



**CONSOLIDATED FINANCIAL STATEMENTS
MARCH 2024**

ENJOY S.A.

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

AT MARCH 31 2024, AND DECEMBER 31, 2023

EXPRESSED IN THOUSANDS OF CHILEAN PESOS (THCH\$)

Assets	03-31-2024 ThCh\$	12-31-2023 ThCh\$
Current assets		
Cash and cash equivalents	34.667.820	31.526.658
Other financial assets, current	7.359.888	7.229.046
Other financial assets, current	3.436.764	3.250.135
Trade debtors and other accounts receivable, current	32.180.236	32.408.130
Accounts receivable from related parties, current	113.307	98.457
Inventories	4.489.039	4.690.143
Current tax assets	2.778.324	2.942.107
Total -current assets	85.025.378	82.144.676
Non-current assets		
Other financial assets, no current	18.922	18.922
Other assets, non-current	92.389	92.226
Trade debtors and other accounts receivable, no current	4.712.659	3.946.382
Intangible assets other than goodwill	291.270.373	294.760.626
Property, plant and equipment, net	368.779.461	347.311.253
Assets for rights of use	42.607.299	41.395.226
Non current tax assets	6.028.233	6.592.597
Deferred tax assets	86.803.636	85.419.241
Total non-current assets	800.312.972	779.536.473
Total assets	885.338.350	861.681.149

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AT MARCH 31 2024, AND DECEMBER 31, 2023
EXPRESSED IN THOUSANDS OF CHILEAN PESOS (THCH\$)

Equity and liabilities	03-31-2024 ThCh\$	12-31-2023 ThCh\$
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Current Liabilities		
Other current financial liabilities	25.022.850	18.963.177
Liabilities for leases, current	4.880.129	3.488.478
Trade payables and other payables	133.546.879	127.253.926
Accounts payable to related parties, current	4.045.874	3.726.282
Current tax liability	18.348.092	12.488.808
Current provisions for employee benefits	565.309	1.385.559
Other current liabilities	17.903.274	17.406.234
Total non-current liabilities	204.312.407	184.712.464

Non-current liabilities		
Other financial liabilities, non-current	265.754.750	243.284.470
Liabilities for leases, no current	19.178.559	19.313.542
Trade payables and other payables	292.486.350	292.872.635
Accounts payable to related parties, no current	20.978.904	21.618.824
Deferred tax liabilities	49.287.358	44.814.662
Other current liabilities, non-current	1.044.161	1.227.048
Total non-current liabilities	648.730.082	623.131.181

Total liabilities	853.042.489	807.843.645
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Equity		
Issued capital	466.769.811	466.769.811
Retained earnings	(453.874.199)	(428.138.171)
Share premium	16.540.527	16.540.527
Accumulated other comprehensive income	12.276.274	6.693.503
Equity attributable to owners of the parent	41.712.413	61.865.670
Non-controlling interests	(9.416.552)	(8.028.166)
Equity	32.295.861	53.837.504
Equity and liabilities	885.338.350	861.681.149

STATEMENTS OF INCOME AND STATEMENTS OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED MARCH 31, 2024 AND 2023
EXPRESSED IN THOUSANDS OF CHILEAN PESOS (THCh\$) EXCEPT EARNINGS PER SHARE PRESENTED IN PESOS

Income Statements	03-31-2024 ThCh\$	03-31-2023 ThCh\$
Revenue	94.347.071	94.327.406
Cost of sales	(73.148.575)	(70.601.118)
Gross margin	21.198.496	23.726.288
Administrative expenses	(14.166.741)	(12.664.307)
Other expenses	-	-
Other gains (losses)	(352.619)	(418.255)
Operating Margin	6.679.136	10.643.726
Finance income	188.537	142.955
Finance costs	(22.087.157)	(17.285.613)
Share of profit (loss) of associates	-	-
Foreign exchange gain/loss	(4.655.721)	2.406.402
Indexation for designated assets/liabilities for inflation	(2.803.009)	(4.176.935)
Income before tax	(22.678.214)	(8.269.465)
Income tax (expense) benefit	(3.939.354)	89.315
Net Income derived from continuous operations	(26.617.568)	(8.180.150)
Discontinued operations	(6.846)	11.622
Net Income	(26.624.414)	(8.168.528)

Net Income, attributable to:		
Net Income, attributable to owners of parent	(25.736.028)	(7.580.669)
Net Income, attributable to non-controlling interests	(888.386)	(587.859)
Net Income	(26.624.414)	(8.168.528)

Earnings per share (basic and diluted)	(0,49)	(0,14)
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Statement of Comprehensive Income	03-31-2024 ThCh\$	03-31-2023 ThCh\$
Net Income	(26.624.414)	(8.168.528)
Items that may be reclassified subsequently to profit or loss:		
Gain (loss) due to translation differences in subsidiaries	5.582.771	(3.894.045)
Total gain (loss) due to translation differences, before taxes	5.582.771	(3.894.045)
Other comprehensive income, , before taxes	5.582.771	(3.894.045)
Other comprehensive income for the year, net of income tax	5.582.771	(3.894.045)
Comprehensive income	(21.041.643)	(12.062.573)
Comprehensive income attributable to		
Comprehensive income attributable to owners of the company	(20.153.257)	(11.474.714)
Comprehensive income attributable to non-controlling interests	(888.386)	(587.859)
Comprehensive income	(21.041.643)	(12.062.573)

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE PERIOD ENDED MARCH 31, 2024 AND 2023
STATED IN THOUSANDS OF CHILEAN PESOS (THCH\$)

Cash flow statements	03-31-2024 ThCh\$	03-31-2023 ThCh\$
Cash flows from (used in) operating activities		
Collection from operating activities		
Receipts from the sale of goods and services	112.273.014	112.912.403
Payments		
Payments to suppliers for goods and services	(46.760.497)	(51.329.406)
Payments to and account of employees	(26.333.091)	(24.031.933)
Other payments for operating activities	(32.655.267)	(71.322.990)
Paid (reimbursed) income tax	354.925	(16.742)
Cash flows from (used in) operating activities	6.879.084	(33.788.668)
Cash flows from (used in) investing activities		
Purchase of property, plant and equipment	(1.199.400)	(3.035.985)
Interest received	188.537	142.955
Cash flows from (used in) investing activities	(1.010.863)	(2.893.030)
Cash flows from (used in) financing activities		
Proceeds from short – term loans received	735.619	23.042.532
Repayments of loans received	(3.045.861)	(881.120)
Payments of liabilities by lease	(1.165.034)	(2.041.850)
Repayment of loans from related parties	(1.162.172)	-
Interest paid	(461.880)	(4.416.087)
Other cash inflows (outflows)	-	20.892.623
Cash flows derived from (used in) financing activities	(5.099.328)	36.596.098
Increase (decrease) in cash and cash equivalents	768.893	(85.600)
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	2.372.269	(1.121.991)
Net increase (decrease) of cash and cash equivalents	3.141.162	(1.207.591)
Cash and cash equivalents at the beginning of the year	31.526.658	28.027.244
Cash and cash equivalents at the end of the year	34.667.820	26.819.653

	For the period ended,	
	03-31-2024	03-31-2023
	(Ch\$)	(Ch\$)
	(in million of Chilean Pesos)	
Net income (loss)	(26.624)	(8.169)
Income tax expense (benefit)	3.939	(89)
(+) Net Finance costs	21.898	17.143
(+) Depreciation expense	4.764	4.695
(+) Amortization expense	8.525	8.388
(+)(-) Foreign Exchange gain/loss	4.656	(2.406)
(+)(-) Indexation for designated assets / liabilities for inflation	2.803	4.177
(+) Other losses (-) other gains	352	418
(+)(-) Gain (losses) of Discontinued operations	7	(12)
EBITDA	20.320	24.145
(+) Obsolescence loss on inventory	11	37
(+) Provision for doubtful accounts	118	(292)
Adjusted EBITDA	20.449	23.890