



**CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 2023**

ENJOY S.A.

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

AT DECEMBER 31 2023, AND DECEMBER 31, 2022

EXPRESSED IN THOUSANDS OF CHILEAN PESOS (THCH\$)

Assets	12-31-2023 ThCh\$	12-31-2022 ThCh\$
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Current assets		
Cash and cash equivalents	31.526.658	28.027.244
Other financial assets, current	7.229.046	-
Other financial assets, current	3.250.135	5.209.107
Trade debtors and other accounts receivable, current	32.408.130	27.848.939
Accounts receivable from related parties, current	98.457	40.492
Inventories	4.690.143	4.846.709
Current tax assets	2.942.107	2.921.120
Total -current assets	82.144.676	68.893.611

Non-current assets		
Other financial assets, no current	18.922	2.134.582
Other assets, non-current	92.226	1.652.576
Trade debtors and other accounts receivable, no current	3.946.382	1.452.389
Intangible assets other than goodwill	294.760.626	325.444.374
Goodwill	-	1.303.379
Property, plant and equipment, net	347.311.253	356.516.889
Assets for rights of use	41.395.226	36.293.367
Non current tax assets	6.592.597	6.660.394
Deferred tax assets	85.419.241	77.767.855
Total non-current assets	779.536.473	809.225.805

Total assets	861.681.149	878.119.416
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CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AT DECEMBER 31 2023, AND DECEMBER 31, 2022
EXPRESSED IN THOUSANDS OF CHILEAN PESOS (THCH\$)

Equity and liabilities	12-31-2023 ThCh\$	12-31-2022 ThCh\$
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Current Liabilities		
Other current financial liabilities	18.963.177	16.925.581
Liabilities for leases, current	3.488.478	11.054.469
Trade payables and other payables	127.253.926	118.494.649
Accounts payable to related parties, current	3.726.282	175.023
Current tax liability	12.488.808	5.914.267
Current provisions for employee benefits	1.385.559	2.775.115
Other current liabilities	17.406.234	14.177.058
Total non-current liabilities	184.712.464	169.516.162

Non-current liabilities		
Other financial liabilities, non-current	243.284.470	223.255.160
Liabilities for leases, no current	19.313.542	11.231.069
Trade payables and other payables	292.872.635	275.820.985
Accounts payable to related parties, no current	21.618.824	-
Deferred tax liabilities	44.814.662	51.361.427
Other current liabilities, non-current	1.227.048	-
Total non-current liabilities	623.131.181	561.668.641

Total liabilities	807.843.645	731.184.803
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Equity		
Issued capital	466.769.811	466.769.811
Retained earnings	(428.138.171)	(338.348.921)
Share premium	16.540.527	16.540.527
Accumulated other comprehensive income	6.693.503	6.332.627
Equity attributable to owners of the parent	61.865.670	151.294.044
Non-controlling interests	(8.028.166)	(4.359.431)
Equity	53.837.504	146.934.613
Equity and liabilities	861.681.149	878.119.416

**STATEMENTS OF INCOME AND STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED DECEMBER 31, 2023 AND 2022**

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

Income Statements	12-31-2023 ThCh\$	12-31-2022 ThCh\$
Revenue	318.419.263	306.169.509
Cost of sales	(265.612.550)	(246.605.818)
Gross margin	52.806.713	59.563.691
Administrative expenses	(49.092.904)	(45.756.042)
Other expenses	-	-
Other gains (losses)	(13.126.779)	5.141.067
Operating Margin	(9.412.970)	18.948.716
Finance income	677.846	131.551
Finance costs	(76.067.176)	(66.664.438)
Share of profit (loss) of associates	-	-
Foreign exchange gain/loss	(2.820.020)	(4.216.744)
Indexation for designated assets/liabilities for inflation	(15.439.876)	(34.564.596)
Income before tax	(103.062.196)	(86.365.511)
Income tax (expense) benefit	10.752.401	27.750.674
Net Income derived from continuous operations	(92.309.795)	(58.614.837)
Discontinued operations	73.800	(108.749)
Net Income	(92.235.995)	(58.723.586)

Net Income, attributable to:		
Net Income, attributable to owners of parent	(89.789.250)	(57.444.274)
Net Income, attributable to non-controlling interests	(2.446.745)	(1.279.312)
Net Income	(92.235.995)	(58.723.586)

Earnings per share (basic and diluted)	(1,72)	(1,10)
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Statement of Comprehensive Income	12-31-2023 ThCh\$	12-31-2022 ThCh\$
Net Income	(92.235.995)	(58.723.586)
Items that may be reclassified subsequently to profit or loss:		
Gain (loss) due to translation differences in subsidiaries	360.876	2.329.258
Total gain (loss) due to translation differences, before taxes	360.876	2.329.258
Other comprehensive income, , before taxes	360.876	2.329.258
Other comprehensive income for the year, net of income tax	360.876	2.329.258
Comprehensive income	(91.875.119)	(56.394.328)
Comprehensive income attributable to		
Comprehensive income attributable to owners of the company	(89.428.374)	(55.115.016)
Comprehensive income attributable to non-controlling interests	(2.446.745)	(1.279.312)
Comprehensive income	(91.875.119)	(56.394.328)

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2023 AND 2022
STATED IN THOUSANDS OF CHILEAN PESOS (THCH\$)

Cash flow statements	12-31-2023 ThCh\$	12-31-2022 ThCh\$
Cash flows from (used in) operating activities		
Collection from operating activities		
Receipts from the sale of goods and services	378.918.923	364.341.716
Payments		
Payments to suppliers for goods and services	(159.809.480)	(165.795.898)
Payments to and account of employees	(93.097.357)	(81.667.569)
Other payments for operating activities	(119.554.433)	(102.358.669)
Paid (reimbursed) income tax	3.620.135	(305.767)
Cash flows from (used in) operating activities	10.077.788	14.213.813
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	(6.592.456)	(18.434.753)
Purchase of Intangible assets	-	(1.208.781)
Interest received	677.846	131.551
Cash flows from (used in) investing activities	(5.933.532)	(17.702.587)
Cash flows from (used in) financing activities		
Proceeds from short – term loans received	-	-
Proceeds from short – term loans received	35.004.871	22.621.318
Loans from related parties	21.000.000	-
Repayments of loans received	(23.384.960)	(12.836.223)
Payments of liabilities by lease	(3.905.577)	(12.589.960)
Repayment of loans from related parties	(4.165.558)	-
Interest paid	(18.592.429)	(13.589.472)
Other cash inflows (outflows)	(5.924.202)	(8.103.217)
Cash flows derived from (used in) financing activities	(1.189.845)	(24.507.554)
Increase (decrease) in cash and cash equivalents	2.954.411	(27.996.328)
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	545.003	539.499
Net increase (decrease) of cash and cash equivalents	3.499.414	(27.456.829)
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	31.526.658	28.027.244

	For the period ended,	
	12-31-2023	12-31-2022
	(Ch\$)	(Ch\$)
	(in million of Chilean Pesos)	
Net income (loss)	(92.236)	(58.723)
Income tax expense (benefit)	(10.752)	(27.751)
(+) Net Finance costs	75.389	66.532
(+) Depreciation expense	19.041	18.742
(+) Amortization expense	34.342	33.518
(+)(-) Foreign Exchange gain/loss	2.820	4.217
(+)(-) Indexation for designated assets / liabilities for inflation	15.440	34.565
(+) Other losses (-) other gains	13.126	(5.141)
(+)(-) Gain (losses) of Discontinued operations	(74)	109
EBITDA	57.096	66.068
(+) Obsolescence loss on inventory	28	(143)
(+) Provision for doubtful accounts	(420)	(991)
Adjusted EBITDA	56.704	64.934