SONDA S.A. AND ITS SUBSIDIARIES

Financial consolidated statements for the years
ended December 31, 2025 and 2024
and independent auditors report

Deloitte
Auditores y Consultores Limitada
Rosario Norte 407
Rut: 80.276.200-3
Las Condes, Santiago
Chile
Fono: (56) 227 297 000
Fax: (56) 223 749 177
deloittechile@deloitte.com
www.deloitte.cl

INDEPENDENT AUDITORS' REPORT

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

Opinion

We have audited the consolidated financial statements of SONDA S.A. and its subsidiaries (the "Group"), which comprise the consolidated statement of financial position as of December 31, 2025, and the related consolidated statements of income, comprehensive income, changes in equity and cash flows for the year then ended, and the related notes to the consolidated financial statements, including information on the significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of SONDA S.A. and its subsidiaries as of December 31, 2025, and their consolidated financial performance and consolidated cash flows for the year then ended, in accordance with the Accounting Standards of the International Financial Reporting Standards.

Basis for Opinion

We conducted our audit in accordance with Generally Accepted Auditing Standards in Chile. Our responsibilities under those standards are further described in the *"Auditor's Responsibilities for the Audit of the Consolidated Financial Statements"* section of our report. We are independent of the Group in accordance with the Code of Ethics of the Chilean Institute of Accountants, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current year. These matters were addressed in the context of our audit of the consolidated financial statements as a whole and in forming our opinion thereon, and we do not express a separate opinion on these matters.

Complexity of the Group structure

SONDA S.A. and its subsidiaries comprise a Group of more than 46 legal entities with operations in 12 countries, grouped into four reportable business segments. Both revenue and costs and expenses are generated in multiple countries, which requires the consistent application of accounting policies (in particular, accounting estimates) and the accurate elimination of all transactions between related entities within the Group. Therefore, the direction and supervision of the different components constitute a substantial part of the audit of the consolidated financial statements.

Accordingly, we considered this area to be a key audit matter for our audit.

How our audit addressed the key audit matter:

When work was performed by component auditors other than the corporate team, we determined the level of involvement necessary in the audit work at those components in order to conclude whether sufficient appropriate audit evidence had been obtained as a basis for our opinion on the Group's financial statements as a whole. In addition to issuing written instructions to each of the relevant component teams, we developed a supervision strategy for each component based on its significance and/or risk characteristics for the Group. These strategies included procedures such as regular meetings with component auditors to challenge and review significant audit matters and judgments.

The group audit procedures performed were:

- We evaluated SONDA S.A.'s internal control environment addressing these risks, including entity-level controls and monitoring controls at both Group and component levels.

- At the Group level, we expanded our involvement in the audit work performed by component auditors. We organized visits to relevant countries, meetings and conference calls with management and with the component audit teams included in our audit scope, and we sent instructions that covered sufficient scope to support the opinion on the Group's financial statements.

- At year-end, we attended closing meetings, reviewed the interoffice reports submitted, and performed reviews of working papers at relevant components to ensure consistent audit quality across the Group and to stay informed of all relevant matters. In addition, we met periodically with management, the Board of Directors, business teams, and corporate areas to remain informed of all changes during the period and to be able to modify our audit strategy when considered necessary.

We considered that the scope, timing and nature of the procedures performed were appropriate and sufficient to address the risks related to the Group structure.

Based on the results of the procedures performed, we have not identified any relevant observations regarding this key audit matter.

Impairment of non-current assets

As of December 31, 2025, the Group holds goodwill amounting to M$212,155,473; these non-current assets are tested annually for impairment at the cash-generating unit (CGU) level. An impairment exists when the CGU's carrying amount exceeds its recoverable amount, which is the higher of (i) fair value less costs of disposal and (ii) value in use.

In addition, goodwill impairment tests are complex and involve a high degree of judgment due to the significant estimation required to determine the CGU's value in use. In particular, the value-in-use estimates were sensitive to significant assumptions such as the discount rate (weighed average cost of capital), revenue growth rates and expected future operating margins.

How our audit addressed the key audit matter:

As part of our audit, we evaluated the potential impacts of the impairment tests of CGUs associated with material goodwill. Our main activities included:

- We obtained an understanding of and evaluated the design of controls over the impairment testing of CGUs associated with goodwill, including controls over management's review of significant assumptions, the projected financial information derived from the annual budgets approved by the Board of Directors that form the basis for building projections, and the valuation model used to develop these estimates.

- We performed procedures to evaluate the significant assumptions used in determining the CGU's value in use, which included, among others, assessing the methodology applied by management in performing the impairment tests and testing the completeness and accuracy of the projected financial information included in the impairment model.

- We involved our valuation specialists to support our assessment of the discount rate and the revenue growth and margin rates used by management in the discounted cash flow model.

- In addition, we evaluated the adequacy of the disclosures related to goodwill in Note 3.2(k), "Impairment of assets", to the consolidated financial statements.

Based on the results of the procedures performed, we have not identified any relevant observations regarding this key audit matter.

Recoverability of deferred tax assets

As of December 31, 2025, some of SONDA S.A.'s subsidiaries recognize deferred tax assets related to accumulated tax losses amounting to M$36,349,364. The recoverability of this asset depends on generating sufficient future taxable profits to utilize the tax losses in accordance with the tax regulations in force in each country. The recoverability assessment involves significant management judgment regarding financial projections, business assumptions and future economic conditions.

The analysis of the recoverability of deferred tax assets is considered a key audit matter because estimating future taxable results requires a significant degree of judgment.

How our audit addressed the key audit matter:

As part of our audit, we performed the following:

- We obtained an understanding of and evaluated the design and implementation of certain key controls related to the recognition and measurement process for deferred tax assets.
- We evaluated the reasonableness of the financial projections prepared by management to estimate future taxable results, and analyzed the key assumptions used in those projections, including growth rates, profitability margins and expectations about the economic environment.
- With the assistance of our tax specialists and/or the auditors in each relevant component, we evaluated the application of the regulations in force regarding the utilization and validity periods of tax losses.

Based on the results of the procedures performed, we have not identified any relevant observations regarding this key audit matter.

Revenue recognition

The Group recognizes revenue from technological developments arising from long-term fixed-price contracts with customers over time using the input method (resource-based method), considering the best estimate of costs and risks associated until contract completion. Accounting for these contracts in progress as of the reporting date ("fixed-price contracts in progress") involves judgment, especially with respect to estimating total anticipated costs through contract completion. Estimated total costs to complete include both costs incurred to date and estimated costs to complete the service, which may include contingencies and reserves. These costs may be affected by a variety of factors, including labor, productivity, subcontractors and materials. Given the duration of fixed-price contracts in progress, these assumptions may change over time as the contract progresses. Due to the significant assumptions required and the complexity of accounting for fixed-price contracts in progress, auditing costs require a high level of auditor attention and greater audit effort when performing audit procedures and evaluating the results of those procedures.

How our audit addressed the key audit matter:

Our audit procedures related to costs to complete for fixed-price contracts in progress included, among others:

- We evaluated management's ability to estimate costs by comparing actual costs with management's historical estimates for contracts that have already been completed.

- We selected a sample of fixed-price contracts in progress and we:

  - Obtained and inspected signed contracts;
  - Made inquiries of management and contract owners to understand the status of contract activities, including any changes to the initial plan;
  - Compared estimates with management work plans, technical area specifications, supplier contracts for similar services, or customer communications, as applicable;
  - Evaluated key elements of estimated costs to complete, including materials, labor and subcontractor costs, as well as estimated project contingencies, for a sample of new contracts;
  - Compared management's estimated margins with similar contracts, when applicable;
  - Compared costs incurred to date with the original costs-to-complete estimate;
  - Compared the costs in the complete estimates at year-end with the initial estimates at contract inception, and with estimates from prior years for ongoing contracts, to assess the appropriateness of costs to complete based on the current project status.

Based on the results of the procedures performed, we have not identified any relevant observations regarding this key audit matter.

Provision for legal contingencies

As described in Note 42 to the consolidated financial statements, the Group is a party to legal and administrative proceedings in the civil, labor and tax areas, which arise in the normal course of its business. As of December 31, 2025, the Group has recorded provisions amounting to M$17,449,048 to cover the estimated losses of ongoing proceedings classified as having a probable risk of loss. The Group recognizes a litigation provision in the consolidated financial statements for the resolution of pending litigation when the Group has a present obligation as a result of a past event and management determines that a loss is probable and the amount of the loss can be reasonably estimated, with the support of the Group's legal counsel. No litigation provision is recognized in the consolidated financial statements for unfavorable outcomes when, after evaluating the information available, (i) management concludes that it is not probable that a loss will be incurred in any of the pending litigation; or (ii) management cannot estimate the loss or range of loss for any of the pending matters. The Group discloses information about contingent liabilities when management concludes that the risk of loss is possible or cannot reasonably estimate the amounts involved, but it is reasonably possible that a loss will be incurred.

We identified management judgments related to the assessment of provisions and contingencies as a key audit matter due to the significant auditor judgment required to evaluate the magnitude and likelihood of potential losses identified and to assess progress and changes in expected outcomes. Auditing these judgments involved a particular challenge due to the nature and extent of audit evidence and the effort required to address these matters, including the degree of specialized skills or knowledge needed.

How our audit addressed the key audit matter:

The principal procedures we performed to address this key audit matter included:

- We evaluated the design and implementation of controls related to management's assessment of litigation, including controls over determining whether a loss is probable and whether the amount of the loss can be reasonably estimated.

- We evaluated the methodology, assumptions and criteria used by the Group in the recognition, measurement and disclosure of provisions and contingencies in the consolidated financial statements.

- We performed confirmation procedures with the Group's legal counsel to evaluate: (a) the existence and current status of the proceedings, and (b) the respective assessment of the ranges of loss involved based on the adequacy of the legal positions maintained by the Group.

- We evaluated the reasonableness of the nature and basis for, and potential changes in, the potential loss outcome for certain material litigation matters, and we evaluated legal opinions from legal counsel for certain proceedings with relevant changes in loss estimates.

Based on the results of the procedures performed, we have not identified any relevant observations regarding this key audit matter.

Responsibilities of Management and Those Charged with Corporate Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the accompanying consolidated financial statements in accordance with the Accounting Standards of the International Financial Reporting Standards and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with corporate governance are responsible for overseeing the Group's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 a guarantee that an audit conducted in accordance with Generally Accepted Auditing Standards in Chile will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Generally Accepted Auditing Standards in Chile, we exercise professional judgment and maintain professional skepticism throughout the audit. Also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain sufficient appropriate audit evidence to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the 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 Group's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, conclude whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of entities or business units within the Group as a basis for forming an opinion on the Group's consolidated financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of a group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with corporate governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with corporate governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Among the matters communicated with those charged with corporate governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current year and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matters

The Chilean Institute of Accountants (Colegio de Contadores de Chile A.G.) has approved the full and unconditional adoption, by the Generally Accepted Auditing Standards in Chile, of the International Standards on Auditing (ISAs) issued by the International Auditing and Assurance Standards Board (IAASB), effective for audits of financial statements for the year beginning on or after January 1, 2025.

The audit of the consolidated financial statements of Inversiones La Construcción S.A. and its subsidiaries as of December 31, 2024, was conducted in accordance with the Generally Accepted Auditing Standards in Chile in effect on that date, for which we issued an unmodified opinion dated January 30, 2025.

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

Deloitte.

January 29, 2026
Santiago, Chile

Firmado por:

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Patricia Zuanic C.
Partner

SONDA S.A. AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
As of December 31, 2025 and 2024
(In thousands of Chilean pesos - ThCh$)

	Note	12.31.2025 ThCh$	12.31.2024 ThCh$
ASSETS			
CURRENT ASSETS:			
Cash and cash equivalents	5	101.139.989	143.982.054
Other current financial assets	6	4.399.463	4.371.482
Other current non-financial assets	18	26.096.808	30.368.285
Trade and other current receivables	7	446.426.683	515.098.828
Account receivables from related parties, current	8	2.678.975	1.067.383
Current inventories	9	93.170.776	84.994.318
Current tax assets, current	10	46.338.551	40.199.106
Current assets other than assets or disposal groups classified as held for sale or as held for distribution to owners		720.251.245	820.081.456
Non - current assets or disposal groups classified as held for sale or as held for distribution to owners	15	141.159.867	7.998.421
TOTAL CURRENT ASSETS		**861.411.112**	**828.079.877**
NON-CURRENT ASSETS			
Other non-current financial assets	6	9.130.299	9.135.704
Other non-current non-financial assets	19	21.804.710	18.258.036
Non-current receivables	7	156.674.633	174.937.255
Account receivables from related parties, non-current	8	366.995	1.163.670
Investments accounted for using the equity method	11	365.840	169.953
Intangible assets other than goodwill	12	19.713.846	51.854.222
Goodwill	13	212.155.473	212.490.349
Property, plant and equipment	14	119.043.013	129.956.956
Investment property	15	3.912.854	2.316.063
Right of-use assets	17	27.661.768	40.739.503
Deferred tax assets	18	36.623.273	37.305.591
NON-CURRENT ASSETS		**607.452.704**	**678.327.302**
ASSETS		**1.468.863.816**	**1.506.407.179**

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

SONDA S.A. AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
As of December 31, 2025 and 2024
(In thousands of Chilean pesos - ThCh$)

	Note	12.31.2025 ThCh$	12.31.2024 ThCh$
LIABILITIES AND EQUITY			
CURRENT LIABILITIES			
Other current financial liabilities	20	81.993.195	80.429.499
Current lease liabilities	21	25.827.011	28.923.088
Trade and other current payables	23	197.777.392	309.021.790
Account payable to related parties, current	8	2.295.570	5.830.763
Other short term provisions	24	4.887.485	6.727.577
Current tax liabilities, current	10	25.168.619	22.156.970
Current provisions for employee benefits	25	44.681.740	46.377.067
Other current non-financial liabilities	26	33.465.667	31.001.195
Current liabilities other than liabilities included in disposal groups classified as held for sale		416.096.679	530.467.949
Liabilities included in disposal groups classified as held for sale		92.681.381	-
TOTAL CURRENT LIABILITIES		**508.778.060**	**530.467.949**
NON-CURRENT LIABILITIES:			
Other non-current financial liabilities	19	260.024.938	253.872.856
Non-current lease liabilities	20	34.479.520	41.742.181
Non-current payables	22	21.054.020	28.256.419
Other long term provisions	23	13.944.546	12.504.024
Deferred tax liabilities	17	28.497.039	36.603.462
Non-current provisions for employee benefits	24	6.518.730	5.989.119
Other non-current non-financial liabilities	25	721.930	576.114
NON-CURRENT LIABILITIES		**365.240.723**	**379.544.175**
LIABILITIES		**874.018.783**	**910.012.124**
EQUITY:			
Issued capital	27	373.119.044	373.119.044
Accumulated earnings		323.740.515	320.205.731
Other reserves	27	(118.557.670)	(112.557.095)
Equity attributable to owners of parent		578.301.889	580.767.680
Non-controlling interests	27	16.543.144	17.504.338
EQUITY		**594.845.033**	**598.272.018**
LIABILITIES AND EQUITY		**1.468.863.816**	**1.508.284.142**

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

SONDA S.A. AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME BY FUNCTION
For the years ended December 31, 2025 and 2024
(In thousands of Chilean pesos - ThCh$)

	Note	12.31.2025 ThCh$	12.31.2024 Restated (*) ThCh$
PROFIT:			
Revenue	27	1.444.304.839	1.407.122.354
Cost of sales	28	(1.245.141.968)	(1.194.435.915)
GROSS PROFIT		**199.162.871**	**212.686.439**
Other income	31	4.269.179	2.427.614
Administrative expenses	30	(133.332.612)	(122.436.785)
Other expenses, by function	33	(11.454.303)	(9.433.618)
Profit from operating activities		**58.645.135**	**83.243.650**
Finance income		15.317.015	16.712.067
Finance costs		(49.133.789)	(45.346.451)
Share of profit of associates accounted for using the equity method	11	236.617	62.790
Foreign currency exchange differences		(2.570.433)	(2.602.116)
Gain from indexed assets and liabilities		1.919.618	420.622
PROFIT BEFORE TAX		**24.414.163**	**52.490.562**
Income tax expense	18	(6.488.776)	(20.153.866)
Profit from continuing operations		17.925.387	32.336.696
Profit from discontinued operations	16	(167.312)	390.041
PROFIT		**17.758.075**	**32.726.737**
PROFIT ATTRIBUTABLE TO:			
Owners of parent		16.969.016	31.900.746
Non-controlling interests	27	789.059	825.991
PROFIT		**17.758.075**	**32.726.737**
EARNINGS PER SHARE			
Earnings per share - Basic			
Earnings per share from continuing operations - Basic (Ch$/Share)		19,67	36,18
Earnings per share from discontinued operations - Basic (Ch$/Share)		(0,19)	0,45
Earnings per share - Diluted			
Earnings per share from continuing operations - Diluted (Ch$/Share)		19,67	36,18
Earnings per share from discontinued operations - Diluted (Ch$/Share)		(0,19)	0,45

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

(*) The 2024 consolidated statement of income, presented for comparative purposes, reflects the line-by-line deconsolidation and reclassification of the results of the subsidiary Multicaja S.A. to "Profit from discontinued operations", as explained in Note 16 to these Financial Statements.

SONDA S.A. AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME BY FUNCTION
For the years ended December 31, 2025 and 2024
(In thousands of Chilean pesos - ThCh$)

TOTAL COMPREHENSIVE INCOME	12.31.2025 ThCh$	12.31.2024 ThCh$
PROFIT	**17.758.075**	**32.726.737**
Components of other comprehensive income that will not be reclassified to profit or loss, before tax		
Other comprehensive income before tax gains (losses) on remesuarements of defined benefit plans	33.012	(73.762)
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	**33.012**	**(73.762)**
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	(7.833.430)	(26.620.933)
Cash flow hedge		
Gains (losses) on cash flow hedges, before tax	(669.959)	2.110.890
Other comprehensive income that will be reclassified to profit or loss before tax	**(8.503.389)**	**(24.510.043)**
Other comprehensive income, before tax	**(8.470.377)**	**(24.583.805)**
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	**478.909**	**(361.415)**
Income tax relating to cash flow hedges of other comprehensive income	478.909	(361.415)
Other comprehensive income	**(7.991.468)**	**(24.945.220)**
COMPREHENSIVE INCOME	**9.766.607**	**7.781.517**
Comprehensive income attributable to:		
Owners of the parent	8.977.548	6.955.526
Non-controlling interests	789.059	825.991
COMPREHENSIVE INCOME	**9.766.607**	**7.781.517**

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

SONDA S.A. AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS, DIRECT
For the years ended December 31, 2025 and 2024
(In thousands of Chilean pesos - ThCh$)

	12.31.2025 ThCh$	12.31.2024 ThCh$
Statements of Cash Flows		
Cash flows from (used in) operating activities		
Receipts from sales of goods and rendering of services	1.704.532.378	1.513.105.821
Other cash receipts from operating activities	7.583.031	4.771.904
Cash receipts from operating activities	**1.712.115.409**	**1.517.877.725**
Payments to suppliers for goods and services	(1.094.418.884)	(982.543.325)
Payments to and on behalf of employees	(395.355.492)	(372.758.430)
Other cash payments from operating activities	(110.548.680)	(92.506.994)
Classes of cash payments	**(1.600.323.056)**	**(1.447.808.749)**
Cash flows from (used in) operations	**111.792.353**	**70.068.976**
Income taxes paid	(25.252.623)	(23.671.477)
Other cash inflows (outflows)	491.174	1.162.203
Cash flows from operating activities	**87.030.904**	**47.559.702**
Cash flows from (used in) investing activities		
Cash flows proceeds from loss of control of subsidiaries or other businesses	135.058	-
Cash flows used to obtain control of subsidiaries or other businesses	-	(2.388.208)
Proceeds from sales of property, plant and equipment	4.530.147	3.213
Dividends received	321.806	343.508
Purchase of property, plant and equipment	(14.478.057)	(23.480.220)
Loans to related entities	857.492	-
Purchase of intangible assets	(8.431.933)	(5.244.258)
Interest received	5.748.187	6.092.852
Other cash inflows (outflows)	(32.432.066)	22.850.730
Cash flows (used in) from investing activities	**(43.749.366)**	**(1.822.383)**
Cash flows from (used in) financing activities		
Proceeds from long-term borrowings	53.824.618	90.256.483
Proceeds from short-term borrowings	339.168.975	309.127.725
Repayments of borrowings	(388.560.632)	(405.463.837)
Payments of finance lease liabilities	(27.758.974)	(27.146.238)
Dividends paid	(15.622.235)	(13.485.634)
Interests paid	(24.047.991)	(22.195.461)
Other cash inflows (outflows)	(17.868.952)	27.571.051
Cash flows used in financing activities	**(80.865.191)**	**(41.335.911)**
Decrease in cash and cash equivalents before effect of exchange rate changes	**(37.583.653)**	**4.401.408**
Effect of exchange rate changes on cash and cash equivalents		
Effect of exchange rate changes on cash and cash equivalents	(5.258.412)	5.445.298
Decrease in cash and cash equivalents	**(42.842.065)**	**9.846.706**
Cash and cash equivalents at beginning of year	143.982.054	134.135.348
Cash and cash equivalents at end of year	**101.139.989**	**143.982.054**

(*) The 2024 consolidated statement of cash flows, presented for comparative purposes, reflects the line-by-line deconsolidation and reclassification of the cash receipts and payments of the subsidiary Multicaja S.A. to 'Other cash inflows (outflows) from investing activities,' as explained in Note 16 to

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

SONDA S.A. AND ITS SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the years ended December 31, 2025 and 2024
(In thousands of Chilean pesos - ThCh$)

	Issued capital	Other reserves: Reserve of exchange differences on translation	Other reserves: Reserve of cash flow hedging	Other reserves: Reserve of actuarial gains or losses on defined benefit plans	Other reserves: Other comprehensive income acumulated	Other miscellaneous reserves	Total Other reserves	Retained earnings	Equity attributable to owners of parent	Non-controlling interests	Total equity
	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$		ThCh$	ThCh$	ThCh$	ThCh$	ThCh$
Equity at 01/01/2025	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
Comprehensive income											
Profit for the year	-	-	-	-	-	-	-	16.969.016	16.969.016	789.059	17.758.075
Other comprehensive income	-	(7.833.430)	(191.050)	33.012	(7.991.468)	-	(7.991.468)	-	(7.991.468)	-	(7.991.468)
Comprehensive income	**-**	**(7.833.430)**	**(191.050)**	**33.012**	**(7.991.468)**	**-**	**(7.991.468)**	**16.969.016**	**8.977.548**	**789.059**	**9.766.607**
Issuance of equity	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	(11.470.853)	(11.470.853)	-	(11.470.853)
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	-	-	-	-	-	1.990.893	1.990.893	(1.963.379)	27.514	(1.750.253)	(1.722.739)
Total Increase (decrease) through transfers and other changes, equity	**-**	**(7.833.430)**	**(191.050)**	**33.012**	**(7.991.468)**	**1.990.893**	**(6.000.575)**	**3.534.784**	**(2.465.791)**	**(961.194)**	**(3.426.985)**
Equity at end of period 12/31/2025	**373.119.044**	**(132.202.273)**	**584.363**	**364.889**	**(131.253.021)**	**12.695.351**	**(118.557.670)**	**323.740.515**	**578.301.889**	**16.543.144**	**594.845.033**

	Issued capital	Other reserves: Reserve of exchange differences on translation	Other reserves: Reserve of cash flow hedging	Other reserves: Reserve of actuarial gains or losses on defined benefit plans	Other reserves: Other comprehensive income acumulated	Other miscellaneous reserves	Total Other reserves	Retained earnings	Equity attributable to owners of parent	Non-controlling interests	Total equity
	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**

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

SONDA S.A. AND SUBSIDIARIES

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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 Register of Real Estate Property in Santiago in 1991 and published in the Official Gazette on September 24, 1991, the Company was converted into a corporation (Sociedad Anónima), retaining its corporate name and adopting the trade name SONDA S.A. Subsequently, by means of a public deed dated May 27, 2004, executed before the Notary Public of Santiago, Mr. René Benavente Cash, an extract of which was recorded on page 15,640 under number 11,777 of the Register of Commerce of the Santiago Real Estate Registrar for the year 2004 and published in Official Gazette No. 37,873 dated May 31, 2004, the definitive corporate name SONDA S.A. was established.

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.
(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$946,300,068.

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.

Cloud Services: These services have been designed to help customers manage the technology solutions that support their business and maximize performance through cloud services whose fundamental pillars are security, availability, and performance. The delivery of these services includes traditional tasks such as hosting, monitoring, administering, leveraging, operating, and maintaining services, servers, connectivity, data, and basic software, as well as advanced services aimed at transforming our customers' IT infrastructure and applications. All of this is provided both in the public cloud environment and in the traditional private cloud environment, ensuring operational continuity and information security.

With a focus on increasingly hybrid and multicloud services, enterprise cloud services—whether in the various public clouds—evolve day by day to meet the needs of different businesses, with a focus on delivering the service or solution that best fits the customer's needs and leveraging the advantages of the public, private, or hybrid cloud under a Multicloud Operations and Governance model.

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 world-class cybersecurity vendors while incorporating new and innovative technologies into our portfolio.

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

Service Line aimed at generating value through the best use of hardware and software tools, communications, applications, and by maintaining the operational continuity of our customers' businesses. It covers a broad range of services, including: Data Center, Workplace Services, and Platform Services.

Data Center: Its purpose is to offer the best IT outsourcing alternative through public virtual services and on-premise physical and/or virtual infrastructure solutions. All of this is delivered under a flexible, scalable model with a pay-per-use option, enabling our customers to implement solutions in an agile, efficient, and cost-effective manner.

SONDA has a solid, high-quality infrastructure consisting of four data centers that rank among the most modern and reliable in Latin America. These include a Tier IV data center in Santiago, Chile; two Tier III data centers located in Santiago and Belo Horizonte (Brazil); and an additional data center located at the Company's corporate offices in Chile.

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.** However, as described in Note 3.2(a)(14) and in accordance with Note 3.2(i), Multicaja S.A. has been classified as an asset held for sale and, consequently, as of the end of this reporting period, its results are classified within discontinued operations.

Additionally, through the subsidiaries **Microgeo Ingeniería S.A. and Microgeo Gráfica 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.**

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 them 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 the 13,940 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 (International Data Corporation) projections for 2026 point to 10.9% growth compared to 2025 in investment in IT and OT Services, Software and Business Services in Latin America, which would bring total investment in the region to US$130,131 million. Longer-term estimates indicate a compound annual growth rate (CAGR) of 11.5% in spending in Latin America for the 2025 - 2029 period, which would bring total investment in the region to US$181,156 million in 2029.

At the business segment level, a CAGR of 8.4% is projected for IT services for the 2025 - 2029 period, 12.8% for OT Services, 15.5% for software, and 5.6% for Business Services. At the country level in Latin America, growth projections for these markets over the 2025–2029 period are 12.7% for Brazil, 11.5% for Mexico, 10.6% for Chile, and 10.8% for Colombia.

Update: November 2025

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 13,940 people as of December 31, 2025 (See Note 37).

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, 2025, have 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, 2025 and 2024.
- Consolidated statements of changes in equity for the years ended December 31, 2025 and 2024.
- Consolidated statements of comprehensive income for the years ended December 31, 2025 and 2024.
- Consolidated statement of cash flows (direct method) for the years ended December 31, 2025 and 2024.

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 29, 2026.

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:

				Ownership percentage							
				12.31.2025				12.31.2024			
Taxpayer Number	Company Name	Country	Functional Currency	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.	Argentina	ARS : Argentinean Peso	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 INGENIERIA S.A. (13)	Chile	USD : US Dollars	0.000%	80.000%	80.000%	20.000%	0.000%	80.000%	80.000%	20.000%
76.646.053-4	MICROGEO GRAFICA S.A. (13)	Chile	USD : US Dollars	0.000%	80.000%	80.000%	20.000%	0.000%	0.000%	0.000%	20.000%
76.828.790-2	MULTICAJA S.A. Y FILIALES (14)	Chile	CLP : Chilean Peso	69.502%	0.000%	69.502%	30.500%	0.000%	80.000%	80.000%	20.000%
76.376.955-0	QUINTEC FILIALES OPERATIVAS S.A. Y FILIALES	Chile	CLP : Chilean Peso	0.000%	99.847%	99.847%	0.150%	69.502%	0.000%	69.502%	30.500%
76.903.990-2	SOC. PROD. Y SERV. REDES MOVILES S.A. Y FILIAL (12)	Chile	CLP : Chilean Peso	0.000%	0.000%	0.000%	0.000%	0.000%	99.823%	99.823%	0.180%
96.725.400-2	SOLUCIONES EXPERTAS S.A. Y FILIALES	Chile	CLP : Chilean Peso	0.000%	50.000%	50.000%	50.000%	0.080%	99.920%	100.000%	0.000%
76.039.505-6	SONDA FILIALES CHILE LTDA.	Chile	CLP : Chilean Peso	99.995%	0.005%	100.000%	0.000%	0.674%	99.326%	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%	67.000%	67.000%	33.000%
77.122.745-7	SONDA INVERSIONES INTERNACIONALES S.A. (1) (8)	Chile	CLP : Chilean Peso	100.000%	0.000%	100.000%	0.000%	0.000%	50.000%	50.000%	50.000%
99.496.560-4	SONDA SERVICIOS PROFESIONALES S.A.	Chile	CLP : Chilean Peso	0.077%	99.923%	100.000%	0.000%	99.995%	0.005%	100.000%	0.000%
76.035.824-K	SONDA SPA	Chile	CLP : Chilean Peso	100.000%	0.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
96.823.020-4	TECNOGLOBAL S.A.	Chile	USD : US Dollars	0.000%	100.000%	100.000%	0.000%	100.000%	0.000%	100.000%	0.000%
78.072.130-8	VERTICAL RETAIL S.A. (4)	Chile	CLP : Chilean Peso	0.674%	99.326%	100.000%	0.000%	0.077%	99.923%	100.000%	0.000%
Foreign	SONDA URUGUAY S.A. (5)	Uruguay	USD : US Dollars	28.450%	71.550%	100.000%	0.000%	100.000%	0.000%	100.000%	0.000%
Foreign	CTIS TECNOLOGÍA LTDA. (9)	Brasil	BRL : Beazilian 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 : Beazilian Reais	0.000%	100.000%	100.000%	0.000%	28.450%	71.550%	100.000%	0.000%
Foreign	SONDA DO BRASIL LTDA. Y FILIALES (6) (9)	Brasil	BRL : Beazilian Reais	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA PROCWORK INF. LTDA. Y FILIALES (6) (9)	Brasil	BRL : Beazilian 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. (9)	Brasil	BRL : Beazilian Reais	0.460%	99.540%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA DE COLOMBIA S.A.S. Y FILIALES (7)	Colombia	COP : Colombian Peso	4.981%	95.019%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	CONSORCIO SONDA ECUADOR	Ecuador	USD : US Dollars	70.000%	30.000%	100.000%	0.000%	0.950%	99.050%	100.000%	0.000%
Foreign	SONDA DEL ECUADOR ECUASONDA S.A.	Ecuador	USD : US Dollars	0.000%	100.000%	100.000%	0.000%	20.000%	80.000%	100.000%	0.000%
Foreign	SONDA DEL PERU S.A.	Peru	PEN: Peruivian Sol	0.000%	100.000%	100.000%	0.000%	4.981%	95.019%	100.000%	0.000%
Foreign	SONDA INC	Canada	CAD : Dólar Canadiense	0.000%	100.000%	100.000%	0.000%	70.000%	30.000%	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. (2) (15)	United States	USD : US Dollars	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA GUATEMALA S.A.	Guatemala	USD : US Dollars	0.500%	99.500%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA MEXICO S.A. DE C.V. Y FILIALES (3) (10) (11)	Mexico	MXN : Mexican Peso	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%
Foreign	SONDA PANAMA S.A.	Panama	USD : US Dollars	0.000%	100.000%	100.000%	0.000%	0.000%	100.000%	100.000%	0.000%

Note 36 includes additional information on the financial statements of these consolidated subsidiaries.

The movements in the participation of these subsidiaries made by SONDA, during 2025 and 2024 have been as follows:

(1) On February 26, 2024, at an Extraordinary Shareholders' Meeting, it was resolved to change the corporate name of Inversiones Internacionales S.A. to SONDA Inversiones Internacionales S.A.

On March 13, 2024, a capital increase was carried out in 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	99.99998%	782,378,242	99.99997%
SONDA S.p.A.	160	0.00002%	211	0.00003%
	781,891,072	**100.00000%**	**782,378,453**	**100.00000%**

Subsequently, on May 24, 2024, a further capital increase was carried out in 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	99.99997%	785,378,241	99.99997%
SONDA S.p.A.	211	0.00003%	212	0.00003%
	782,378,453	**100.00000%**	**785,378,453**	**100.00000%**

Finally, in December 2024, a further capital increase of US$30,834,954 was carried out, which was paid through the capitalization of a receivable and its related interest held by SONDA S.A. in the total amount of US$22,734,954, plus cash in the amount of US$8,100,000, resulting in the shareholding interest as follows:

SONDA INVERSIONES INTERNACIONALES S.A.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA S.A.	785,378,241	99.99997%	816,213,195	99.99997%
SONDA S.p.A.	212	0.00003%	212	0.00003%
	785,378,453	**100.00000%**	**816,213,407**	**100.00000%**

(2) During 2024, SONDA Inversiones Internacionales S.A. made capital contributions to its subsidiary SONDA USA Inc. totaling US$3,500,000.

(3) In June 2024, a capital increase of US$3,504,270.56 was completed for NOVIS Corp US Inc. through the issuance of 759 shares, and the shareholding interest is as follows:

NOVIS CORP US Inc.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA INVERSIONES INTERNACIONALES S.A.	1,200	2.01752%	1,200	1.99210%
SONDA MEXICO S.A. DE C.V.	34,487	57.98181%	34,488	57.25290%
SONDA FILIALES CHILE LTDA.	-	0.00000%	455	0.75534%
THIRD PARTIES	23,792	40.00067%	24,095	39.99967%
	59,479	**100.00000%**	**60,238**	**100.00000%**

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

NOVIS S.A.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA FILIALES CHILE LTDA.	8,520	60.00000%	-	0.00000%
NOVIS CORP US Inc.	-	0.00000%	14,199	99.99296%
THIRD PARTIES	5,680	40.00000%	1	0.00704%
	14,200	**100.00000%**	**14,200**	**100.00000%**

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

(5) On December 20, 2024, the shareholders of the subsidiary SONDA Uruguay S.A. approved a capital increase in the company of Uruguayan pesos $402,552,000, through the entry of a new shareholder, SONDA Inversiones Internacionales S.A., which made a cash contribution of US$9,000,000. In addition, other equity items were adjusted and capitalized; therefore, the ownership interest in this 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	50.10208%	267,437,574	28.56142%
SONDA S.A.	14,450,877	49.89792%	266,369,959	28.44740%
SONDA INVERSIONES INTERNACIONALES S.A.	-	0.00000%	402,552,000	42.99118%
	28,960,878	**100.00000%**	**936,359,533**	**100.00000%**

(6) During December 2025, SONDA Inversiones Internacionales S.A. made capital contributions to the following subsidiaries in Brazil:

- SONDA Procwork Informática Ltda. Ltda.: On December 27, 2025, 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	99.99999%	964,677,184	99.99999%
SONDA SERVICIOS PROFESIONALES S.A.	1	0.00000%	1	0.00000%
SONDA Cidades Inteligentes e Mobilidade Ltda.	123	0.00001%	123	0.00001%
	947,523,694	**100.00000%**	**964,677,308**	**100.00000%**

- SONDA do Brasil Ltda., on December 20, 2025, 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	99.999998%	219,158,179	99.999998%
SONDA PROCWORK INFORMÁTICA LTDA.	5	0.000002%	5	0.000002%
	216,982,356	**100.000000%**	**219,158,184**	**100.000000%**

(7) In January 2025, at an Extraordinary Shareholders' Meeting, the incorporation of DC Colombia S.A.S. was formalized, with capital consisting of 3,842 shares, all subscribed and paid for by SONDA Servicios S.A.S.

(8) On July 14, 2025, SONDA S.A. carried out a capital increase in SONDA Inversiones Internacionales S.A. for US$25,000,000, which was paid during the year through the issuance of 25,000,000 shares, resulting in the ownership interest as follows:

SONDA INVERSIONES INTERNACIONALES S.A.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA S.A.	816,213,195	99.99997%	841,213,195	99.99997%
SONDA S.p.A.	212	0.00003%	212	0.00003%
	816,213,407	**100.00000%**	**841,213,407**	**100.00000%**

(9) During 2025, SONDA Inversiones Internacionales S.A. made capital contributions to the following subsidiaries in Brazil:

- CTIS Tecnologia Ltda.:

  On July 21, 2025, in the amount of R$46,899,999.99, through the issuance of 46,899,999 shares, resulting in the ownership interest as follows:

CTIS TECNOLOGÍA LTDA.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA INVERSIONES INTERNACIONALES S.A.	545,797,400	100.00000%	592,697,399	100.00000%
SONDA PROCWORK INFORMÁTICA LTDA.	1	0.00000%	1	0.00000%
	545,797,401	**100.00000%**	**592,697,400**	**100.00000%**

- Telsinc Comercio de Equipamiento de Inf. Ltda.:

  On July 21, 2025, in the amount of R$15,200,000, through the issuance of 15,200,000 shares, resulting in the ownership interest as follows:

Telsinc Comercio de Equipamiento de Inf. Ltda.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA INVERSIONES INTERNACIONALES S.A.	61,605,691	99.42170%	76,805,691	99.53561%
SONDA S.A.	358,338	0.57830%	358,338	0.46438%
SONDA PROCWORK INFORMÁTICA LTDA.	1	0.00000%	1	0.00000%
	61,964,030	**100.00000%**	**77,164,030**	**100.00000%**

- SONDA Procwork Informática Ltda., on the following dates:

  - July 21, 2025, in the amount of R$14,700,000, through the issuance of 14,700,000 shares.

  - October 24, 2025, in the amount of R$33,700,000.03, through the issuance of 33,700,000 shares.

  - December 26, 2025, in the amount of R$39,814,488, through the issuance of 39,814,488 shares.

The table below presents the new ownership interest in this subsidiary:

SONDA PROCWORK INF. LTDA.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA INVERSIONES INTERNACIONALES S.A.	979,377,184	99.99999%	1,052,891,672	99.99999%
SONDA SERVICIOS PROFESIONALES S.A.	1	0.00000%	1	0.00000%
SONDA Cidades Inteligentes e Mobilidade Ltda.	123	0.00001%	123	0.00001%
	979,377,308	100.00000%	1,052,891,796	100.00000%

- SONDA do Brasil Ltda.:
  - On October 24, 2025, in the amount of R$25,881,679, through the issuance of 25,881,679 shares, resulting in the ownership interest as follows:

SONDA do Brasil Ltda.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
SONDA INVERSIONES INTERNACIONALES S.A.	219,158,179	100.00000%	245,039,858	100.00000%
SONDA PROCWORK INFORMÁTICA LTDA.	5	0.00000%	5	0.00000%
	219,158,184	100.00%	245,039,863	100.00%

(10) On August 13, 2025, a reduction of the share capital of Servicios de Aplicación e Ingeniería Novis S.A. de C.V. was carried out, as a result of the voluntary withdrawal of the shareholder Inversiones San Alberto SpA., resulting in the ownership interest as follows:

Servicios de Aplicación e Ingenieria 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	14.79970%	1	0.00033%
NOVIS CORP US Inc.	381,767	75.33383%	299,916	99.99967%
THIRD PARTIES	50,000	9.86647%	-	0.00000%
	506,767	100.00000%	299,917	100.00000%

(11) On August 22, 2025, a capital increase was carried out in Novis S.A. for Ch$1,311,244,000, through the issuance of 13,600 shares fully subscribed and paid for by NOVIS CORP US, INC., resulting in the ownership interest as follows:

NOVIS S.A.	Shareholding structure			
	Before		New	
	Number of share	%	Number of share	%
NOVIS CORP US Inc.	14,199	99.99296%	27,799	99.99640%
THIRD PARTIES	1	0.00704%	1	0.00360%
	14,200	100.00000%	27,800	100.00000%

(12) On September 17, 2025, SONDA Filiales Chile Ltda. sold all of its shares in Sociedad Proveedora de Productos y Servicios para Redes de Datos Móviles S.A. (Wireless-IQ S.A.) to the shareholders Víctor Coronado and Inversiones Malihue Ltda. for a total of Ch$37,782,950. As a result, SONDA transferred all of its ownership interests in the Company, retained no equity interest and, therefore, ceased to consolidate the subsidiary.

(13) On November 18, 2025, the Extraordinary Shareholders' Meeting of Microgeo S.A. resolved to subject the Company to a spin-off process, whereby its equity was divided, giving rise to two corporations, which was formalized by public deed dated December 4 of the same year.

The continuing company Microgeo S.A. amended its corporate name and was renamed Microgeo Ingeniería S.A.

A new company named Microgeo Gráfica S.A. was incorporated; this company is in the process of commencing activities with the Chilean Internal Revenue Service.

(14) On December 16, 2025, the Company reported, through a Material Event, that SONDA S.A. had agreed to sell its entire ownership interest in Multicaja S.A. to Banco Itaú. As of the closing date of these financial statements, this transaction is in the process of satisfying the conditions required for the effective transfer of such ownership interest.

The transaction has not been legally completed; however, following the accounting policy described in Note 3.2(i), it has been classified as a discontinued operation.

(15) During 2025, SONDA Inversiones Internacionales S.A. made capital contributions to its subsidiary SONDA USA Inc. totaling US$5,000,000.

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
12.31.2025	907.13	50.52	0.24	269.91	165.26	1,066.58	0.62	39,727.96
12.31.2024	996.46	48.49	0.23	264.54	161.32	1,035.28	0.97	38,416.69

"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 trademaks are relevant to the current and future performance of the business.

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

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

Goodwill:

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

For the purposes of impairment testing, goodwill is allocated to each of the Company's cash-generating units (CGUs) that are expected to benefit from synergies of the combination. The Company tests annually for impairment intangible assets with indefinite useful lives, or whenever there is indication that the assets may be impaired. If the recoverable amount of the CGU is less than its carrying

amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Impairment losses recognized for goodwill are not reversed in subsequent periods.

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

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

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

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

g. Property, plant and equipment

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

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

The initial cost of property, plant and equipment include:

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

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

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

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

The estimated useful lives are as follows:

	Period	Minimum Life	Maximum Life
Buildings and constructions	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 and discontinued operations

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.

Assets that cease to be classified as held for sale or as held for distribution to owners, or that cease to be part of a disposal group, are measured at the lower of (i) their carrying amount before classification, less any depreciation, amortization or revaluation that would have been recognized had they not been so classified, and (ii) their recoverable amount at the date they are reclassified as non-current assets.

A discontinued operation is a component of the Group that has been disposed of, or is classified as held for sale, and:

- represents a significant separate major line of business or geographical area of operations;
- is part of a single coordinated plan to dispose of a significant separate major line of business or geographical area of operations; or
- is a subsidiary acquired exclusively with a view to resale.

The after-tax results of discontinued operations are presented as a single line item in the statement of comprehensive income called “Gain (loss) from discontinued operations,” together with any gain or loss recognized on measurement at fair value less costs to sell or on the disposal of the assets or disposal groups that constitute the discontinued operation.

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.

Revenue from installation and/or implementation services is recognized in accordance with IFRS 15 Revenue from Contracts with Customers, provided that all performance obligations are satisfied over time. During the construction phase, the asset is classified as a financial asset, since the Company has an unconditional right to receive cash payment from the customer for the installation and/or implementation services. In accordance with the commitments under the contract, the costs to be incurred through completion of the contract are estimated.

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 in 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	12.31.2025 Range Rates Compound Annual Average Growth Year 2025 - 2029	12.31.2024 Range Rates Compound Annual Average Growth Year 2024 - 2028
Brasil	Real Brasileño	14% - 16%	17% - 19%
Chile	Peso Chileno	9% - 11%	7% - 9%
Colombia	Peso Colombiano	13% - 15%	12% - 14%
México	Peso Mexicano	14% - 16%	11% - 13%
Argentina	Dólar de EEUU	5% - 7%	8% - 10%

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 Stated, 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	12.31.2025 Discount rates range	12.31.2024 Discount rates range
Brasil	Real Brasileño	9% - 12%	8% - 11%
Chile	Peso Chileno	9% - 12%	8% - 11%
Colombia	Peso Colombiano	10% - 13%	10% - 13%
México	Peso Mexicano	10% - 13%	9% - 12%
Argentina	Dólar de EEUU	12% - 15%	14% - 17%

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 2024 and 2025.

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.

l. 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.I 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 'foreing 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. This 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 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, and by delinquency aging buckets. For certain individual and material cases (both past due and not yet due) that, in SONDA S.A.'s Management's judgment, present a credit risk that differs from that of their segment, specific risk assessments may be applied.

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 expected credit losses over the life of the asset in the previous reporting period, but determines in the current reporting period that the conditions for expected credit losses over the life of the asset are no longer met, the Company measures the loss value adjustment at an amount equivalent to expected credit losses 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 34.

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 22.

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 22 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, 2024:

Previous Item	New presentation	ThCh$
CURRENT ASSETS Account receivables from related parties, current	NON CURRENT ASSETS Account receivables from related parties, non current	1,876,963

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
Lack of Exchangeability (Amendments to IAS 21) The amendments provide guidance on specifying when a currency is exchangeable for another currency and how to determine the exchange rate when it is not: a currency is exchangeable when an entity can exchange that currency for the other currency through market mechanisms or exchange mechanisms that create enforceable rights and obligations without undue delay at the measurement date and for a specified purpose; a currency is not exchangeable for the other currency if an entity can obtain no more than an insignificant amount of the other currency. When a currency is not exchangeable at the measurement date, an entity is required to estimate the spot exchange rate as the rate that would have applied to an orderly exchange transaction between market participants and that would faithfully reflect prevailing economic conditions. In that case, an entity is required to disclose information that enables users of its financial statements to assess how the lack of exchangeability of the currency affects, or is expected to affect, the entity's financial performance, financial position and cash flows.	Annual periods beginning on or after January 1, 2025.
Amendments to the Sustainability Accounting Standards Board (SASB) Standards to Enhance International Applicability The International Sustainability Standards Board (ISSB) has issued amendments to the Sustainability Accounting Standards Board (SASB) Standards to enhance their international applicability. Through these amendments, the ISSB aims to make the SASB Standards more internationally applicable and independent of generally accepted accounting principles. The amendments remove and replace jurisdiction-specific references and definitions, without substantially altering the industries, topics or metrics.	Annual periods beginning on or after January 1, 2025. Early application is permitted

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
IFRS 18 "Presentation and Disclosure in Financial Statements" (to replace IAS 1) 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. IAS 18 applies to all financial statements that are prepared and presented in accordance with International Financial Reporting Standards (IFRS). The main changes in the new standard compared to the previous requirements of IAS 1 include: • 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: Income and expense items should be classified into categories in the statement of profit and loss: ✓ Operating ✓ Investing ✓ Financing ✓ Income tax ✓ Discontinued operations Entities are required to submit the following subtotals: ✓ Operating profit or loss ✓ Profit or loss before financing and income tax ✓ Profit or loss • 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.	Annual periods beginning on or after January 1, 2027.

IFRS 19 Non-Publicly Accountable Subsidiaries: Disclosing Information	
IFRS 19 Non-Publicly Accountable Subsidiaries: Disclosing Information IFRS 19 specifies the reduced disclosures requirements that an eligible subsidiary may apply in lieu of the disclosure requirements of other IFRS Accounting Standards. An entity may only apply IFRS 19 when: • 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. A subsidiary has public liability if: • 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). Eligible entities may, but are not required to, apply IFRS 19 in their consolidated, separate or individual financial statements.	Annual periods beginning on or after January 1, 2027.

Amendments to IFRS	Mandatory Effective Date
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	Annual periods beginning on or after January 1, 2026.

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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.

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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Annual Improvements to IFRS Accounting Standards — Volume 11

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.
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<td>Annual periods beginning on or after January 1, 2026.</td>
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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 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.	

Amendments to IFRS 9 and IFRS 7 related to power purchase agreements
 	
The amendments aim to enable entities to include information in their financial statements that, in the IASB's view, more faithfully represents contracts that reference nature-dependent electricity. Nature-dependent electricity contracts help entities secure their electricity supply from sources such as wind and solar. The amount of electricity generated under these contracts may vary depending on uncontrollable factors, such as weather conditions.
 	
Amendments to IFRS 9:
 	
• The own use requirements in IFRS 9 are amended to include factors that an entity must consider when applying IFRS 9:2.4 to contracts to purchase and take delivery of renewable electricity whose production source is nature-dependent; and
• The hedge accounting requirements in IFRS 9 are amended to allow an entity that uses a nature-dependent renewable electricity contract with specified characteristics as a hedging instrument to:
    o designate a variable volume of forecast electricity transactions as the hedged item, if the specified criteria are met; and
    o measure the hedged item using the same volume assumptions as those used for the hedging instrument.
 	
Amendments to IFRS 7 introduce disclosure requirements about nature-dependent electricity contracts with specified characteristics.
	Annual periods beginning on or after January 1, 2027.

Amendments to IFRS 19 Subsidiaries without Public Accountability: Disclosures The amendments cover new or amended IFRS Accounting Standards issued between February 28, 2021 and May 1, 2024, which were not considered when IFRS 19 was first issued.	Annual periods beginning on or after January 1, 2027.

Translation to a Hyperinflationary Presentation Currency (Amendments to IAS 21) The amendments clarify how entities should translate financial statements from a non-hyperinflationary currency to a hyperinflationary presentation currency. The amendments are as follows: 1. When an entity translates amounts from a functional currency that is the currency of a non-hyperinflationary economy into a presentation currency that is the currency of a hyperinflationary economy, the entity translates those amounts, including comparative amounts, using the closing exchange rate at the date of the most recent statement of financial position; 2. When the entity's presentation currency ceases to be the currency of a hyperinflationary economy and its functional currency continues to be the currency of a non-hyperinflationary economy, the entity applies prospectively (without restating comparative amounts) the method currently applicable in IAS 21 to such situations; and 3. The entity would be required to disclose that it has applied the method, including summarized financial information about its foreign operations translated applying the proposed translation method; it would also be required to disclose whether the economy in question ceased to be hyperinflationary. Having considered the expected costs and benefits, the IASB also decided to include an exception to the translation method under item (1) above for affected entities that apply IAS 29 and are required to translate the results and financial position of a foreign operation in accordance with the amendments.	Annual periods beginning on or after January 1, 2027.
Amendments to greenhouse gas emissions disclosure requirements (Amendments to IFRS S2) The amendments to IFRS S2 are intended to support entities applying IFRS S2 by reducing complexity, the risk of potential duplicate reporting, and the costs associated with applying specific requirements in IFRS S2.	Annual periods beginning on or after January 1, 2027.

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.

With respect to the amendment to IAS 21 – Lack of Exchangeability, applicable for the reporting period beginning in 2025, and in particular in relation to its investment in Argentina, management concluded that, as of December 31, 2025, the conditions to determine that there is a lack of exchangeability in the Argentine market are not met, considering the following circumstances:

- At the beginning of 2025 (April 14, 2025), the Central Bank of the Argentine Republic lifted foreign exchange controls ("cepo cambiario"), allowing legal entities access to the free foreign exchange market for the payment of dividends to non-resident shareholders corresponding to profits earned in financial statements for fiscal years beginning on or after January 1, 2025. This regulation remains in effect as of December 31, 2025.
- No changes to this regulation are expected in the subsequent period.

- No new foreign exchange restrictions or controls have been introduced by the Argentine government that would prevent the free exchange of one foreign currency for another or limit the volume of foreign currency transactions; active and accessible foreign exchange markets continue to exist.

Accordingly, SONDA considers that formal exchangeability mechanisms exist for its businesses in Argentina.

(For the purposes of applying IAS 21 and IAS 29, the inflation indicator published by INDEC (National Institute of Statistics and Censuses) of 31.5% per annum and 2.6% average monthly, and the exchange rate to Chilean pesos used to translate assets, liabilities, equity and results of AR$0.62 per CLP, were used).

5. CASH AND CASH EQUIVALENTS

a) The details of this item are as follows:

	12.31.2025 ThCh$	12.31.2024 ThCh$
Cash		
Cash on hand	552,168	622,132
Cash on bank	7,347,176	13,221,634
Total cash	7,899,344	13,843,766
Cash equivalents		
Short-term time deposits, classified as cash equivalents (c)	47,926,546	51,129,967
Short-term investment, classified as cash equivalent (mutual fund units) (d)	45,314,099	79,008,321
Total cash equivalents	93,240,645	130,138,288
Total cash and cash equivalents	**101,139,989**	**143,982,054**

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

Currency	12.31.2025 ThCh$	12.31.2024 ThCh$
Chilean pesos	28,272,393	75,170,358
U.S. dollars	56,150,312	43,839,509
Brazilian reais	2,452,452	10,137,661
Euro	1,914	1,864
Peruvian sol	311,406	540,427
Argentinean pesos	504,761	4,203,221
Colombian pesos	7,566,111	6,515,291
Mexican peso	5,844,790	3,560,798
Other currencies	35,850	12,925
Total	**101,139,989**	**143,982,054**

b) Non-cash transactions

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	12.31.2025 ThCh$	12.31.2024 ThCh$
Purchase of right of use assets	11,317,444	38,062,388
Obligations acquired by acquisitions of goods through financial leasing	17,738,851	41,470,523

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

Institution	Currency	12.31.2025 ThCh$	12.31.2024 ThCh$
Bci Asset Management	USD : U.S. dollars	12,712,463	-
Banco Santander S.A. - New York Branch	USD : U.S. dollars	8,965,112	16,639,103
Banco Estado S.A	USD : U.S. dollars	6,495,927	-
Banco Itaú	USD : U.S. dollars	6,162,956	2,684,313
HSBC México	MXN: Mexican peso	5,531,807	3,202,675
Banco Scotiabank	USD : U.S. dollars	4,494,404	5,930,350
Banco J.P. Morgan S.A.	USD : U.S. dollars	2,190,511	2,196,390
Itaú CorpBanca New York	USD : U.S. dollars	563,562	1,287,913
Banco Santander S.A	BRL : Brazilian reais	387,557	4,975,303
HSBC Uruguay	USD : U.S. dollars	331,102	-
Banco Daycoval S.A.	BRL : Brazilian reais	85,579	105,679
Banco Lafise	USD : U.S. dollars	3,048	4,214
Banco J.P. Morgan S.A.	BRL : Brazilian reais	2,353	4,150
Banco Bradesco S.A.	BRL : Brazilian reais	165	1,883
Itaú Chile New York Branch	USD : U.S. dollars	-	996,460
Banco De Chile	CLP : Chilean pesos	-	3,439,835
HSBC México	USD : U.S. dollars	-	2,989,620
Santander Asset Management A.G.F.	BRL : Brazilian reais	-	2,271,670
Banco BCT	USD : U.S. dollars	-	852,147
Fiduciaria Bogotá	COP: Colombian pesos	-	700,748
Itaú CorpBanca Colombia Sa	COP: Colombian pesos	-	280,226
Banco Santander S.A	USD : U.S. dollars	-	225,556
Banco J.P. Morgan S.A.	CLP : Chilean pesos	-	104,038
Itaú Unibanco S.A.	BRL : Brazilian reais	-	56,495
Credicorp Capital Colombia SA	COP: Colombian pesos	-	2,181,199
		47,926,546	51,129,967

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	12.31.2025 ThCh$	12.31.2024 ThCh$
Banchile Inversiones	CLP : Chilean pesos	15,369,844	39,111,029
Bci Asset Management	CLP : Chilean pesos	9,631,561	16,170,886
Sura Ultra Cash Dolares FMIV	USD : U.S. dollars	8,555,616	3,435,214
Credicorp Capital Colombia S.A.	COP: Colombian pesos	4,502,224	-
Banco Guayaquil	USD : U.S. dollars	1,435,042	2,513,559
Banco Scotiabank	USD : U.S. dollars	1,186,322	-
Banco Estado Adm. Gral. de Fondos	CLP : Chilean pesos	671,268	548,855
Fiduciaria Bogota	COP: Colombian pesos	571,663	-
Itau Corpbanca Colombia Sa	COP: Colombian pesos	537,318	-
Itau Asset Management Colombia S.A.	COP: Colombian pesos	527,178	-
BBVA S.A	USD : U.S. dollars	453,576	-
Itau Administradora General de Fondos S.A.	CLP : Chilean pesos	331,566	10,351,596
Allaria Fondos	ARS: Argentinean pesos	272,537	1,107
Larraín Vial	CLP : Chilean pesos	222,066	211,515
Credicorp Capital	CLP : Chilean pesos	190,245	181,819
Banco Santander	CLP : Chilean pesos	178,704	2,156,135
Sura Asset Management Chile	CLP : Chilean pesos	151,530	144,569
Bci Asset Management	USD : U.S. dollars	145,167	-
BBVA S.A	ARS: Argentinean pesos	112,004	-
Banco Internacional	CLP : Chilean pesos	78,852	3,000
Sura Ultra Cash Soles FMIV	SOL: Peruvian sol	51,285	304,486
Bice Inversiones	CLP : Chilean pesos	44,717	45,275
Bancolombia Capital	COP: Colombian pesos	38,361	362,490
Banco Galicia y Buenos Aires S.A	ARS: Argentinean pesos	31,067	-
Banco BCT S.A	USD : U.S. dollars	24,386	-
Banco Scotiabank	CLP : Chilean pesos	-	2,000
Banco Security	CLP : Chilean pesos	-	11,000
Inversiones Security Administradora de Fondos	CLP : Chilean pesos	-	147,754
Balanz capital valores S.A.U	ARS: Argentinean pesos	-	3,306,032
		45,314,099	**79,008,321**

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, 2025 and 2024. 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
	01.01.2025	Generated by	Used in	Interest paid	Total	Decreases due to classification as held for sale	Fair value changes	Foreing exchange	New financial leases	Low of Leases	Other changes (*)	12.31.2025
	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$
Bank loans	186,461,519	392,993,593	(383,185,313)	(13,973,839)	(4,165,559)	-	-	(2,705,858)	-	-	14,989,300	194,579,402
Obligations with the public not guaranteed	146,936,054	-	(5,375,319)	(3,141,339)	(8,516,658)	-	-	4,967,881	-	-	3,082,997	146,470,274
Leases	70,665,269	-	(27,758,974)	(6,932,008)	(34,690,982)	(2,159,663)	-	1,434,320	17,738,851	(1,376,159)	8,694,895	60,306,531
Others	904,782	-	-	(805)	(805)	-	-	(80,278)	1,028,932	(1,535,245)	454	317,840
Hedge derivative instruments	-	-	-	-	-	-	1,578,146	-	-	(936,010)	8,481	650,617
	404,967,624	**392,993,593**	**(416,319,606)**	**(24,047,991)**	**(47,374,004)**	**(2,159,663)**	**1,578,146**	**3,616,065**	**18,767,783**	**(3,847,414)**	**26,776,127**	**402,324,664**

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	Decreases due to classification as held for sale	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	(343,438,611)	(11,988,484)	43,957,113	(77,401)	-	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	-	(27,146,238)	(6,710,575)	(33,856,813)	(1,009,465)	-	(891,027)	41,470,523	(1,315,858)	10,231,183	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**	**(432,610,075)**	**(22,195,461)**	**(55,421,328)**	**(1,086,866)**	**(258,784)**	**9,780,055**	**43,863,442**	**(3,400,220)**	**29,740,332**	**404,967,624**

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

(*) The other changes column includes mainly the acrual of interest.

6. OTHER FINANCIAL ASSETS

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

	Current		Non Current	
	12.31.2025 ThCh$	12.31.2024 ThCh$	12.31.2025 ThCh$	12.31.2024 ThCh$
Financial instruments at fair value (1)	151,792	141,177	1,030,201	1,057,033
Third party account receivables (3)	977,654	1,871,494	4,781,817	2,625,542
Hedging assets (Note 22)	553,942	1,290,810	-	4,759,067
Cash and cash equivalent, with restrictions (2)	478,524	600,886	717,758	-
Other financial assets	-	467,115	-	694,062
	4,399,463	4,371,482	9,130,299	9,135,704

(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	
		12.31.2025 ThCh$	12.31.2024 ThCh$	12.31.2025 ThCh$	12.31.2024 ThCh$
Investments unlisted	Chilean pesos	-	-	1,030,201	1,057,033
Shares	U.S. Dollars	151,792	141,177	-	-
		151,792	141,177	1,030,201	1,057,033

(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 contracts, which are subject to restitution once the contracts are concluded.

7. TRADE AND OTHER RECEIVABLES

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

	12.31.2025 ThCh$	12.31.2024 ThCh$
Assets before provisions	463,231,012	529,020,259
Commercial debtor provisions	(16,804,329)	(13,921,431)
Trade and other receivables, current	**446,426,683**	**515,098,828**
Assets before provisions	160,022,563	177,290,761
Commercial debtor provisions	(3,347,930)	(2,353,506)
Non-current receivables	**156,674,633**	**174,937,255**
Assets by net commercial debtors	**603,101,316**	**690,036,083**

b) The details are as follows:

Trade and other receivables	Current		Non Current	
	12.31.2025 ThCh$	12.31.2024 ThCh$	12.31.2025 ThCh$	12.31.2024 ThCh$
Trade receivables, gross	239,672,064	230,139,543	5,710,019	5,689,346
Impairment allowance on trade receivables	(15,255,506)	(13,342,407)	(3,347,930)	(2,353,506)
Leasing contracts, net	54,987,796	56,711,578	88,101,763	95,437,514
Unbilled revenue	143,026,261	154,301,059	65,264,563	74,068,846
Checks, gross	6,423,069	6,190,505	27,891	16,107
Notes and Promissory notes, gross	1,694,186	660,204	918,327	120,056
Impairment allowance on notes receivable	(1,548,823)	(579,024)	-	-
Loans and advances to employees	1,437,664	679,473	-	-
Other accounts receivable	15,989,972	80,337,897	-	1,958,892
	446,426,683	**515,098,828**	**156,674,633**	**174,937,255**

As of December 31, 2025, THCH$71,204,400 correspond to current accounts receivable from the subsidiary Multicaja S.A.

In 2025, the balances of this subsidiary are presented under "Assets held for sale," as explained in Note 3.2(i).

c) The tables below set forth the trade and other receivables as of December 31, 2025 and 2024 classified by aging:

	December 31, 2025															
Trade and other receivables	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 receivables, gross	190,368,056	18,594,141	4,641,992	2,874,071	1,537,307	2,161,337	3,403,405	652,023	574,669	686,762	330,947	315,555	476,304	13,055,495	239,672,064	5,710,019
Loss for impairment of value, Invoices receivable	(1,003,650)	(179,180)	(149,894)	(232,286)	(212,625)	(286,102)	(761,574)	(296,220)	(326,238)	(455,964)	(299,070)	(297,433)	(467,552)	(10,287,718)	(15,255,506)	(3,347,930)
Lease receivables, net (*)	54,987,796	-	-	-	-	-	-	-	-	-	-	-	-	-	54,987,796	88,101,763
Unbilled revenue	126,497,037	5,399,134	1,360,411	589,899	460,362	1,484,917	1,642,704	485,411	423,567	363,448	321,889	223,456	232,837	3,541,189	143,026,261	65,264,563
Checks, gross	6,061,928	126,982	-	-	-	-	-	-	9,148	-	-	-	-	225,011	6,423,069	27,891
Notes and Promissory notes, gross	404,424	-	-	-	-	-	-	-	-	-	-	-	-	1,289,762	1,694,186	918,327
Loss for impairment, documents receivable	-	(24,902)	-	-	-	-	-	-	(9,148)	-	-	-	-	(1,514,773)	(1,548,823)	-
Loans and advances to employees	1,437,664	-	-	-	-	-	-	-	-	-	-	-	-	-	1,437,664	-
Other accounts receivable	15,989,972	-	-	-	-	-	-	-	-	-	-	-	-	-	15,989,972	-
	394,743,227	23,916,175	5,852,509	3,231,684	1,785,044	3,360,152	4,284,535	841,214	671,998	594,246	353,766	241,578	241,589	6,308,966	446,426,683	156,674,633

	December 31, 2024															
Trade and other receivables	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 receivables, gross	178,754,636	20,144,872	6,121,925	2,400,858	1,975,248	486,003	2,802,982	2,958,290	684,825	1,849,517	176,914	144,417	243,539	11,395,517	230,139,543	5,689,346
Loss for impairment of value, Invoices receivable	(963,100)	(213,629)	(243,943)	(147,273)	(224,076)	(151,553)	(1,256,986)	(551,253)	(438,462)	(208,618)	(176,885)	(135,925)	(241,758)	(8,388,946)	(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	74,068,846
Checks, gross	5,552,824	274,132	-	-	-	-	-	-	9,880	-	-	-	-	353,669	6,190,505	16,107
Notes and Promissory notes, gross	511,705	-	-	-	-	-	-	-	-	-	-	-	-	148,499	660,204	120,056
Loss for impairment, documents receivable	-	(66,975)	-	-	-	-	-	-	(9,880)	-	-	-	-	(502,169)	(579,024)	-
Loans and advances to employees	679,473	-	-	-	-	-	-	-	-	-	-	-	-	-	679,473	-
Other accounts receivable	80,337,897	-	-	-	-	-	-	-	-	-	-	-	-	-	80,337,897	1,958,892
	413,065,110	26,443,259	9,474,337	5,302,699	4,861,172	3,118,280	4,364,995	5,416,994	2,837,581	4,223,738	3,262,019	2,417,206	4,444,498	25,866,940	515,098,828	174,937,255

(*) 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. On January 8, 2025, the Comptroller's Office took account of the contract, thereafter, during the first quarter of 2025, SONDA invoiced and received payment for the services corresponding to 2023 and 2024.

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

	Current		Non Current	
	Invoice Receivable ThCh$	Documents Receivable ThCh$	Invoice Receivable ThCh$	Documents Receivable ThCh$
Balance - January 1, 2024	12,102,586	465,947	2,651,341	-
Losses (reversals) due to loss of value	2,055,647	59,882	(13,771)	-
Write-offs	(159,580)	-	-	-
Foreign currency translation differences	(656,246)	53,195	(284,064)	-
Balance - December 31, 2024	**13,342,407**	**579,024**	**2,353,506**	**-**
Disposals	(3,731)	-	937,954	-
Losses (reversals) due to loss of value	3,304,736	1,009,715	-	-
Reclassification to assets held for sale	(1,191,019)	-	-	-
Write-offs	(30,268)	-	-	-
Foreign currency translation differences	(166,619)	(39,916)	56,470	-
Balance - December 31, 2025	**15,255,506**	**1,548,823**	**3,347,930**	**-**

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 they are 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 reporting period, the following supplementary information on the customer portfolio is presented:

Time in arrears	December 31, 2025 Number of customers - Non-renegotiated portfolio	Non-renegotiated portfolio, gross	Number of customers - Renegotiated portflio	Renegotiated portfolio, gross	Total portfolio, gross (*)	December 31, 2024 Number of customers - Non-renegotiated portfolio (*)	Non-renegotiated portfolio, gross	Number of customers - Renegotiated portflio	Renegotiated portfolio, gross	Total portfolio, gross (*)
		ThCh$		ThCh$	ThCh$		ThCh$		ThCh$	ThCh$
Up to date	7,278	553,437,919	11	2,331,522	555,769,441	6,670	590,666,566	10	1,217,074	591,883,640
1-30 days	1,377	24,120,257	-	-	24,120,257	2,273	26,726,342	1	1,921	26,728,263
31 - 60 days	576	6,002,403	-	-	6,002,403	2,702	9,705,832	2	16,845	9,722,677
61 - 90 days	284	3,463,513	1	457	3,463,970	1,824	5,499,699	-	-	5,499,699
91 - 120 days	188	1,997,515	1	154	1,997,669	1,884	5,267,194	-	-	5,267,194
121 - 150 days	146	3,645,759	1	495	3,646,254	1,566	3,402,432	-	-	3,402,432
151 - 180 days	120	5,046,109	-	-	5,046,109	1,533	5,715,355	-	-	5,715,355
181 - 210 days	116	1,137,434	-	-	1,137,434	1,842	5,974,606	-	-	5,974,606
211 - 250 days	116	1,007,384	-	-	1,007,384	3,055	3,314,610	-	-	3,314,610
More than 250 days	652	21,038,439	3	24,215	21,062,654	13,551	48,760,375	5	42,169	48,802,544
Totales	10,853	620,896,732	17	2,356,843	623,253,575	36,900	705,033,011	18	1,278,009	706,311,020

(*) In 2024, 26,608 customers of the subsidiary Multicaja S.A. are included for a total gross amount of ThCh$72,395,419 (before applying expected credit loss allowances).

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), and includes both current and non-current balances.

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	December 31,2025		December 31, 2024	
	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 (**)	95	1,604,626	149	788,753
Notes receivable in legal collection process (**)	132	4,258,851	148	4,396,674
	227	5,863,477	297	5,185,427

(**) 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	Accounts receivable current	Accounts receivable non-current	Accounts payable current	Accounts payable non current	Cost of services	Revenue of services	Others
					Balances with related companies 12.31.2025				Transactions with related companies 12.31.2025		
					ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$
Indico S.A. (1)	76.413.035-9	Chile	Chilean peso	Controlling shareholder	-	-	1,546,722	-	-	-	-
Inversiones Yuste S.A. (1)	96.688.520-3	Chile	Chilean peso	Controlling shareholder	-	-	146,975	-	-	-	-
Inversiones La Laguna S.p.A. (1)	76.920.676-0	Chile	Chilean peso	Controlling shareholder	-	-	57,535	-	-	-	-
Inversiones Santa Isabel Ltda. (1)	79.822.680-0	Chile	Chilean peso	Controlling shareholder	-	-	506,069	-	-	-	-
Navarro Haeussler, Pablo (1)	6.441.662-6	Chile	Chilean peso	Controlling shareholder	-	-	21,079	-	-	-	-
Navarro Haeussler, Andrés (1)	5.078.702-8	Chile	Chilean peso	Controlling shareholder	-	-	17,190	-	84,529	-	-
Subtotal transactions with controlling shareholder					-	-	2,295,570	-	84,529	-	-
Inversiones Industriales Valparaíso S.A. (2)	96.831.860-8	Chile	Chilean peso	Associate	-	366,995	-	-	-	-	-
Subtotal transactions with associate					-	366,995	-	-	-	-	-
Ejecutivos (*)				Senior executives	-	-	-	-	5,595,396	-	-
Directores (Ver d)		Chile	Chilean peso	Directors	-	-	-	-	1,113,917	-	-
Subtotal transactions with key management					-	-	-	-	6,709,313	-	-
AFP Modelo S.A.	76.762.250-3	Chile	CLP : Pesos Chilenos	Indirecta a través de accionista	118,728	-	-	-	-	5,585,538	-
Arauco Malls Chile S.A.	96.374.110-K	Chile	CLP : Pesos Chilenos	Indirecta a través de director	512	-	-	-	621,138	3,298	-
Arauco Chillan SPA	76.939.551-2	Chile	CLP : Pesos Chilenos	Indirecta a través de director	319	-	-	-	-	2,457	-
Arauco Centros Comerciales Regionales SPA	76.939.541-5	Chile	CLP : Pesos Chilenos	Indirecta a través de director	143	-	-	-	-	2,444	-
Banco Internacional S.A	97.011.000-3	Chile	CLP : Pesos Chilenos	Indirecta a través de accionista	16,957	-	-	-	8	502,027	-
Bulevar Rentas Inmobiliarias S.A.	76.231.235-2	Chile	CLP : Pesos Chilenos	Indirecta a través de director	63	-	-	-	-	1,122	-
Centros Comerciales Vecinales	76.187.012-2	Chile	CLP : Pesos Chilenos	Indirecta a través de director	107	-	-	-	-	1,085	-
Desarrollos Inmobiliarios San Antonio	76.111.950-8	Chile	CLP : Pesos Chilenos	Indirecta a través de director	73	-	-	-	-	1,397	-
Empresas Hites SA	96.947.020-9	Chile	CLP : Pesos Chilenos	Indirecta a través de director	77,358	-	-	-	-	696,464	-
Etcheberry Asesorias y Negocios Ltda. (3)	77.522.100-3	Chile	CLF: Unidad de Fomento	Indirecta a través de filial	2,060,655	-	-	-	-	-	119,555
HITES S.A.	81.675.600-6	Chile	CLP : Pesos Chilenos	Indirecta a través de director	15,396	-	-	-	-	-	-
Parque Arauco S.A.	94.627.000-8	Chile	CLP : Pesos Chilenos	Indirecta a través de director	66,863	-	-	-	1,033,875	159,933	-
Parque Angamos SpA	76.455.843-K	Chile	CLP : Pesos Chilenos	Indirecta a través de director	66	-	-	-	309,129	1,197	-
Plaza Estación S.A.	86.339.000-1	Chile	CLP : Pesos Chilenos	Indirecta a través de director	165	-	-	-	-	2,131	-
Serv. Compartidos Atlántico	76.003.014-7	Chile	CLP : Pesos Chilenos	Indirecta a través de accionista	10,030	-	-	-	-	189,150	-
Todo Arauco S.A.	96.671.020-9	Chile	CLP : Pesos Chilenos	Indirecta a través de director	343	-	-	-	-	4,507	-
Universidad San Sebastian	71.631.900-8	Chile	CLP : Pesos Chilenos	Indirecta a través de director	311,197	-	-	-	-	1,745,514	-
Subtotal transactions with other related companies					2,678,975	-	-	-	1,964,150	8,898,264	119,555
Total transaction with related companies					2,678,975	366,995	2,295,570	-	8,757,992	8,898,264	119,555

(*) Executives from main countries.

					Balances with related companies 12.31.2024				Transactions with related companies 12.31.2024		
Name of related party	Taxpayer	Country	Type of currency	Nature of relationship	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$
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	-	80,958	-	-
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	-	-	-	-	1,100,641	-	-
Subtotal transactions with key management					-	-	-	-	5,921,225	-	-
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 Asesorias 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					1,032,241	1,876,963	1,616,987	-	1,715,228	8,764,751	217,665
Total transaction with related companies					1,067,383	3,040,633	5,830,763	-	7,717,411	8,764,751	217,665

(*) Executives from main countries.

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

As of December 31, 2025 there has been made dividend payments to its controlling shareholders by ThCh$8,349,013 (In 2024 there were paid ThCh$7,250,116, 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) This relates to a loan agreement entered into in December 2015, denominated in UF, originally payable in December 2020, with an associated pledge in favor of SONDA. As of this date, considering repayments and amendments executed and the capitalization of interest, the outstanding balance of the loan amounts to UF 48,929.1, with a maturity date of December 31, 2026, and an interest rate of UF + 6.06% per annum.

(4) As of December 31, 2024, these correspond to loans granted by the shareholder Ingeniería e Inversiones Ltda. to the subsidiary Multicaja S.A., consisting of three promissory notes with total principal of UF 38,311.51, with maturities that are renewable annually. The outstanding principal under these promissory notes bears interest at UF + 5% per annum and UF + 4.5% per annum. As of December 31, 2025, this balance is presented under "Liabilities held for sale," as explained in Note 3.2(i).

At December 31, 2025 and 2024, 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, 2025 and 2024, 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, 2025 and 2024, in transactions not uninformed regulars of the business.

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

c) Directors' Committee

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

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

	12.31.2025		12.31.2024	
	ThCh$	ThCh$	ThCh$	ThCh$
Directors	Per diem (1)	Other (2)	Per diem (1)	Other (2)
Bone Soto, Enrique	56,438	-	54,050	-
Eguiguren Correa, Alberto	56,438	-	54,050	-
Hurtado Rourke, Carlos Alberto (*)	46,919	-	54,050	-
Navarro Betteley, Andrés	42,328	-	40,538	-
Navarro Betteley, María del Rosario	42,329	-	40,538	-
Orlandini Robert, José	84,657	439,254	81,075	420,561
Osorio Peña, Rafael	42,329	159,094	40,538	181,755
Plöger Ingo	42,635	56,788	40,698	52,250
Saquel Mediano, Jacqueline	44,708	-	40,538	-
Total	**458,781**	**655,136**	**446,075**	**654,566**

(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.
(*) The director resigned in November 2025; no replacement has been appointed by SONDA S.A.'s Board of Directors.

9. CURRENT INVENTORIES

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

Class of inventories	12.31.2025 ThCh$	12.31.2024 ThCh$
Goods current (1)	70,136,788	62,824,133
Supplies for rendering of services	6,644,870	7,865,640
Spare parts	542,176	604,581
Other inventories current		
Implementation projects	5,655,836	3,337,696
Imports in transit	10,191,106	10,362,268
Subtotal other inventories	**15,846,942**	**13,699,964**
Total current inventories	**93,170,776**	**84,994,318**

(1) Includes Computer and Software equipment for sale.

The cost of inventories recognized as “Cost of sales” was ThCh$726,869,943 for the year ended December 31, 2025 (ThCh$684,332,512 for the year ended December 31, 2024).

The obsolescence allowance which is presented as a deduction of inventories was ThCh$6,403,523 as of December 31, 2025 (ThCh$5,178,301 as of December 31, 2024).

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	12.31.2025 ThCh$	12.31.2024 ThCh$
Monthly provisional payments	29,437,081	18,391,990
Credit for tax benefits	1,940,976	4,474,236
Taxes on sales and services	10,649,912	12,319,716
Others	4,310,582	5,013,164
Total	**46,338,551**	**40,199,106**

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

Current tax liabilities	12.31.2025 ThCh$	12.31.2024 ThCh$
Taxes on profit	3,216,725	3,655,558
Taxes on sales and services	21,630,856	18,273,885
Others	321,038	227,527
Total	**25,168,619**	**22,156,970**

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 01.01.2025	Purchases	Share of Profit (loss)	Dividends received	Other increases (descreases)	Carrying amount of investment 12.31.2025
						M$	M$	M$	M$	M$	M$
Inversiones Valparaiso S.A. (1)	96.831.860-8	Chile	Chilean pesos	Real Estate	33.33%	-	-	129,239	-	-	129,239
Sustentable S.A.	96.941.290-k	Chile	Chilean pesos	Consulting and environmental management	19.43%	169,953	-	107,378	(31,917)	(8,813)	236,601
						169,953	-	236,617	(31,917)	(8,813)	365,840

Company Name	Taxpayer number	Country	Functional Currency	Activity	Ownership percentage	Balance at 01.01.2024	Purchases	Share of Profit (loss)	Dividends received	Other increases (descreases)	Carrying amount of investment 12.31.2024
						M$	M$	M$	M$	M$	M$
Inversiones Valparaiso S.A. (1)	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

(1) 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 2025 and 2024:

	12.31.2025			12.31.2024		
	Gross carrying amount	Accumulated amortization	Net carrying amount	Gross carrying amount	Accumulated amortization	Net carrying amount
Intangible assets other than goodwill (Net amortisation value)	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$
Development costs for custom projects	6,448,668	6,438,703	9,965	6,535,143	6,523,861	11,282
Expenditure for development of the Company´s software products (1)	37,278,681	27,389,038	9,889,643	46,798,574	27,889,836	18,908,738
Subtotal Capitalized expenditures for development	**43,727,349**	**33,827,741**	**9,899,608**	**53,333,717**	**34,413,697**	**18,920,020**
Trademark (2)	904	-	904	15,448,875	27,103	15,421,772
Acquired Software	15,054,735	8,115,255	6,939,480	10,641,178	5,708,961	4,932,217
Licenses and franchises	4,920,134	3,880,337	1,039,797	7,332,095	5,795,409	1,536,686
Customer-related intangible assets (3)	11,481,439	10,126,569	1,354,870	28,807,990	17,764,463	11,043,527
Value of the acquired business	1,816,546	1,816,546	-	1,995,439	1,995,439	-
Other intangible assets, not internally generated	479,187	-	479,187	304,963	304,963	-
Subtotal intangible assets, not internally generated	**33,752,945**	**23,938,707**	**9,814,238**	**64,530,540**	**31,596,338**	**32,934,202**
Total intangible assets other than goodwill	**77,480,294**	**57,766,448**	**19,713,846**	**117,864,257**	**66,010,035**	**51,854,222**

(1) In 2024, includes ThCh$9,639,565 (net of amortization) related to intangible assets arising from the business combination with Multicaja S.A.

(2) In 2024, relates to intangible assets acquired in business combinations. Includes ThCh$15,420,890 arising from the business combination with Multicaja S.A.

(3) In 2024, relates to intangible assets acquired in business combinations. Includes ThCh$8,922,253 (net of amortization) arising from the business combination with Multicaja S.A.

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:

Movements in intangible assets	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$
Gross amount											
Balance at 01.01.2025	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
Additions	-	3,864,392	3,864,392	-	4,759,617	1,745,378	-	-	-	6,504,995	10,369,387
Increase (decrease) by foreign currency exchange differences	(86,475)	415,013	328,538	883	(42,536)	(44,597)	506,044	(178,893)	(6,791)	234,110	562,648
Total Changes in intangible assets other than goodwill	**(86,475)**	**4,279,405**	**4,192,930**	**883**	**4,717,081**	**1,700,781**	**506,044**	**(178,893)**	**(6,791)**	**6,739,105**	**10,932,035**
Increases (decreases) due to transfers	-	-	-	-	192,909	(1,492,823)	-	-	487,857	(812,057)	(812,057)
Increases (decreases) due to other changes	-	(99,352)	(99,352)	-	(95,274)	(150)	-	-	-	(95,424)	(194,776)
Increases (decreases) due to other changes	**-**	**(99,352)**	**(99,352)**	**-**	**97,635**	**(1,492,973)**	**-**	**-**	**487,857**	**(907,481)**	**(1,006,833)**
Reclassified as held for sale	-	(13,699,946)	(13,699,946)	(15,420,890)	-	-	(10,294,907)	-	-	(25,715,797)	(39,415,743)
Withdrawals	-	-	-	(27,964)	(401,159)	(2,619,769)	(7,537,688)	-	(306,842)	(10,893,422)	(10,893,422)
Total Dispositions and withdrawals from service	**-**	**(13,699,946)**	**(13,699,946)**	**(15,448,854)**	**(401,159)**	**(2,619,769)**	**(17,832,595)**	**-**	**(306,842)**	**(36,609,219)**	**(50,309,165)**
Total movements	**(86,475)**	**(9,519,893)**	**(9,606,368)**	**(15,447,971)**	**4,413,557**	**(2,411,961)**	**(17,326,551)**	**(178,893)**	**174,224**	**(30,777,595)**	**(40,383,963)**
Final balance, amount in gross terms	**6,448,668**	**37,278,681**	**43,727,349**	**904**	**15,054,735**	**4,920,134**	**11,481,439**	**1,816,546**	**479,187**	**33,752,945**	**77,480,294**
Accumulated amortization											
Beginning balance as of January 1, 2025	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
Amortization	8,392	3,246,481	3,254,873	-	2,769,818	1,273,082	851,984	-	-	4,894,884	8,149,757
Increase (decrease) due to net exchange differences	(67,234)	325,152	257,918	861	(22,769)	(47,478)	420,477	(178,893)	1,879	174,077	431,995
Total Amortization changes in different intangible assets	**(58,842)**	**3,571,633**	**3,512,791**	**861**	**2,747,049**	**1,225,604**	**1,272,461**	**(178,893)**	**1,879**	**5,068,961**	**8,581,752**
Increases (decreases) due to transfers	-	-	-	-	-	(618,738)	(13)	-	-	(618,751)	(618,751)
Increases (decreases) due to other changes	(26,316)	(12,050)	(38,366)	-	58,969	(3,692)	-	-	-	55,277	16,911
Total Amortization increases (decreases) due to transfers and other changes	**(26,316)**	**(12,050)**	**(38,366)**	**-**	**58,969**	**(622,430)**	**(13)**	**-**	**-**	**(563,474)**	**(601,840)**
Reclassified as held for sale	-	(4,060,381)	(4,060,381)	-	-	-	(1,372,654)	-	-	(1,372,654)	(5,433,035)
Withdrawals	-	-	-	(27,964)	(399,724)	(2,518,246)	(7,537,688)	-	(306,842)	(10,790,464)	(10,790,464)
Total Amortization provisions and withdrawals from service	**-**	**(4,060,381)**	**(4,060,381)**	**(27,964)**	**(399,724)**	**(2,518,246)**	**(8,910,342)**	**-**	**(306,842)**	**(12,163,118)**	**(16,223,499)**
Total movements	**(85,158)**	**(500,798)**	**(585,956)**	**(27,103)**	**2,406,294**	**(1,915,072)**	**(7,637,894)**	**(178,893)**	**(304,963)**	**(7,657,631)**	**(8,243,587)**
Final balance, accumulated amortization	**6,438,703**	**27,389,038**	**33,827,741**	**-**	**8,115,255**	**3,880,337**	**10,126,569**	**1,816,546**	**-**	**23,938,707**	**57,766,448**
Net balance of intangible assets as of 12.31.2025	**9,965**	**9,889,643**	**9,899,608**	**904**	**6,939,480**	**1,039,797**	**1,354,870**	**-**	**479,187**	**9,814,238**	**19,713,846**

Movements in intangible assets	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$
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 other changes	-	-	-	-	-	241,689	-	-	-	241,689	241,689
Total Increases (decreases) due to transfers and 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**

c) Amortization Expense

The charge to profit and loss at December 31, 2025 in this regard amounts to ThCh$11,827,005 (ThCh$10,906,025 at December 31, 2024), 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, 2025 and 2024.

Name	Taxpayer number	12.31.2024 Impairment of goodwill as of 01.01.2024	12.31.2024 Increases (decreases) for other changes	12.31.2024 Increase (decrease) for foreign currency exchange differences	12.31.2024 Goodwill as of 12.31.2024	12.31.2025 Decreases due to classification as held for sale	12.31.2025 Increases (decreases) for other changes	12.31.2025 Increase (decrease) for foreign currency exchange differences	12.31.2025 Goodwill as of 12.31.2025
		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)	Foreign	22,970,114	-	(2,474,877)	20,495,237	-	-	500,566	20,995,803
Quintec MacOnline (6)		2,335,749	-	-	2,335,749	-	-	-	2,335,749
Servicios de Aplicación e Ing. Novis, S.A. de C.V.(México) (1)	Foreign	299,476	-	(19,407)	280,069	-	-	11,725	291,794
SONDA Argentina (1) (5)	Foreign	3,273,818	3,424,154	(443,750)	6,254,222	-	1,264,175	(2,255,968)	5,262,429
SONDA Colombia (1) (2)	Foreign	20,008,792	-	-	20,008,792	-	-	659,435	20,668,227
SONDA Perú (1)	Foreign	69,213	-	8,053	77,266	-	-	1,568	78,834
SONDA Chile (3)		16,257,946	(7,546)	-	16,250,400	-	(6,918)	-	16,243,482
SONDA Brasil (1) (4)	Foreign	124,547,625	-	(13,395,052)	111,152,573	-	-	2,709,265	113,861,838
SONDA Ecuador (1)	Foreign	69,047	-	9,395	78,442	-	-	(7,032)	71,410
SONDA México (1) (7)	Foreign	31,495,915	-	(2,041,008)	29,454,907	-	-	1,233,109	30,688,016
SONDA Uruguay (1)	Foreign	834,550	91,721	90,976	1,017,247	-	36,625	(139,278)	914,594
Tecnoglobal S.A.	96.823.020-4	715,807	-	97,392	813,199	-	-	(72,902)	740,297
		227,147,298	3,508,329	(18,168,278)	212,487,349	(4,269,246)	1,293,882	2,640,488	212,152,473

(1) Goodwill from foreign operations is measured as described in Note 3.2 (f).

(2) These correspond to the goodwill allocated to the cash-generating unit (“CGU”) SONDA Colombia. This includes goodwill arising from the acquisitions of Red Colombia S.A. and Quintec Colombia Ltda. (which were absorbed by SONDA Colombia S.A.), as well as the goodwill recognized on the acquisition of Compufácil S.A.S. and Priceless Colombia S.A.S. (the Compufácil 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 arising from acquisitions, among others, of Soft Team Sist. de Comp. e Inf. Ltda., Kaizen Inf e Partic. Ltda., and ELUCID Solutions S.A. (which were absorbed by SONDA do Brasil S.A.); as well as SONDA Mobility Ltda., Ativas Datacenter Ltda., CTIS Tecnologia Ltda., and SONDA Procwork Inf. Ltda.

(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., a company incorporated as a subsidiary in 2023. As reported in Note 3.2(i), as of December 31, 2025, it is presented as a discontinued operation.

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, 2025 and 2024 are as follows:

Classes of property, plant and equipment	12.31.2025 Gross amount	12.31.2025 Accumulated depreciation	12.31.2025 Net amount	12.31.2024 Gross amount	12.31.2024 Accumulated depreciation	12.31.2024 Net amount
	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$
Land	10,157,859	-	10,157,859	9,940,778	-	9,940,778
Buildings	99,866,054	36,084,222	63,781,832	103,688,357	35,243,567	68,444,790
Constructions	6,683,749	2,935,715	3,748,034	5,971,148	2,933,471	3,037,677
Subtotal land and Costructions	**116,707,662**	**39,019,937**	**77,687,725**	**119,600,283**	**38,177,038**	**81,423,245**
Vehicle	1,156,601	475,175	681,426	759,520	465,644	293,876
Office equipment	10,224,812	7,188,069	3,036,743	12,308,827	8,129,210	4,179,617
IT equipment	89,970,602	67,736,822	22,233,780	101,674,836	76,108,736	25,566,100
Networking and communication equipment	52,694	44,881	7,813	4,468,220	3,562,166	906,054
Other property, plant and equipment	32,789,850	17,394,324	15,395,526	32,245,864	14,657,800	17,588,064
Total	**250,902,221**	**131,859,208**	**119,043,013**	**271,057,550**	**141,100,594**	**129,956,956**

b) The detail and movement of property, plant and equipment in each year are 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, 2025	**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**
Additions	-	88,980	901,219	990,199	98,050	1,389,862	12,127,786	-	2,240,899	16,846,796
Increase (decrease) due to net exchange differences	(52,665)	(622,007)	(653,114)	(1,327,786)	(12,358)	(156,800)	477,418	(629)	116,907	(903,248)
Increase (decrease) through transfers	1,554,319	1,320,266	(520,608)	2,353,977	-	(14,667)	(902,392)	-	521,917	1,958,835
Increases (decreases) due to transfers from (to) investment propertie	(292,259)	(1,656,132)	-	(1,948,391)	-	-	-	-	(14,522)	(1,962,913)
Increase (decrease) through other changes (*)	53,169	292,874	1,104,497	1,450,540	426,201	(1,570,825)	(473,708)	-	(526,872)	(694,664)
Decreases due to classification as held for sale	(1,045,483)	(825,434)	-	(1,870,917)	-	(70,965)	(512,858)	(4,212,318)	-	(6,667,058)
Subtotal increase (decrease) movements for transfers and other changes	**269,746**	**(868,426)**	**583,889**	**(14,791)**	**426,201**	**(1,656,457)**	**(1,888,958)**	**(4,212,318)**	**(19,477)**	**(7,365,800)**
Disposals	-	-	-	-	-	(4,239)	(13,214)	-	-	(17,453)
Retirements	-	(2,420,850)	(119,393)	(2,540,243)	(114,812)	(1,656,381)	(22,407,266)	(202,579)	(1,794,343)	(28,715,624)
Subtotal disposals and service retirements	**-**	**(2,420,850)**	**(119,393)**	**(2,540,243)**	**(114,812)**	**(1,660,620)**	**(22,420,480)**	**(202,579)**	**(1,794,343)**	**(28,733,077)**
Total increase (decrease) in property, plant, and equipment	**217,081**	**(3,822,303)**	**712,601**	**(2,892,621)**	**397,081**	**(2,084,015)**	**(11,704,234)**	**(4,415,526)**	**543,986**	**(20,155,329)**
Total assets (gross amount)	**10,157,859**	**99,866,054**	**6,683,749**	**116,707,662**	**1,156,601**	**10,224,812**	**89,970,602**	**52,694**	**32,789,850**	**250,902,221**
Accumulated depreciation										
Balance at 01.01.2025	**-**	**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**
Depreciation expense	-	4,071,631	377,015	4,448,646	129,270	804,631	10,522,787	4,958	4,273,510	20,183,802
Increase (decrease) due to net exchange differences	-	(295,535)	(274,986)	(570,521)	(12,470)	(190,341)	973,057	(1,126)	241,246	439,845
Increase (decrease) through transfers	-	531,195	-	531,195	-	(14,624)	28,201	275	-	545,047
Increases (decreases) for transfers from (to) investment properties	-	(811,505)	-	(811,505)	-	-	-	-	(14,522)	(826,027)
Decreases due to classification as held for sale	-	(396,870)	-	(396,870)	-	(50,317)	(379,711)	(3,318,813)	-	(4,145,711)
Increase (decrease) through other changes (*)	-	138,932	(99,785)	39,147	7,543	(409,364)	(550,757)	-	(475,945)	(1,389,376)
Subtotal increase (decrease) movements for transfers and other changes	**-**	**(538,248)**	**(99,785)**	**(638,033)**	**7,543**	**(474,305)**	**(902,267)**	**(3,318,538)**	**(490,467)**	**(5,816,067)**
Disposals	-	-	-	-	-	(4,239)	(13,214)	-	-	(17,453)
Retirements	-	(2,397,193)	-	(2,397,193)	(114,812)	(1,076,887)	(18,952,277)	(202,579)	(1,287,765)	(24,031,513)
Subtotal disposals and service retirements	**-**	**(2,397,193)**	**-**	**(2,397,193)**	**(114,812)**	**(1,081,126)**	**(18,965,491)**	**(202,579)**	**(1,287,765)**	**(24,048,966)**
Total increase (decrease) in property, plant, and equipment	**-**	**840,655**	**2,244**	**842,899**	**9,531**	**(941,141)**	**(8,371,914)**	**(3,517,285)**	**2,736,524**	**(9,241,386)**
Total accumulated depreciation	**-**	**36,084,222**	**2,935,715**	**39,019,937**	**475,175**	**7,188,069**	**67,736,822**	**44,881**	**17,394,324**	**131,859,208**
Net balance at 12.31.2025	**10,157,859**	**63,781,832**	**3,748,034**	**77,687,725**	**681,426**	**3,036,743**	**22,233,780**	**7,813**	**15,395,526**	**119,043,013**

(*) Corresponds mainly to the hyperinflationary effect of SONDA Argentina: Gross amount of ThCh$787,886, Accumulated depreciation of ThCh$95,843.

	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
Increase (decrease) due to net exchange differences	(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) through transfers	-	-	(2,588,723)	(2,588,723)	-	9,970	8,334,261	4,366,367	5,137,187	15,259,062
Increases (decreases) due to transfers from (to) investment propertie	-	(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
Acquisitions made through business combination	-	-	-	-	-	-	-	-	-	-
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
Increase (decrease) through other changes (*)	-	(352,061)	-	(352,061)	-	-	-	-	-	(352,061)
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.

c) Other information on Property, Plant and Equipment

	Buildings proprety	Constructions	Vehicles	Office equipment	IT equipment	Network and communication equipment	Other property, plant and equipment	Total
December 31, 2025	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$
Amount of commitments for the acquisition of property, plant and equipment.	-	-	-	-	-	-	-	-
Totally depreciated assets, which are still in use (amount in gross terms)	2,918,007	-	223,219	2,932,094	24,511,920	227,840	2,776,911	33,589,991
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, 2024	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$
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)	-	-	-	-	-	-	-	-

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. Chile.
- SONDA Inmobiliaria S.A.: Corporate building, offices and warehouses located at 500 and 550 Teatinos street, 1334 Santo Domingo Street, and land located at 2211 Víctor Uribe Avenue, Quilicura, Santiago.
- Microgeo Ingeniería S.A.: Located at 5154 Camino El Cerro Street, Huechuraba, Santiago.
- Microgeo Gráfica S.A.: Located at 4765 El Rosal Street and 1328 Las Torres Avenue 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 Medellin 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$20,183,802 as of December 31, 2025 (ThCh$21,400,639, restated, as of December 31, 2024).

c) Restrictions and Guarantees

As of December 31, 2025 and 2024, 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	12.31.2025 Investment Property, gross	12.31.2025 Investment Property, accumulated depreciation	12.31.2025 Investment Property, net	12.31.2024 Investment Property, gross	12.31.2024 Investment Property, accumulated depreciation	12.31.2024 Investment Property, net
	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$
Land	491,340	-	491,340	1,136,640	-	1,136,640
Buildings Properties	6,962,797	3,541,283	3,421,514	4,647,625	3,468,202	1,179,423
Total	**7,454,137**	**3,541,283**	**3,912,854**	**5,784,265**	**3,468,202**	**2,316,063**

Movements investment properties	December 31, 2025 Land	December 31, 2025 Buildings	December 31, 2025 Total	December 31, 2024 Land	December 31, 2024 Buildings	December 31, 2024 Total
ImportGross Amount	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$
Initial Balance	**1,136,640**	**4,647,625**	**5,784,265**	**1,136,640**	**13,167,940**	**14,304,580**
Increases (decreases) for transfers from (to) property, plant, and equipment (i)	339,397	1,940,114	2,279,511	-	2,832,457	2,832,457
Decrease due to reclassification to available for sale (ii)	(972,273)	446,076	(526,197)	-	(10,299,684)	(10,299,684)
Increase (decrease) due to net exchange differences	(47,138)	(269,460)	(316,598)		(1,053,088)	(1,053,088)
Increase (decrease) due to other changes	34,714	198,442	233,156	-	-	-
Total movements	(645,300)	2,315,172	1,669,872	-	(8,520,315)	(8,520,315)
Total Assets (Gross)	**491,340**	**6,962,797**	**7,454,137**	**1,136,640**	**4,647,625**	**5,784,265**
Accumulated depreciation and amortization						
Initial Balance	-	3,468,202	3,468,202	-	5,631,503	5,631,503
Depreciation expenses	-	114,649	114,649	-	41,165	41,165
Increases (decreases) for transfers from (to) property, plant, and equipment (i)	-	959,256	959,256	-	352,061	352,061
Increase (decrease) due to reclassification to available for sale (ii)	-	(965,713)	(965,713)	-	(2,301,263)	(2,301,263)
Increase (decrease) due to net exchange differences	-	(133,230)	(133,230)	-	-	-
Increase (decrease) due to other changes	-	98,119	98,119	-	(255,264)	(255,264)
Total movements	-	73,081	73,081	-	(2,163,301)	(2,163,301)
Total accumulated depreciation	**-**	**3,541,283**	**3,541,283**	**-**	**3,468,202**	**3,468,202**
Final Balance	**491,340**	**3,421,514**	**3,912,854**	**1,136,640**	**1,179,423**	**2,316,063**

(i) This corresponds to the transfer of properties from the Property, plant and equipment line item. The details are as follows:

- Rua Dom Aguirre No. 576, São Paulo, Brazil.
- Caupolicán No. 346 A, 2nd Floor, Concepción, Chile.
- Alsina No. 772, Buenos Aires, Argentina.

(ii) Properties that, as indicated in Note 3.2(i), are held for sale in their current condition. See details in Note 16.

The fair value of investment properties was obtained through third parties appraisals and amounts to ThCh$8,442,600. These valuations were determined on the basis of market value of the properties.

16. NON-CURRENT ASSETS AND LIABILITIES HELD FOR SALE AND DISCONTINUED OPERATIONGHT OF-USE ASSETS

Non-current assets classified as held for sale:

	12.31.2025	12.31.2024
	Carrying amount, net	Carrying amount, net
Assets transferred from property, plant and equipment	ThCh$	ThCh$
Land	1,545,406	1,420,316
Buildings	6,711,993	6,578,105
Subtotal	**8,257,399**	**7,998,421**
Assets held for sale related to discontinued operations		
Subsidiary Multicaja S.A.	132,902,468	-
Total	**141,159,867**	**7,998,421**

The properties in Chile and Brazil that have been classified as held for sale, as indicated in Note 3.2(i), are as follows:

- Alameda Europa No. 1206, Santana de Parnaíba, São Paulo, Brazil
- Conquistador del Monte No. 4844, Huechuraba, Chile
- Santa Isabel No. 01156, Santiago, Chile
- Camino de La Colina No. 1423 and No. 1431, Huechuraba, Chile

	12.21.2025	12.21.2024
	Carrying amount, net	Carrying amount, net
liabilities held for sale related to discontinued operations	ThCh$	ThCh$
Subsidiary Multicaja S.A.	92,681,381	-
Total	**92,681,381**	**-**

The discontinuation of Multicaja S.A. is explained in Note 3.2(a)(14) and Note 3.2(i).

Below is a line-by-line breakdown of the assets, liabilities, statement of profit or loss and statement of cash flows of this discontinued operation as of December 31, 2025 and 2024:

ASSETS	Without Multicaja S.A 12.31.2025 ThCh$	With Multicaja S.A 12.31.2025 ThCh$	Discontinued Operation 12.31.2025 ThCh$
CURRENT ASSETS:			
Cash and cash equivalents	101,139,989	106,507,136	5,367,147
Other current financial assets	4,399,463	4,399,463	-
Other current non-financial assets	26,096,808	26,665,959	569,151
Trade and other current receivables	446,426,683	527,573,376	81,146,693
Account receivables from related parties, current	2,678,975	2,678,975	-
Current inventories	93,170,776	93,614,586	443,810
Current tax assets, current	46,338,551	47,547,523	1,208,972
Non - current assets or disposal groups classified as held for sale or as held for distribution to owners	141,159,867	8,257,399	-
TOTAL CURRENT ASSETS	**861,411,112**	**817,244,417**	**88,735,773**
NON-CURRENT ASSETS			
Other non-current financial assets	9,130,299	9,730,298	599,999
Other non-current non-financial assets	21,804,710	21,804,710	-
Non-current receivables	156,674,633	156,674,633	-
Account receivables from related parties, non-current	366,995	366,995	-
Investments accounted for using the equity method	365,840	365,840	-
Intangible assets other than goodwill	19,713,846	52,495,052	32,781,206
Goodwill	212,155,473	216,424,719	4,269,246
Property, plant and equipment	119,043,013	119,744,649	701,636
Investment property	3,912,854	3,912,854	-
Right of-use assets	27,661,768	32,968,263	5,306,495
Deferred tax assets	36,623,273	37,131,386	508,113
TOTAL NON-CURRENT ASSETS	**607,452,704**	**651,619,399**	**44,166,695**
TOTAL	**1,468,863,816**	**1,468,863,816**	**132,902,468**

LIABILITIES AND EQUITY	Without Multicaja S.A 12.31.2025 ThCh$	With Multicaja S.A 12.31.2025 ThCh$	Discontinued Operation 12.31.2025 ThCh$
CURRENT LIABILITIES			
Other current financial liabilities	81,993,195	83,034,430	1,041,235
Current lease liabilities	25,827,011	27,024,701	1,197,690
Trade and other current payables	197,777,392	280,158,564	82,381,172
Account payable to related parties, current	2,295,570	3,969,642	1,674,072
Other short term provisions	4,887,485	4,887,485	-
Current tax liabilities, current	25,168,619	26,653,866	1,485,247
Current provisions for employee benefits	44,681,740	45,663,446	981,706
Other current non-financial liabilities	33,465,667	33,889,378	423,711
Liabilities included in disposal groups classified as held for sale	92,681,381	-	-
TOTAL CURRENT LIABILITIES	**508,778,060**	**505,281,512**	**89,184,833**
NON-CURRENT LIABILITIES:			
Other non-current financial liabilities	260,024,938	260,024,938	-
Non-current lease liabilities	34,479,520	35,650,397	1,170,877
Non-current payables	21,054,020	21,054,020	-
Other long term provisions	13,944,546	13,944,546	-
Deferred tax liabilities	28,497,039	30,822,710	2,325,671
Non-current provisions for employee benefits	6,518,730	6,518,730	-
Other non-current non-financial liabilities	721,930	721,930	-
TOTAL NON-CURRENT LIABILITIES	**365,240,723**	**368,737,271**	**3,496,548**
TOTAL	**874,018,783**	**874,018,783**	**92,681,381**

	Without Multicaja S.A		With Multicaja S.A		Discontinued Operation	
	12.31.2025 ThCh$	12.31.2024 ThCh$	12.31.2025 ThCh$	12.31.2024 ThCh$	12.31.2025 ThCh$	12.31.2024 ThCh$
PROFIT:						
Revenue	1,444,304,839	1,407,122,354	1,593,495,653	1,542,089,858	149,190,814	134,967,504
Cost of sales	(1,245,141,968)	(1,194,435,915)	(1,382,351,683)	(1,317,806,538)	(137,209,715)	(123,370,623)
GROSS PROFIT	**199,162,871**	**212,686,439**	**211,143,970**	**224,283,320**	**11,981,099**	**11,596,881**
Other income	4,269,179	2,427,614	6,319,464	3,061,251	2,050,285	633,637
Administrative expenses	(133,332,612)	(122,436,785)	(144,993,305)	(133,749,080)	(11,660,693)	(11,312,295)
Other expenses, by function	(11,454,303)	(9,433,618)	(12,088,228)	(9,879,187)	(633,925)	(445,569)
Profit from operating activities	**58,645,135**	**83,243,650**	**60,381,901**	**83,716,304**	**1,736,766**	**472,654**
Finance income	15,317,015	16,712,067	15,817,675	17,049,236	500,660	337,169
Finance costs	(49,133,789)	(45,346,451)	(49,658,530)	(45,719,195)	(524,741)	(372,744)
Share of profit of associates accounted for using the equity method	236,617	62,790	236,617	62,789	-	(1)
Foreign currency exchange differences	(2,570,433)	(2,602,116)	(2,916,846)	(2,590,035)	(346,413)	12,081
Gain from indexed assets and liabilities	1,919,618	420,622	1,741,969	186,760	(177,649)	(233,862)
PROFIT BEFORE TAX	**24,414,163**	**52,490,562**	**25,602,786**	**52,705,859**	**1,188,623**	**215,297**
Income tax expense	(6,488,776)	(20,153,866)	(7,844,656)	(19,979,122)	(1,355,880)	174,744
PROFIT (LOSS) FROM CONTINUING OPERATION	17,925,387	32,336,696	17,758,130	32,726,737	(167,257)	390,041
Profit (loss) from discontinued operations	(167,312)	390,041	-	-	167,312	(390,041)
PROFIT (LOSS)	**17,758,075**	**32,726,737**	**17,758,130**	**32,726,737**	**55**	**-**
PROFIT ATTRIBUTABLE TO:						
Owners of parent	16,969,016	31,900,746	16,968,961	31,900,746	(167,257)	390,041
Non-controlling interests	789,059	825,991	789,114	825,991	(55)	-
PROFIT (LOSS)	**17,758,075**	**32,726,737**	**17,758,075**	**32,726,737**	**(167,312)**	**390,041**

	Without Multicaja S.A		With Multicaja S.A		Discontinued Operation	
	12.31.2025 ThCh$	12.31.2024 ThCh$	12.31.2025 ThCh$	12.31.2024 ThCh$	12.31.2025 ThCh$	12.31.2024 ThCh$
STATEMENTS OF CASH FLOWS						
Cash flows from (used in) operating activities						
Cash receipts from operating activities	1,712,115,409	1,517,877,725	1,878,099,057	1,630,599,119	165,983,648	112,721,394
Classes of cash payments	(1,600,323,056)	(1,447,808,749)	(1,786,484,328)	(1,534,704,786)	(186,161,272)	(86,896,037)
Income taxes paid	(25,252,623)	(23,671,477)	(25,049,014)	(23,281,782)	203,609	389,695
Other cash inflows (outflows)	491,174	1,162,203	475,845	1,134,587	(15,329)	(27,616)
Cash flows from (used in) operating activities	**87,030,904**	**47,559,702**	**67,041,560**	**73,747,138**	**(19,989,344)**	**26,187,436**
Cash flows from (used in) investing activities						
Cash flows (used in) from investing activities	**(43,749,366)**	**(1,822,383)**	**(54,104,613)**	**(36,004,591)**	**(962,099)**	**(1,469,573)**
Cash flows from (used in) financing activities						
Cash flows used in financing activities	**(80,865,191)**	**(41,335,911)**	**(82,995,223)**	**(45,336,011)**	**(2,130,032)**	**(4,000,100)**
Decrease in cash and cash equivalents before effect of exchange rate changes	**(37,583,653)**	**4,401,408**	**(70,058,276)**	**(7,593,464)**	**(23,081,475)**	**20,717,763**
Effect of exchange rate changes on cash and cash equivalents						
Effect of exchange rate changes on cash and cash equivalents	(5,258,412)	5,445,298	(5,496,424)	5,601,237	(238,012)	155,939
Decrease in cash and cash equivalents	**(42,842,065)**	**9,846,706**	**(75,554,700)**	**(1,992,227)**	**(23,319,487)**	**20,873,702**
Cash and cash equivalents at beginning of year	143,982,054	134,135,348	176,694,689	145,974,281	32,712,635	11,838,933
Cash and cash equivalents at end of year	101,139,989	143,982,054	101,139,989	143,982,054	9,393,148	32,712,635

17. 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 12.31.2025 ThCh$	Financial leasing, recognized as an asset Net Values 12.31.2024 ThCh$	Depreciation expense, right of-use assets 12.31.2025 ThCh$	Depreciation expense, right of-use assets 12.31.2024 ThCh$
Land	-	1,612,729	-	-
Building	20,590,260	27,162,288	8,885,295	7,575,341
IT equipment	7,071,508	11,964,486	3,983,121	6,697,058
Total right of-use asset	**27,661,768**	**40,739,503**	**12,868,416**	**14,272,399**

b) Future payments for financial lease contracts:

	Payments to be made, at present value 12.31.2025 ThCh$	Payments to be made, at present value 12.31.2024 ThCh$
Until 90 days	6,211,961	7,357,041
More than 90 days to 1 year	19,615,050	21,566,047
Subtotal Current	**25,827,011**	**28,923,088**
More than 1 to 2 years	16,932,593	19,842,784
More than 2 to 3 years	9,453,355	12,658,814
More than 3 to 4 years	4,540,654	5,805,551
More than 4 to 5 years	1,105,708	1,194,142
More than 5 years	2,447,210	2,240,890
Subtotal Non Current	**34,479,520**	**41,742,181**
Total	60,306,531	70,665,269

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 12.31.2025 ThCh$	Payments to receive, at present value 12.31.2024 ThCh$
Until a year	**54,987,796**	**56,711,578**
More than 1 to 2 years	53,270,800	45,934,776
More than 2 to 3 years	23,394,675	24,474,159
More than 3 to 4 years	8,132,360	15,710,357
More than 4 to 5 years	2,157,359	6,734,979
More than 5 years	1,146,569	2,583,243
Recoverable after 12 months	**88,101,763**	**95,437,514**
Total	143,089,559	152,149,092

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).

18. DEFERRED TAXES AND INCOME TAX EXPENSES

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

Concept	Deferred tax net assets			
	12.31.2025		12.31.2024	
	ThCh$ Assets	ThCh$ Liabilities	ThCh$ Assets	ThCh$ Liabilities
Depreciation	566,115	-	2,912,149	-
Amortization	-	2,465,200	1,990,694	-
Provision	21,474,430	-	18,966,837	-
Tax Losses	31,691,235	-	28,037,161	-
Intangible assets	-	6,572,212	-	5,704,654
Other	-	8,071,095	-	8,896,596
Subtotal	53,731,780	17,108,507	51,906,841	14,601,250
Total net assets	**36,623,273**	**-**	**37,305,591**	**-**

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			
	12.31.2025		12.31.2024	
	ThCh$ Assets	ThCh$ Liabilities	ThCh$ Assets	ThCh$ Liabilities
Depreciation	-	2,862,618	-	2,185,584
Amortization	-	17,676,353	-	17,601,453
Provision	13,311,655	-	13,595,116	-
Tax Losses	-	2,224,759	-	2,347,881
Tax Losses	4,658,123	-	5,591,467	-
Intangible assets	-	3,777,441	-	13,184,702
Other	-	19,925,646	-	20,470,425
Subtotal	17,969,778	46,466,817	19,186,583	55,790,045
Total net liabilities	**-**	**28,497,039**	**-**	**36,603,462**

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

b) As of December 31, 2025, and 2024, the Company has not recognized (see Note 3.2 p) the following deferred tax assets, according to the following detail:

	12.31.2025		12.31.2024	
	Gross Amount	Tax effect	Gross Amount	Tax effect
	ThCh$	ThCh$	ThCh$	ThCh$
Temporary differences	1,047,563	356,152	982,404	334,017
Tax loss	250,870,178	85,017,319	226,729,149	77,005,379
	251,917,741	**85,373,471**	**227,711,553**	**77,339,396**

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

Deferred tax (Assets) Liabilities	Balance at 01.01.2025	Deferred tax recognized in profit or loss	Decreases due to classification as held for sale	Increases (decreases) due to loss of subsidiary control	Increments (decreases) for differences of net change	Total increase (decrease) deferred tax (assets) liabilities	Final Balance 12.31.2025
	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$
Depreciation	(726,565)	3,473,200	-	(45)	(450,087)	3,023,068	2,296,503
Amortization	15,610,759	4,318,160	-	-	212,634	4,530,794	20,141,553
Provision	(32,561,953)	(1,376,680)	-	49,047	(896,499)	(2,224,132)	(34,786,085)
Revaluation of Property, Plant and equiptment	2,347,881	(186,000)	-	-	62,878	(123,122)	2,224,759
Tax Losses	(33,628,628)	(9,099,725)	6,832,881	-	(453,886)	(2,720,730)	(36,349,358)
Intangible assets	18,889,356	(1,295,413)	(7,553,732)	-	309,442	(8,539,703)	10,349,653
Other	29,367,021	(1,900,389)	(160,891)	-	691,000	(1,370,280)	27,996,741
Total	**(702,129)**	**(6,066,847)**	**(881,742)**	**49,002**	**(524,518)**	**(7,424,105)**	**(8,126,234)**

Deferred tax (Assets) Liabilities	Balance at 01.01.2024	Deferred tax recognized in profit or loss	Decreases due to classification as held for sale	Increases (decreases) due to loss of subsidiary control	Increments (decreases) for differences of net change	Total increase (decrease) deferred tax (assets) liabilities	Final Balance 12.31.2024
	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)	(2,765,770)	(52,761)	-	2,072,569	(745,962)	(32,561,953)
Revaluation of Property, Plant and equiptment	2,851,995	(214,686)	-	-	(289,428)	(504,114)	2,347,881
Tax Losses	(27,639,588)	(6,773,138)	286,372	-	497,726	(5,989,040)	(33,628,628)
Intangible assets	19,825,776	851,695	(512,336)	-	(1,275,779)	(936,420)	18,889,356
Other	24,779,393	5,328,737	(103,279)	-	(637,830)	4,587,628	29,367,021
Total	**(3,016,485)**	**2,798,129**	**(382,004)**	**-**	**(101,769)**	**2,314,356**	**(702,129)**

d) 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	12.31.2025 ThCh$	12.31.2024 Restated ThCh$
Current tax expense	12,555,623	17,355,737
(Income) Deferred tax expense related to the birth and reversal of temporary differences	(6,066,847)	2,798,129
Total tax (income) expense	**6,488,776**	**20,153,866**

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

Reconciliation of the accounting profit multiplied by the applicable tax rates	12.31.2025 ThCh$	12.31.2024 Restated ThCh$
Result before taxes	**52,705,859**	**52,490,562**
Total tax expense at the applicable tax rate (depending on the country)	5,878,902	14,093,790
Tax effect of income from ordinary activities exempt from taxation	(4,276,642)	(2,326,822)
Tax effect of non-deductible expenses for the determination of taxable gain (loss)	1,122,216	1,627,755
Other tax effects for reconciliation between accounting profit and tax expense (income) (*)	3,764,300	6,759,143
Subtotal adjustments	**609,874**	**6,060,076**
Total (income) expense for taxes	**6,488,776**	**20,153,866**

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

f) Current and deferred taxes, relating to items charged or credited directly to equity: during 2025 and 2024, no effects have been recorded.

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

Deferred tax effect of the components of Other comprehensive income	12.31.2025 Income Tax Expense (Income) ThCh$	12.31.2024 Income Tax Expense (Income) ThCh$
Cash flow hedge reserves	478,909	(361,415)
New measurements of defined benefit plans	-	-
Total	**478,909**	**(361,415)**

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

Country	Income tax rate	
	12.31.2025	12.31.2024
	%	%
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%	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 2025		Amout to be paid	Plus %	On the excess over
Accumulated taxable net income				
More than $	Up to $			
0 ARS	101.679.575,26 ARS	0 ARS	25%	0 ARS
101.679.575,26 ARS	1.016.795.752,62 ARS	25.419.893,82 ARS	30%	101.679.575,26 ARS
1.016.795.752,62 ARS	More than	299.954.747,02 ARS	35%	1.016.795.752,62 ARS

SCALE 2024		Amout 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.

19. OTHERS NON-FINANCIAL ASSETS

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

	Current		Non Current	
	12.31.2025 ThCh$	12.31.2024 ThCh$	12.31.2025 ThCh$	12.31.2024 ThCh$
Installation and development projects (1)	8,381,572	6,635,890	16,042,603	12,765,210
Securities in guarantee	61,414	272,238	638,570	1,939,266
Advance payments (2)	15,006,147	17,293,052	2,566,802	1,991,062
Other refundable taxes	397,301	314,401	-	-
Guarantees (3)	1,557,096	2,200,655	1,166,885	940,368
Spare parts and equipment	35,480	50,021	1,314,162	531,510
Others	657,798	3,602,028	75,688	90,620
Total	**26,096,808**	**30,368,285**	**21,804,710**	**18,258,036**

(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.

20. OTHER FINANCIAL LIABILITIES

The details of other financial liabilities are as follows:

	12.31.2025 ThCh$	12.31.2024 ThCh$
Other non-current financial liabilities		
Non-current bank loans (1) (2)	118,585,152	112,290,726
Non-current Bonds (3)	140,953,476	141,582,130
Other non-current financial liabilities	486,310	-
Total other non-current financial liabilities	**260,024,938**	**253,872,856**
Other current financial liabilities		
Current bank loans (1) (2)	75,994,250	74,170,793
Bonds (3)	5,516,798	5,353,924
Other current financial liabilities	482,147	904,782
Total other current financial liabilities	**81,993,195**	**80,429,499**
Other financial liabilities		
Bank Loans (1) (2)	194,579,402	186,461,519
Bonds (3)	146,470,274	146,936,054
Other financial liabilities	968,457	904,782
Total other financial liabilities	**342,018,133**	**334,302,355**

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

Bank loans	12.31.2025 ThCh$	12.31.2024 ThCh$
Non-current loans	118,585,152	112,290,726
Current loans and current part of non-current loans		
Current loans	60,072,549	37,448,973
Current part of non-current loans	15,921,701	36,721,820
Total current and non-current bank loans	**75,994,250**	**74,170,793**
Total bank loans	**194,579,402**	**186,461,519**

(2) Details of Bank Loans is as follows:

							Rates		12.31.2025 Nominal value									
Loan number	Taxnumberdebtorcompany	Debtor name	Debtor company´s country	Bank or financial institution	Indexation Currency	Type of Amortization	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$
1-44	FOREIGN	CTIS TECNOLOGIA LTDA.	BRAZIL	BANCO JP MORGAN	BRL	AT MATURITY	17.60	17.60	5,025,511	-	5,025,511	-	-	-	-	-	-	5,025,511
2-44	FOREIGN	CTIS TECNOLOGIA LTDA.	BRAZIL	BANCO DO BRASIL	BRL	AT MATURITY	18.06	18.06	-	4,733,031	4,733,031	-	-	-	-	-	-	4,733,031
3-44	FOREIGN	CTIS TECNOLOGIA LTDA.	BRAZIL	BANCO ITAÚ	BRL	ANNUAL	17.60	17.60	-	4,319,278	4,319,278	-	-	-	-	-	-	4,319,278
4-44	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLP	AT MATURITY	10.30	10.30	24,113	-	24,113	-	-	-	-	-	-	24,113
5-44	96.967.100-K	NOVIS S.A.	CHILE	BANCO DE CHILE	CLP	AT MATURITY	10.12	10.12	205,281	-	205,281	-	-	-	-	-	-	205,281
6-44	FOREIGN	PARS PRODUTOS DE PROCESSAMENTO DE DATOS LTD	BRAZIL	BANCO SANTANDER	BRL	AT MATURITY	17.14	17.14	6,840,705	-	6,840,705	-	-	-	-	-	-	6,840,705
7-44	96.723.760-4	QUINTEC DISTRIBUCIÓN S.A.	CHILE	BANCO BCI	CLP	AT MATURITY	9.68	9.68	1,047,960	-	1,047,960	-	-	-	-	-	-	1,047,960
8-44	FOREIGN	SONDA CIDADES INTELIGENTES EMOBILIDADE LTDA.	BRAZIL	BANCO ITAÚ	BRL	MONTHLY	17.34	17.34	25,051	41,315	66,366	-	-	-	-	-	-	66,366
9-44	FOREIGN	SONDA COSTA RICA S.A.	COSTA RICA	SCOTIABANK	USD	MONTHLY	7.87	7.87	318,370	969,941	1,288,311	-	-	-	-	-	-	1,288,311
10-44	FOREIGN	SONDA DE COLOMBIA S.A	COLOMBIA	BANCO DE OCCIDENTE	COP	MONTHLY	10.71	10.71	85,291	349,154	434,445	752,864	1,115,030	705,888	-	-	2,573,782	3,008,227
11-44	FOREIGN	SONDA DE COLOMBIA S.A	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	9.71	9.71	144,300	-	144,300	-	-	-	-	-	-	144,300
12-44	FOREIGN	SONDA DE COLOMBIA S.A	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	9.71	9.71	46,639	-	46,639	-	-	-	-	-	-	46,639
13-44	FOREIGN	SONDA DO BRASIL LTDA.	BRAZIL	BANCO SANTANDER	BRL	SEMIANNUAL	16.80	16.80	-	1,148,144	1,148,144	-	-	-	-	-	-	1,148,144
14-44	FOREIGN	SONDA DO BRASIL LTDA.	BRAZIL	BANCO SANTANDER	BRL	AT MATURITY	17.18	17.18	-	8,269,682	8,269,682	-	-	-	-	-	-	8,269,682
15-44	FOREIGN	SONDA ECUADOR S.A.	ECUADOR	BANCO PICHINCHA	USD	MONTHLY	8.92	8.92	171,218	115,353	286,571	-	-	-	-	-	-	286,571
16-44	FOREIGN	SONDA ECUADOR S.A.	ECUADOR	BANCO PICHINCHA	USD	AT MATURITY	8.69	8.69	934,574	-	934,574	-	-	-	-	-	-	934,574
17-44	FOREIGN	SONDA ECUADOR S.A.	ECUADOR	BANCO PACIFICO	USD	MONTHLY	8.95	8.95	114,233	155,704	269,937	-	-	-	-	-	-	269,937
18-44	FOREIGN	SONDA ECUADOR S.A.	ECUADOR	BANCO PRODUBANCO	USD	MONTHLY	8.95	8.95	229,039	387,803	616,842	-	-	-	-	-	-	616,842
19-44	FOREIGN	SONDA ECUADOR S.A.	ECUADOR	BANCO PICHINCHA	USD	AT MATURITY	8.69	8.69	406,352	-	406,352	-	-	-	-	-	-	406,352
20-44	FOREIGN	SONDA ECUADOR S.A.	ECUADOR	BANCO BOLIVARIANO	USD	MONTHLY	8.95	8.95	39,907	113,391	153,298	151,189	138,589	-	-	-	289,778	443,076
21-44	FOREIGN	SONDA ECUADOR S.A.	ECUADOR	BANCO PICHINCHA	USD	AT MATURITY	8.00	8.00	229,613	-	229,613	-	-	-	-	-	-	229,613
22-44	FOREIGN	SONDA ECUADOR S.A.	ECUADOR	BANCO PRODUBANCO	USD	MONTHLY	9.05	9.05	53,854	165,808	219,662	-	-	-	-	-	-	219,662
23-44	FOREIGN	SONDA INFOVIA Digital do Estado do MS S.A.	BRAZIL	BANCO HSBC	BRL	AT MATURITY	17.60	17.60	-	-	-	12,631,655	-	-	-	-	12,631,655	12,631,655
24-44	FOREIGN	SONDA INFOVIA Digital do Estado do MS S.A.	BRAZIL	BANCO ITAÚ	BRL	AT MATURITY	17.20	17.20	-	36,395	36,395	6,081,244	-	-	-	-	6,081,244	6,117,639
25-44	FOREIGN	SONDA INFOVIA Digital do Estado do MS S.A.	BRAZIL	BANCO ITAÚ	BRL	AT MATURITY	18.60	18.60	10,555	-	10,555	5,194,008	-	-	-	-	5,194,008	5,204,563
26-44	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA	BRAZIL	BANCO JP MORGAN	BRL	AT MATURITY	17.60	17.60	-	2,521,309	2,521,309	-	-	-	-	-	-	2,521,309
27-44	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA	BRAZIL	BANCO ITAÚ	BRL	ANNUAL	17.60	17.60	-	1,661,261	1,661,261	-	-	-	-	-	-	1,661,261
28-44	83.628.100-4	SONDA S.A.	CHILE	BANCO ESTADO	CLP	AT MATURITY	5.71	5.26	101,291	-	101,291	24,000,000	-	-	-	-	24,000,000	24,101,291
29-44	83.628.100-4	SONDA S.A.	CHILE	BANCO ESTADO	CLP	AT MATURITY	5.74	5.74	644,856	-	644,856	44,865,000	-	-	-	-	44,865,000	45,509,856
30-44	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	USD	MONTHLY	6.85	6.85	59,292	174,947	234,239	-	-	-	-	-	-	234,239
31-44	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	USD	MONTHLY	6.85	6.85	82,218	242,592	324,810	-	-	-	-	-	-	324,810
32-44	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	USD	MONTHLY	7.10	7.10	30,394	-	30,394	18,142,600	-	-	-	-	18,142,600	18,172,994
33-44	83.628.100-4	SONDA S.A.	CHILE	BANCO ITAÚ	CLP	AT MATURITY	5.78	5.78	9,976,769	-	9,976,769	-	-	-	-	-	-	9,976,769
34-44	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	CLP	AT MATURITY	5.78	5.78	1,504,895	-	1,504,895	-	-	-	-	-	-	1,504,895
35-44	83.628.100-4	SONDA S.A.	CHILE	BANCO ESTADO	CLP	AT MATURITY	5.24	5.24	4,255,178	-	4,255,178	-	-	-	-	-	-	4,255,178
36-44	83.628.100-4	SONDA S.A.	CHILE	BANCO DE CHILE	CLP	AT MATURITY	8.35	8.35	2,541	-	2,541	-	-	-	-	-	-	2,541
37-44	83.628.100-4	SONDA S.A.	CHILE	BANCO SANTANDER	CLP	AT MATURITY	7.82	7.82	-	9,565	9,565	-	-	-	-	-	-	9,565
38-44	83.628.100-4	SONDA S.A.	CHILE	BANCO JP MORGAN	USD	AT MATURITY	10.65	10.65	-	4,378,107	4,378,107	-	-	-	-	-	-	4,378,107
39-44	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	UYI	MONTHLY	4.75	4.75	264,918	794,755	1,059,673	1,059,673	264,918	-	-	-	1,324,591	2,384,264
40-44	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	UYU	AT MATURITY	11.00	11.00	-	1,509,592	1,509,592	-	-	-	-	-	-	1,509,592
41-44	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	UYI	MONTHLY	4.90	4.90	417,899	1,253,698	1,671,597	1,675,703	1,667,491	139,300	-	-	3,482,494	5,154,091
42-44	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BANCO BCI	CLP	AT MATURITY	5.98	5.98	-	1,869,042	1,869,042	-	-	-	-	-	-	1,869,042
43-44	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BANCO ESTADO	CLP	AT MATURITY	5.88	5.88	-	4,976,330	4,976,330	-	-	-	-	-	-	4,976,330
44-44	FOREIGN	TELSINC COMERCIO DE EQUIP INFORMÁTICA LTDA	BRAZIL	BANCO JP MORGAN	BRL	AT MATURITY	17.60	17.60	-	2,505,236	2,505,236	-	-	-	-	-	-	2,505,236
								Total	33,292,817	42,701,433	75,994,250	114,553,936	3,186,028	845,188	-	-	118,585,152	194,579,402

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							Rates		12.31.2025 Carryng amount									
Loan number	Taxnumberdebtorcompany	Debtor name	Debtor company´s country	Bank or financial institution	Indexation Currency	Type of Amortization	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$
1-44	FOREIGN	CTIS TECNOLOGIA LTDA.	BRAZIL	BANCO JP MORGAN	BRL	AT MATURITY	17.60	17.60	5,025,511	-	5,025,511	-	-	-	-	-	-	5,025,511
2-44	FOREIGN	CTIS TECNOLOGIA LTDA.	BRAZIL	BANCO DO BRASIL	BRL	AT MATURITY	18.06	18.06	-	4,733,031	4,733,031	-	-	-	-	-	-	4,733,031
3-44	FOREIGN	CTIS TECNOLOGIA LTDA.	BRAZIL	BANCO ITAÚ	BRL	ANNUAL	17.60	17.60	-	4,553,992	4,553,992	-	-	-	-	-	-	4,553,992
4-44	96.967.100-K	NOVIS S.A.	CHILE	BANCO BCI	CLP	AT MATURITY	10.30	10.30	24,113	-	24,113	-	-	-	-	-	-	24,113
5-44	96.967.100-K	NOVIS S.A.	CHILE	BANCO DE CHILE	CLP	AT MATURITY	10.12	10.12	205,281	-	205,281	-	-	-	-	-	-	205,281
6-44	FOREIGN	PARS PRODUTOS DE PROCESSAMENTO DE DATOS LTD	BRAZIL	BANCO SANTANDER	BRL	AT MATURITY	17.14	17.14	6,840,705	-	6,840,705	-	-	-	-	-	-	6,840,705
7-44	96.723.760-4	QUINTEC DISTRIBUCIÓN S.A.	CHILE	BANCO BCI	CLP	AT MATURITY	9.68	9.68	1,047,960	-	1,047,960	-	-	-	-	-	-	1,047,960
8-44	FOREIGN	SONDA CIDADES INTELIGENTES EMOBILIDADE LTDA.	BRAZIL	BANCO ITAÚ	BRL	MONTHLY	17.34	17.34	27,164	43,082	70,246	-	-	-	-	-	-	70,246
9-44	FOREIGN	SONDA COSTA RICA S.A.	COSTA RICA	SCOTIABANK	USD	MONTHLY	7.87	7.87	323,314	969,941	1,293,255	-	-	-	-	-	-	1,293,255
10-44	FOREIGN	SONDA DE COLOMBIA S.A	COLOMBIA	BANCO DE OCCIDENTE	COP	MONTHLY	10.71	10.71	158,756	575,927	734,683	997,967	1,261,962	728,074	-	-	2,988,003	3,722,686
11-44	FOREIGN	SONDA DE COLOMBIA S.A	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	9.71	9.71	145,985	-	145,985	-	-	-	-	-	-	145,985
12-44	FOREIGN	SONDA DE COLOMBIA S.A	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	9.71	9.71	47,184	-	47,184	-	-	-	-	-	-	47,184
13-44	FOREIGN	SONDA DO BRASIL LTDA.	BRAZIL	BANCO SANTANDER	BRL	SEMIANNUAL	16.80	16.80	-	1,177,483	1,177,483	-	-	-	-	-	-	1,177,483
14-44	FOREIGN	SONDA DO BRASIL LTDA.	BRAZIL	BANCO SANTANDER	BRL	AT MATURITY	17.18	17.18	-	8,269,682	8,269,682	-	-	-	-	-	-	8,269,682
15-44	FOREIGN	SONDA ECUADOR S.A.	ECUADOR	BANCO PICHINCHA	USD	MONTHLY	8.92	8.92	171,218	115,353	286,571	-	-	-	-	-	-	286,571
16-44	FOREIGN	SONDA ECUADOR S.A.	ECUADOR	BANCO PICHINCHA	USD	AT MATURITY	8.69	8.69	934,574	-	934,574	-	-	-	-	-	-	934,574
17-44	FOREIGN	SONDA ECUADOR S.A.	ECUADOR	BANCO PACIFICO	USD	MONTHLY	8.95	8.95	114,233	155,704	269,937	-	-	-	-	-	-	269,937
18-44	FOREIGN	SONDA ECUADOR S.A.	ECUADOR	BANCO PRODUBANCO	USD	MONTHLY	8.95	8.95	229,039	387,803	616,842	-	-	-	-	-	-	616,842
19-44	FOREIGN	SONDA ECUADOR S.A.	ECUADOR	BANCO PICHINCHA	USD	AT MATURITY	8.69	8.69	406,352	-	406,352	-	-	-	-	-	-	406,352
20-44	FOREIGN	SONDA ECUADOR S.A.	ECUADOR	BANCO BOLIVARIANO	USD	MONTHLY	8.95	8.95	39,907	113,391	153,298	151,189	138,589	-	-	-	289,778	443,076
21-44	FOREIGN	SONDA ECUADOR S.A.	ECUADOR	BANCO PICHINCHA	USD	AT MATURITY	8.00	8.00	229,613	-	229,613	-	-	-	-	-	-	229,613
22-44	FOREIGN	SONDA ECUADOR S.A.	ECUADOR	BANCO PRODUBANCO	USD	MONTHLY	9.05	9.05	53,854	165,808	219,662	-	-	-	-	-	-	219,662
23-44	FOREIGN	SONDA INFOVIA Digital do Estado do MS S.A.	BRAZIL	BANCO HSBC	BRL	AT MATURITY	17.60	17.60	-	-	-	13,888,626	-	-	-	-	13,888,626	13,888,626
24-44	FOREIGN	SONDA INFOVIA Digital do Estado do MS S.A.	BRAZIL	BANCO ITAÚ	BRL	AT MATURITY	17.20	17.20	-	-	-	6,706,816	-	-	-	-	6,706,816	6,706,816
25-44	FOREIGN	SONDA INFOVIA Digital do Estado do MS S.A.	BRAZIL	BANCO ITAÚ	BRL	AT MATURITY	18.60	18.60	-	-	-	5,706,808	-	-	-	-	5,706,808	5,706,808
26-44	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA	BRAZIL	BANCO JP MORGAN	BRL	AT MATURITY	17.60	17.60	-	2,521,309	2,521,309	-	-	-	-	-	-	2,521,309
27-44	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA	BRAZIL	BANCO ITAÚ	BRL	ANNUAL	17.60	17.60	-	1,751,535	1,751,535	-	-	-	-	-	-	1,751,535
28-44	83.628.100-4	SONDA S.A.	CHILE	BANCO ESTADO	CLP	AT MATURITY	5.71	5.26	415,643	960,520	1,376,163	24,635,690	-	-	-	-	24,635,690	26,011,853
29-44	83.628.100-4	SONDA S.A.	CHILE	BANCO ESTADO	CLP	AT MATURITY	5.74	5.74	1,848,144	1,223,232	3,071,376	47,439,816	-	-	-	-	47,439,816	50,511,192
30-44	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	USD	MONTHLY	6.85	6.85	62,961	180,077	243,038	-	-	-	-	-	-	243,038
31-44	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	USD	MONTHLY	6.85	6.85	87,306	249,706	337,012	-	-	-	-	-	-	337,012
32-44	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	USD	MONTHLY	7.10	7.10	337,713	925,333	1,263,046	18,858,551	-	-	-	-	18,858,551	20,121,597
33-44	83.628.100-4	SONDA S.A.	CHILE	BANCO ITAÚ	CLP	AT MATURITY	5.78	5.78	9,976,816	-	9,976,816	-	-	-	-	-	-	9,976,816
34-44	83.628.100-4	SONDA S.A.	CHILE	BANCO BCI	CLP	AT MATURITY	5.78	5.78	1,504,895	-	1,504,895	-	-	-	-	-	-	1,504,895
35-44	83.628.100-4	SONDA S.A.	CHILE	BANCO ESTADO	CLP	AT MATURITY	5.24	5.24	4,255,178	-	4,255,178	-	-	-	-	-	-	4,255,178
36-44	83.628.100-4	SONDA S.A.	CHILE	BANCO DE CHILE	CLP	AT MATURITY	8.35	8.35	2,541	-	2,541	-	-	-	-	-	-	2,541
37-44	83.628.100-4	SONDA S.A.	CHILE	BANCO SANTANDER	CLP	AT MATURITY	7.82	7.82	-	9,565	9,565	-	-	-	-	-	-	9,565
38-44	83.628.100-4	SONDA S.A.	CHILE	BANCO JP MORGAN	USD	AT MATURITY	10.65	10.65	-	4,378,107	4,378,107	-	-	-	-	-	-	4,378,107
39-44	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	UYI	MONTHLY	4.75	4.75	291,605	856,343	1,147,948	1,098,680	266,971	-	-	-	1,365,651	2,513,599
40-44	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	UYU	AT MATURITY	11.00	11.00	-	1,509,592	1,509,592	-	-	-	-	-	-	1,509,592
41-44	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	UYI	MONTHLY	4.90	4.90	479,370	1,403,292	1,882,662	1,806,462	1,723,648	139,888	-	-	3,669,998	5,552,660
42-44	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BANCO BCI	CLP	AT MATURITY	5.98	5.98	-	1,869,042	1,869,042	-	-	-	-	-	-	1,869,042
43-44	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BANCO ESTADO	CLP	AT MATURITY	5.88	5.88	-	4,976,330	4,976,330	-	-	-	-	-	-	4,976,330
44-44	FOREIGN	TELSINC COMERCIO DE EQUIP INFORMÁTICA LTDA	BRAZIL	BANCO JP MORGAN	BRL	AT MATURITY	17.60	17.60	-	2,505,234	2,505,234	-	-	-	-	-	-	2,505,234
								Total	35,286,935	46,580,414	81,867,349	121,290,605	3,391,170	867,962	-	-	125,549,737	207,417,086

							Rates		12.31.2024 Carryng amount									
Loan number	Taxnumberdebtorcompany	Debtor name	Debtor company´s country	Bank or financial institution	Indexation Currency	Type of Amortization	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$
1-32	FOREIGN	CTIS TECNOLOGIA LTDA.	BRAZIL	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.	BRAZIL	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.	BRAZIL	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.	BRAZIL	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	99.546.900-6	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.	BRAZIL	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.	BRAZIL	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.	BRAZIL	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.	BRAZIL	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.	BRAZIL	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	BRAZIL	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	BRAZIL	BANCO SANTANDER	BRL	ANNUAL	14.70	14.70	-	4,134,677	4,134,677	-	-	-	-	-	-	4,134,677
18-32	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA	BRAZIL	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	FOREIGN	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	FOREIGN	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	FOREIGN	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	FOREIGN	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	FOREIGN	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	83.628.100-4	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	83.628.100-4	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	UYU	MONTHLY	4.50	4.50	-	244,519	244,519	-	-	-	-	-	-	244,519
30-32	83.628.100-4	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	USD	AT MATURITY	4.90	4.90	390,599	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	BRAZIL	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

Loan number	Taxnumberdebtorcompany	Debtor name	Debtor company´s country	Bank or financial institution	Indexation Currency	Type of Amortization	Rates: Effective	Rates: Nominal	12.31.2024 Nominal value: Up to 90 days	More than 90 days	Current bank loans	More than 1 up to 2 years	More than 2 up to 3 years	More than 3 up to 4 years	More than 4 up to 5 years	Más de 5 añosMore than 5 years	Non-current bank loans	Total
									ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$
1-32	FOREIGN	CTIS TECNOLOGIA LTDA.	BRAZIL	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.	BRAZIL	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.	BRAZIL	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	81,382	604,853	686,235	989,002	908,302	828,265	383,172	-	3,108,741	3,794,976
7-32	FOREIGN	SONDA DO BRASIL LTDA.	BRAZIL	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	99.546.900-6	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.	BRAZIL	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.	BRAZIL	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.	BRAZIL	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.	BRAZIL	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.	BRAZIL	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	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	BRAZIL	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	BRAZIL	BANCO SANTANDER	BRL	ANNUAL	14.70	14.70	-	4,134,677	4,134,677	-	-	-	-	-	-	4,134,677
18-32	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA	BRAZIL	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	FOREIGN	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	FOREIGN	SONDA S.A.	CHILE	BANCO ESTADO	CLP	AT MATURITY	5.98	5.98	2,077,494	1,375,032	3,452,526	47,727,645	-	-	-	-	47,727,645	51,180,171
21-32	FOREIGN	SONDA S.A.	CHILE	BANCO BCI	USD	MONTHLY	6.85	6.85	74,715	211,018	285,733	265,947	-	-	-	-	265,947	551,680
22-32	FOREIGN	SONDA S.A.	CHILE	BANCO BCI	USD	MONTHLY	6.85	6.85	103,605	292,612	396,217	368,780	-	-	-	-	368,780	764,997
23-32	FOREIGN	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	22,925,977
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	-	541,237	541,237	-	-	-	-	-	-	541,237
28-32	83.628.100-4	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	3,468,388
29-32	83.628.100-4	SONDA URUGUAY S.A.	URUGUAY	BANCO ITAÚ	UYU	MONTHLY	4.50	4.50	-	244,519	244,519	-	-	-	-	-	-	244,519
30-32	83.628.100-4	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	7,041,582
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	BRAZIL	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

(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, 2025.

  These issuances do not include guarantees.

SONDA S.A., as informed in Note 22, 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 2.49% 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, 2025 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, 2025, 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			

SONDA must periodically report to the bondholders' representatives the indicators and covenants disclosed in Note 42 II.

Bonds - Current and Non-Current Unsecured

							Rates		12.31.2025 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	-	5,516,798	5,516,798	5,344,684	5,379,500	5,379,500	5,379,560	-	21,483,244	27,000,042
83.628.100-4	SONDA S.A.	BSOND-H	CHILE	CLF: Unidad de Fomento	AT MATURITY	01-07-2029	1.50	1.50	-	-	-	-	-	119,470,232	-	-	119,470,232	119,470,232
							Total		-	5,516,798	5,516,798	5,344,684	5,379,500	124,849,732	5,379,560	-	140,953,476	146,470,274

							Rates		12.31.2025 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	-	6,562,664	6,562,664	6,321,567	6,080,464	5,839,367	5,598,329	-	23,839,727	30,402,391
83.628.100-4	SONDA S.A.	BSOND-H	CHILE	CLF: Unidad de Fomento	AT MATURITY	01-07-2029	1.50	1.50	-	1,781,084	1,781,084	1,781,084	1,781,084	120,074,422	-	-	123,636,590	125,417,674
							Total		-	8,343,748	8,343,748	8,102,651	7,861,548	125,913,789	5,598,329	-	147,476,317	155,820,065

Bonds - Current and Non-Current Unsecured

							Rates		12.31.2024 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

							Rates		12.31.2024 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	35,978,115
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	-	121,278,176	123,000,492
							Total		-	8,301,510	8,301,510	8,068,371	7,835,232	7,602,086	121,757,859	5,413,549	150,677,097	158,978,607

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.

(4) Categories of financial liabilities:

	12.31.2025 ThCh$	12.31.2024 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	486,310	-
Non-current financial at amortized cost	259,538,628	253,872,856
Total non-current financial liabilities	**260,024,938**	**253,872,856**
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	164,307	-
Current financial at amortized cost	81,828,888	80,429,499
Total current financial liabilities	**81,993,195**	**80,429,499**
Categories of financial liabilities		
Financial liabilities at fair value through profit or loss		
Total financial liabilities at fair value through profit or loss	650,617	-
Financial at amortized cost	341,367,516	334,302,355
Total financial liabilities	**342,018,133**	**334,302,355**

21. LEASE LIABILITIES

The composition of the lease liabilities is as follows:

	Current		Non Current	
	12.31.2025 ThCh$	12.31.2024 ThCh$	12.31.2025 ThCh$	12.31.2024 ThCh$
Lease liabilities - equipment and infrastructure acquired (lease contracts)	18,614,949	20,093,149	20,374,246	23,290,528
Lease Liabilities - Rental contracts offices and warehouses	7,212,062	8,829,939	14,105,274	18,451,653
Total	**25,827,011**	**28,923,088**	**34,479,520**	**41,742,181**

The details is as follows:

							Rates		12.31.2025 Carrying amount									
Loan number	Taxnumberdebtorcompany	Debtor name	Debtor company´s country	Bank or financial institution	Indexation Currency	Type of Amortization	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$
1-161	FOREIGN	ATIVAS DATA CENTER LTDA.	BRAZIL	HP FINANCIAL SERVICES S.A	BRL	MONTHLY	12.55	12.55	231,863	1,000,526	1,232,389	555,774	449,156	799,205	-	-	1,804,135	3,036,524
2-161	FOREIGN	ATIVAS DATA CENTER LTDA.	BRAZIL	DAYCOVAL	BRL	MONTHLY	18.48	18.48	199,884	751,365	951,249	634,009	169,453	-	-	-	803,462	1,754,711
3-161	FOREIGN	ATIVAS DATA CENTER LTDA.	BRAZIL	ARCELORMITTAL	BRL	MONTHLY	6.40	6.40	15,394	47,641	63,035	61,320	-	-	-	-	61,320	124,355
4-161	78.936.330-8	VERTICAL RETAIL S.A.	CHILE	COMERCIAL EINVERSIONES CUSSO LTDA	CLF	MONTHLY	4.37	4.37	11,731	37,906	49,637	52,729	55,229	14,198	-	-	122,156	171,793
5-161	78.936.330-8	VERTICAL RETAIL S.A.	CHILE	CENCOSUD SHOPPING S.A.	CLF	MONTHLY	4.37	4.37	23,229	77,211	100,440	105,187	17,037	-	-	-	122,224	222,664
6-161	78.936.330-8	VERTICAL RETAIL S.A.	CHILE	INMOBILIARIA MALL VIÑA DEL MARS A	CLF	MONTHLY	4.37	4.37	21,549	83,277	104,826	112,774	127,728	31,116	-	-	271,618	376,444
7-161	78.936.330-8	VERTICAL RETAIL S.A.	CHILE	TERRITORIA APOQUINDO S.A	CLF	MONTHLY	4.37	4.37	8,175	38,440	46,615	74,744	103,160	53,547	-	-	231,451	278,066
8-161	FOREIGN	COMPUFACIL S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	13.60	13.60	3,547	-	3,547	-	-	-	-	-	-	3,547
9-161	FOREIGN	CTIS TECNOLOGIA LTDA.	BRAZIL	HP FINANCIAL SERVICES S.A	BRL	MONTHLY	14.65	14.65	229,012	712,520	941,532	383,188	38,733	-	-	-	421,921	1,363,453
10-161	FOREIGN	CTIS TECNOLOGIA LTDA.	BRAZIL	BB FINANCIAL EQUIPAMENTOS	BRL	MONTHLY	18.23	18.23	2,115	1,515	3,630	-	-	-	-	-	-	3,630
11-161	FOREIGN	CTIS TECNOLOGIA LTDA.	BRAZIL	SANTANDER	BRL	MONTHLY	16.00	16.00	937,720	4,111,025	5,048,745	2,426,363	1,667,006	374,947	-	-	4,468,316	9,517,061
12-161	FOREIGN	CTIS TECNOLOGIA LTDA.	BRAZIL	DAYCOVAL	BRL	MONTHLY	17.59	17.59	18,246	73,084	91,330	53,134	14,491	-	-	-	67,625	158,955
13-161	FOREIGN	CTIS TECNOLOGIA LTDA.	BRAZIL	AR EMPREENDIMENTOS PARTICIPAÇÕES	BRL	MONTHLY	6.40	6.40	16,890	53,058	69,948	76,670	84,037	76,168	-	-	236,875	306,823
14-161	FOREIGN	NOVIS MÉXICO S.A.	MEXICO	ALEJANDRO CASTAÑO	MXN	MONTHLY	10.90	10.90	9,729	30,697	40,426	33,099	-	-	-	-	33,099	73,525
15-161	FOREIGN	SERV.DE APLICACIÓN EING.NOVIS S.A. DE C.V	MEXICO	TELEFONOS DE MEXICO	MXN	MONTHLY	10.90	10.90	83,116	262,250	345,366	517,930	-	-	-	-	517,930	863,296
16-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO ITAÚ	USD	MONTHLY	6.48	6.48	7,780	-	7,780	-	-	-	-	-	-	7,780
17-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO ITAÚ	USD	MONTHLY	11.35	11.35	17,350	41,659	59,009	-	-	-	-	-	-	59,009
18-161	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRAZIL	BROWN RIVER PARTICIPAÇÕES LTDA	BRL	MONTHLY	9.87	9.87	14,177	44,589	58,766	64,567	70,939	44,572	-	-	180,078	238,844
19-161	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRAZIL	MANDARINO ADMINISTRADORA DE BENS LTDA	BRL	MONTHLY	9.87	9.87	631	1,984	2,615	2,375	-	-	-	-	2,375	4,990
20-161	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRAZIL	CMSA PARTICIPAÇÕES S.A.	BRL	MONTHLY	10.31	10.31	9,806	30,903	40,709	21,902	-	-	-	-	21,902	62,611
21-161	86.731.200-5	QUINTEC CHILE S.A.	CHILE	INMOBILIARIA VILLA MAR LTDA	CLF	MONTHLY	3.00	3.00	1,888	5,653	7,541	7,250	8,295	711	-	-	16,256	23,797
22-161	78.936.330-7	ITEM LTDA.	CHILE	MALL DEL CENTRO DE CONCEPCION SPA	CLF	MONTHLY	2.31	2.31	25,084	8,394	33,478	-	-	-	-	-	-	33,478
23-161	78.936.330-7	ITEM LTDA.	CHILE	NUEVOS DESARROLLOS S.A.	CLF	MONTHLY	2.31	2.31	26,940	-	26,940	-	-	-	-	-	-	26,940
24-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL CALAMA S.A.	CLF	MONTHLY	2.31	2.31	15,827	-	15,827	-	-	-	-	-	-	15,827
25-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA BOULEVARD NUEVA COSTANERA SA	CLF	MONTHLY	2.31	2.31	44,302	14,825	59,127	-	-	-	-	-	-	59,127
26-161	78.936.330-7	ITEM LTDA.	CHILE	PARQUE ANGANOS SPA	CLF	MONTHLY	4.44	4.44	12,463	-	12,463	-	-	-	-	-	-	12,463
27-161	78.936.330-7	ITEM LTDA.	CHILE	PARQUE ARAUCO S.A.	CLF	MONTHLY	4.44	4.44	104,706	-	104,706	-	-	-	-	-	-	104,706
28-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA PIE ANDINO SPA	CLF	MONTHLY	4.29	4.29	23,256	71,368	94,624	57,167	-	-	-	-	57,167	151,791
29-161	78.936.330-7	ITEM LTDA.	CHILE	NUEVOS DESARROLLOS S.A.	CLF	MONTHLY	4.34	4.34	45,361	92,242	137,603	-	-	-	-	-	-	137,603
30-161	78.936.330-7	ITEM LTDA.	CHILE	PLAZA TOBALABA SPA.	CLF	MONTHLY	4.34	4.34	21,358	36,125	57,483	-	-	-	-	-	-	57,483
31-161	78.936.330-7	ITEM LTDA.	CHILE	PLAZA TREBOL SPA.	CLF	MONTHLY	4.34	4.34	60,120	163,630	223,750	-	-	-	-	-	-	223,750
32-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA EINVERSIONES ITALIA LTDA.	CLF	MONTHLY	4.54	4.54	1,850	5,687	7,537	7,905	-	-	-	-	7,905	15,442
33-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA DORIA LTDA.	CLF	MONTHLY	4.54	4.54	15,314	47,085	62,399	65,446	-	-	-	-	65,446	127,845
34-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA CIENTOUNO SPA.	CLF	MONTHLY	4.54	4.54	7,617	23,419	31,036	32,551	-	-	-	-	32,551	63,587
35-161	78.936.330-7	ITEM LTDA.	CHILE	MARGARITA VALLEJOS	CLF	MONTHLY	4.54	4.54	15,322	52,274	67,596	78,374	-	-	-	-	78,374	145,970
36-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	MONTHLY	4.54	4.54	22,137	73,615	95,752	100,432	-	-	-	-	100,432	196,184
37-161	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	MONTHLY	4.54	4.54	533	1,638	2,171	2,276	-	-	-	-	2,276	4,447
38-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	MONTHLY	4.54	4.54	69,660	231,620	301,280	315,025	179,840	-	-	-	494,865	796,145
39-161	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	MONTHLY	4.16	4.16	145,980	485,386	631,366	660,170	376,874	-	-	-	1,037,044	1,668,410
40-161	78.936.330-7	ITEM LTDA.	CHILE	COMERCIALIZADORA COSTANERA CENTER SPA.	CLF	MONTHLY	4.16	4.16	8,879	30,370	39,249	42,456	32,917	-	-	-	75,373	114,622
41-161	78.936.330-7	ITEM LTDA.	CHILE	NUEVOS DESARROLLOS S.A.	CLF	MONTHLY	4.30	4.30	14,145	47,713	61,858	71,408	66,434	-	-	-	137,842	199,700
42-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA PUENTE LTDA.	CLF	MONTHLY	5.24	5.24	71,425	267,618	339,043	405,333	32,627	-	-	-	437,960	777,003
43-161	78.936.330-7	ITEM LTDA.	CHILE	TERRITORIA APOQUINDO S.A.	CLF	MONTHLY	5.24	5.24	38,222	140,517	178,739	191,398	45,947	-	-	-	237,345	416,084
44-161	78.936.330-7	ITEM LTDA.	CHILE	ARAUCO MALLS CHILE S.A.	CLF	MONTHLY	4.95	4.95	1,760	5,421	7,181	7,559	7,936	8,314	1,422	-	25,231	32,412
45-161	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	MONTHLY	4.95	4.95	73,601	124,462	198,063	-	-	-	-	-	-	198,063
46-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	INMOBILIARIA EINVERSIONES MMC S.A.	CLF	MONTHLY	4.54	4.54	13,710	42,154	55,864	58,591	-	-	-	-	58,591	114,455
47-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	ROSARIO RODRIGUEZ RUIZ	CLF	MONTHLY	4.54	4.54	5,405	16,599	22,004	23,027	5,917	-	-	-	28,944	50,948
48-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODENOR FLEX CENTER SA.	CLF	MONTHLY	4.29	4.29	113,513	350,204	463,717	489,490	515,264	-	-	-	1,004,754	1,468,471
49-161	96.571.690-4	SERVIBANCA S.A.	CHILE	SUCESIÓN ARMAS	CLF	MONTHLY	4.40	4.40	1,765	5,294	7,059	13,478	6,739	6,739	-	-	26,956	34,015
50-161	96.571.690-4	SERVIBANCA S.A.	CHILE	INMOB. ARRAYANES	CLF	MONTHLY	4.40	4.40	6,320	18,959	25,279	48,287	24,143	24,143	-	-	96,573	121,852
51-161	96.571.690-4	SERVIBANCA S.A.	CHILE	INM. EINV. LAS ISLAS SPA	CLF	MONTHLY	4.40	4.40	3,584	10,751	14,335	27,370	13,685	13,685	-	-	54,740	69,075
52-161	96.725.400-2	SOLEX S.A.	CHILE	INMOBILIARIA EINVERSIONES SAN FERNANDO S.A.	CLP	MONTHLY	4.34	4.34	11,310	34,716	46,026	27,818	-	-	-	-	27,818	73,844
53-161	FOREIGN	SOLEX COLOMBIA S.A.S.	COLOMBIA	PROINTEGRAL INMOBILIARIA Y CONSTRUCTORA S.A.	COP	MONTHLY	11.58	11.58	4,340	13,757	18,097	20,193	14,745	-	-	-	34,938	53,035
54-161	FOREIGN	SONDA ARGENTINA S.A.	ARGENTINA	WEWORK	USD	MONTHLY	6.50	6.50	78,500	235,500	314,000	169,846	-	-	-	-	169,846	483,846
55-161	FOREIGN	SONDA ARGENTINA S.A.	ARGENTINA	HPE FINANCIAL SERVICES	USD	MONTHLY	11.29	11.29	9,339	28,018	37,357	37,357	37,357	37,357	32,121	-	144,192	181,549

							Rates		12.31.2025 Carrying amount									
Loan number	Taxnumberdebtorcompany	Debtor name	Debtor company´s country	Bank or financial institution	Indexation Currency	Type of Amortization	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$
56-161	FOREIGN	SONDA DO BRASIL LTDA.	BRAZIL	FUNDO DE INVESTIMENTO IMOBILIARIO	BRL	MONTHLY	9.61	9.61	62,204	195,409	257,613	282,370	229,447	-	-	-	511,817	769,430
57-161	FOREIGN	SONDA TECNOLOGIA COSTA RICA S.A.	COSTA RICA	SIGMA BUSSINES	USD	MONTHLY	6.00	6.00	7,930	23,787	31,717	228,357	228,357	272,897	-	-	729,611	761,328
58-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	HPFS	USD	MONTHLY	17.99	17.99	17,501	-	17,501	-	-	-	-	-	-	17,501
59-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	12.16	12.16	50,259	76,580	126,839	-	-	-	-	-	-	126,839
60-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.30	5.30	19,118	42,991	62,109	60,253	-	-	-	-	60,253	122,362
61-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	10.64	10.64	2,605	1,774	4,379	-	-	-	-	-	-	4,379
62-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	11.36	11.36	26,457	-	26,457	-	-	-	-	-	-	26,457
63-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	9.62	9.62	39,505	-	39,505	-	-	-	-	-	-	39,505
64-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	7.89	7.89	29,649	92,540	122,189	120,807	129,876	-	-	-	250,683	372,872
65-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	17.69	17.69	5,729	14,340	20,069	-	-	-	-	-	-	20,069
66-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	1.24	1.24	25,019	67,865	92,884	96,107	117,889	27,887	-	-	241,883	334,767
67-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	6.61	6.61	2,184	6,788	8,972	8,799	11,161	-	-	-	19,960	28,932
68-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	14.36	14.36	2,104	4,627	6,731	5,678	4,989	-	-	-	10,667	17,398
69-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.50	3.50	1,089	-	1,089	-	-	-	-	-	-	1,089
70-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	11.97	11.97	42,116	94,142	136,258	116,047	-	-	-	-	116,047	252,305
71-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	7.86	7.86	20,647	10,349	30,996	-	-	-	-	-	-	30,996
72-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	14.99	14.99	8,920	9,323	18,243	-	-	-	-	-	-	18,243
73-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	10.80	10.80	5,696	11,621	17,317	-	-	-	-	-	-	17,317
74-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	10.07	10.07	2,353	7,459	9,812	2,626	-	-	-	-	2,626	12,438
75-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.19	3.19	68,094	209,880	277,974	120,322	-	-	-	-	120,322	398,296
76-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.19	3.19	5,196	11,666	16,862	6,685	-	-	-	-	6,685	23,547
77-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.62	3.62	4,317	9,692	14,009	5,565	-	-	-	-	5,565	19,574
78-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.62	3.62	1,384	4,422	5,806	6,001	4,194	-	-	-	10,195	16,001
79-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.91	5.91	4,533	9,972	14,505	13,057	15,418	5,429	-	-	33,904	48,409
80-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.91	5.91	829	2,589	3,418	3,382	4,331	1,768	-	-	9,481	12,899
81-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.81	3.81	795	2,458	3,253	3,161	3,656	1,590	-	-	8,407	11,660
82-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	11.88	11.88	4,329	13,810	18,139	18,691	24,964	19,324	-	-	62,979	81,118
83-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	7.20	7.20	11,030	35,179	46,209	47,597	58,357	-	-	-	105,954	152,163
84-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	4.34	4.34	6,449	19,787	26,236	25,110	31,044	30,033	-	-	86,187	112,423
85-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	-	-	8,176	24,527	32,703	29,977	8,176	-	-	-	38,153	70,856
86-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	4.01	4.01	4,163	13,251	17,414	17,876	1,723	-	-	-	19,599	37,013
87-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.69	3.69	34,911	110,620	145,531	38,926	-	-	-	-	38,926	184,457
88-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.69	3.69	6,008	19,035	25,043	4,445	-	-	-	-	4,445	29,488
89-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.69	3.69	22,649	52,319	74,968	6,081	-	-	-	-	6,081	81,049
90-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	4.01	4.01	1,668	5,311	6,979	7,164	1,388	-	-	-	8,552	15,531
91-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.81	3.81	13,716	43,536	57,252	20,558	-	-	-	-	20,558	77,810
92-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	2.23	2.23	14,733	47,046	61,779	63,780	37,973	-	-	-	101,753	163,532
93-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	1.25	1.25	5,341	16,326	21,667	20,584	25,251	24,232	18,776	-	88,843	110,510
94-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	2.23	2.23	8,321	25,809	34,130	33,342	42,114	38,081	18,091	-	131,628	165,758
95-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	2.63	2.63	7,529	23,490	31,019	30,641	17,661	-	-	-	48,302	79,321
96-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	2.63	2.63	7,529	23,490	31,019	30,641	17,661	-	-	-	48,302	79,321
97-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.19	3.19	32,731	100,932	133,663	46,210	-	-	-	-	46,210	179,873
98-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.19	3.19	69,276	213,626	282,902	97,805	-	-	-	-	97,805	380,707
99-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	10.25	10.25	8,596	19,468	28,064	9,224	-	-	-	-	9,224	37,288
100-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	6.97	6.97	11,551	11,743	23,294	-	-	-	-	-	-	23,294
101-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	4.54	4.54	11,041	13,879	24,920	-	-	-	-	-	-	24,920
102-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	10.38	10.38	2,608	5,987	8,595	702	-	-	-	-	702	9,297
103-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	11.78	11.78	11,861	15,060	26,921	-	-	-	-	-	-	26,921
104-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.62	3.62	4,680	10,531	15,211	4,829	-	-	-	-	4,829	20,040
105-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	4.96	4.96	3,161	9,786	12,947	7,938	-	-	-	-	7,938	20,885
106-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.80	8.80	9,102	28,530	37,632	37,504	48,372	48,900	-	-	134,776	172,408
107-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.68	8.68	3,870	12,031	15,901	15,606	19,807	11,316	-	-	46,729	62,630
108-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.70	8.70	19,283	42,278	61,561	53,694	35,367	-	-	-	89,061	150,622
109-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.75	8.75	1,249	3,969	5,218	5,335	7,069	6,703	6,031	-	25,138	30,356
110-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.75	8.75	1,399	4,428	5,827	5,919	7,789	7,336	6,563	-	27,607	33,434

							Rates		12.31.2025 Carrying amount									
Loan number	Taxnumberdebtorcompany	Debtor name	Debtor company´s country	Bank or financial institution	Indexation Currency	Type of Amortization	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$
111-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.71	8.71	31,904	97,757	129,661	123,762	140,590	-	-	-	264,352	394,013
112-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.73	8.73	9,513	29,573	39,086	38,347	48,653	48,351	47,437	-	182,788	221,874
113-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.72	8.72	5,229	16,024	21,253	20,289	23,051	-	-	-	43,340	64,593
114-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.72	8.72	31,898	97,746	129,644	123,762	140,608	-	-	-	264,370	394,014
115-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.71	8.71	46,528	97,645	144,173	123,606	140,393	-	-	-	263,999	408,172
116-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	11.22	11.22	8,999	28,459	37,458	23,739	-	-	-	-	23,739	61,197
117-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	INVERSIONES YAJAD HOLDINGS	COP	MONTHLY	10.00	10.00	15,912	5,304	21,216	-	-	-	-	-	-	21,216
118-161	FOREIGN	SONDA DEL ECUADOR ECUASONDA S.A.	ECUADOR	EDIFICIO RFS	USD	MONTHLY	9.00	9.00	26,277	82,460	108,737	118,937	130,094	142,298	50,339	-	441,668	550,405
119-161	FOREIGN	SONDA INFOVIA DIGITAL DO ESTADO DO MS S	BRAZIL	IMOBILIÁRIA RAZUK LTDA	BRL	MONTHLY	9.61	9.61	3,315	10,415	13,730	4,864	-	-	-	-	4,864	18,594
120-161	FOREIGN	SONDA DEL PERU S.A.	PERU	ALPINA INVERSIONES INMOBILIARIAS S.A.	USD	MONTHLY	6.30	6.30	66,371	206,917	273,288	220,438	-	-	-	-	220,438	493,726
121-161	FOREIGN	SONDA MÉXICO S.A. DE C.V.	MEXICO	BANCA MIFEL FIDEICOMISO	MXN	MONTHLY	10.90	10.90	125,586	357,843	483,429	435,914	393,069	122,242	-	-	951,225	1,434,654
122-161	FOREIGN	SONDA MÉXICO S.A. DE C.V.	MEXICO	GERARDO ALONSO SIQUEIROS	MXN	MONTHLY	10.90	10.90	23,515	-	23,515	-	-	-	-	-	-	23,515
123-161	FOREIGN	SONDA MÉXICO S.A. DE C.V.	MEXICO	CSI LEASING	MXN	MONTHLY	11.00	11.00	163,293	519,005	682,298	762,207	849,906	948,256	195,829	-	2,756,198	3,438,496
124-161	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA.	BRAZIL	BANCO HP FINANCIAL	BRL	MONTHLY	16.25	16.25	466,490	1,314,249	1,780,739	985,628	582,038	56,294	-	-	1,623,960	3,404,699
125-161	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA.	BRAZIL	SANTANDER	BRL	MONTHLY	16.68	16.68	428,436	1,628,160	2,056,596	1,302,701	810,333	507,274	-	-	2,620,308	4,676,904
126-161	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA.	BRAZIL	DAYCOVAL	BRL	MONTHLY	16.69	16.69	140,791	480,586	621,377	86,195	-	-	-	-	86,195	707,572
127-161	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA.	BRAZIL	BRADESCO	BRL	MONTHLY	17.72	17.72	169,372	620,265	789,637	577,423	52,182	-	-	-	629,605	1,419,242
128-161	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA.	BRAZIL	INDEPENDÊNCIA IMOBILIARIA	BRL	MONTHLY	9.61	9.61	5,650	17,749	23,399	25,647	18,453	-	-	-	44,100	67,499
129-161	83.628.100-4	SONDA S.A.	CHILE	MANUEL CARTES	CLF	MONTHLY	5.24	5.24	974	2,996	3,970	4,177	4,396	-	-	-	8,573	12,543
130-161	83.628.100-4	SONDA S.A.	CHILE	ENRIQUE RIVEROS	CLF	MONTHLY	5.24	5.24	3,074	9,461	12,535	13,193	13,884	-	-	-	27,077	39,612
131-161	83.628.100-4	SONDA S.A.	CHILE	TIERRA NUEVA	CLF	MONTHLY	5.24	5.24	3,054	9,399	12,453	13,105	13,792	-	-	-	26,897	39,350
132-161	83.628.100-4	SONDA S.A.	CHILE	JUAN LAMAS	CLF	MONTHLY	5.24	5.24	1,455	4,478	5,933	6,245	6,571	-	-	-	12,816	18,749
133-161	83.628.100-4	SONDA S.A.	CHILE	GERMAN HOFMANN	CLF	MONTHLY	5.24	5.24	1,281	3,942	5,223	5,497	5,785	-	-	-	11,282	16,505
134-161	83.628.100-4	SONDA S.A.	CHILE	CAMARA DE COMERCIO LOS ANGELES	CLF	MONTHLY	5.24	5.24	910	2,801	3,711	3,906	4,109	-	-	-	8,015	11,726
135-161	83.628.100-4	SONDA S.A.	CHILE	GANADERA EL PILAR LTDA	CLF	MONTHLY	5.24	5.24	1,127	3,469	4,596	4,837	5,091	-	-	-	9,928	14,524
136-161	83.628.100-4	SONDA S.A.	CHILE	EDUARDO SCHILD	CLF	MONTHLY	5.24	5.24	1,322	4,069	5,391	5,673	5,970	-	-	-	11,643	17,034
137-161	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES MAXA	CLF	MONTHLY	5.24	5.24	1,691	5,204	6,895	7,256	7,636	-	-	-	14,892	21,787
138-161	83.628.100-4	SONDA S.A.	CHILE	CVITANIC	CLF	MONTHLY	3.33	3.33	3,635	6,125	9,760	-	-	-	-	-	-	9,760
139-161	83.628.100-4	SONDA S.A.	CHILE	MERSAN S.A.	CLF	MONTHLY	4.95	4.95	12,149	37,340	49,489	51,939	54,509	23,501	-	-	129,949	179,438
140-161	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES EINMOBILIARIA LIGURE	CLF	MONTHLY	4.29	4.29	5,130	15,725	20,855	12,584	-	-	-	-	12,584	33,439
141-161	83.628.100-4	SONDA S.A.	CHILE	INMOBILIARIA EINVERSIONES SAN SEBASTIAN LTDA.	CLF	MONTHLY	5.24	5.24	1,105	3,395	4,500	4,724	4,957	3,004	-	-	12,685	17,185
142-161	83.628.100-4	SONDA S.A.	CHILE	YANIRA GARDILCIC	CLP	MONTHLY	5.24	5.24	1,096	3,374	4,470	4,705	4,951	-	-	-	9,656	14,126
143-161	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES SUAZO	CLP	MONTHLY	5.24	5.24	922	2,839	3,761	3,959	4,166	-	-	-	8,125	11,886
144-161	83.628.100-4	SONDA S.A.	CHILE	ANA ULLOA	CLP	MONTHLY	5.24	5.24	1,060	3,262	4,322	4,548	4,786	-	-	-	9,334	13,656
145-161	83.628.100-4	SONDA S.A.	CHILE	CLAUDIA PATRICIA OSORIO	CLP	MONTHLY	4.87	4.87	2,827	8,687	11,514	12,075	12,663	4,357	-	-	29,095	40,609
146-161	83.628.100-4	SONDA S.A.	CHILE	ANA MARIA DANIONI	CLP	MONTHLY	4.30	4.30	1,345	4,122	5,467	5,703	3,937	-	-	-	9,640	15,107
147-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.96	3.96	15,373	-	15,373	-	-	-	-	-	-	15,373
148-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	4.96	4.96	178,784	515,401	694,185	674,162	-	-	-	-	674,162	1,368,347
149-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	7.51	7.51	22,504	67,512	90,016	90,015	90,015	90,015	90,015	341,159	701,219	791,235
150-161	FOREIGN	SONDA S.A.	PANAMA	GERONA CAPITAL ASSETS	USD	MONTHLY	6.25	6.25	29,004	89,773	118,777	62,224	-	-	-	-	62,224	181,001
151-161	FOREIGN	SONDA S.A.	PANAMA	GERONA CAPITAL ASSETS	USD	MONTHLY	6.25	6.25	15,814	50,175	65,989	35,193	-	-	-	-	35,193	101,182
152-161	FOREIGN	SONDA S.A.	PANAMA	HATZLAJA S.A.	USD	MONTHLY	6.25	6.25	6,917	11,770	18,687	-	-	-	-	-	-	18,687
153-161	FOREIGN	SONDA S.A.	PANAMA	GERONA CAPITAL ASSETS	USD	MONTHLY	6.25	6.25	6,181	19,132	25,313	20,048	-	-	-	-	20,048	45,361
154-161	FOREIGN	SONDA SERVICIOS S.A.S.	COLOMBIA	ALIANZA FIDUCIARIA	COP	MONTHLY	13.95	13.95	85,384	256,153	341,537	142,307	-	-	-	-	142,307	483,844
155-161	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	RICARDO COLMAN LERNER	UYU	MONTHLY	9.37	9.37	13,619	12,308	25,927	12,087	13,269	14,878	-	-	40,234	66,161
156-161	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	MASTER MIND (SINERGIA)	UYU	MONTHLY	11.50	11.50	30,345	96,151	126,496	141,044	157,264	175,349	195,515	34,708	703,880	830,376
157-161	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BODENOR FLEX CENTER S.A.	CLF	MONTHLY	3.70	3.70	18,488	-	18,488	-	-	-	-	-	-	18,488
158-161	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BODENOR FLEX CENTER S.A.	CLF	MONTHLY	3.60	3.60	91,619	280,930	372,549	389,160	406,511	424,637	443,569	2,071,343	3,735,220	4,107,769
159-161	FOREIGN	TELSINC COM. DE EQUI. INF. LTDA.	BRAZIL	HP FINANCIAL SERVICES S.A	BRL	MONTHLY	12.88	12.88	3,397	16,165	19,562	-	-	-	-	-	-	19,562
160-161	FOREIGN	SONDA CIDADES INT. EMOB. LTDA.	BRAZIL	HP FINANCIAL SERVICES S.A	BRL	MONTHLY	17.59	17.59	100,169	497,240	597,409	333,400	-	-	-	-	333,400	930,809
161-161	FOREIGN	SONDA CIDADES INT. EMOB. LTDA.	BRAZIL	ALEXANDRE DE ALMEIDA	BRL	MONTHLY	6.40	6.40	454	773	1,227	-	-	-	-	-	-	1,227
								Total	6,211,961	19,615,050	25,827,011	16,932,593	9,453,355	4,540,654	1,105,708	2,447,210	34,479,520	60,306,531

							Rates		12.31.2025 Nominal amount									
Loan number	Taxnumberdebtorcompany	Debtor name	Debtor company´s country	Bank or financial institution	Indexation Currency	Type of Amortization	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$
1-161	FOREIGN	ATIVAS DATA CENTER LTDA.	BRAZIL	HP FINANCIAL SERVICES S.A	BRL	MONTHLY	12.55	12.55	377,873	1,079,263	1,457,136	904,794	667,725	614,305	460,729	-	2,647,553	4,104,689
2-161	FOREIGN	ATIVAS DATA CENTER LTDA.	BRAZIL	DAYCOVAL	BRL	MONTHLY	18.48	18.48	269,545	719,962	989,507	865,364	232,889	-	-	-	1,098,253	2,087,760
3-161	FOREIGN	ATIVAS DATA CENTER LTDA.	BRAZIL	ARCELORMITTAL	BRL	MONTHLY	6.40	6.40	17,248	51,744	68,992	63,243	-	-	-	-	63,243	132,235
4-161	78.936.330-8	VERTICAL RETAIL S.A.	CHILE	COMERCIAL EINVERSIONES CUSSO LTDA	CLF	MONTHLY	4.37	4.37	13,706	42,906	56,612	57,208	57,208	14,302	-	-	128,718	185,330
5-161	78.936.330-8	VERTICAL RETAIL S.A.	CHILE	CENCOSUD SHOPPING S.A.	CLF	MONTHLY	4.37	4.37	25,696	82,928	108,624	108,624	17,131	-	-	-	125,755	234,379
6-161	78.936.330-8	VERTICAL RETAIL S.A.	CHILE	INMOBILIARIA MALL VIÑA DEL MARS A	CLF	MONTHLY	4.37	4.37	25,905	94,531	120,436	123,026	132,479	31,345	-	-	286,850	407,286
7-161	78.936.330-8	VERTICAL RETAIL S.A.	CHILE	TERRITORIA APOQUINDO S.A	CLF	MONTHLY	4.37	4.37	11,474	47,506	58,980	84,139	108,351	54,239	-	-	246,729	305,709
8-161	FOREIGN	COMPUFACIL S.A.S.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	13.60	13.60	3,606	-	3,606	-	-	-	-	-	-	3,606
9-161	FOREIGN	CTIS TECNOLOGIA LTDA.	BRAZIL	HP FINANCIAL SERVICES S.A	BRL	MONTHLY	14.65	14.65	304,028	658,730	962,758	530,876	51,790	-	-	-	582,666	1,545,424
10-161	FOREIGN	CTIS TECNOLOGIA LTDA.	BRAZIL	BB FINANCIAL EQUIPAMENTOS	BRL	MONTHLY	18.23	18.23	2,833	944	3,777	-	-	-	-	-	-	3,777
11-161	FOREIGN	CTIS TECNOLOGIA LTDA.	BRAZIL	SANTANDER	BRL	MONTHLY	16.00	16.00	1,316,246	3,939,357	5,255,603	3,585,875	2,584,060	590,977	-	-	6,760,912	12,016,515
12-161	FOREIGN	CTIS TECNOLOGIA LTDA.	BRAZIL	DAYCOVAL	BRL	MONTHLY	17.59	17.59	24,519	70,364	94,883	78,917	13,153	-	-	-	92,070	186,953
13-161	FOREIGN	CTIS TECNOLOGIA LTDA.	BRAZIL	AR EMPREENDIMENTOS PARTICIPAÇÕES	BRL	MONTHLY	6.40	6.40	23,826	71,479	95,305	95,305	95,305	79,421	-	-	270,031	365,336
14-161	FOREIGN	NOVIS MÉXICO S.A.	MEXICO	ALEJANDRO CASTAÑO	MXN	MONTHLY	10.90	10.90	11,502	34,506	46,008	34,506	-	-	-	-	34,506	80,514
15-161	FOREIGN	SERV.DE APLICACIÓN EING.NOVIS S.A. DE C.V	MEXICO	TELEFONOS DE MEXICO	MXN	MONTHLY	10.90	10.90	104,198	312,593	416,791	555,721	-	-	-	-	555,721	972,512
16-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO ITAÚ	USD	MONTHLY	6.48	6.48	7,822	-	7,822	-	-	-	-	-	-	7,822
17-161	96.967.100-K	NOVIS S.A.	CHILE	BANCO ITAÚ	USD	MONTHLY	11.35	11.35	18,266	42,620	60,886	-	-	-	-	-	-	60,886
18-161	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRAZIL	BROWN RIVER PARTICIPAÇÕES LTDA	BRL	MONTHLY	9.87	9.87	14,177	44,589	58,766	64,567	70,939	44,572	-	-	180,078	238,844
19-161	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRAZIL	MANDARINO ADMINISTRADORA DE BENS LTDA	BRL	MONTHLY	9.87	9.87	631	1,984	2,615	2,375	-	-	-	-	2,375	4,990
20-161	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRAZIL	CMSA PARTICIPAÇÕES S.A.	BRL	MONTHLY	10.31	10.31	9,806	30,903	40,709	21,902	-	-	-	-	21,902	62,611
21-161	86.731.200-5	QUINTEC CHILE S.A.	CHILE	INMOBILIARIA VILLA MAR LTDA	CLF	MONTHLY	3.00	3.00	2,141	6,422	8,563	8,563	8,563	714	-	-	17,840	26,403
22-161	78.936.330-7	ITEM LTDA.	CHILE	MALL DEL CENTRO DE CONCEPCION SPA	CLF	MONTHLY	2.31	2.31	25,229	8,410	33,639	-	-	-	-	-	-	33,639
23-161	78.936.330-7	ITEM LTDA.	CHILE	NUEVOS DESARROLLOS S.A.	CLF	MONTHLY	2.31	2.31	27,018	-	27,018	-	-	-	-	-	-	27,018
24-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL CALAMA S.A.	CLF	MONTHLY	2.31	2.31	15,873	-	15,873	-	-	-	-	-	-	15,873
25-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA BOULEVARD NUEVA COSTANERA SA	CLF	MONTHLY	2.31	2.31	44,560	14,853	59,413	-	-	-	-	-	-	59,413
26-161	78.936.330-7	ITEM LTDA.	CHILE	PARQUE ANGANOS SPA	CLF	MONTHLY	4.44	4.44	12,533	-	12,533	-	-	-	-	-	-	12,533
27-161	78.936.330-7	ITEM LTDA.	CHILE	PARQUE ARAUCO S.A.	CLF	MONTHLY	4.44	4.44	105,290	-	105,290	-	-	-	-	-	-	105,290
28-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA PIE ANDINO SPA	CLF	MONTHLY	4.29	4.29	24,856	74,567	99,423	57,997	-	-	-	-	57,997	157,420
29-161	78.936.330-7	ITEM LTDA.	CHILE	NUEVOS DESARROLLOS S.A.	CLF	MONTHLY	4.34	4.34	46,712	93,424	140,136	-	-	-	-	-	-	140,136
30-161	78.936.330-7	ITEM LTDA.	CHILE	PLAZA TOBALABA SPA.	CLF	MONTHLY	4.34	4.34	21,913	36,521	58,434	-	-	-	-	-	-	58,434
31-161	78.936.330-7	ITEM LTDA.	CHILE	PLAZA TREBOL SPA.	CLF	MONTHLY	4.34	4.34	62,376	166,337	228,713	-	-	-	-	-	-	228,713
32-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA EINVERSIONES ITALIA LTDA.	CLF	MONTHLY	4.54	4.54	2,026	6,078	8,104	8,105	-	-	-	-	8,105	16,209
33-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA DORIA LTDA.	CLF	MONTHLY	4.54	4.54	16,774	50,322	67,096	67,096	-	-	-	-	67,096	134,192
34-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA CIENTOUNO SPA.	CLF	MONTHLY	4.54	4.54	8,343	25,029	33,372	33,371	-	-	-	-	33,371	66,743
35-161	78.936.330-7	ITEM LTDA.	CHILE	MARGARITA VALLEJOS	CLF	MONTHLY	4.54	4.54	17,001	56,154	73,155	80,471	-	-	-	-	80,471	153,626
36-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	MONTHLY	4.54	4.54	24,385	78,697	103,082	103,082	-	-	-	-	103,082	206,164
37-161	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	MONTHLY	4.54	4.54	583	1,750	2,333	2,334	-	-	-	-	2,334	4,667
38-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	MONTHLY	4.54	4.54	78,158	252,237	330,395	330,395	182,368	-	-	-	512,763	843,158
39-161	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	MONTHLY	4.16	4.16	163,789	528,591	692,380	692,379	382,174	-	-	-	1,074,553	1,766,933
40-161	78.936.330-7	ITEM LTDA.	CHILE	COMERCIALIZADORA COSTANERA CENTER SPA.	CLF	MONTHLY	4.16	4.16	10,157	33,549	43,706	45,029	33,518	-	-	-	78,547	122,253
41-161	78.936.330-7	ITEM LTDA.	CHILE	NUEVOS DESARROLLOS S.A.	CLF	MONTHLY	4.30	4.30	16,914	54,690	71,604	77,243	68,222	-	-	-	145,465	217,069
42-161	78.936.330-7	ITEM LTDA.	CHILE	INMOBILIARIA PUENTE LTDA.	CLF	MONTHLY	5.24	5.24	81,926	292,252	374,178	419,758	32,770	-	-	-	452,528	826,706
43-161	78.936.330-7	ITEM LTDA.	CHILE	TERRITORIA APOQUINDO S.A.	CLF	MONTHLY	5.24	5.24	43,521	153,026	196,547	199,355	46,329	-	-	-	245,684	442,231
44-161	78.936.330-7	ITEM LTDA.	CHILE	ARAUCO MALLS CHILE S.A.	CLF	MONTHLY	4.95	4.95	2,145	6,436	8,581	8,581	8,581	8,581	1,430	-	27,173	35,754
45-161	78.936.330-7	ITEM LTDA.	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	MONTHLY	4.95	4.95	75,485	125,809	201,294	-	-	-	-	-	-	201,294
46-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	INMOBILIARIA EINVERSIONES MMC S.A.	CLF	MONTHLY	4.54	4.54	15,017	45,052	60,069	60,069	-	-	-	-	60,069	120,138
47-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	ROSARIO RODRIGUEZ RUIZ	CLF	MONTHLY	4.54	4.54	5,959	17,878	23,837	23,837	5,959	-	-	-	29,796	53,633
48-161	96.723.760-4	QUINTEC DISTRIBUCION S.A.	CHILE	BODENOR FLEX CENTER SA.	CLF	MONTHLY	4.29	4.29	132,306	396,918	529,224	529,224	529,224	-	-	-	1,058,448	1,587,672
49-161	96.571.690-4	SERVIBANCA S.A.	CHILE	SUCESIÓN ARMAS	CLF	MONTHLY	4.40	4.40	1,765	5,294	7,059	13,478	6,739	6,739	-	-	26,956	34,015
50-161	96.571.690-4	SERVIBANCA S.A.	CHILE	INMOB. ARRAYANES	CLF	MONTHLY	4.40	4.40	6,320	18,959	25,279	48,287	24,143	24,143	-	-	96,573	121,852
51-161	96.571.690-4	SERVIBANCA S.A.	CHILE	INM. EINV. LAS ISLAS SPA	CLF	MONTHLY	4.40	4.40	3,584	10,751	14,335	27,370	13,685	13,685	-	-	54,740	69,075
52-161	96.725.400-2	SOLEX S.A.	CHILE	INMOBILIARIA EINVERSIONES SAN FERNANDO S.A.	CLP	MONTHLY	4.34	4.34	12,097	36,291	48,388	28,227	-	-	-	-	28,227	76,615
53-161	FOREIGN	SOLEX COLOMBIA S.A.S.	COLOMBIA	PROINTEGRAL INMOBILIARIA Y CONSTRUCTORA S.A.	COP	MONTHLY	11.58	11.58	5,760	17,280	23,040	23,040	15,360	-	-	-	38,400	61,440
54-161	FOREIGN	SONDA ARGENTINA S.A.	ARGENTINA	WEWORK	USD	MONTHLY	6.50	6.50	84,091	252,272	336,363	173,080	-	-	-	-	173,080	509,443
55-161	FOREIGN	SONDA ARGENTINA S.A.	ARGENTINA	HPE FINANCIAL SERVICES	USD	MONTHLY	11.29	11.29	12,028	36,083	48,111	47,413	47,413	47,413	43,462	-	185,701	233,812

Loan number	Taxnumberdebtorcompany	Debtor name	Debtor company´s country	Bank or financial institution	Indexation Currency	Type of Amortization	Rates		12.31.2025									
									Nominal amount									
							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$
56-161	FOREIGN	SONDA DO BRASIL LTDA.	BRAZIL	FUNDO DE INVESTIMENTO IMOBILIARIO	BRL	MONTHLY	9.61	9.61	79,447	238,342	317,789	317,790	238,342	-	-	-	556,132	873,921
57-161	FOREIGN	SONDA TECNOLOGIA COSTA RICA S.A.	COSTA RICA	SIGMA BUSSINES	USD	MONTHLY	6.00	6.00	7,930	23,787	31,717	228,357	228,357	272,897	-	-	729,611	761,328
58-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	HPFS	USD	MONTHLY	17.99	17.99	1,121	-	1,121	-	-	-	-	-	-	1,121
59-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	12.16	12.16	54,091	80,013	134,104	-	-	-	-	-	-	134,104
60-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.30	5.30	23,742	53,457	77,199	65,337	-	-	-	-	65,337	142,536
61-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	10.64	10.64	2,695	1,796	4,491	-	-	-	-	-	-	4,491
62-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	11.36	11.36	26,573	-	26,573	-	-	-	-	-	-	26,573
63-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	9.62	9.62	39,653	-	39,653	-	-	-	-	-	-	39,653
64-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	7.89	7.89	36,839	110,518	147,357	270,155	135,078	-	-	-	405,233	552,590
65-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	17.69	17.69	6,327	14,978	21,305	-	-	-	-	-	-	21,305
66-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	1.24	1.24	28,060	74,827	102,887	224,481	121,594	28,060	28,060	-	402,195	505,082
67-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	6.61	6.61	2,683	8,049	10,732	21,465	11,627	-	-	-	33,092	43,824
68-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	14.36	14.36	2,616	5,881	8,497	11,762	5,228	-	-	-	16,990	25,487
69-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.50	3.50	1,090	-	1,090	-	-	-	-	-	-	1,090
70-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	11.97	11.97	49,686	110,852	160,538	123,169	-	-	-	-	123,169	283,707
71-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	7.86	7.86	21,221	10,494	31,715	-	-	-	-	-	-	31,715
72-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	14.99	14.99	9,601	9,601	19,202	-	-	-	-	-	-	19,202
73-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	10.80	10.80	6,157	12,187	18,344	-	-	-	-	-	-	18,344
74-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	10.07	10.07	2,675	8,024	10,699	2,675	-	-	-	-	2,675	13,374
75-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.19	3.19	73,172	219,516	292,688	121,953	-	-	-	-	121,953	414,641
76-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.19	3.19	5,473	12,193	17,666	6,774	-	-	-	-	6,774	24,440
77-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.62	3.62	4,563	10,159	14,722	5,644	-	-	-	-	5,644	20,366
78-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.62	3.62	1,874	5,621	7,495	11,242	4,372	-	-	-	15,614	23,109
79-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.91	5.91	5,486	12,426	17,912	31,756	16,568	5,523	5,523	-	59,370	77,282
80-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	5.91	5.91	1,082	3,247	4,329	8,660	4,691	1,804	1,804	-	16,959	21,288
81-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.81	3.81	969	2,906	3,875	7,426	3,875	1,614	1,614	-	14,529	18,404
82-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	11.88	11.88	6,775	20,326	27,101	54,202	29,359	20,326	20,326	-	124,213	151,314
83-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	7.20	7.20	15,575	46,724	62,299	119,405	62,298	-	-	-	181,703	244,002
84-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	4.34	4.34	7,693	23,079	30,772	61,544	33,336	30,772	30,772	-	156,424	187,196
85-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	-	-	8,176	24,527	32,703	38,153	8,176	-	-	-	46,329	79,032
86-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	4.01	4.01	5,221	15,662	20,883	20,883	1,740	-	-	-	22,623	43,506
87-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.69	3.69	39,638	118,914	158,552	39,638	-	-	-	-	39,638	198,190
88-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.69	3.69	6,759	20,277	27,036	4,506	-	-	-	-	4,506	31,542
89-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.69	3.69	24,547	55,231	79,778	6,137	-	-	-	-	6,137	85,915
90-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	4.01	4.01	2,113	6,339	8,452	9,156	1,409	-	-	-	10,565	19,017
91-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	3.81	3.81	15,782	47,347	63,129	21,043	-	-	-	-	21,043	84,172
92-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	2.23	2.23	19,683	59,050	78,733	111,539	39,367	-	-	-	150,906	229,639
93-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	1.25	1.25	6,357	19,070	25,427	50,853	27,545	44,496	25,426	19,070	167,390	192,817
94-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCO OCCIDENTE	COP	MONTHLY	2.23	2.23	11,036	33,108	44,144	88,289	47,823	58,859	40,466	18,394	253,831	297,975
95-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	2.63	2.63	9,033	27,099	36,132	51,187	18,066	-	-	-	69,253	105,385
96-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	2.63	2.63	9,033	27,099	36,132	51,187	18,066	-	-	-	69,253	105,385
97-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.19	3.19	35,056	105,167	140,223	46,741	-	-	-	-	46,741	186,964
98-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.19	3.19	74,196	222,589	296,785	98,929	-	-	-	-	98,929	395,714
99-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	10.25	10.25	9,572	21,271	30,843	9,454	-	-	-	-	9,454	40,297
100-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	6.97	6.97	12,004	11,998	24,002	-	-	-	-	-	-	24,002
101-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	4.54	4.54	11,428	14,159	25,587	-	-	-	-	-	-	25,587
102-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	10.38	10.38	2,869	6,388	9,257	710	-	-	-	-	710	9,967
103-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	11.78	11.78	12,635	15,624	28,259	-	-	-	-	-	-	28,259
104-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.62	3.62	4,937	10,998	15,935	4,888	-	-	-	-	4,888	20,823
105-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	4.96	4.96	3,474	10,423	13,897	8,107	-	-	-	-	8,107	22,004
106-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.80	8.80	12,813	38,439	51,252	102,504	55,523	51,252	51,252	-	260,531	311,783
107-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.68	8.68	4,966	14,898	19,864	39,728	21,520	11,587	11,587	-	84,422	104,286
108-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.70	8.70	20,903	46,173	67,076	92,347	35,913	-	-	-	128,260	195,336
109-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.75	8.75	2,108	6,323	8,431	16,861	9,133	14,051	7,728	6,323	54,096	62,527
110-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.75	8.75	2,287	6,861	9,148	18,295	9,910	15,246	8,385	6,861	58,697	67,845

							Rates		12.31.2025 Nominal amount									
Loan number	Taxnumberdebtorcompany	Debtor name	Debtor company´s country	Bank or financial institution	Indexation Currency	Type of Amortization	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$
111-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.71	8.71	35,958	107,874	143,832	275,679	143,833	-	-	-	419,512	563,344
112-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.73	8.73	13,402	40,206	53,608	107,216	58,075	102,749	53,608	49,141	370,789	424,397
113-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.72	8.72	5,896	17,689	23,585	45,204	23,585	-	-	-	68,789	92,374
114-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.72	8.72	35,965	107,895	143,860	275,733	143,861	-	-	-	419,594	563,454
115-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.71	8.71	50,563	107,714	158,277	275,269	143,619	-	-	-	418,888	577,165
116-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	11.22	11.22	10,535	31,604	42,139	24,581	-	-	-	-	24,581	66,720
117-161	FOREIGN	SONDA DE COLOMBIA S.A.	COLOMBIA	INVERSIONES YAJAD HOLDINGS	COP	MONTHLY	10.00	10.00	16,749	5,583	22,332	-	-	-	-	-	-	22,332
118-161	FOREIGN	SONDA DEL ECUADOR ECUASONDA S.A.	ECUADOR	EDIFICIO RFS	USD	MONTHLY	9.00	9.00	26,277	82,460	108,737	118,937	130,094	142,298	50,339	-	441,668	550,405
119-161	FOREIGN	SONDA INFOVIA DIGITAL DO ESTADO DO MS S	BRAZIL	IMOBILIÁRIA RAZUK LTDA	BRL	MONTHLY	9.61	9.61	3,718	11,155	14,873	4,958	-	-	-	-	4,958	19,831
120-161	FOREIGN	SONDA DEL PERU S.A.	PERU	ALPINA INVERSIONES INMOBILIARIAS S.A.	USD	MONTHLY	6.30	6.30	73,013	221,145	294,158	225,644	-	-	-	-	225,644	519,802
121-161	FOREIGN	SONDA MÉXICO S.A. DE C.V.	MEXICO	BANCA MIFEL FIDEICOMISO	MXN	MONTHLY	10.90	10.90	151,811	455,433	607,244	607,245	607,245	202,415	-	-	1,416,905	2,024,149
122-161	FOREIGN	SONDA MÉXICO S.A. DE C.V.	MEXICO	GERARDO ALONSO SIQUEIROS	MXN	MONTHLY	10.90	10.90	28,796	-	28,796	-	-	-	-	-	-	28,796
123-161	FOREIGN	SONDA MÉXICO S.A. DE C.V.	MEXICO	CSI LEASING	MXN	MONTHLY	11.00	11.00	256,811	770,432	1,027,243	1,027,242	1,027,242	1,027,242	428,018	-	3,509,744	4,536,987
124-161	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA.	BRAZIL	BANCO HP FINANCIAL	BRL	MONTHLY	16.25	16.25	615,037	1,389,333	2,004,370	1,333,872	713,230	75,818	-	-	2,122,920	4,127,290
125-161	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA.	BRAZIL	SANTANDER	BRL	MONTHLY	16.68	16.68	577,708	1,675,091	2,252,799	1,824,469	1,197,230	590,581	100,451	-	3,712,731	5,965,530
126-161	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA.	BRAZIL	DAYCOVAL	BRL	MONTHLY	16.69	16.69	182,240	484,937	667,177	116,643	-	-	-	-	116,643	783,820
127-161	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA.	BRAZIL	BRADESCO	BRL	MONTHLY	17.72	17.72	215,400	646,201	861,601	744,004	59,316	-	-	-	803,320	1,664,921
128-161	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA.	BRAZIL	INDEPENDÊNCIA IMOBILIARIA	BRL	MONTHLY	9.61	9.61	7,161	21,483	28,644	28,644	19,096	-	-	-	47,740	76,384
129-161	83.628.100-4	SONDA S.A.	CHILE	MANUEL CARTES	CLF	MONTHLY	5.24	5.24	1,130	3,390	4,520	4,519	4,519	-	-	-	9,038	13,558
130-161	83.628.100-4	SONDA S.A.	CHILE	ENRIQUE RIVEROS	CLF	MONTHLY	5.24	5.24	3,568	10,704	14,272	14,272	14,272	-	-	-	28,544	42,816
131-161	83.628.100-4	SONDA S.A.	CHILE	TIERRA NUEVA	CLF	MONTHLY	5.24	5.24	3,544	10,632	14,176	14,177	14,177	-	-	-	28,354	42,530
132-161	83.628.100-4	SONDA S.A.	CHILE	JUAN LAMAS	CLF	MONTHLY	5.24	5.24	1,689	5,066	6,755	6,755	6,755	-	-	-	13,510	20,265
133-161	83.628.100-4	SONDA S.A.	CHILE	GERMAN HOFMANN	CLF	MONTHLY	5.24	5.24	1,487	4,460	5,947	5,947	5,947	-	-	-	11,894	17,841
134-161	83.628.100-4	SONDA S.A.	CHILE	CAMARA DE COMERCIO LOS ANGELES	CLF	MONTHLY	5.24	5.24	1,056	3,168	4,224	4,224	4,224	-	-	-	8,448	12,672
135-161	83.628.100-4	SONDA S.A.	CHILE	GANADERA EL PILAR LTDA	CLF	MONTHLY	5.24	5.24	1,308	3,925	5,233	5,233	5,233	-	-	-	10,466	15,699
136-161	83.628.100-4	SONDA S.A.	CHILE	EDUARDO SCHILD	CLF	MONTHLY	5.24	5.24	1,534	4,603	6,137	6,137	6,137	-	-	-	12,274	18,411
137-161	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES MAXA	CLF	MONTHLY	5.24	5.24	1,962	5,887	7,849	7,849	7,849	-	-	-	15,698	23,547
138-161	83.628.100-4	SONDA S.A.	CHILE	CVITANIC	CLF	MONTHLY	3.33	3.33	3,705	6,174	9,879	-	-	-	-	-	-	9,879
139-161	83.628.100-4	SONDA S.A.	CHILE	MERSAN S.A.	CLF	MONTHLY	4.95	4.95	14,272	42,815	57,087	57,087	57,087	23,786	-	-	137,960	195,047
140-161	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES EINMOBILIARIA LIGURE	CLF	MONTHLY	4.29	4.29	5,471	16,412	21,883	12,765	-	-	-	-	12,765	34,648
141-161	83.628.100-4	SONDA S.A.	CHILE	INMOBILIARIA EINVERSIONES SAN SEBASTIAN LTDA.	CLF	MONTHLY	5.24	5.24	1,308	3,925	5,233	5,233	5,233	3,053	-	-	13,519	18,752
142-161	83.628.100-4	SONDA S.A.	CHILE	YANIRA GARDILCIC	CLP	MONTHLY	5.24	5.24	1,272	3,817	5,089	5,090	5,090	-	-	-	10,180	15,269
143-161	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES SUAZO	CLP	MONTHLY	5.24	5.24	1,071	3,212	4,283	4,282	4,282	-	-	-	8,564	12,847
144-161	83.628.100-4	SONDA S.A.	CHILE	ANA ULLOA	CLP	MONTHLY	5.24	5.24	1,230	3,690	4,920	4,920	4,920	-	-	-	9,840	14,760
145-161	83.628.100-4	SONDA S.A.	CHILE	CLAUDIA PATRICIA OSORIO	CLP	MONTHLY	4.87	4.87	3,300	9,900	13,200	13,200	13,200	4,400	-	-	30,800	44,000
146-161	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	4,000	-	-	-	10,000	16,000
147-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.96	3.96	15,475	-	15,475	-	-	-	-	-	-	15,475
148-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	4.96	4.96	191,802	575,406	767,208	703,274	-	-	-	-	703,274	1,470,482
149-161	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	7.51	7.51	28,774	86,322	115,096	115,096	115,096	115,096	115,096	436,214	896,598	1,011,694
150-161	FOREIGN	SONDA S.A.	PANAMA	GERONA CAPITAL ASSETS	USD	MONTHLY	6.25	6.25	31,681	95,044	126,725	63,363	-	-	-	-	63,363	190,088
151-161	FOREIGN	SONDA S.A.	PANAMA	GERONA CAPITAL ASSETS	USD	MONTHLY	6.25	6.25	17,313	53,150	70,463	35,837	-	-	-	-	35,837	106,300
152-161	FOREIGN	SONDA S.A.	PANAMA	HATZLAJA S.A.	USD	MONTHLY	6.25	6.25	7,173	11,954	19,127	-	-	-	-	-	-	19,127
153-161	FOREIGN	SONDA S.A.	PANAMA	GERONA CAPITAL ASSETS	USD	MONTHLY	6.25	6.25	6,858	20,574	27,432	20,574	-	-	-	-	20,574	48,006
154-161	FOREIGN	SONDA SERVICIOS S.A.S.	COLOMBIA	ALIANZA FIDUCIARIA	COP	MONTHLY	13.95	13.95	103,226	309,679	412,905	172,044	-	-	-	-	172,044	584,949
155-161	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	RICARDO COLMAN LERNER	UYU	MONTHLY	9.37	9.37	14,945	15,994	30,939	15,992	15,992	15,992	-	-	47,976	78,915
156-161	FOREIGN	SONDA URUGUAY S.A.	URUGUAY	MASTER MIND (SINERGIA)	UYU	MONTHLY	11.50	11.50	52,770	158,312	211,082	211,083	211,083	211,083	211,083	35,182	879,514	1,090,596
157-161	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BODENOR FLEX CENTER S.A.	CLF	MONTHLY	3.70	3.70	18,593	-	18,593	-	-	-	-	-	-	18,593
158-161	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BODENOR FLEX CENTER S.A.	CLF	MONTHLY	3.60	3.60	136,164	408,492	544,656	544,656	544,656	544,656	544,656	2,269,400	4,448,024	4,992,680
159-161	FOREIGN	TELSINC COM. DE EQUI. INF. LTDA.	BRAZIL	HP FINANCIAL SERVICES S.A	BRL	MONTHLY	12.88	12.88	5,747	13,877	19,624	1,192	-	-	-	-	1,192	20,816
160-161	FOREIGN	SONDA CIDADES INT. EMOB. LTDA.	BRAZIL	HP FINANCIAL SERVICES S.A	BRL	MONTHLY	17.59	17.59	147,922	443,767	591,689	492,557	-	-	-	-	492,557	1,084,246
161-161	FOREIGN	SONDA CIDADES INT. EMOB. LTDA.	BRAZIL	ALEXANDRE DE ALMEIDA	BRL	MONTHLY	6.40	6.40	471	785	1,256	-	-	-	-	-	-	1,256
								Total	7,819,398	20,848,749	28,668,147	22,497,856	11,941,172	5,146,092	2,241,815	2,840,585	44,667,520	73,335,667

Loan number	Taxnumberdebtorcompany	Debtor name	Debtor company´s country	Bank or financial institution	Indexation Currency	Type of Amortization	Rates		12.31.2024									
									Carrying amount									
							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$
1-179	FOREIGN	ATIVAS DATA CENTER LTDA.	BRAZIL	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.	BRAZIL	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.	BRAZIL	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	20,735	3,456	-	-	-	-	3,456	24,191
5-179	FOREIGN	CTIS TECNOLOGIA S.A.	BRAZIL	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.	BRAZIL	BB FINANCIAL EQUIPAMENTOS	BRL	MONTHLY	21.98	21.98	47,203	67,621	114,824	-	-	-	-	-	-	114,824
7-179	FOREIGN	CTIS TECNOLOGIA S.A.	BRAZIL	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.	BRAZIL	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.	BRAZIL	AR EMPREENDIMENTOS PARTICIPAÇÕES	BRL	MONTHLY	6.40	6.40	15,890	49,177	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	-	-	-	-	-	-	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	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	-	-	-	-	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	-	-	-	-	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	-	-	-	202,192	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 MÉXICO	MEXICO	ALEJANDRO CASTAÑO	MXN	MONTHLY	10.90	10.90	10,836	32,508	43,344	75,853	-	-	-	-	75,853	119,197
23-179	FOREIGN	NOVIS MÉXICO	MEXICO	TELEFONOS DE MÉXICO	MXN	MONTHLY	10.90	10.90	84,631	253,892	338,523	789,885	-	-	-	-	789,885	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	-	-	-	-	26,688	48,603
25-179	96.967.100-K	NOVIS S.A.	CHILE	BANCO ITAÚ	USD	MONTHLY	6.48	6.48	25,776	77,328	103,104	8,592	-	-	-	-	8,592	111,696
26-179	96.967.100-K	NOVIS S.A.	CHILE	BANCO ITAÚ	USD	MONTHLY	6.88	6.88	20,065	60,194	80,259	66,882	-	-	-	-	66,882	147,141
27-179	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRAZIL	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	265,098
28-179	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRAZIL	MANDARINO ADMINISTRADORA DE BENS LTDA	BRL	MONTHLY	6.40	0.52	560	1,763	2,323	2,552	2,318	-	-	-	4,870	7,193
29-179	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRAZIL	CMSA PARTICIPAÇÕES S.A.	BRL	MONTHLY	6.40	0.52	7,877	24,825	32,702	36,074	19,409	-	-	-	55,483	88,185
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	8,298	-	-	24,894	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	-	-	-	-	32,529	133,073
33-179	78.936.330-7	ITEM LTDA	CHILE	NUEVOS DESAROLLOS S.A.	CLF	MONTHLY	2.31	2.31	36,814	129,443	166,257	26,126	-	-	-	-	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	-	-	-	-	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	-	-	-	-	57,452	242,865
36-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VIÑA 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	-	-	-	-	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	758,983
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	248,364
41-179	78.936.330-7	ITEM LTDA	CHILE	NUEVOS DESAROLLOS S.A.	CLF	MONTHLY	4.34	4.34	45,170	149,199	194,369	135,511	-	-	-	-	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	-	-	-	-	56,505	147,685
43-179	78.936.330-7	ITEM LTDA	CHILE	PLAZA TREBOL SPA.	CLF	MONTHLY	4.34	4.34	60,318	199,231	259,549	221,164	-	-	-	-	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	7,837	-	-	-	15,674	23,511
45-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA DORIA LTDA.	CLF	MONTHLY	4.54	4.54	16,220	48,661	64,881	64,881	64,881	-	-	-	129,762	194,643
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	32,270	-	-	-	64,540	96,811
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	6,915	-	-	-	13,830	20,745
48-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	MONTHLY	4.54	4.54	16,440	54,301	70,741	70,741	77,815	-	-	-	148,556	219,297
49-179	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER S.A	CLF	MONTHLY	4.54	4.54	23,580	76,100	99,680	99,680	99,680	-	-	-	199,360	299,040
50-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	MONTHLY	4.54	4.54	513	1,539	2,052	2,257	2,257	-	-	-	4,514	6,566
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	1,134,819
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	669,527	369,559	-	-	1,708,613	2,378,140
53-179	78.936.330-7	ITEM LTDA	CHILE	NUEVOS DESAROLLOS S.A.	CLF	MONTHLY	4.30	4.30	8,929	30,655	39,584	42,263	43,543	32,411	-	-	118,217	157,801
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	277,807
55-179	78.936.330-7	ITEM LTDA	CHILE	TERRITORIA APOQUINDO SA.	CLF	MONTHLY	5.24	5.24	60,209	219,804	280,013	361,827	405,903	31,689	-	-	799,419	1,079,432
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	190,060	192,775	44,800	-	-	427,635	602,885
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	58,087	58,086	58,086	-	-	-	116,172	174,259
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	323,400
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	23,050	5,763	-	-	51,863	74,914

							Rates		12.31.2024 Carrying amount									
Loan number	Taxnumberdebtorcompany	Debtor name	Debtor company´s country	Bank or financial institution	Indexation Currency	Type of Amortization	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$
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 CUSSO 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	96.725.400-2	SOLEX S.A.	CHILE	INMOBILIARIA E INVERSIONES SAN FERNANDO S.A.	CLP	MONTHLY	4.34	4.34	11,698	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	BRAZIL	HP FINANCIAL	BRL	MONTHLY	12.15	12.15	3,941	-	3,941	-	-	-	-	-	-	3,941
68-179	FOREIGN	SONDA BRASIL	BRAZIL	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	31,485	94,456	125,941	251,658	-	220,200	220,200	-	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	273,209
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	19,398	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	BANCOLOMBIA	COP	MONTHLY	3.09	3.09	1,558	-	1,558	-	-	-	-	-	-	1,558
94-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.27	5.27	13,178	15,605	28,783	-	-	-	-	-	-	28,783
95-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.81	5.81	17,533	25,100	42,633	-	-	-	-	-	-	42,633
96-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.70	5.70	2,658	3,784	6,442	-	-	-	-	-	-	6,442
97-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.22	8.22	1,448	-	1,448	-	-	-	-	-	-	1,448
98-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.50	3.50	1,373	2,960	4,333	658	-	-	-	-	658	4,991
99-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.15	3.15	3,555	5,274	8,829	-	-	-	-	-	-	8,829
100-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	14.94	14.94	38,076	65,892	103,968	-	-	-	-	-	-	103,968
101-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	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	BANCOLOMBIA	COP	MONTHLY	10.90	10.90	10,195	30,584	40,779	-	-	-	-	-	-	40,779
103-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	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	BANCOLOMBIA	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	BANCOLOMBIA	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	BANCOLOMBIA	COP	MONTHLY	10.25	10.25	2,563	7,690	10,253	12,817	3,418	-	-	-	16,235	26,488
107-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	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	BANCOLOMBIA	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	BANCOLOMBIA	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	BANCOLOMBIA	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	BANCOLOMBIA	COP	MONTHLY	3.94	3.94	1,796	5,387	7,183	13,766	7,182	4,190	-	-	25,138	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	21,643	-	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	23,505	31,340	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	5,003	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	Taxnumberdebtorcompany	Debtor name	Debtor company´s country	Bank or financial institution	Indexation Currency	Type of Amortization	Rates		12.31.2024 Carrying amount									
							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$
121-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.27	3.27	33,595	100,785	134,380	179,174	55,992	-	-	-	235,166	369,546
122-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.27	3.27	71,105	213,315	284,420	379,226	118,508	-	-	-	497,734	782,154
123-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	10.58	10.58	9,175	20,385	29,560	36,240	11,325	-	-	-	47,565	77,125
124-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.74	5.74	6,006	8,850	14,856	-	-	-	-	-	-	14,856
125-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	7.29	7.29	11,505	22,997	34,502	22,997	-	-	-	-	22,997	57,499
126-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	4.86	4.86	10,954	24,423	35,377	21,710	-	-	-	-	21,710	57,087
127-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	10.71	10.71	2,751	6,122	8,873	8,843	1,360	-	-	-	10,203	19,076
128-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	12.12	12.12	12,110	23,957	36,067	26,952	-	-	-	-	26,952	63,019
129-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.94	3.94	4,732	10,540	15,272	18,737	7,027	-	-	-	25,764	41,036
130-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.04	5.04	3,329	9,988	13,317	21,087	8,879	-	-	-	29,966	43,283
131-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	9.13	9.13	12,279	36,838	49,117	98,233	53,210	49,117	49,117	-	249,677	298,794
132-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	13.70	13.70	29,476	58,952	88,428	832	-	-	-	-	832	89,260
133-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	11.55	11.55	10,096	30,287	40,383	63,940	23,557	-	-	-	87,497	127,880
134-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	INVERSIONES YAJAD HOLDINGS	COP	MONTHLY	16.50	16.50	14,973	4,991	19,964	-	-	-	-	-	-	19,964
135-179	FOREIGN	SONDA ECUADOR	ECUADOR	BRESCIA	USD	MONTHLY	7.72	8.00	29,986	40,923	70,909	-	-	-	-	-	-	70,909
136-179	FOREIGN	SONDA DEL PERU S.A.	PERÚ	ALPINA INVERSIONES INMOBILIARIAS S.A.	USD	MONTHLY	6.30	6.30	77,774	235,549	313,323	295,211	247,552	-	-	-	542,763	856,086
137-179	FOREIGN	SONDA MÉXICO	MEXICO	BANCA MIFEL FIDEICOMISO	MXN	MONTHLY	10.90	10.90	123,448	370,343	493,791	445,258	401,495	362,033	221,364	-	1,430,150	1,923,941
138-179	FOREIGN	SONDA MÉXICO	MEXICO	GERARDO ALONSO SIQUEIROS	MXN	MONTHLY	10.90	10.90	35,977	107,932	143,909	22,570	-	-	-	-	22,570	166,479
139-179	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA	BRAZIL	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 INFORMÁTICA LTDA	BRAZIL	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 INFORMÁTICA LTDA	BRAZIL	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 INFORMÁTICA LTDA	BRAZIL	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 INFORMÁTICA LTDA	BRAZIL	INDEPENDENCIA IMOBILIARIA LTDA	BRL	MONTHLY	6.40	6.40	5,881	10,007	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	1,095	3,285	4,380	4,380	4,380	4,380	-	-	13,140	17,520
145-179	83.628.100-4	SONDA S.A.	CHILE	ENRIQUE RIVEROS PAGO ARRIENDO	CLF	MONTHLY	5.24	5.24	3,458	10,373	13,831	13,830	13,830	13,830	-	-	41,490	55,321
146-179	83.628.100-4	SONDA S.A.	CHILE	TIERRA NUEVA PAGO ARRIENDO LA	CLF	MONTHLY	5.24	5.24	3,434	10,303	13,737	13,738	13,738	13,738	-	-	41,214	54,951
147-179	83.628.100-4	SONDA S.A.	CHILE	JUAN LAMAS	CLF	MONTHLY	5.24	5.24	1,637	4,910	6,547	6,546	6,546	6,546	-	-	19,638	26,185
148-179	83.628.100-4	SONDA S.A.	CHILE	GERMAN HOFMANN	CLF	MONTHLY	5.24	5.24	1,441	4,322	5,763	5,763	5,763	5,763	-	-	17,289	23,052
149-179	83.628.100-4	SONDA S.A.	CHILE	CAMARA DE COMERCIO LOS ANGELES	CLF	MONTHLY	5.24	5.24	1,023	3,070	4,093	4,094	4,094	4,094	-	-	12,282	16,375
150-179	83.628.100-4	SONDA S.A.	CHILE	GANADERA EL PILAR LTDA	CLF	MONTHLY	5.24	5.24	1,268	3,803	5,071	5,071	5,071	5,071	-	-	15,213	20,284
151-179	83.628.100-4	SONDA S.A.	CHILE	EDUARDO SCHILD	CLF	MONTHLY	5.24	5.24	1,487	4,460	5,947	5,947	5,947	5,947	-	-	17,841	23,788
152-179	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES MAXA	CLF	MONTHLY	5.24	5.24	1,902	5,705	7,607	7,607	7,607	7,607	-	-	22,821	30,428
153-179	83.628.100-4	SONDA S.A.	CHILE	CVITANIC	CLF	MONTHLY	3.33	3.33	3,590	10,770	14,360	9,573	-	-	-	-	9,573	23,933
154-179	83.628.100-4	SONDA S.A.	CHILE	MERSAN S.A.	CLF	MONTHLY	4.95	4.95	13,830	41,490	55,320	55,320	55,320	55,320	23,050	-	189,010	244,330
155-179	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES E INMOBILIARIA LIGURE	CLF	MONTHLY	4.29	4.29	9,220	27,660	36,880	36,880	21,513	-	-	-	58,393	95,273
156-179	83.628.100-4	SONDA S.A.	CHILE	INMOBILIARIA E INVERSIONES SAN SEBASTIAN LTDA.	CLF	MONTHLY	4.95	4.95	1,268	3,803	5,071	5,071	5,071	5,071	2,958	-	18,171	23,242
157-179	83.628.100-4	SONDA S.A.	CHILE	YANIRA GARDILCIC	CLP	MONTHLY	5.24	5.24	1,272	3,817	5,089	5,090	5,090	5,090	-	-	15,270	20,359
158-179	83.628.100-4	SONDA S.A.	CHILE	INVERSIONES SUAZO	CLP	MONTHLY	5.24	5.24	1,071	3,212	4,283	4,282	4,282	4,282	-	-	12,846	17,129
159-179	83.628.100-4	SONDA S.A.	CHILE	ANA ULLOA	CLP	MONTHLY	5.24	5.24	1,230	3,690	4,920	4,920	4,920	4,920	-	-	14,760	19,680
160-179	83.628.100-4	SONDA S.A.	CHILE	CLAUDIA PATRICIA OSORIO	CLP	MONTHLY	4.87	4.87	3,300	9,900	13,200	13,200	13,200	13,200	4,400	-	44,000	57,200
161-179	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	4,000	-	-	16,000	22,000
162-179	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	8,946	-	8,946	-	-	-	-	-	-	8,946
163-179	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	24,533	32,711	57,244	-	-	-	-	-	-	57,244
164-179	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.84	3.84	14,833	4,944	19,777	-	-	-	-	-	-	19,777
165-179	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.96	3.96	12,168	28,392	40,560	-	-	-	-	-	-	40,560
166-179	83.628.100-4	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	3.96	3.96	16,614	49,841	66,455	16,614	-	-	-	-	16,614	83,069
167-179	83.628.100-5	SONDA S.A.	CHILE	CSI RENTING	USD	MONTHLY	4.96	4.96	205,916	617,748	823,664	823,664	755,025	-	-	-	1,578,689	2,402,353
168-179	FOREIGN	SONDA PANAMÁ	PANAMA	GERONA CAPITAL ASSETS	USD	MONTHLY	6.00	6.00	32,796	33,291	66,087	-	-	-	-	-	-	66,087
169-179	FOREIGN	SONDA PANAMÁ	PANAMA	GERONA CAPITAL ASSETS	USD	MONTHLY	6.00	6.00	17,922	18,192	36,114	-	-	-	-	-	-	36,114
170-179	FOREIGN	SONDA PANAMÁ	PANAMA	HATZLAJA	USD	MONTHLY	6.25	6.25	7,598	12,929	20,527	-	-	-	-	-	-	20,527
171-179	FOREIGN	SONDA SERVICIOS	COLOMBIA	ALIANZA FIDUCIARIA	COP	MONTHLY	13.95	13.95	93,150	279,450	372,600	527,850	155,250	-	-	-	683,100	1,055,700
172-179	FOREIGN	SONDA URUGUAY	URUGUAY	TELEDATA S.A.	USD	MONTHLY	4.30	4.37	13,452	40,357	53,809	-	-	-	-	-	-	53,809
173-179	FOREIGN	SONDA URUGUAY	URUGUAY	MASTER MIND (SINERGIA)	UYU	MONTHLY	11.50	11.50	-	151,397	151,397	201,863	201,863	201,863	201,863	252,329	1,059,781	1,211,178
174-179	96.823.020-4	TECNOGLOBAL S.A.	CHILE	JOSEFINA GUZMAN ECHAZARRETA	CLF	MONTHLY	3.00	3.00	36,650	109,949	146,599	12,217	-	-	-	-	12,217	158,816
175-179	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BODENOR FLEX CENTER S.A.	CLF	MONTHLY	5.00	5.00	24,779	74,336	99,115	99,115	99,115	16,519	-	-	214,749	313,864
176-179	96.823.020-4	TECNOGLOBAL S.A.	CHILE	BODENOR FLEX CENTER S.A.	CLF	MONTHLY	5.00	5.00	112,584	382,259	494,843	526,633	526,633	526,633	526,633	3,072,025	5,178,557	5,673,400
177-179	FOREIGN	TELSINC COM. DE EQUI. INF. LTDA.	BRAZIL	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.	BRAZIL	HP FINANCIAL SERVICES S.A	BRL	MONTHLY	12.15	12.15	115,376	474,616	589,992	389,809	326,765	-	-	-	716,574	1,306,566
179-179	FOREIGN	SONDA CIDADES INT. E MOB. LTDA.	BRAZIL	ALEXANDRE DE ALMEIDA	BRL	MONTHLY	6.40	6.40	417	1,290	1,707	1,198	-	-	-	-	1,198	2,905
								Total	7,675,739	22,219,104	29,894,843	21,976,065	13,029,127	6,123,392	1,414,752	3,324,354	45,867,690	75,762,533

							Rates		12.31.2024 Nominal amount									
Loan number	Taxnumberdebtorcompany	Debtor name	Debtor company´s country	Bank or financial institution	Indexation Currency	Type of Amortization	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$
1-179	FOREIGN	ATIVAS DATA CENTER LTDA.	BRAZIL	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.	BRAZIL	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.	BRAZIL	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	4,492	14,402	18,894	3,399	-	-	-	-	3,399	22,293
5-179	FOREIGN	CTIS TECNOLOGIA S.A.	BRAZIL	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.	BRAZIL	BB FINANCIAL EQUIPAMENTOS	BRL	MONTHLY	21.98	21.98	47,203	67,621	114,824	-	-	-	-	-	-	114,824
7-179	FOREIGN	CTIS TECNOLOGIA S.A.	BRAZIL	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.	BRAZIL	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.	BRAZIL	AR EMPREENDIMENTOS PARTICIPAÇÕES	BRL	MONTHLY	6.40	6.40	15,890	49,177	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	-	-	-	-	-	-	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	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	-	-	-	-	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	-	-	-	-	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	-	-	-	202,192	301,638
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 MÉXICO	MEXICO	ALEJANDRO CASTAÑO	MXN	MONTHLY	10.90	10.90	10,836	32,508	43,344	75,853	-	-	-	-	75,853	119,197
23-179	FOREIGN	NOVIS MÉXICO	MEXICO	TELEFONOS DE MÉXICO	MXN	MONTHLY	10.90	10.90	84,631	253,892	338,523	789,885	-	-	-	-	789,885	1,128,408
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 ITAÚ	USD	MONTHLY	6.48	6.48	24,162	74,875	99,037	8,546	-	-	-	-	8,546	107,583
26-179	96.967.100-K	NOVIS S.A.	CHILE	BANCO ITAÚ	USD	MONTHLY	6.88	6.88	17,795	55,254	73,049	64,821	-	-	-	-	64,821	137,870
27-179	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRAZIL	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	265,098
28-179	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRAZIL	MANDARINO ADMINISTRADORA DE BENS LTDA	BRL	MONTHLY	6.40	0.52	560	1,763	2,323	2,552	2,318	-	-	-	4,870	7,193
29-179	FOREIGN	PARS PROD. DE PROC. DE DATOS LTDA.	BRAZIL	CMSA PARTICIPAÇÕES S.A.	BRL	MONTHLY	6.40	0.52	7,877	24,825	32,702	36,074	19,409	-	-	-	55,483	88,185
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	29,957
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	76,978	98,431	32,372	-	-	-	-	32,372	130,803
33-179	78.936.330-7	ITEM LTDA	CHILE	NUEVOS DESAROLLOS S.A.	CLF	MONTHLY	2.31	2.31	35,772	127,653	163,425	26,051	-	-	-	-	26,051	189,476
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	111,317
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	-	-	-	-	57,175	238,802
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 ANGANOS SPA	CLF	MONTHLY	4.44	4.44	17,243	58,448	75,691	12,052	-	-	-	-	12,052	87,743
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	737,150
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	234,158
41-179	78.936.330-7	ITEM LTDA	CHILE	NUEVOS DESAROLLOS S.A.	CLF	MONTHLY	4.34	4.34	41,755	141,892	183,647	133,061	-	-	-	-	133,061	316,708
42-179	78.936.330-7	ITEM LTDA	CHILE	PLAZA TOBALABA SPA.	CLF	MONTHLY	4.34	4.34	19,664	66,792	86,456	55,586	-	-	-	-	55,586	142,042
43-179	78.936.330-7	ITEM LTDA	CHILE	PLAZA TREBOL SPA.	CLF	MONTHLY	4.34	4.34	55,320	188,165	243,485	216,365	-	-	-	-	216,365	459,850
44-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIE E INVERSIONES ITALIA LTDA.	CLF	MONTHLY	4.54	4.54	1,700	5,233	6,933	7,288	7,644	-	-	-	14,932	21,865
45-179	78.936.330-7	ITEM LTDA	CHILE	INMOBILIARIA DORIA LTDA.	CLF	MONTHLY	4.54	4.54	14,072	43,322	57,394	60,340	63,286	-	-	-	123,626	181,020
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	90,033
47-179	78.936.330-7	ITEM LTDA	CHILE	MARGARITA VALLEJOS	CLF	MONTHLY	4.54	4.54	1,500	4,617	6,117	6,431	6,745	-	-	-	13,176	19,293
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	203,305
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	277,775
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	6,096
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	1,047,912
52-179	78.936.330-7	ITEM LTDA	CHILE	CCOMERCIALIZADORA COSTANERA CENTER SPA.	CLF	MONTHLY	4.16	4.16	134,199	448,476	582,675	610,528	638,380	364,435	-	-	1,613,343	2,196,018
53-179	78.936.330-7	ITEM LTDA	CHILE	NUEVOS DESAROLLOS S.A.	CLF	MONTHLY	4.30	4.30	7,264	26,241	33,505	37,954	41,054	31,831	-	-	110,839	144,344
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	248,025
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	980,896
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	551,454
57-179	78.936.330-7	ITEM LTDA	CHILE	CENCOSUD SHOPPING CENTER S.A.	CLF	MONTHLY	4.95	4.95	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	4.54	4.54	12,599	38,785	51,384	54,020	56,658	-	-	-	110,678	162,062
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	299,831
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	69,556

							Rates		12.31.2024 Nominal amount									
Loan number	Taxnumberdebtorcompany	Debtor name	Debtor company´s country	Bank or financial institution	Indexation Currency	Type of Amortization	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$
61-179	96.723.760-4	QUINTEC DISTRIBUCIÓN S.A.	CHILE	INMOBILIARIA MALL VIÑA DEL MAR S.A.	CLF	MONTHLY	4.87	4.87	19,039	66,901	85,940	99,639	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	96.725.400-2	SOLEX S.A.	CHILE	INMOBILIARIA E INVERSIONES SAN FERNANDO S.A.	CLP	MONTHLY	4.34	4.34	10,429	32,048	42,477	44,507	26,900	-	-	-	71,407	113,884
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	BRAZIL	HP FINANCIAL	BRL	MONTHLY	12.15	12.15	3,941	-	3,941	-	-	-	-	-	-	3,941
68-179	FOREIGN	SONDA BRASIL	BRAZIL	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	31,485	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	13,567
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	BANCOLOMBIA	COP	MONTHLY	3.09	3.09	1,553	-	1,553	-	-	-	-	-	-	1,553
94-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.27	5.27	12,895	15,401	28,296	-	-	-	-	-	-	28,296
95-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.81	5.81	17,058	24,680	41,738	-	-	-	-	-	-	41,738
96-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	5.70	5.70	2,588	3,722	6,310	-	-	-	-	-	-	6,310
97-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	8.22	8.22	1,443	-	1,443	-	-	-	-	-	-	1,443
98-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.50	3.50	1,371	2,957	4,328	658	-	-	-	-	658	4,986
99-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.15	3.15	3,438	5,170	8,608	-	-	-	-	-	-	8,608
100-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	14.94	14.94	36,967	64,731	101,698	-	-	-	-	-	-	101,698
101-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	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	BANCOLOMBIA	COP	MONTHLY	10.90	10.90	8,978	28,880	37,858	-	-	-	-	-	-	37,858
103-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	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	BANCOLOMBIA	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	BANCOLOMBIA	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	BANCOLOMBIA	COP	MONTHLY	10.25	10.25	2,020	6,403	8,423	8,579	3,340	-	-	-	11,919	20,342
107-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	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	BANCOLOMBIA	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	BANCOLOMBIA	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	BANCOLOMBIA	COP	MONTHLY	3.94	3.94	3,972	8,777	12,749	10,199	7,431	-	-	-	17,630	30,379
111-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	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	3,544	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

							Rates		12.31.2024 Nominal amount									
Loan number	Taxnumberdebtorcompany	Debtor name	Debtor company´s country	Bank or financial institution	Indexation Currency	Type of Amortization	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$
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
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	30,534	25,356	-	-	-	-	25,356	55,890
129-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	3.94	3.94	4,302	9,523	13,825	11,079	6,909	-	-	-	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	832	-	-	-	-	832	83,247
133-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	BANCOLOMBIA	COP	MONTHLY	11.55	11.55	7,764	24,554	32,318	35,898	22,750	-	-	-	58,648	90,966
134-179	FOREIGN	SONDA DE COLOMBIA	COLOMBIA	INVERSIONES YAJAD HOLDINGS	COP	MONTHLY	16.50	16.50	12,934	4,311	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
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 MÉXICO	MEXICO	BANCA MIFEL FIDEICOMISO	MXN	MONTHLY	10.90	10.90	123,448	370,343	493,791	445,258	401,495	362,033	221,364	-	1,430,150	1,923,941
138-179	FOREIGN	SONDA MÉXICO	MEXICO	GERARDO ALONSO SIQUEIROS	MXN	MONTHLY	10.90	10.90	35,977	107,932	143,909	22,570	-	-	-	-	22,570	166,479
139-179	FOREIGN	SONDA PROCWORK INFORMÁTICA LTDA	BRAZIL	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 INFORMÁTICA LTDA	BRAZIL	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 INFORMÁTICA LTDA	BRAZIL	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 INFORMÁTICA LTDA	BRAZIL	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 INFORMÁTICA LTDA	BRAZIL	INDEPENDENCIA IMOBILIARIA LTDA	BRL	MONTHLY	6.40	6.40	5,881	10,007	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	-	-	11,363	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 SCHILD	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 GARDILCIC	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	3,937	-	-	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
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
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
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
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 PANAMÁ	PANAMA	GERONA CAPITAL ASSETS	USD	MONTHLY	6.00	6.00	32,796	33,291	66,087	-	-	-	-	-	-	66,087
169-179	FOREIGN	SONDA PANAMÁ	PANAMA	GERONA CAPITAL ASSETS	USD	MONTHLY	6.00	6.00	17,922	18,192	36,114	-	-	-	-	-	-	36,114
170-179	FOREIGN	SONDA PANAMÁ	PANAMA	HATZLAJA	USD	MONTHLY	6.25	6.25	7,598	12,929	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
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	290,709
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	3,388,498	4,026,602
177-179	FOREIGN	TELSINC COM. DE EQUI. INF. LTDA.	BRAZIL	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.	BRAZIL	HP FINANCIAL SERVICES S.A	BRL	MONTHLY	12.15	12.15	115,376	474,616	589,992	389,809	326,765	-	-	-	716,574	1,306,566
179-179	FOREIGN	SONDA CIDADES INT. E MOB. LTDA.	BRAZIL	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

22. 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 20 (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, 2025, 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$ 45,595 (debit to reserves) (debit of ThCh$ 977,160 at December 31, 2024).

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, 2025, the foreign exchange difference (loss) recognized in other comprehensive income under "Cash flow hedge reserve" in connection with this hedging strategy amounted to ThCh$199,351.

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			12.31.2025				12.31.2024			
			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	03-07-2029	-	2,451,528	-	-	-	1,090,003	-	-
CFH	SWAP	03-07-2029	-	2,330,289	-	-	-	1,004,727	-	-
CFH	SWAP	14-12-2026	706,084	-	-	-	633,578	633,578	-	-
CFH	SWAP	14-12-2026	271,570	-	-	-	243,684	243,684	-	-
CFH	SWAP	17-05-2027	-	-	-	760,182	-	1,563,476	-	-
CFH	SWAP	01-11-2027	-	-	-	(138,787)	-	74,504	-	-
CFH	SWAP	16-12-2027	-	-	-	(135,085)	-	42,285	-	-
CFH	SWAP	28-08-2026	-	-	89,114	-	106,810	106,810	-	-
CFH	FWD	03-11-2025	-	-	75,193	-	306,738	-	-	-
		Total	977,654	4,781,817	164,307	486,310	1,290,810	4,759,067	-	-

23. TRADE AND OTHER PAYABLES

a) The details of this item are as follows:

	12.31.2025 ThCh$	12.31.2024 ThCh$
Non-current payables		
Non-current accounts payable with suppliers (1)	19,190,771	26,036,040
Other non-current accounts payable (3)	1,863,249	2,220,379
Total trade and other non-current payables	**21,054,020**	**28,256,419**
Current payables		
Current accounts payable with suppliers (1)	194,184,751	207,365,319
Accumulated liabilities classified as current (2)	1,323,713	1,457,867
Other current accounts payable (3)	2,268,928	100,198,604
Total trade and other current payables	**197,777,392**	**309,021,790**
Trade and other payables		
Accounts payable with suppliers	213,375,522	233,401,359
Accumulated liabilities classified	1,323,713	1,457,867
Other accounts payable	4,132,177	102,418,983
Total trade and other payables	**218,831,412**	**337,278,209**

(1) Accounts payable with suppliers

(i) The detail is:

	Current		Non Current	
Trade and other payables	12.31.2025 ThCh$	12.31.2024 ThCh$	12.31.2025 ThCh$	12.31.2024 ThCh$
Accounts payable to suppliers (ii)	142,033,805	154,312,180	186,327	181,885
Provisions of invoices and documents to be received	52,150,946	53,053,139	19,004,444	25,854,155
Total	**194,184,751**	**207,365,319**	**19,190,771**	**26,036,040**

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

	12.31.2025				12.31.2024			
	Goods	Services	Other	Total	Goods	Services	Other	Total
Suppliers payments up to date	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$
Current invoices according to term								
Up to 30 days	45,259,304	38,501,557	8,205,878	91,966,739	62,036,641	22,542,277	14,109,675	98,688,593
More than 31 up to 60 days	15,398,329	24,982,400	280,370	40,661,099	23,585,542	4,080,378	4,880,015	32,545,935
More than 61 up to 90 days	3,309,370	1,069,214	-	4,378,584	12,064,983	1,807,385	349,945	14,222,313
More than 91 up to 120 days	655,540	360,788	-	1,016,328	704,602	661,749	42,508	1,408,859
More than 121 up to 365 days	52,292	262,468	-	314,760	299,078	409,431	84	708,593
More than 365 days	-	-	-	-	-	-	-	-
Total	**64,674,835**	**65,176,427**	**8,486,248**	**138,337,510**	**98,690,846**	**29,501,220**	**19,382,227**	**147,574,293**
Suppliers payments up to date								
Current invoices according to term								
Up to 30 days	921,532	1,004,480	364,975	2,290,987	613,834	878,765	1,365,307	2,857,906
More than 31 up to 60 days	325,962	398,052	69,740	793,754	1,705,118	1,273,329	26,943	3,005,390
More than 61 up to 90 days	23,076	152,571	122,868	298,515	307,509	33,642	12,464	353,615
More than 91 up to 120 days	66,499	18,694	-	85,193	70,151	96,926	51,084	218,161
More than 121 up to 180 days	185,077	182,204	46,892	414,173	68,064	1,408	415,228	484,700
More than 180 days	-	-	-	-	-	-	-	-
Total	**1,522,146**	**1,756,001**	**604,475**	**3,882,622**	**2,764,676**	**2,284,070**	**1,871,026**	**6,919,772**
Total trade payable	**66,196,981**	**66,932,428**	**9,090,723**	**142,220,132**	**101,455,522**	**31,785,290**	**21,253,253**	**154,494,065**

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) The details of the price adjustments payable are as follows:

	Current		Non Current	
Accumulated liabilities classifieds current	12.31.2025	12.31.2024	12.31.2025	12.31.2024
	ThCh$	ThCh$	ThCh$	ThCh$
Gerneral Services	1,140,923	984,605	-	-
Others	182,790	473,262	-	-
Totales	**1,323,713**	**1,457,867**	**-**	**-**

(3) The detail is:

	Current		Non Current	
	12.31.2025	12.31.2024	12.31.2025	12.31.2024
Other accounts payable	ThCh$	ThCh$	ThCh$	ThCh$
Dividends payable	1,942,110	3,448,029	-	-
Tax division agreement (i)	326,818	299,247	1,863,249	2,220,379
Other accounts payable (ii)	-	96,451,328	-	-
Total	**2,268,928**	**100,198,604**	**1,863,249**	**2,220,379**

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

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

(ii) In 2024, this mainly relates to funds pending transfer to the affiliated merchants 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:

Presented as part "Trade Accounts Payable and Other Accounts Payable"	12.31.2025 M$	12.31.2024 M$
Trade accounts payable for which suppliers have already received payment from the financing provider	-	-

Presented as part of "Other Financial Liabilities"	12.31.2025 M$	12.31.2024 M$
Loans for which suppliers have already received payment	-	-

24. OTHER PROVISIONS

a) The details of other provisions are as follows:

	12.31.2025 ThCh$	12.31.2024 ThCh$
Provision for litigations (1)		
Non-current provision for litigations	13,944,546	12,504,024
Current provision for litigations	3,504,501	4,880,663
Total provisión for litigation	**17,449,047**	**17,384,687**
Other miscellaneous provisions		
Other current miscellaneos provisions	1,382,984	1,846,914
Total other miscellaneous provisions	**1,382,984**	**1,846,914**
Total other provisions		
Other non-current provisions	13,944,546	12,504,024
Other current provisions	4,887,485	6,727,577
Total other provisions	**18,832,031**	**19,231,601**

(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 provisions are as follows:

	Provision for litigations ThCh$	Other miscellaneous provision ThCh$	Total Other provisions ThCh$
Balance at 01.01.2024 (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 provisions	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 12.31.2024 (Current + Non-current)	**17,384,687**	**1,846,914**	**19,231,601**
Changes in provision:			
New provision	2,845,382	128,784	2,974,166
Increase in existing provision	2,559,633	671,107	3,230,740
Provision used	(3,592,862)	(710,994)	(4,303,856)
Reversed unused provision	(1,912,212)	(544,771)	(2,456,983)
Foreign currency translation differences	164,419	(8,056)	156,363
Total changes in other provision	64,360	(463,930)	(399,570)
Balance at 12.31.2025 (Current + Non-current)	**17,449,047**	**1,382,984**	**18,832,031**

25. PROVISIONS FOR EMPLOYEE BENEFITS

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

	12.31.2025 ThCh$	12.31.2024 ThCh$
Non-current defined benefit obligation (1)		
Severance indemnities (i)	2,018,508	1,887,136
Five-year service awards (i)	2,049,684	1,907,626
Total non-current defined benefit obligation	4,068,192	3,794,762
Other benefits		
Other non-current benefits	2,450,538	2,194,357
Current defined benefits		
Vacation provision	23,426,909	24,400,340
Salaries, commissions and settlements payable	3,914,444	4,180,106
Share in profits and bonds, current (ii)	5,678,826	6,462,551
Total current defined benefit obligation	33,020,179	35,042,997
Other benefits		
Other current benefits	11,661,561	11,334,070
Total provisions for benefits to employees		
Non-current provision	6,518,730	5,989,119
Current provision	44,681,740	46,377,067
Total provision	**51,200,470**	**52,366,186**

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

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

	Severance indemnities ThCh$	Length of service bonus ThCh$	Total long-term defined Benefits ThCh$
Balance at 01.01.2024	**1,745,896**	**1,581,292**	**3,327,188**
Annual service costs	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**
Service costs for the period	388,672	457,744	846,416
Interest cost	40,196	40,632	80,828
Exchange difference of foreign plan	(34,017)	(61,991)	(96,008)
Benefits paid	(229,668)	(294,327)	(523,995)
Reversed unused provision	(210,224)	-	(210,224)
Increase (decrease) in benefits	**(45,041)**	**142,058**	**97,017**
Amounts of defined benefit recognised in comprehensive income	176,413	-	176,413
Balance at 12.31.2025	**2,018,508**	**2,049,684**	**4,068,192**

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

	Chile		Mexico		Ecuador	
Actuarial bases used	**12.31.2025**	**12.31.2024**	**12.31.2025**	**12.31.2024**	**12.31.2025**	**12.31.2024**
Nominal discount rate	5.33%	6.28%	8, 75%	10.25%	4, 55%	4.74%
Expected salary increase rate	0% - 2%	0% - 2%	6, 00%	6.50%	1, 30%	1.33%
Average rotation rate	22.06%	22.34%	29, 00%	24.00%	28, 72%	23.79%
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 01.01.2024	**5,453,331**
Increase of existing provisions	6,390,814
Provision used	(4,740,097)
Reversed unused provision	(900,803)
Foreign currency translation differences	259,306
Total movements of provision	**1,009,220**
Balance at 12.31.2024	**6,462,551**
Increase of existing provisions	6,610,309
Provision used	(6,450,967)
Reversed unused provision	(781,522)
Foreign currency translation differences	(161,545)
Total movements of provision	**(783,725)**
Balance at 12.31.2025	**5,678,826**

26. OTHER NON-FINANCIAL LIABILITIES

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

Other non-financial liabilities	Current	
	12.31.2025	12.31.2024
	ThCh$	ThCh$
Withholdings	14,759,631	14,274,149
Advances from customers	2,440,724	1,129,065
Other tax payable	4,060,752	3,712,565
Unearned income (1)	10,252,679	10,631,100
Other	1,951,881	1,254,316
Total	**33,465,667**	**31,001,195**

Otros pasivos no financieros	Non current	
	12.31.2025	12.31.2024
	ThCh$	ThCh$
Unearned income (1)	721,930	576,114
Total	**721,930**	**576,114**

(I) The details are as follows:

	Current		Non current	
	12.31.2025	12.31.2024	12.31.2025	12.31.2024
	ThCh$	ThCh$	ThCh$	ThCh$
Sales in advance-maintenance contracts (i)	1,035,216	1,208,256	156,476	301,183
Sales in advance-installation projects (ii)	5,405,084	6,207,831	114,773	256,654
Sales in advace for services not rendered	3,812,379	3,215,013	450,681	18,277
Total	**10,252,679**	**10,631,100**	**721,930**	**576,114**

(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.

27. EQUITY

Equity changes:

(a) Issued Capital

As of December 31, 2025, and 2024, 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

		12.31.2025		12.31.2024	
Taxpayer number	Main shareholders	Percentaje	Shares	Percentaje	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	12.36%	107,655,768
79. 532. 990-0	BICE Inversiones Corredores de Bolsa S.A.	7, 32%	63,757,814	6.58%	57,286,433
96. 688. 520-3	Inversiones Yuste S.A. (*)	3, 59%	31,265,345	3.59%	31,265,345
84. 177. 300-4	BTG Pactual C de B	3, 40%	29,618,838	3.41%	29,701,058
90. 249. 000-0	Bolsa de Comercio de Santiago Bolsa de Valores	2, 19%	19,065,963	2.10%	18,324,763
96. 966. 250-7	Fondo Mutuo BTG Pactual Chile Accion	2, 03%	17,671,127	1.21%	10,535,251
76. 547. 723-9	Koyam S.A.	1, 72%	14,965,730	1.72%	14,965,730
97. 036. 000-K	Banco Santander, por cuenta de inversionistas extranjeros	1, 69%	14,753,748	2.31%	20,079,416
96. 683. 200-2	Santander Corredores de Bolsa Ltda.	1, 49%	12,962,605	1.29%	11,253,245
98. 000. 100-8	AFP Habitat S.A. para Fondo de Pension C	1, 44%	12,524,955	1.62%	14,108,600
76. 920. 676-0	Inversiones La Laguna SpA (*)	1, 41%	12,238,922	1.41%	12,238,922

(*) Controlling shareholder

According to the shareholder registry of Depósito Central de Valores (Central Securities Depository), the company has a total of 240 shareholders as of December 31, 2024 (256 shareholders as of December 31, 2022).

As of December 31, 2025 and 2024, 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

SONDA's dividend policy contemplates distributing an amount equivalent to at least 30% of the profit for each fiscal year. Compliance with this policy is subject to the profits actually earned by the Company, as well as the results of the projections that the Company may periodically prepare, or the existence of certain conditions, as applicable. If this dividend policy were to undergo any material change, the Company will report it as a Material Event.

For fiscal year 2025, the Board of Directors informed the Ordinary Shareholders' Meeting held on April 23 of the same year that it intends to distribute dividends in an amount equivalent to at least 30% of the profit for the year. To that end, it expects to distribute, during the second half of the year, an interim dividend equivalent to at least 30% of the profits earned during the first half of 2025.

During 2025 and 2024, the following dividend payments have been agreed:

Period	Dividend type	Amount per share	MontoTotal amount	Dividend agreement date	Dividend payment date
		Ch$	ThCh$		
2025	Provisional	1.14347	996,028	28-08-2025	11-09-2025
2025	Definitive	15.95347	13,896,385	28-03-2025	05-05-2025
2024	Provisional	2.35804	2,053,988	22-08-2024	11-09-2024

(d) Other Reserves

	12.31.2025 ThCh$	12.31.2024 ThCh$
Reserve of exchange difference translation (2)	(132,202,273)	(124,368,843)
Cash flow hedging reserves (3)	584,363	775,413
Reserve of actuarial gains or losses in defined benefit plans	364,889	331,877
Other miscellaneous reserves (1)	12,695,351	10,704,458
Total other reserves	**(118,557,670)**	**(112,557,095)**

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

	12.31.2025 ThCh$	12.31.2024 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)	(16,880,694)	(16,881,175)
Paid capital monetary correction, subsidiary Argentina (1.6)	34,988,815	32,211,508
Reserve future subsidiary dividends (1.7)	(6,036,824)	(5,249,929)
Other reserves	(386,094)	(386,094)
Total	**12,695,351**	**10,704,458**

(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	01.01.2025 ThCh$	Movement ThCh$	12.31.2025 ThCh$
CTIS TECNOLOGÍA LTDA.	Investment	Brazilian real	(42,430,119)	822,010	(41,608,109)
MICROGEO S.A.	Investment	U.S. Dollar	3,811,772	(902,928)	2,908,844
SERV.DE APLIC. E INGENIERIA NOVIS S.A. DE C.V.	Investment	Mexican peso	28,572	-	28,572
PARS PRODUTOS PROCES. DE DATOS LTDA.	Investment	Brazilian real	(29,522,940)	(3,755,051)	(33,277,991)
QUINTEC FILIALES OPERATIVAS S.A	Investment	Colombian pesos	(130,337)	(34,948)	(165,285)
SOLEX COLOMBIA S.A.	Investment	Colombian pesos	49,837	(3,186)	46,651
SONDA ARGENTINA S.A.	Investment	Argentine peso	(33,883,910)	(8,184,740)	(42,068,650)
SONDA DO BRASIL LTDA.	Investment	Brazilian real	(67,288,660)	352,708	(66,935,952)
SONDA DO BRASIL LTDA.	Goodwill	Brazilian real	(1,880,542)	37,305	(1,843,237)
SONDA CIDADES INTELIGENTES E MOBILIDADE LTDA.	Investment	Brazilian real	(5,656,520)	7,668,729	2,012,209
SONDA TECNOL. DE COSTA RICA S.A.	Investment	U.S. Dollar	4,525,904	(1,314,035)	3,211,869
SONDA DE COLOMBIA S.A.	Investment	Colombian pesos	321,085	1,694,837	2,015,922
SONDA DE COLOMBIA S.A.	Goodwill	Colombian pesos	(868)	(45,738)	(46,606)
SONDA ECUADOR S.A.	Investment	U.S. Dollar	4,313,501	(1,194,768)	3,118,733
SONDA ECUADOR S.A.	Goodwill	U.S. Dollar	28,341	(17,486)	10,855
SONDA MEXICO S.A. DE C.V.	Investment	Mexican peso	18,992,323	2,838,824	21,831,147
SONDA MEXICO S.A. DE C.V.	Goodwill	Mexican peso	148,227	131,864	280,091
SONDA PANAMA S.A.	Investment	U.S. Dollar	42,691	(5,496)	37,195
SONDA DEL PERU S.A.	Investment	Peruvian soles	8,322,221	245,757	8,567,978
SONDA DEL PERU S.A.	Goodwill	Peruvian soles	18,083	1,246	19,329
SONDA PROCWORK INF. LTDA.	Investment	Brazilian real	7,085,840	1,974,272	9,060,112
SONDA URUGUAY S.A.	Investment	U.S. Dollar	1,911,377	(1,481,167)	430,210
SONDA URUGUAY S.A.	Investment	U.S. Dollar	304,898	(79,212)	225,686
TECNOGLOBAL S.A.	Investment	U.S. Dollar	12,309,802	(3,166,552)	9,143,250
TECNOGLOBAL S.A.	Goodwill	U.S. Dollar	191,153	(25,360)	165,793
TELSINC COMERCIO DE EQUIPAMIENTO DE INF. LTDA.	Investment	Brazilian real	(6,372,530)	(3,450,952)	(9,823,482)
CONSORCIO ECUADOR	Investment	U.S. Dollar	20,772	(2,233)	18,539
SONDA SERVICIOS SAS	Investment	Colombian pesos	179,721	134,842	314,563
SONDA USA Inc.	Investment	U.S. Dollar	166,712	(69,788)	96,924
NOVIS CORP US	Investment	U.S. Dollar	(14,367)	9,642	(4,725)
SONDA GUATEMALA S.A.	Investment	U.S. Dollar	39,118	(11,826)	27,292
Total			**(124,368,843)**	**(7,833,430)**	**(132,202,273)**

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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 PRODUTOS 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)**

(3) As indicated in Note 22, 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	12.31.2025 ThCh$	12.31.2024 ThCh$
Profit attributable to the owners of the parent	16,969,016	31,900,746
Retained earnings at the end of the previous year	320,205,731	298,461,125
Period dividends	(11,470,853)	(9,570,224)
Adjustments not made first application to IFRS	(3,176,754)	(3,176,754)
Other Adjustments to Accumulated Earnings	-	(585,917)
Total distributable Net Income	**322,527,140**	**317,028,976**

(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 01-01-2024 M$	Amount realized for the year M$	Unrealized balance as of 31-12-2024 M$	Amount realized for the year M$	Unrealized balance as of 31-12-2025 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 2025 and 2024, 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	
			12.31.2025 ThCh$	12.31.2024 ThCh$	12.31.2025 ThCh$	12.31.2024 ThCh$
INMOBILIARIA SERVIBANCA S.A.	Chile	13.25%	207,582	213,293	21,762	25,925
MICROGEO INGENIERIA S.A.	Chile	20.00%	1,008,736	2,443,319	210,726	11,385
MICROGEO GRAFICA S.A.	Chile	20.00%	1,258,008	-	(14,696)	-
MULTICAJA S.A.	Chile	30.50%	9,711,874	9,744,782	(50,972)	118,955
NOVIS CORP INC.	USA	40.00%	37,808	24,073	16,175	829
NOVIS MEXICO S.A.	México	40.00%	2,482,708	3,083,954	624,009	432,736
NOVIS S.A.	Chile	40.00%	425,831	356,560	(455,227)	(265,830)
SERV. ADMIN. NOVIS CV	México	0.01%	-	-	-	(3,086)
QUINTEC FILIALES OPERATIVAS S.A.	Chile	0.18%	121,158	115,083	11,703	10,827
SOLEX COLOMBIA S.a.S.	Colombia	50.00%	235,563	288,094	22,115	10,771
SOLEX S.A.	Chile	50.00%	1,053,876	1,117,883	339,178	431,430
WIRELESS- IQ S.A.	Chile	33.00%	-	117,297	64,286	52,049
Total			**16,543,144**	**17,504,338**	**789,059**	**825,991**

28. REVENUE

The detail of this income statement item is as follows:

	12.31.2025 ThCh$	12.31.2024 Restated (*) ThCh$
Revenue from ordinary activities from the sale of goods	371,144,499	409,661,488
Revenue from ordinary activities from the provision of services	1,073,160,340	997,460,866
Total	**1,444,304,839**	**1,407,122,354**

(*) As explained in Note 16.

29. COST OF SALES

The detail of this income statement item is as follows:

	12.31.2025 ThCh$	12.31.2024 Restated (*) ThCh$
Salary	317,491,360	310,092,504
Depreciation and amortization	42,467,381	42,267,808
Inventory cost of sales	726,869,943	684,332,512
Other	158,313,284	157,743,091
Total	**1,245,141,968**	**1,194,435,915**

(*) As explained in Note 16.

30. ADMINISTRATIVE EXPENSES

The detail of this income statement item is as follows:

	12.31.2025 ThCh$	12.31.2024 Restated (*) ThCh$
Salary	88,895,068	84,045,838
External services	12,262,443	11,659,212
Depreciation and amortization	6,926,195	5,628,574
Other	25,248,906	21,103,161
Total	**133,332,612**	**122,436,785**

(*) As explained in Note 16.

31. OTHER INCOME

The detail of this income statement item is as follows:

	12.31.2025 ThCh$	12.31.2024 Restated (*) ThCh$
Recovery of extraordinary expenses	167,610	1,796,463
Gain on disposal of investment properties and other assets (1)	3,518,241	69,068
Recovery of provisions	108,063	165,397
Other	475,265	396,686
Total	**4,269,179**	**2,427,614**

(1) In October 2025, the subsidiary SONDA Inmobiliaria S.A. sold a property located at 1987 Avda. La Dehesa, Lo Barnechea, Chile, generating a gain before taxes of ThCh$3,365,111.

(*) As explained in Note 16.

32. DEPRECIATION AND AMORTIZATION

The detail of this income statement item is as follows:

	12.31.2025 ThCh$	12.31.2024 Restated (*) ThCh$
Depreciation of Property, Plant and Equipment (Note 14)	20,183,802	21,400,639
Investment Property Depreciation (Note 15)	114,649	41,165
Depreciation of Right of use assets (Note 17)	12,868,416	12,763,099
Total depreciation expense	**33,166,867**	**34,204,903**
Intangible amortization (a) (Note 12)	8,149,757	9,167,119
Projects amortization	8,076,952	4,524,360
Total amortization expense	**16,226,709**	**13,691,479**
Total	**49,393,576**	**47,896,382**

(a) ThCh$851,984 corresponds to amortizations of intangible assets arising from business combinations (ThCh$1,538,774 as of December 31, 2024).

(*) As explained in Note 16.

33. OTHER EXPENSES BY FUNCTION

The details of other expenses by function are as follows:

	12.31.2025 ThCh$	12.31.2024 Restated (*) ThCh$
Contingencies (1)	3,279,388	5,378,565
Restructuring expense	4,131,712	1,038,017
Other tax adjustments	443,525	269,760
Non-recoverable VAT	-	573,707
Loss on sale / derecognition of fixed assets	851,446	35,489
Other expenses	2,748,232	2,138,080
Total	**11,454,303**	**9,433,618**

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

(*) As explained in Note 16.

34. 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	12.31.2025 Carrying amount ThCh$	12.31.2025 Fair value ThCh$	12.31.2024 Carrying amount ThCh$	12.31.2024 Fair value ThCh$
Cash	5	Amortized cost	7,899,344	7,899,344	13,843,766	13,843,766
Short-term time deposits	5	Amortized cost	47,926,546	47,926,546	51,129,967	51,129,967
Mutual Funds	5	Fair value	45,314,099	45,314,099	79,008,321	79,008,321
Financial instruments at fair value	6	Fair value	1,181,993	1,181,993	1,198,210	1,198,210
Other financial assets	6	Amortized cost	6,588,298	6,588,298	6,259,099	6,259,099
Other current financial assets (hedging instruments)	6	Fair value	5,759,471	5,759,471	6,049,877	6,049,877
Trade and other receivables	7	Amortized cost	446,426,683	446,426,683	515,098,828	515,098,828
Non-current receivables	7	Amortized cost	156,674,633	156,674,633	174,937,255	174,937,255
Accounts receivable from related entities	8	Amortized cost	3,045,970	3,045,970	4,108,016	4,108,016
Total financial assets (current and non-current)			**720,817,037**	**720,817,037**	**851,633,339**	**851,633,339**

Financial Liabilities	Note	Category under NIIF 9	12.31.2025 Carrying amount ThCh$	12.31.2025 Fair value ThCh$	12.31.2024 Carrying amount ThCh$	12.31.2024 Fair value ThCh$
Bank loans	19	Amortized cost	194,579,402	194,579,402	186,461,519	186,461,519
Bonds	19	Amortized cost	146,470,274	141,868,316	146,936,054	140,268,236
Other finance liabilities	19	Amortized cost	317,840	317,840	904,782	904,782
Other financial liabilities (Hedging instruments)	21	Fair value	650,617	650,617	-	-
Lease liabilities	20	Amortized cost	60,306,531	60,306,531	70,665,269	70,665,269
Accounts trade and other payables	22	Amortized cost	218,831,412	218,831,412	337,278,209	337,278,209
Accounts payable to related companies	8	Amortized cost	2,295,570	2,295,570	5,830,763	5,830,763
Total financial liabilities			**623,451,646**	**618,849,688**	**748,076,596**	**741,408,778**

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	12.31.2025 Level 1 ThCh$	Level 2 ThCh$	Level 3 ThCh$	Total ThCh$
Mutual funds units	45,314,099	-	-	45,314,099
Financial instruments at fair value	-	151,792	1,030,201	1,181,993
Financial assets at amortized cost	**45,314,099**	**151,792**	**1,030,201**	**46,496,092**
Hedging assets	-	5,759,471	-	5,759,471
Hedging liabilities	-	(650,617)	-	(650,617)
Financial assets at fair value - hedge instruments	**-**	**5,108,854**	**-**	**5,108,854**
Total	**45,314,099**	**5,260,646**	**1,030,201**	**51,604,946**

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

Reconciliation of financial assets measured at fair value:

	Level 3 M$
Reconciliation 2024	
Balance at 01.01.2024	2,035,452
Total profit/loss	
Recognised in profit or loss	297,031
Recognised in comprehensive income	-
Sales/Rescues	(1,275,450)
Transfers to other levels	-
Balance at 12.31.2024	**1,057,033**
Reconciliation 2025	
Recognised in profit or loss	263,057
Recognised in comprehensive income	-
Sales/Rescues	(289,889)
Transfers to other levels	-
Balance at 12.31.2025	**1,030,201**

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.

35. 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 Business

At the reporting date of these financial statements, and as a result of a reclassification of service lines, the results from Cloud services and Cybersecurity services have been regrouped under Digital Business. As of the financial statements as at December 31, 2024, these services were classified within Digital Services.

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.

	12.31.2025					
	Southern Cone	Andean	North America	Brazil	Elimination adjustments	Total
	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$
Gross operating profit						
Total revenue (*)	**778,301,214**	**148,203,870**	**113,838,189**	**418,484,905**	**(14,523,339)**	**1,444,304,839**
Digital Business	194,948,609	42,812,095	63,594,181	198,480,938	(6,035,709)	493,800,114
Digital Services	149,928,879	105,391,775	50,244,008	220,003,967	(8,487,630)	517,080,999
Product Distribution	433,423,726	-	-	-	-	433,423,726
Cost of sales	(665,082,579)	(122,261,982)	(88,536,743)	(383,784,003)	14,523,339	(1,245,141,968)
Total gross operating profit	**113,218,635**	**25,941,888**	**25,301,446**	**34,700,902**	**-**	**199,162,871**
Profits (loss) from operating activities:						
Other income	3,521,879	237,073	118,882	391,345	-	4,269,179
Administrative expenses	(74,311,569)	(15,448,634)	(15,775,087)	(27,797,322)	-	(133,332,612)
Other expenses, by function	(2,228,650)	(317,390)	(911,987)	(7,996,276)	-	(11,454,303)
Profit from continuing operations	**40,200,295**	**10,412,937**	**8,733,254**	**(701,351)**	**-**	**58,645,135**
Finance income	5,778,282	2,668,319	1,374,544	5,547,075	(51,205)	15,317,015
Finance costs	(23,936,203)	(1,678,448)	(2,437,549)	(21,132,794)	51,205	(49,133,789)
Share of profit of associates accounted for using the equity method	244,943	-	-	(8,326)	-	236,617
Foreign currency exchange differences	1,882,322	(3,318,910)	(1,296,818)	162,973	-	(2,570,433)
Gain from indexed assets and liabilities	226,474	-	-	1,693,144	-	1,919,618
PROFIT BEFORE TAX	**24,396,113**	**8,083,898**	**6,373,431**	**(14,439,279)**	**-**	**24,414,163**
INCOME TAX EXPENSE	(5,363,074)	(3,472,419)	(2,144,245)	4,490,962	-	(6,488,776)
PROFIT FROM CONTINUING OPERATIONS	**19,033,039**	**4,611,479**	**4,229,186**	**(9,948,317)**	**-**	**17,925,387**
Other information						
Depreciation and amortization	(25,356,665)	(4,947,897)	(7,733,726)	(11,355,288)	-	(49,393,576)
EBITDA	**64,263,731**	**15,441,151**	**17,260,085**	**18,258,868**	**-**	**115,223,835**

(*) 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.

	12.31.2024 Restated (**)					
	Southern Cone	Andean	North America	Brazil	Elimination adjustments	Total
	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$	ThCh$
Gross operating profit						
Total revenue (*)	**737,995,630**	**134,861,445**	**135,917,482**	**411,823,455**	**(13,475,658)**	**1,407,122,354**
Digital Business	206,856,065	38,533,221	62,609,128	199,788,091	(6,567,347)	501,219,158
Digital Services	138,203,996	96,328,224	73,308,354	212,035,364	(6,908,311)	512,967,627
Product Distribution	392,935,569	-	-	-	-	392,935,569
Cost of sales	(621,425,868)	(110,136,538)	(109,276,237)	(367,072,930)	13,475,658	(1,194,435,915)
Total gross operating profit	**116,569,762**	**24,724,907**	**26,641,245**	**44,750,525**	**-**	**212,686,439**
Profits (loss) from operating activities:						
Other income	35,793	86,081	266,178	2,039,562	-	2,427,614
Administrative expenses	(67,004,214)	(13,643,858)	(15,553,919)	(26,234,794)	-	(122,436,785)
Other expenses, by function	(2,034,180)	(271,097)	(1,092,505)	(6,035,836)	-	(9,433,618)
Profit from continuing operations	**47,567,161**	**10,896,033**	**10,260,999**	**14,519,457**	**-**	**83,243,650**
Finance income	4,745,854	2,943,855	1,202,248	7,883,670	(63,560)	16,712,067
Finance costs	(25,199,926)	(1,695,657)	(1,659,890)	(16,854,538)	63,560	(45,346,451)
Share of profit of associates accounted for using the equity method	123,851	25	(508)	(60,578)	-	62,790
Foreign currency exchange differences	(2,950,930)	641,620	1,192,695	(1,485,501)	-	(2,602,116)
Gain from indexed assets and liabilities	457,445	-	-	(36,823)	-	420,622
PROFIT BEFORE TAX	**24,743,455**	**12,785,876**	**10,995,544**	**3,965,687**	**-**	**52,490,562**
INCOME TAX EXPENSE	(8,117,990)	(4,999,716)	(3,352,535)	(3,683,625)	-	(20,153,866)
PROFIT FROM CONTINUING OPERATIONS	**16,625,465**	**7,786,160**	**7,643,009**	**282,062**	**-**	**32,336,696**
Other information						
Depreciation and amortization	(23,059,897)	(5,350,444)	(7,856,225)	(11,629,816)	-	(47,896,382)
EBITDA	**72,625,445**	**16,431,493**	**18,943,551**	**30,145,547**	**-**	**138,146,036**

(*) 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.

(*) As explained in Note 16.

Assets and Liabilities for each reportable segment

	12.31.2025					
	Southern Cone ThCh$	Andean ThCh$	North America ThCh$	Brazil ThCh$	Elimination adjustments ThCh$	Total ThCh$
Total Assets	**672,045,976**	**149,727,864**	**191,069,453**	**499,025,828**	**(43,005,305)**	**1,468,863,816**
Current Assets	469,293,873	108,061,727	100,505,286	218,392,672	(34,842,446)	861,411,112
Non-current Assets	202,752,103	41,666,137	90,564,167	280,633,156	(8,162,859)	607,452,704
Investments accounted for using the equity method	365,840	-	-	-	-	365,840
Total Liabilities	**566,882,270**	**59,449,337**	**33,942,572**	**256,749,909**	**(43,005,305)**	**874,018,783**
Current liabilities	305,729,951	51,425,532	25,868,261	160,596,762	(34,842,446)	508,778,060
Non-current liabilities	261,152,319	8,023,805	8,074,311	96,153,147	(8,162,859)	365,240,723

	12.31.2024					
	Southern Cone ThCh$	Andean ThCh$	North America ThCh$	Brazil ThCh$	Elimination adjustments ThCh$	Total 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

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

Cash flows for each reportable segment

	12.31.2025					
	Southern Cone ThCh$	Andean ThCh$	North America ThCh$	Brazil ThCh$	Elimination adjustments ThCh$	Total ThCh$
Cash flows from (used in) operating activities	64,580,537	12,077,090	19,114,076	(8,740,799)	-	87,030,904
Cash flows from (used in) investing activities	(55,670,493)	353,118	1,312,913	(5,471,050)	15,726,146	(43,749,366)
Cash flows from (used in) financing activities	(34,603,691)	(14,110,268)	(23,032,791)	6,288,792	(15,407,233)	(80,865,191)
Increase net (decrease) in cash and cash equivalents before effect of exchange rate changes	**(25,693,647)**	**(1,680,060)**	**(2,605,802)**	**(7,923,057)**	**318,913**	**(37,583,653)**
Effect of exchange rate changes on cash and cash equivalents	(7,872)	(1,159,187)	(1,010,288)	237,848	(318,913)	(2,258,412)
Increase (decrease) in cash and cash equivalents	**(25,701,519)**	**(2,839,247)**	**(3,616,090)**	**(7,685,209)**	**-**	**(39,842,065)**
Cash and cash equivalents at beginning of period	83,938,408	29,618,770	20,287,217	10,137,659	-	143,982,054
Cash and cash equivalents at end of period	**58,236,889**	**26,779,523**	**16,671,127**	**2,452,450**	**-**	**104,139,989**

	12.31.2024 (**) Restated					
	Southern Cone ThCh$	Andean ThCh$	North America ThCh$	Brazil ThCh$	Elimination adjustments ThCh$	Total ThCh$
Cash flows from (used in) operating activities	22,468,908	6,808,997	7,829,723	10,452,074	-	47,559,702
Cash flows from (used in) investing activities	6,566,472	775,132	3,114,805	(15,491,217)	3,212,425	(1,822,383)
Cash flows from (used in) financing activities	(9,804,789)	(2,887,768)	(14,931,945)	(10,486,566)	(3,224,843)	(41,335,911)
Increase net (decrease) in cash and cash equivalents before effect of exchange rate changes	**19,230,591**	**4,696,361**	**(3,987,417)**	**(15,525,709)**	**(12,418)**	**4,401,408**
Effect of exchange rate changes on cash and cash equivalents	468,845	2,694,496	2,055,689	213,850	12,418	5,445,298
Increase (decrease) in cash and cash equivalents	**19,699,436**	**7,390,857**	**(1,931,728)**	**(15,311,859)**	**-**	**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	**83,938,408**	**29,618,770**	**20,287,217**	**10,137,659**	**-**	**143,982,054**

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

(*) As explained in Note 16.

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.

36. SUBSIDIARIES

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

Taxpayer number	Company	Country	Functional currency	Type of financial statement	12.31.2025 Current assets ThCh$	Non-current assets ThCh$	Current Liabilitie ThCh$	Non-current liabilities ThCh$	Non-controlling interests ThCh$	Revenues ThCh$	Ganancia (Perdida)Profit or Loss ThCh$	Non-controlling interests in profit or loss ThCh$
Foreign	SONDA ARGENTINA S.A.	Argentina	Argentinian Peso	Separate	19,775,521	15,577,506	12,937,192	9,894,400	-	41,230,731	1,822,334	-
76. 240. 462-1	INMOBILIARIA SERVIBANCA S.A.	Chile	Chilean Peso	Separate	288,668	1,433,349	5,999	149,361	-	331,779	164,244	-
88. 579. 800-4	MICROGEO INGENIERIA S.A.	Chile	US Dollar	Separate	6,089,627	2,301,240	3,416,231	(69,045)	-	26,770,570	1,053,628	-
76. 646. 053-4	MICROGEO GRAFICA S.A.	Chile	US Dollar	Separate	6,961,316	3,327,353	3,550,507	448,122	-	1,640,998	(73,478)	-
76. 828. 790-2	MULTICAJA S.A.	Chile	Chilean Peso	Consolidated	92,761,774	45,414,570	96,679,007	9,653,852	357	149,190,814	(167,258)	55
76. 376. 955-0	QUINTEC FILIALES OPERATIVAS S.A	Chile	Chilean Peso	Consolidated	86,450,285	16,406,265	29,375,029	4,716,040	411,237	288,080,671	6,628,167	25,572
96. 571. 690-4	SERVIBANCA S.A.	Chile	Chilean Peso	Separate	3,352,610	2,182,129	1,475,276	1,291,627	-	12,147,264	1,740,924	-
78. 072. 130-8	VERTICAL RETAIL S.A.	Chile	Chilean Peso	Separate	3,346,066	1,395,436	5,192,640	747,450	-	3,727,486	(638,340)	-
76. 903. 990-2	SOC. PROD. Y SERV. REDES MOVILES S.A.	Chile	Chilean Peso	Separate	-	-	-	-	-	369,820	194,808	-
96. 725. 400-2	SOLUCIONES EXPERTAS S.A.	Chile	Chilean Peso	Consolidated	4,621,123	505,989	2,721,034	62,756	235,563	9,552,834	700,470	22,115
76. 039. 505-6	SONDA FILIALES CHILE LTDA.	Chile	Chilean Peso	Separate	820,167	158,319,546	35,592	-	-	-	17,195,766	-
96. 987. 400-8	SONDA INMOBILIARIA S.A.	Chile	Chilean Peso	Separate	2,181,910	12,590,221	481,217	1,545,945	-	3,402,857	4,305,215	-
77. 122. 745-7	SONDA INVERSIONES INTERNACIONALES S.A.	Chile	Chilean Peso	Separate	83,282	448,073,903	387,999	-	-	-	(3,262,126)	-
99. 496. 560-4	SONDA SERV PROFESIONALES S.A.	Chile	Chilean Peso	Separate	3,850,636	12,886,419	4,784,068	1,217,142	-	18,078,050	963,918	-
76. 035. 824-K	SONDA SPA	Chile	Chilean Peso	Separate	1,967	30,845	16,134	-	-	-	(2,772)	-
96. 823. 020-4	TECNOGLOBAL S.A.	Chile	US Dollar	Separate	74,136,210	7,359,682	43,735,376	3,735,219	-	146,876,819	2,914,154	-
Foreign	SONDA URUGUAY S.A.	Uruguay	US Dollar	Separate	28,007,532	11,653,791	11,767,636	5,551,197	-	31,181,216	2,271,460	-
Foreign	CTIS TECNOLOGÍA LTDA.	Brazil	Brazilian reais	Separate	40,046,751	27,734,306	27,416,802	13,302,160	-	51,455,586	(1,292,767)	-
Foreign	PARS PRODUTOS PROCES. DE DATOS LTDA.	Brazil	Brazilian reais	Separate	75,198,344	53,636,220	66,432,308	28,602,336	-	158,726,966	5,712,018	-
Foreign	SONDA DO BRASIL LTDA.	Brazil	Brazilian reais	Consolidated	25,299,147	75,444,557	21,070,401	42,096,963	452,148	46,407,093	(5,675,861)	(239,919)
Foreign	SONDA PROCWORK INF. LTDA.	Brazil	Brazilian reais	Consolidated	56,478,983	86,384,928	38,112,778	31,742,363	-	121,388,515	(18,321,911)	-
Foreign	TELSINC COMERCIO DE EQUIPAMIENTO DE INF. LTDA.	Brazil	Brazilian reais	Separate	33,336,854	10,312,734	15,970,974	9,534,608	-	40,209,744	4,467,527	-
Foreign	SONDA DE COLOMBIA S.A.	Colombia	Colombian Peso	Consolidated	40,318,300	30,696,194	20,056,726	6,331,399	2,926,208	71,687,780	1,515,255	(28,268)
Foreign	SONDA ECUADOR S.A.	Ecuador	US Dollar	Separate	18,289,887	5,696,778	11,402,792	1,471,968	-	23,657,741	228,214	-
Foreign	SONDA DEL PERU S.A.	Peru	Peruvian Peso	Separate	47,949,751	5,429,425	19,145,290	220,438	-	48,638,642	2,903,424	-
Foreign	SONDA INC.	Canada	Canadian Dollar	Separate	-	-	-	-	-	-	-	-
Foreign	SONDA TECNOL. DE COSTA RICA S.A.	Costa Rica	US Dollar	Separate	8,570,874	11,258,636	5,287,943	729,612	-	21,077,656	790,075	-
Foreign	SONDA USA Inc.	United States	US Dollar	Separate	620,739	4,629	402,024	-	-	1,158,816	(1,619,942)	-
Foreign	SONDA GUATEMALA S.A.	Guatemala	US Dollar	Separate	780,993	216,785	793,260	101,794	-	1,816,060	(48,744)	-
Foreign	SONDA MEXICO S.A. DE C.V.	Mexico	Mexican Peso	Consolidated	31,979,230	62,213,084	13,131,725	5,369,302	3,148,204	56,821,005	(859,013)	191,792
Foreign	SONDA PANAMA S.A.	Panama	US Dollar	Separate	194,478	8,513	216,718	-	-	6,702	(156,656)	-

Taxpayer number	Company	Country	Functional currency	Type of financial statement	Current assets ThCh$	Non-current assets ThCh$	Current Liabilitie ThCh$	Non-current liabilities ThCh$	Non-controlling interests ThCh$	Revenues ThCh$	Ganancia (Perdida)Profit or Loss ThCh$	Non-controlling interests in profit or loss ThCh$
					12.31.2024							
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	1,485,119	6,057	158,903	-	324,608	195,664	-
88. 579. 800-4	MICROGEO S.A.	Chile	US Dollar	Separate	14,573,461	6,421,151	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
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	VERTICAL RETAIL 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.	Brazil	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.	Brazil	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.	Brazil	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.	Brazil	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.	Brazil	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.	Peru	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.	United States	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.	Mexico	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.	Panama	US Dollar	Separate	793,989	757	646,320	-	-	16,815	(23,428)	-
Foreign	SONDA PANAMA S.A.	Panama	US Dollar	Separate	793,989	757	646,320	-	-	16,815	(23,428)	-

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).

37. EMPLOYEES (UNAUDITED)

The distribution of the SONDA staff is as follows:

	12.31.2025		12.31.2024	
	Numbers of employees		Numbers of employees	
Segments	Total	PromedAverage of the year	Total	PromedAverage of the year
Southern Cone	4,151	4,169	4,691	4,703
Andean	2,524	2,508	2,483	2,433
North America	1,493	1,547	1,646	1,676
Brazil	5,772	6,049	6,314	6,359
Total	**13,940**	**14,273**	**15,134**	**15,171**

38. INVESTMENT COMMITMENTS IN CAPITAL (UNAUDITED)

	12.31.2025 ThCh$	12.31.2024 ThCh$
Contractual capital investment commitments (*)	42,442,571	10,089,158
	42,442,571	**10,089,158**

(*) Investment established in contractual agreements with clients.

39. FOREIGN CURRENCY

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

Assets in foreign currency	December 31, 2025 UF	Chilean pesos	USD: U.S. dollar	EUR: Euro	BRL: Brazilian Reais	COP: Colombian peso	PEN: Peruvian sol	MXN : Mexican peso	Other currencies	Total
CURRENT ASSETS										
Cash and cash equivalents	-	28,272,393	56,150,312	1,914	2,452,452	7,566,111	311,406	5,844,790	540,611	101,139,989
Other current financial assets	-	174,754	530,980	-	3,693,729 -		-	-	-	4,399,463
Other current non-financial assets	-	6,203,759	5,864,031	75,253	6,736,701	2,102,090	412,408	1,986,808	2,715,758	26,096,808
Trade and other current receivables	20,742,027	101,880,672	96,283,026	-	159,816,656	26,110,584	6,038,257	12,232,634	23,322,827	446,426,683
Account receivables from related parties, current	2,060,655	618,320	-	-	-	-	-	-	-	2,678,975
Current inventories	-	52,508,958	24,135,209	-	8,928,284	1,597,239	5,211,567	650,438	139,081	93,170,776
Current tax assets, current	491,619	10,968,033	3,787,082	-	17,814,113	4,611,911	2,078,978	1,941,589	4,645,226	46,338,551
Total current assets	**23,294,301**	**200,626,889**	**186,750,640**	**77,167**	**199,441,935**	**41,987,935**	**14,052,616**	**22,656,259**	**31,363,503**	**720,251,245**
Non - current assets										
Non - current assets or disposal groups classified as held for sale or as held for distribution to owners	1,474,047	133,894,712	-	-	5,791,108	-	-	-	-	141,159,867
Total current assets	**24,768,348**	**334,521,601**	**186,750,640**	**77,167**	**205,233,043**	**41,987,935**	**14,052,616**	**22,656,259**	**31,363,503**	**861,411,112**
NON-CURRENT ASSETS										
Other non-current financial assets	-	5,812,018	931,255	-	2,387,026	-	-	-	-	9,130,299
Other non-current non-financial assets	62,337	8,397,634	4,587,710	-	2,839,341	534,022	237,582	4,781,144	364,940	21,804,710
Non-current receivables	8,163,455	12,009,213	33,603,688	-	76,886,188	7,867,094	109,882	9,642,965	8,392,148	156,674,633
Account receivables from related parties, non-current	-	366,995	-	-	-	-	-	-	-	366,995
Investments accounted for using the equity method	-	365,840	-	-	-	-	-	-	-	365,840
Intangible assets other than goodwill	-	10,146,364	646,485	-	8,559,603	253,654	-	107,740 -		19,713,846
Goodwill	-	30,429,673	-	-	131,818,082	15,360,761	-	29,240,664	5,306,293	212,155,473
Property, plant and equipment	-	75,622,830	15,518,517	-	15,323,845	4,763,806	764,512	6,472,430	577,073	119,043,013
Investment property	-	325,143	-	-	2,402,662	-	-	-	1,185,049	3,912,854
Right of-use assets	7,095,598	6,031,817	2,301,703	-	7,139,394	1,668,882	316,018	2,567,930	540,426	27,661,768
Deferred tax assets	-	3,124,729	1,636,331	-	21,684,294	364,690	582,674	9,011,082	219,473	36,623,273
Total non-current assets	**15,321,390**	**152,632,256**	**59,225,689**	**-**	**269,040,435**	**30,812,909**	**2,010,668**	**61,823,955**	**16,585,402**	**607,452,704**
TOTAL ASSETS	**40,089,738**	**487,153,857**	**245,976,329**	**77,167**	**474,273,478**	**72,800,844**	**16,063,284**	**84,480,214**	**47,948,905**	**1,468,863,816**

Assets in foreign currency	December 31, 2024 UF	Chilean pesos	USD: U.S. dollar	EUR: Euro	BRL: Brazilian Reais	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	-	1,067,383	-	-	-	-	-	-	-	1,067,383
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**	**352,742,145**	**172,407,860**	**13,647**	**176,338,416**	**36,012,552**	**8,814,090**	**27,118,543**	**29,688,273**	**820,081,456**
Non - current assets										
Non - current 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**	**352,742,145**	**172,407,860**	**13,647**	**184,336,837**	**36,012,552**	**8,814,090**	**27,118,543**	**29,688,273**	**828,079,877**
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	-	3,040,633	-	-	-	-	-	-	-	3,040,633
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	-	28,283,472	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	15,906,729	-	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**	**190,869,764**	**63,200,463**	**-**	**290,754,276**	**30,972,461**	**2,378,298**	**59,528,991**	**22,303,135**	**680,204,265**
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**

Liabilities in foreign currency	UF	Chilean pesos	USD: U.S. dollar	EUR: Euro	BRL: Brazilian Reais	COP: Colombian peso	PEN: Peruvian sol	MXN : Mexican peso	Other currencies	Total
	December 31, 2025									
CURRENT LIABILITIES										
Other current financial liabilities	5,516,798	24,617,820	9,690,551	-	37,301,779	625,384	-	-	4,240,863	81,993,195
Current lease liabilities	4,176,265	212,250	1,810,636	-	14,665,232	3,275,591	-	1,534,608	152,429	25,827,011
Trade and other current payables	-	54,430,315	74,293,708	-	52,930,198	9,542,311	846,825	3,687,366	2,046,669	197,777,392
Account payable to related parties, current	-	2,295,570	-	-	-	-	-	-	-	2,295,570
Other short term provisions	-	102,353	86,228	-	4,039,019	12,382	44,815	176,125	426,563	4,887,485
Current tax liabilities, current	-	5,742,874	4,935	-	12,577,123	1,499,844	1,315,845	2,769,576	1,258,422	25,168,619
Current provisions for employee benefits	-	15,334,755	1,491,695	-	16,042,749	4,184,498	1,242,741	1,606,458	4,778,844	44,681,740
Other current non-financial liabilities	265,655	10,852,885	4,585,649	-	6,660,774	2,496,539	1,699,974	1,559,826	5,344,365	33,465,667
Total current liabilities	9,958,718	113,588,822	91,963,402	-	144,216,874	21,636,549	5,150,200	11,333,959	18,248,155	416,096,679
Non - current assets										
Liabilities included in disposal groups classified as held for sale	-	92,681,381	-	-	-	-	-	-	-	92,681,381
Total current liabilities	9,958,718	206,270,203	91,963,402	-	144,216,874	21,636,549	5,150,200	11,333,959	18,248,155	508,778,060
NON-CURRENT LIABILITIES:										
Other non-current financial liabilities	140,953,476	68,865,000	18,432,377	-	24,393,218	2,573,782	-	-	4,807,085	260,024,938
Non-current lease liabilities	8,667,365	973,159	2,530,482	-	13,922,256	3,416,792	-	4,225,353	744,113	34,479,520
Non-current payables	-	168,069	17,167,517	-	3,718,434	-	-	-	-	21,054,020
Other long term provisions	-	-	453,565	-	13,490,981	-	-	-	-	13,944,546
Deferred tax liabilities	-	14,169,638	-	-	13,620,600	375,763	-	111,264	219,774	28,497,039
Non-current provisions for employee benefits	-	1,818,509	2,450,093	-	1,324,771	-	-	889,678	35,679	6,518,730
Other non-current non-financial liabilities	-	114,773	-	-	450,681	-	-	156,476	-	721,930
Total non-current liabilities	149,620,841	86,109,148	41,034,034	-	70,920,941	6,366,337	-	5,382,771	5,806,651	365,240,723
TOTAL LIABILITIES	159,579,559	292,379,351	132,997,436	-	215,137,815	28,002,886	5,150,200	16,716,730	24,054,806	874,018,783

Liabilities in foreign currency	UF	Chilean pesos	USD: U.S. dollar	EUR: Euro	BRL: Brazilian Reais	COP: Colombian peso	PEN: Peruvian sol	MXN : Mexican peso	Other currencies	Total
	December 31, 2024									
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	12,333,430	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

40. 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, 2025, the Company has a consolidated net foreign exchange exposure (net assets) of $496,143 million as a result of its investments in companies abroad and $12,778 million (net assets) with exposure to foreign exchange risk. (since they are in a currency other than the functional currency).

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

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

	Foreign currency exposure (In millions of Chilean pesos - Ch$)							
	U.S. dollar	Brazilian reais	Colombian Pesos	Peruvian Sol	Mexican Pesos	Argentinean Pesos	Euro	TOTAL
CLP devaluation with respect to currency (*)	(3.0)%	(2.8)%	(2.4)%	(2.7)%	(3.5)%	(38.5)%	(2.5)%	
Effect in Equity	(3,034)	(7,251)	(1,067)	(299)	(2,340)	(95)	(2)	(14,088)
Effect in Profit and Loss	(385)	-	-	-	-	-	-	(385)

(*) 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 22.

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, 47,6% of the Company's loans were at a fixed rate and 52,4%.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, 2025, the debt with financial entities is equivalent to ThCh$194,579,402 and with the public to Th$146,470,274 (ThCh$186,461,519 and ThCh$146,936,054, respectively, as of December 31, 2024).

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, 2025, short-term investments in financial entities amounted to ThCh$93,240,6458 (ThCh$130,138,288 as of December 31, 2024).

c) Inflation risk

As of December 31, 2025, 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 20 (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 9,500 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 12.31.2025 ThCh$	Maximum exposure 12.31.2024 ThCh$
Time deposits	47,926,546	51,129,967
Mutual funds	45,314,099	79,008,321
Financial instruments at fair value	1,181,993	1,198,210
Trade and other receivables (1)	603,101,316	690,036,083
Accounts receivable from related companies	3,045,970	4,108,016

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

(1) As of December 31, 2025, balances receivable from government entities in Chile and Panama (includes services provided and not billed) for ThCh$18,015,388 (ThCh$72,042,661 as of December 31, 2024).

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, 2025 and 2024, SONDA S.A. has an adequate cash balance and cash equivalent of M$101,139,989 and M$143,982,054, 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 24 and 42.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.

41. 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.

42. 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$17,449,047 are sufficient to cover the estimated losses of these processes (See Note 24 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$465,6 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.

SONDA Inversiones Internacionales S.A. is currently under audit by the Chilean Internal Revenue Service (SII) in respect of tax year 2022. The audit is still at the administrative stage, and therefore it is not possible to estimate any potential impact on the Company's results.

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$ 19,077 million, the ETB requests the nullity of the contract with a claim for COP$ 12,766 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 2025 ruling disqualified this system, and then the CNAT, in March 2025, adopted a new mechanism through resolution 3/2025 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. 3/2025, applying a rate of 3% per annum, lower than that indicated in the aforementioned Supreme Court ruling. On the other hand, on 12/20/2024, the executive branch issued a resolution on National Emergency Decree No. 70/2024, 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$ 351 million, plus costs, which was appealed by both parties. On February 17, 2025, a settlement took place, which concluded without an agreement. 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$ 700 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. We are currently awaiting the final decision.

Additionally, SONDA Argentina S.A. has concluded proceedings before the National Tax Court (AFIP) relating to an ex officio assessment of Income Tax—Withholding Tax on Payments to Non-Residents (Beneficiarios del Exterior) for the 2013 and 2014 periods. The tax contingency involved a claim ranging between ARS$53.8 million (maximum) and ARS$32.7 million (minimum), including interest and penalties. The Company enrolled in the tax amnesty program, the benefit of which consisted of a reduction in compensatory interest and a waiver of penalties, as well as payment of the principal in three installments (formalized during 2024), and the full amount of the claimed principal has been settled. In February 2025, a judgment was issued in the case, which resulted in the Company being released from the collection action. Finally, in December 2025, professional fees were paid, definitively concluding the process.

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 20 (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, 2025, and 2024, the Company is in compliance with all financial covenants. The following table sets forth the ratios calculated based on the consolidated financial statements:

i) Index: Leverage

	12.31.2025	12.31.2024
The ratio between: i) liabilities less cash and cash equivalents and ii) equity shall not exceed 1.3 times	**1.30**	**1.28**

	ThCh$	ThCh$
Current liabilities	416,096,679	530,467,949
Liabilities held for sale	92,681,381	-
Non-current liabilities	365,240,723	379,544,175
Liabilities	874,018,783	910,012,124
Less:		
Cash and cash equivalent	101,139,989	143,982,054
Divided by:		
Total equity	594,845,033	598,272,018

ii) Index: Coverage of financial expenses

	12.31.2025	12.31.2024 Restated (*)
The ratio between: i) EBITDA and ii) net financial expenses shall not be less than 2.5 times	**3.17**	**4.67**

	ThCh$	ThCh$
EBITDA (*)(**)	**107,146,883**	**133,621,676**
(*) 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	49,133,789	45,346,451
Financial income referring to the last four consecutive	15,317,015	16,712,067
Net financial cost	**33,816,774**	**28,634,384**

iii) Index: Minimum equity

	12.31.2025 UF	12.31.2024 UF
At all times maintaining a minimum consolidated equity UF 8,000,000.-	**14,972,957**	**15,573,232**

	ThCh$	ThCh$
Total equity	**594,845,033**	**598,272,018**
UF value	39,727.96	38,416.69

iv) Index: Assets free of pledge	12.31.2025	12.31.2024
Maintain assets free of any pledge, mortgage or other lien for an amount at least equal to 1.25 times the unsecured liabilities	**1.77**	**1.75**

	ThCh$	ThCh$
Total assets	1,468,863,816	1,508,284,142
Pledges or guaranteed assets (*)	27,661,768	40,739,503
Assets free of pledges	**1,441,202,048**	**1,467,544,639**
Divided by:		
Liabilities	874,018,783	910,012,124
Secured liabilities (**)	60,306,531	70,665,269
Unsecured Liabilities	**813,712,252**	**839,346,855**

(*) Finance lease assets. Note 16 a)
(**) Finance lease liabilities. Note 20

v) Index: Control over significant subsidiaries	12.31.2025	12.31.2024
Maintaining control over the subsidiary Sonda Procwork Inf. Ltda.	**In compliance**	**In compliance**

vi) Index: Prohibition to sell assets	12.31.2025	12.31.2024
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**

(*) As indicated in Note 16.

III. Guarantees

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

Type of Guarantee	12.31.2025 ThCh$	12.31.2024 ThCh$
Received	3,012,617	3,252,579
Granted	671,562,033	622,939,859

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.

43. SUBSEQUENT EVENTS

There are no subsequent events between January 1, 2026 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, 2025.

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