated	2,402,042	1,555,684	2,992,959	73,366	-	11,293,738	(671,784)	(1)	
76.376.955-0	QUINTEC FILIALES OPERATIVAS S.A	Chile	Chilean Peso	Consolidated	92,802,013	23,260,210	41,478,540	9,267,870	388,822	234,494,704	6,126,843	18,508	
96.571.690-4	SERVIBANCA S.A.	Chile	Chilean Peso	Separate	3,678,315	1,063,694	3,135,085	580,013	-	12,318,490	1,547,113	-	
78.072.130-8	SERVICIOS EDUCACIONALES SONDA S.A.	Chile	Chilean Peso	Separate	1,243	-	561,490	-	-	-	(234)	-	
76.903.990-2	SOC. PROD. Y SERV. REDES MOVILES S.A.	Chile	Chilean Peso	Separate	540,563	49,329	103,503	130,941	-	477,277	157,721	-	
96.725.400-2	SOLUCIONES EXPERTAS S.A.	Chile	Chilean Peso	Consolidated	3,566,656	319,895	1,291,274	71,407	288,094	8,769,350	873,635	10,771	
76.039.505-6	SONDA FILIALES CHILE LTDA.	Chile	Chilean Peso	Separate	463,418	158,854,988	80,247	-	-	-	11,453,726	-	
96.987.400-8	SONDA INMOBILIARIA S.A.	Chile	Chilean Peso	Separate	1,017,953	15,877,784	54,128	1,897,205	-	3,291,946	1,362,807	-	
77.122.745-7	SONDA INVERSIONES INTERNACIONALES S.A.	Chile	Chilean Peso	Separate	230,061	434,624,965	3,698,091	2,904,280	-	-	6,820,718	-	
99.496.560-4	SONDA SERV PROFESIONALES S.A.	Chile	Chilean Peso	Separate	3,591,009	14,730,761	4,816,134	1,165,101	-	17,635,471	2,363,435	-	
76.035.824-K	SONDA SPA	Chile	Chilean Peso	Separate	1,301	33,338	14,046	-	-	-	3,615	-	
96.823.020-4	TECNOGLOBAL S.A.	Chile	US Dollar	Separate	59,213,319	8,116,088	29,447,248	3,604,465	-	152,198,147	(525,393)	-	
Foreign	SONDA URUGUAY S.A.	Uruguay	US Dollar	Separate	24,263,663	16,466,867	10,737,003	7,850,038	-	34,773,966	1,261,800	-	
Foreign	CTIS TECNOLOGÍA LTDA.	Brasil	Brazilian reais	Separate	42,072,401	33,112,059	24,903,613	30,139,290	-	66,034,696	472,915	-	
Foreign	PARS PRODUTOS PROCES. DE DATOS LTDA.	Brasil	Brazilian reais	Separate	68,130,377	51,340,574	51,450,051	30,195,213	-	146,785,377	6,801,875	-	
Foreign	SONDA DO BRASIL LTDA.	Brasil	Brazilian reais	Consolidated	17,273,350	68,691,017	14,367,753	34,225,845	615,990	53,500,132	(323,846)	(36,458)	
Foreign	SONDA PROCWORK INF. LTDA.	Brasil	Brazilian reais	Consolidated	49,924,833	83,488,336	34,187,123	24,648,186	-	128,832,397	(10,521,109)	-	
Foreign	TELSINC COMERCIO DE EQUIPAMIENTO DE INF. LTDA.	Brasil	Brazilian reais	Separate	9,267,919	18,163,374	8,149,974	2,052,085	-	24,978,475	4,404,539	-	
Foreign	SONDA DE COLOMBIA S.A.	Colombia	Colombian Peso	Consolidated	34,164,313	30,379,399	16,895,801	6,367,265	2,819,004	68,400,832	1,963,748	295,561	
Foreign	SONDA ECUADOR S.A.	Ecuador	US Dollar	Separate	16,316,024	5,164,694	8,451,789	950,699	-	21,711,529	858,308	-	
Foreign	SONDA DEL PERU S.A.	Perú	Peruvian Peso	Separate	42,829,158	8,962,360	10,264,016	541,667	-	41,765,818	4,902,294	-	
Foreign	SONDA INC.	Canada	Canadian Dollar	Separate	-	-	-	-	-	-	-	-	
Foreign	SONDA TECNOL. DE COSTA RICA S.A.	Costa Rica	US Dollar	Separate	11,174,073	15,321,233	5,165,646	6,993,653	-	17,085,303	1,576,391	-	
Foreign	SONDA USA Inc.	Estados Unidos	US Dollar	Separate	2,137,928	7,714	706,953	-	-	1,149,144	(2,061,043)	-	
Foreign	SONDA GUATEMALA S.A.	Guatemala	US Dollar	Separate	605,786	393,335	667,706	168,602	-	805,827	(22,036)	-	
Foreign	SONDA MEXICO S.A. DE C.V.	México	Mexican Peso	Consolidated	43,717,232	57,712,596	23,622,243	3,403,726	3,650,353	84,369,123	2,154,721	168,810	
Foreign	SONDA PANAMA S.A.	Panamá	US Dollar	Separate	793,989	757	646,320	-	-	16,815	(23,428)	-	

12.31.2023

Taxpayer number	Company	Country	Functional currency	Type of financial statement	Current assets	Non-current assets	Current Liabilities	Non-current liabilities	Non-controlling interests	Revenues	Ganancia (Perdida) Profit or Loss	Non-controlling interests in profit or loss
					ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Foreign	SONDA ARGENTINA S.A.	Argentina	Argentinian Peso	Separate	19,414,597	11,625,271	13,404,564	8,259,920	-	26,781,631	(2,155,489)	-
76.240.462-1	INMOBILIARIA SERVIBANCA S.A.	Chile	Chilean Peso	Separate	255,458	922,712	5,283	73,309	-	311,180	173,416	-
88.579.800-4	MICROGEO S.A.	Chile	US Dollar	Separate	10,275,422	6,030,347	4,988,546	617,974	-	19,979,691	(99,784)	-
76.828.790-2	MULTICAJA S.A.	Chile	Chilean Peso	Consolidated	104,877,659	24,350,353	112,273,435	1,300,731	326	116,965,854	(199,417)	(35)
96.967.100-K	NOVIS S.A.	Chile	Chilean Peso	Consolidated	2,171,824	1,894,899	2,263,474	236,786	4	10,885,941	(455,221)	(1)
76.376.955-0	QUINTEC FILIALES OPERATIVAS S.A.	Chile	Chilean Peso	Consolidated	88,151,836	26,421,777	39,408,880	10,479,147	381,516	201,389,572	9,701,991	34,924
96.571.690-4	SERVIBANCA S.A.	Chile	Chilean Peso	Separate	4,392,550	1,118,740	2,192,753	838,736	-	13,039,124	2,441,136	-
78.072.130-8	SERVICIOS EDUCACIONALES SONDA S.A.	Chile	Chilean Peso	Separate	2,190	0	562,205	-	-	-	(224)	-
76.903.990-2	SOC. PROD. Y SERV. REDES MOVILES S.A.	Chile	Chilean Peso	Separate	1,284,830	13,393	59,401	5,678	-	540,873	1,350,308	-
96.725.400-2	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
76.039.505-6	SONDA FILIALES CHILE LTDA.	Chile	Chilean Peso	Separate	488,500	156,208,481	213,710	-	-	-	21,142,728	-
96.987.400-8	SONDA INMOBILIARIA S.A.	Chile	Chilean Peso	Separate	1,427,069	16,011,721	93,332	1,642,110	-	3,259,008	2,115,223	-
77.122.745-7	SONDA INVERSIONES INTERNACIONALES S.A.	Chile	Chilean Peso	Separate	200,604	434,664,995	20,810,331	2,851,771	-	-	6,326,464	-
99.496.560-4	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	-
76.035.824-K	SONDA SPA	Chile	Chilean Peso	Separate	696	28,091	13,767	-	-	-	772	-
96.823.020-4	TECNOGLOBAL S.A.	Chile	US Dollar	Separate	61,431,571	2,592,984	31,185,339	427,778	-	132,017,192	3,246,728	-
Foreign	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	-
Foreign	CTIS TECNOLOGÍA LTDA.	Brasil	Brazilian reais	Separate	46,999,135	33,834,180	34,351,319	24,411,360	-	70,578,489	(5,073,690)	-
Foreign	PARS PRODUTOS PROCES. DE DATOS LTDA.	Brasil	Brazilian reais	Separate	44,732,276	40,852,315	28,354,161	19,730,591	-	113,283,916	7,416,281	-
Foreign	SONDA DO BRASIL LTDA.	Brasil	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
Foreign	SONDA PROCWORK INF. LTDA.	Brasil	Brazilian reais	Consolidated	45,644,210	93,067,592	27,308,126	20,092,533	-	83,712,896	(4,887,568)	-
Foreign	TELSINC COMERCIO DE EQUIPAMIENTO DE INF. LTDA.	Brasil	Brazilian reais	Separate	21,665,258	10,127,201	13,348,299	1,930,391	-	19,510,619	2,121,398	-
Foreign	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)
Foreign	SONDA ECUADOR S.A.	Ecuador	US Dollar	Separate	13,167,050	4,362,108	6,186,195	1,442,593	-	17,365,668	652,151	-
Foreign	SONDA DEL PERU S.A.	Perú	Peruvian Peso	Separate	30,971,206	8,709,852	6,872,744	719,848	-	30,244,663	3,035,579	-
Foreign	SONDA INC.	Canada	Canadian Dollar	Separate	-	-	-	-	-	-	-	-
Foreign	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	1,363,315	-
Foreign	SONDA USA Inc.	Estados Unidos	US Dollar	Separate	585,371	3,628	479,697	-	-	686,490	(1,333,022)	-
Foreign	SONDA GUATEMALA S.A.	Guatemala	US Dollar	Separate	289,536	531,706	281,667	373,154	-	259,198	167,578	-
Foreign	SONDA MEXICO S.A. DE C.V.	México	Mexican Peso	Consolidated	51,574,274	49,916,060	23,017,176	1,390,548	2,925,592	85,325,898	613,380	469,271
Foreign	SONDA PANAMA S.A.	Panamá	US Dollar	Separate	488,966	667	338,156	-	-	8,465	413	-

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, Canada 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	12.31.2024		12.31.2023	
	Numbers of employees		Numbers of employees	
	Total	PromedAverage of the year	Total	PromedAverage of the year
Southern Cone (*)	4,691	4,703	4,550	4,396
Andean	2,483	2,433	2,402	2,472
North America	1,646	1,676	1,748	1,898
Brazil	6,314	6,359	6,123	5,751
Total	15,134	15,171	14,823	14,517

37. INVESTMENT COMMITMENTS IN CAPITAL (UNAUDITED)

	12.31.2024 ThCh\$	12.31.2023 ThCh\$
Contractual capital investment commitments (*)	10,089,158	10,679,813
	10,089,158	10,679,813

(*) Investment established in contractual agreements with clients.

38. FOREIGN CURRENCY

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

December 31, 2024										
Assets in foreign currency	UF	Chilean pesos	USD: U.S. dollar	EUR: Euro	BRL: Brazilian Reals	COP: Colombian peso	PEN: Peruvian sol	MXN : Mexican peso	Other currencies	Total
CURRENT ASSETS										
Cash and cash equivalents	-	75,170,358	43,839,509	1,864	10,137,660	6,515,291	540,427	3,560,798	4,216,147	143,982,054
Other current financial assets	-	-	742,061	-	3,629,421	-	-	-	-	4,371,482
Other current non-financial assets	-	9,643,431	6,462,257	11,783	9,080,528	1,251,640	140,929	2,554,882	1,222,835	30,368,285
Trade and other current receivables	16,618,306	217,379,662	86,525,461	-	132,179,802	20,631,254	5,263,476	17,734,104	18,766,763	515,098,828
Account receivables from related parties, current	-	2,944,346	-	-	-	-	-	-	-	2,944,346
Current inventories	-	37,372,631	32,491,836	-	9,636,473	2,526,911	1,116,978	981,421	868,068	84,994,318
Current tax assets, current	327,624	12,108,680	2,346,736	-	11,674,532	5,087,456	1,752,280	2,287,338	4,614,460	40,199,106
Total current assets	16,945,930	354,619,108	172,407,860	13,647	176,338,416	36,012,552	8,814,090	27,118,543	29,688,273	821,958,419
NON-CURRENT ASSETS										
Current assets other than assets or disposal groups classified as held for sale or as held for distribution to owners	-	-	-	-	7,998,421	-	-	-	-	7,998,421
Total current assets	16,945,930	354,619,108	172,407,860	13,647	184,336,837	36,012,552	8,814,090	27,118,543	29,688,273	829,956,840
NON-CURRENT ASSETS										
Other non-current financial assets	-	3,154,481	1,338,921	-	4,642,302	-	-	-	-	9,135,704
Other non-current non-financial assets	73,058	2,079,981	6,486,421	-	2,826,891	521,333	95,148	5,889,844	285,360	18,258,036
Non-current receivables	3,241,124	12,525,295	30,602,379	-	101,594,317	7,784,419	572,130	5,793,910	12,823,681	174,937,255
Account receivables from related parties, non-current	-	1,163,670	-	-	-	-	-	-	-	1,163,670
Investments accounted for using the equity method	-	169,953	-	-	-	-	-	-	-	169,953
Intangible assets other than goodwill	-	42,562,679	507,779	-	7,632,790	941,942	-	209,032	-	51,854,222
Goodwill	-	28,285,472	1,735,563	-	131,423,861	14,911,253	77,265	29,734,977	6,323,958	212,490,349
Property, plant and equipment	-	82,823,917	15,906,677	-	16,936,546	5,032,234	622,798	7,031,676	1,603,056	129,956,956
Investment property	-	2,316,063	-	-	-	-	-	-	-	2,316,063
Right-of-use assets	16,882,695	4,188,953	5,413,553	-	8,414,245	1,638,334	486,718	3,334,505	380,500	40,739,503
Deferred tax assets	-	9,724,337	1,209,118	-	17,283,324	142,946	524,239	7,535,047	886,580	37,305,591
Total non-current assets	20,196,877	188,992,801	63,200,463	-	290,754,276	30,972,461	2,378,298	59,528,991	22,302,135	678,327,302
TOTAL ASSETS	37,142,807	543,611,909	235,608,323	13,647	475,091,113	66,985,013	11,192,388	86,647,534	51,991,408	1,508,284,142

December 31, 2023										
Assets in foreign currency	UF	Chilean pesos	USD: U.S. dollar	EUR: Euro	BRL: Brazilian Reals	COP: Colombian peso	PEN: Peruvian sol	MXN : Mexican peso	Other currencies	Total
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	-	6,602,536	5,724,961	-	5,881,983	1,457,679	26,263	4,137,559	484,987	24,315,968
Trade and other current receivables	13,197,543	194,877,172	76,956,677	-	122,886,602	19,792,242	2,347,121	26,714,598	13,742,337	470,514,292
Account receivables from related parties, current	-	2,748,801	-	-	-	-	-	-	-	2,748,801
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	3,174,812	-	8,266,807	3,871,569	1,040,564	2,626,566	1,237,904	32,606,598
Total current assets	15,393,799	344,933,163	160,549,458	2,021	171,628,443	31,257,021	4,628,245	41,321,265	21,453,729	791,167,144
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	3,372,726	7,912,200	-	2,162,111	181,571	-	6,740,800	336,856	20,772,112
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	136,451,779
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	182,098,705	50,528,665	-	290,787,596	26,788,296	2,445,482	56,732,778	15,189,497	651,281,833
TOTAL ASSETS	42,104,613	527,031,868	211,078,123	2,021	462,416,039	58,045,317	7,073,727	98,054,043	36,643,226	1,442,448,977

Liabilities in foreign currency	December 31, 2024									
	UF	Chilean pesos	USD: U.S. dollar	EUR: Euro	BRL: Brazilian Reals	COP: Colombian peso	PEN: Peruvian sol	MXN : Mexican peso	Other currencies	Total
CURRENT LIABILITIES										
Other current financial liabilities	5,353,924	34,475,253	13,231,137	-	20,546,992	904,536	-	2,836,719	3,080,938	80,429,499
Current lease liabilities	7,585,916	264,359	2,009,717	-	14,847,977	3,159,723	-	976,223	79,173	28,923,088
Trade and other current payables	-	178,670,195	48,978,619	23,879	60,546,834	7,221,721	391,995	11,433,279	1,755,268	309,021,790
Account payable to related parties, current	-	5,830,763	-	-	-	-	-	-	-	5,830,763
Other short term provisions	-	281,045	77,445	-	5,256,115	11,866	36,777	179,959	884,370	6,727,577
Current tax liabilities, current	75,140	4,160,841	944,326	-	9,758,799	1,343,288	2,967,602	2,394,221	512,753	22,156,970
Current provisions for employee benefits	-	16,435,673	1,853,302	-	16,954,470	3,698,603	970,287	1,832,604	4,632,128	46,377,067
Other current non-financial liabilities	590,085	9,314,845	3,461,253	-	5,762,889	2,044,701	722,255	2,205,379	6,899,788	31,001,195
Total current liabilities	13,605,065	249,432,974	70,555,799	23,879	133,674,076	18,384,438	5,088,916	21,858,384	17,844,418	530,467,949
NON-CURRENT LIABILITIES:										
Other non-current financial liabilities	141,582,130	44,685,000	26,903,555	-	31,054,216	2,602,094	-	-	7,045,861	253,872,856
Non-current lease liabilities	12,353,430	240,159	3,599,307	-	18,870,649	3,663,203	-	2,242,605	792,828	41,742,181
Non-current payables	-	560,250	11,350	-	27,684,819	-	-	-	-	28,256,419
Other long term provisions	-	-	498,230	-	11,972,589	-	-	-	33,205	12,504,024
Deferred tax liabilities	-	22,203,110	-	-	14,164,487	101,968	-	133,897	-	36,603,462
Non-current provisions for employee benefits	-	1,854,102	2,300,253	-	1,103,241	-	-	717,485	14,038	5,989,119
Other non-current non-financial liabilities	-	256,654	266	-	18,277	-	-	300,917	-	576,114
Total non-current liabilities	153,915,560	69,799,275	33,312,961	-	104,868,278	6,367,265	-	3,394,904	7,885,932	379,544,175
TOTAL LIABILITIES	167,520,625	319,232,249	103,868,760	23,879	238,542,354	24,751,703	5,088,916	25,253,288	25,730,350	910,012,124

Liabilities in foreign currency	December 31, 2023									
	UF	Chilean pesos	USD: U.S. dollar	EUR: Euro	BRL: Brazilian Reals	COP: Colombian peso	PEN: Peruvian sol	MXN : Mexican peso	Other currencies	Total
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

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 Risk due to the stake it holds in its foreign subsidiaries, which means that SONDA is exposed to the volatility mainly of the US Dollar, Brazilian Real, Colombian Peso, Peruvian Sol, Argentine Peso and Mexican Peso. The adjustments that occur due to the variations in these currencies affect the 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\$)						TOTAL
	U.S. dollar	Brazilian reais	Colombian Pesos	Peruvian Sol	Mexican Pesos	Argentinean Pesos	
CLP devaluation with respect to currency (*)	(3.6)%	(5.4)%	(2.7)%	(3.6)%	(5.5)%	(38.5)%	
Effect in Equity	(2,198)	(12,372)	(1,140)	(219)	(3,350)	(470)	(19,749)
Effect in Profit and Loss	(2,606)	-	-	-	-	-	(2,606)

(*) Keeping the rest of the variables constant

SONDA S.A. has taken, and could take in the future, financial derivatives transactions, with the aim of hedging the volatility of the exchange rate resulting from liabilities and accounts payable expressed in foreign currency (dollar), as reported in Note 21.

b) Interest Rate Risk Management

Given the current macroeconomic context, SONDA's management has decided to maintain a balance in the composition of rates of liabilities with the financial system, in order to optimize the current financial situation and reduce volatility in its financing flows. At the end of the reporting period, 51.5% of the Company's loans were at a fixed rate and 48.5% at a variable rate.

Additionally, there is a natural exchange rate hedge, by prioritizing financing in the functional currency of each country.

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.

As of December 31, 2024, the debt with financial entities is equivalent to ThCh\$186,461,519 and with the public to Th\$146,936,054 (ThCh\$123,894,724 and ThCh\$201,032,207, respectively, as of December 31, 2023).

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, 2024, short-term investments in financial entities amounted to ThCh\$130,138,288 (ThCh\$105,493,158 as of December 31, 2023).

c) Inflation risk

As of December 31, 2024, the Company's exposure in Chile to the effects of inflation as a result of its financial obligations is lower, considering that part of the Obligations to the Public expressed in Unidad de Fomento "UF" (debt indexed to inflation in Chile) were partially converted to Chilean Pesos through cross currency swap agreements (see Note 19 (3)), and that a significant component of revenues is expressed in UF, which compensates for cost increases due to inflation (mainly wages).

In addition, in the rest of the region, there is a natural coverage of inflation associated with costs, since the prices of customer contracts are mostly indexed to the inflation of each country, with regular adjustments, without prejudice to the fact that temporary mismatches may occur.

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 11,500 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	Maximum exposure
	12.31.2024	12.31.2023
	ThCh\$	ThCh\$
Time deposits	51,129,967	49,132,629
Mutual funds	79,008,321	56,360,529
Financial instruments at fair value	1,198,210	2,491,138
Trade and other receivables (1)	690,036,083	597,503,234
Accounts receivable from related companies	4,108,016	3,865,567

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

- (1) As of December 31, 2024, balances receivable from government entities in Chile and Panama (includes services provided and not billed) for ThCh\$72,042,661 (ThCh\$39,046,42 as of December 31, 2023).

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.

That is why the Administration is permanently focused on the proper management of cash flow, carrying out solid financial planning and constant monitoring, which allows it 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 accurate information regarding their future obligations.

As of December 31, 2024 and 2023, SONDA S.A. has an adequate cash balance and cash equivalent of M\$143,982,054 and M\$134,135,348, respectively, which is composed of cash, bank balances, time deposits of less than 90 days, and fixed-income mutual funds.

On the other hand, the Company has approved financing lines with the banking system, for all the regions where it operates, as well as the availability to issue debt to the public. In this way, SONDA has access to debt market instruments in an agile and timely manner.

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 k). 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, Legal Advice monitors all judicial, civil, commercial and contentious-administrative proceedings in which any company of the group is a party, and estimates are made based on the reports of the external legal advisors who handle the cases in the different instances and to compare the valuations made with them or to request an independent valuation.

Management has established provisions to cover estimated losses from ongoing processes, classified as a probable risk of loss. In the opinion of Management and its legal advisors, based on the information available as of the date of these Financial Statements, the provisions constituted by M\$17,277,987 are sufficient to cover the estimated losses of 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\$98,4 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, tax and labor proceedings classified as a possible or remote risk of 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\$491,7 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. the foregoing without prejudice to the inherent risk of collection from said third parties.

b) Subsidiaries in Chile

The subsidiaries Quintec Distribución S.A. and Innovación y Tecnología Empresarial Item Ltda. have been victims of theft, robbery and others, for which the respective losses have been constituted (not covered by insurance), while the lawsuits advance in their procedural stages.

On the other hand, labor lawsuits have been received from former employees. In the opinion of management and its legal advisors, the provisions constituted are sufficient to cover the associated risks of these lawsuits.

c) Subsidiaries in Colombia

Compufácil S.A.: The main judicial contingency is represented in the dispute generated with the Bogotá Telecommunications Company (ETB) over a contract signed in 2015. While Compufácil seeks the declaration of breach of contract by the ETB with a claim for COP\$ 18,039 million, the ETB requests the nullity of the contract with a claim for COP\$ 12,768 million.

In the opinion of our lawyers, who qualify the risk of this litigation as possible, there is sufficient argumentation to defend 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 lawsuits pending before the National Labor Justice, the National Labor Appeals Chamber (CNAT) issued Act 2764 of 09/07/2022, which is not mandatory for the courts, which establishes a system to capitalize the interest corresponding to labor credits at the time of notification of the lawsuit and then annually. The Supreme Court of Justice in a February 2024 ruling disqualified this system, and then the CNAT, in March 2024, adopted a new mechanism through resolution 3/2024 that recommends the application of the Reference Stabilization Coefficient plus a pure rate of 6% per year from the time the credit was due, with a single capitalization on the date of notification of the lawsuit. In recent pronouncements, Chamber VIII of the CNAT has considered the criterion of the previous Resolution No. 3/2024, applying a rate of 3% per annum, lower than that indicated in the aforementioned Supreme Court ruling. On the other hand, on 12/20/2023, the executive branch issued a resolution on National Emergency Decree No. 70/2023, which establishes a new mechanism as ceiling for the updating of labor credits (CPI + 3% per year), which was invalidated by the CNAT in a determined ruling and its application is suspended until the Supreme Court of Justice rules on the matter.

With respect to the main litigation, on May 20, 2024, notification of a ruling in the first instance was received from Labor Court No. 3, for an updated amount of ARS\$ 255,742,483, plus costs, which was appealed by both parties. In view of this situation, with this litigation having an updated claimed amount with differences between the most and least demanding criteria of up to approximately ARS\$ 777 million, both jurisprudential and litigious changes in force are constantly monitored, in order to update provisions if appropriate according to what is reported by our lawyers.

In addition, SONDA Argentina S.A. is involved in a process before the Tax Court of the Nation (AFIP), for the ex officio determination of the Income Tax - Withholdings to Beneficiaries from Abroad, for the periods 2013 and 2014. The tax contingency amounts to

a claim between ARS\$53.8 million (maximum) and ARS\$32.7 million (minimum), which includes interest and penalties. Sufficient provisions were made to cover the estimated losses of this process, which is in the process of closing, due to the fact that the company has adhered to the tax moratorium whose benefit consists of a reduction in compensatory interest, plus payment in three installments during 2024, with the total capital claimed being regularized. To date we are awaiting sentencing.

e) 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, 2024, and 2023, the Company is in compliance with all financial covenants. The following table sets forth the ratios calculated based on the consolidated financial statements:

	12.31.2024	12.31.2023
i) Index: Leverage		
The ratio between: i) liabilities less cash and cash equivalents and ii) equity shall not exceed 1.3 times	1.28	1.21
	ThCh\$	ThCh\$
Current liabilities	530,467,949	533,911,514
Non-current liabilities	379,544,175	316,345,690
Liabilities	910,012,124	850,257,204
Less:		
Cash and cash equivalent	143,982,054	134,135,348
Divided by:		
Total equity	598,272,018	592,191,773
ii) Index: Coverage of financial expenses		
The ratio between: i) EBITDA and ii) net financial expenses shall not be less than 2.5 times	4.84	8.47
	ThCh\$	ThCh\$
EBITDA (*)(**)	138,725,513	124,083,249
(*) 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	45,719,195	31,310,620
Financial income referring to the last four consecutive	17,049,236	16,662,139
Net financial cost	28,669,959	14,648,481
iii) Index: Minimum equity		
	12.31.2024	12.31.2023
	UF	UF
At all times maintaining a minimum consolidated equity UF 8,000,000.-	15,573,232	16,096,822
	ThCh\$	ThCh\$
Total equity	598,272,018	592,191,773
UF value	38,416.69	36,789.36

	12.31.2024	12.31.2023
iv) Index: Assets free of pledge		
Maintain assets free of any pledge, mortgage or other lien for an amount at least equal to 1.25 times the unsecured liabilities	1.75	1.78
	ThCh\$	ThCh\$
Total assets	1,508,284,142	1,442,448,977
Pledges or guaranteed assets (*)	40,739,503	31,964,093
Assets free of pledges	1,467,544,639	1,410,484,884
<i>Divided by:</i>		
Liabilities	910,012,124	850,257,204
Secured liabilities (**)	70,665,269	56,036,726
Unsecured Liabilities	839,346,855	794,220,478
(*) Finance lease assets. Note 16 a)		
(**) Finance lease liabilities. Note 20		
v) Index: Control over significant subsidiaries	12.31.2024	12.31.2023
Maintaining control over the subsidiary Sonda Procwork Inf. Ltda.	In compliance	In compliance
vi) Index: Prohibition to sell assets	12.31.2024	12.31.2023
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

III. Guarantees

SONDA S.A. and its subsidiaries present the following guarantees and sureties:

	12.31.2024	12.31.2023
Type of Guarantee	ThCh\$	ThCh\$
Received	3,252,579	2,626,926
Granted	617,771,012	511,387,374

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.

In order to guarantee compliance with the obligations contracted by some subsidiaries, SONDA has issued guarantee slips and bank bonds in favor of them, which are incorporated in the amount reported.

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, 2024.

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