



**CONSOLIDATED FINANCIAL STATEMENTS
JUNE 2023**

ENJOY S.A.

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

AT JUNE 30 2023, 2022 AND DECEMBER 31, 2022

EXPRESSED IN THOUSANDS OF CHILEAN PESOS (THCH\$)

Assets	06-30-2023 ThCh\$	12-31-2022 ThCh\$
Current assets		
Cash and cash equivalents	25.565.419	28.027.244
Other financial assets, current	4.657.165	5.209.107
Trade debtors and other accounts receivable, current	21.486.085	27.848.939
Accounts receivable from related parties, current	69.209	40.492
Inventories	4.131.312	4.846.709
Current tax assets	3.028.786	2.921.120
Total -current assets	58.937.976	68.893.611
Non-current assets		
Other financial assets, no current	2.242.042	2.134.582
Other assets, non-current	438.100	1.652.576
Trade debtors and other accounts receivable, no current	2.090.466	1.452.389
Intangible assets other than goodwill	298.481.367	325.444.374
Goodwill	1.303.379	1.303.379
Property, plant and equipment, net	337.691.365	356.516.889
Assets for rights of use	34.959.438	36.293.367
Non current tax assets	6.446.000	6.660.394
Deferred tax assets	85.111.238	77.767.855
Total non-current assets	768.763.395	809.225.805
Total assets	827.701.371	878.119.416

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

AT JUNE 30 2023, 2022 AND DECEMBER 31, 2022

EXPRESSED IN THOUSANDS OF CHILEAN PESOS (THCH\$)

Equity and liabilities	06-30-2023 ThCh\$	12-31-2022 ThCh\$
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Current Liabilities

Other current financial liabilities	28.048.788	16.925.581
Liabilities for leases, current	5.424.959	11.054.469
Trade payables and other payables	115.496.310	118.494.649
Accounts payable to related parties, current	3.264.509	175.023
Current tax liability	12.425.562	5.914.267
Current provisions for employee benefits	1.354.497	2.775.115
Other current liabilities	13.421.683	14.177.058
Total non-current liabilities	179.436.308	169.516.162

Non-current liabilities

Other financial liabilities, non-current	213.791.993	223.255.160
Liabilities for leases, no current	10.097.434	11.231.069
Trade payables and other payables	254.859.093	275.820.985
Accounts payable to related parties, no current	22.746.591	-
Deferred tax liabilities	43.094.103	51.361.427
Other current liabilities, non-current	267.131	-
Total non-current liabilities	544.856.345	561.668.641

Total liabilities	724.292.653	731.184.803
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Equity

Issued capital	466.769.811	466.769.811
Retained earnings	(376.991.074)	16.540.527
Share premium	16.540.527	6.332.627
Accumulated other comprehensive income	3.347.245	(338.348.921)
Equity attributable to owners of the parent	109.666.509	151.294.044
Non-controlling interests	(6.257.791)	(4.359.431)
Equity	103.408.718	146.934.613
Equity and liabilities	827.701.371	878.119.416

STATEMENTS OF INCOME AND STATEMENTS OF COMPREHENSIVE INCOME

FOR THE PERIOD ENDED JUNE 30, 2023 AND 2022

EXPRESSED IN THOUSANDS OF CHILEAN PESOS (THCH\$) EXCEPT EARNINGS PER SHARE PRESENTED IN PESOS

Income Statements	06-30-2023 ThCh\$	06-30-2022 ThCh\$
Revenue	165.704.127	153.059.401
Cost of sales	(132.876.806)	(115.381.557)
Gross margin	32.827.321	37.677.844
Administrative expenses	(24.373.378)	(19.330.485)
Other expenses	-	-
Other gains (losses)	(11.542.702)	(5.190.332)
Operating Margin	(3.088.759)	13.157.027
Finance income	148.292	97.701
Finance costs	(35.418.347)	(31.121.318)
Share of profit (loss) of associates	-	-
Foreign exchange gain/loss	1.301.740	(5.805.451)
Indexation for designated assets/liabilities for inflation	(9.025.126)	(16.731.736)
Income before tax	(46.082.200)	(40.403.777)
Income tax (expense) benefit	5.887.590	13.685.633
Net Income derived from continuous operations	(40.194.610)	(26.718.144)
Discontinued operations	44.836	(23.996)
Net Income	(40.149.774)	(26.742.140)

Net Income, attributable to:		
Net Income, attributable to owners of parent	(38.642.153)	(26.065.012)
Net Income, attributable to non-controlling interests	(1.507.621)	(677.128)
Net Income	(40.149.774)	(26.742.140)

Earnings per share (basic and diluted)	(0,74)	(0,50)
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Statement of Comprehensive Income	06-30-2023 ThCh\$	06-30-2022 ThCh\$
Net Income	(40.149.774)	(26.742.140)
Items that may be reclassified subsequently to profit or loss:		
Gain (loss) due to translation differences in subsidiaries	(2.985.382)	5.527.866
Total gain (loss) due to translation differences, before taxes	(2.985.382)	5.527.866
Other comprehensive income, , before taxes	(2.985.382)	5.527.866
Other comprehensive income for the year, net of income tax	(2.985.382)	5.527.866
Comprehensive income	(43.135.156)	(21.214.274)
Comprehensive income attributable to		
Comprehensive income attributable to owners of the company	(41.627.535)	(20.537.146)
Comprehensive income attributable to non-controlling interests	(1.507.621)	(677.128)
Comprehensive income	(43.135.156)	(21.214.274)

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE PERIOD ENDED JUNE 30, 2023 AND 2022
STATED IN THOUSANDS OF CHILEAN PESOS (THCH\$)

Cash flow statements	06-30-2023 ThCh\$	06-30-2022 ThCh\$
Cash flows from (used in) operating activities		
Collection from operating activities		
Receipts from the sale of goods and services	197.187.911	182.140.687
Payments		
Payments to suppliers for goods and services	(82.231.916)	(84.444.676)
Payments to and account of employees	(47.213.544)	(40.207.342)
Other payments for operating activities	(83.994.657)	(71.742.787)
Paid (reimbursed) income tax	701.931	(184.099)
Cash flows from (used in) operating activities	(15.550.275)	(14.438.217)
Cash flows from (used in) investing activities		
Cash flows from the sale of non-controlling interests	-	1.809.396
Cash acquired in the acquisition of subsidiary	(18.922)	-
Purchase of property, plant and equipment	(3.875.101)	(6.220.247)
Purchase of Intangible assets	-	(64.725)
Interest received	148.292	97.701
Cash flows from (used in) investing activities	(3.745.731)	(4.377.875)
Cash flows from (used in) financing activities		
Proceeds from short – term loans received	23.178.100	9.325.484
Loans from related parties	21.000.000	-
Repayments of loans received	(13.415.924)	(1.339.173)
Payments of liabilities by lease	(2.187.603)	(3.854.175)
Repayment of loans from related parties	(2.383.746)	-
Interest paid	(8.377.241)	(5.774.496)
Other cash inflows (outflows)	(218.638)	(64.358)
Cash flows derived from (used in) financing activities	17.594.948	(1.706.718)
Increase (decrease) in cash and cash equivalents	(1.701.058)	(20.522.810)
Effects of exchange rate changes on the balance of cash held in foreign currencies		
Effects of exchange rate changes on the balance of cash held in foreign currencies	(760.767)	1.287.733
Net increase (decrease) of cash and cash equivalents	(2.461.825)	(19.235.077)
Cash and cash equivalents at the beginning of the year	28.027.244	55.484.073
Cash and cash equivalents at the end of the year	25.565.419	36.248.996

	For the period ended,	
	06-30-2023	06-30-2022
	(Ch\$)	(Ch\$)
	(in million of Chilean Pesos)	
Net income (loss)	(40.149)	(26.742)
Income tax expense (benefit)	(5.888)	(13.686)
(+) Net Finance costs	35.270	31.023
(+) Depreciation expense	9.391	9.218
(+) Amortization expense	17.143	15.895
(+)(-) Foreign Exchange gain/loss	(1.302)	5.805
(+)(-) Indexation for designated assets / liabilities for inflation	9.025	16.732
(+) Other losses (-) other gains	11.543	5.190
(+)(-) Gain (losses) of Discontinued operations	(45)	25
EBITDA	34.988	43.460
(+) Obsolescence loss on inventory	9	(57)
(+) Provision for doubtful accounts	(313)	(161)
Adjusted EBITDA	34.684	43.242