



**CONSOLIDATED FINANCIAL STATEMENTS
JUNE 2024**

ENJOY S.A.

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

AT JUNE 30 2024, AND DECEMBER 31, 2023

EXPRESSED IN THOUSANDS OF CHILEAN PESOS (THCH\$)

Assets	06-30-2024 ThCh\$	12-31-2023 ThCh\$
Current assets		
Cash and cash equivalents	23.662.860	31.526.658
Other financial assets, current	7.526.790	7.229.046
Other financial assets, current	3.517.642	3.250.135
Trade debtors and other accounts receivable, current	26.709.552	32.506.587
Inventories	4.250.916	4.690.143
Current tax assets	2.380.763	2.942.107
Total -current assets	68.048.523	82.144.676
Non-current assets		
Other financial assets, no current	18.922	18.922
Other assets, non-current	2.799	92.226
Trade debtors and other accounts receivable, no current	4.561.601	3.946.382
Intangible assets other than goodwill	275.071.563	294.760.626
Property, plant and equipment, net	356.237.700	347.311.253
Assets for rights of use	39.000.235	41.395.226
Non current tax assets	4.626.102	6.592.597
Deferred tax assets	74.954.746	85.419.241
Total non-current assets	754.473.668	779.536.473
Total assets	822.522.191	861.681.149

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

AT JUNE 30 2024, AND DECEMBER 31, 2023

EXPRESSED IN THOUSANDS OF CHILEAN PESOS (THCH\$)

Equity and liabilities	06-30-2024 ThCh\$	12-31-2023 ThCh\$
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Current Liabilities

Other current financial liabilities	28.330.497	18.963.177
Liabilities for leases, current	3.547.486	3.488.478
Trade payables and other payables	131.593.420	127.589.754
Accounts payable to related parties, current	3.603.546	3.390.454
Current tax liability	14.338.234	12.488.808
Current provisions for employee benefits	1.401.985	1.385.559
Other current liabilities	16.353.967	17.406.234
Total non-current liabilities	199.169.135	184.712.464

Non-current liabilities

Other financial liabilities, non-current	256.717.569	243.284.470
Liabilities for leases, no current	16.757.247	19.313.542
Trade payables and other payables	293.886.298	292.872.635
Accounts payable to related parties, no current	20.410.486	21.618.824
Other long-term provisions	17.784.915	-
Deferred tax liabilities	47.544.155	44.814.662
Other current liabilities, non-current	673.606	1.227.048
Total non-current liabilities	653.774.276	623.131.181

Total liabilities	852.943.411	807.843.645
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Equity

Issued capital	466.769.811	466.769.811
Retained earnings	(514.292.669)	(428.138.171)
Share premium	16.540.527	16.540.527
Accumulated other comprehensive income	10.207.093	6.693.503
Equity attributable to owners of the parent	(20.775.238)	61.865.670
Non-controlling interests	(9.645.982)	(8.028.166)
Equity	(30.421.220)	53.837.504
Equity and liabilities	822.522.191	861.681.149

**STATEMENTS OF INCOME AND STATEMENTS OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED JUNE 30, 2024 AND 2023**

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

Income Statements	06-30-2024 ThCh\$	06-30-2023 ThCh\$
Revenue	164.722.828	165.704.127
Cost of sales	(135.858.426)	(132.876.806)
Gross margin	28.864.402	32.827.321
Administrative expenses	(25.657.149)	(24.373.378)
Other gains (losses)	(26.770.369)	(11.542.702)
Operating Margin	(23.563.116)	(3.088.759)
Finance income	335.345	148.292
Finance costs	(41.310.485)	(35.418.347)
Foreign exchange gain/loss	(2.673.103)	1.301.740
Indexation for designated assets/liabilities for inflation	(7.222.284)	(9.025.126)
Income before tax	(74.433.643)	(46.082.200)
Income tax (expense) benefit	(12.791.518)	5.887.590
Net Income derived from continuous operations	(87.225.161)	(40.194.610)
Discontinued operations	(47.153)	44.836
Net Income	(87.272.314)	(40.149.774)

Net Income, attributable to:		
Net Income, attributable to owners of parent	(86.154.498)	(38.642.153)
Net Income, attributable to non-controlling interests	(1.117.816)	(1.507.621)
Net Income	(87.272.314)	(40.149.774)

Earnings per share (basic and diluted)	(1,65)	(0,74)
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Statement of Comprehensive Income	06-30-2024 ThCh\$	06-30-2023 ThCh\$
Net Income	(87.272.314)	(40.149.774)
Items that may be reclassified subsequently to profit or loss:		
Gain (loss) due to translation differences in subsidiaries	3.513.590	(2.985.382)
Total gain (loss) due to translation differences, before taxes	3.513.590	(2.985.382)
Other comprehensive income, , before taxes	3.513.590	(2.985.382)
Other comprehensive income for the year, net of income tax	3.513.590	(2.985.382)
Comprehensive income	(83.758.724)	(43.135.156)
Comprehensive income attributable to		
Comprehensive income attributable to owners of the company	(82.640.908)	(41.627.535)
Comprehensive income attributable to non-controlling interests	(1.117.816)	(1.507.621)
Comprehensive income	(83.758.724)	(43.135.156)

CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE PERIOD ENDED JUNE 30, 2024 AND 2023
STATED IN THOUSANDS OF CHILEAN PESOS (THCH\$)

Cash flow statements	06-30-2024 ThCh\$	06-30-2023 ThCh\$
Cash flows from (used in) operating activities		
Collection from operating activities		
Receipts from the sale of goods and services	196.020.165	197.187.911
Payments		
Payments to suppliers for goods and services	(82.855.658)	(82.231.916)
Payments to and account of employees	(50.022.048)	(47.213.544)
Other payments for operating activities	(62.022.728)	(83.994.657)
Paid (reimbursed) income tax	2.336.740	701.931
Cash flows from (used in) operating activities	3.456.471	(15.550.275)
Cash flows from (used in) investing activities		
Cash flows from the sale of non-controlling interests	-	(18.922)
Purchase of property, plant and equipment	(2.028.967)	(3.875.101)
Interest received	335.345	148.292
Cash flows from (used in) investing activities	(1.693.622)	(3.745.731)
Cash flows from (used in) financing activities		
Proceeds from short – term loans received	735.619	23.178.100
Repayments of loans received	(6.052.947)	(13.415.924)
Payments of liabilities by lease	(2.406.684)	(2.693.699)
Repayment of loans from related parties	(2.341.036)	(1.877.650)
Interest paid	(586.258)	(7.986.502)
Other cash inflows (outflows)	-	(218.638)
Cash flows derived from (used in) financing activities	(11.151.306)	17.594.948
Increase (decrease) in cash and cash equivalents	(9.388.457)	(1.701.058)
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	1.524.659	(760.767)
Net increase (decrease) of cash and cash equivalents	(7.863.798)	(2.461.825)
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	23.662.860	25.565.419

	For the period ended,	
	06-30-2024	06-30-2023
	(Ch\$)	(Ch\$)
	(in million of Chilean Pesos)	
Net income (loss)	(87.272)	(40.150)
Income tax expense (benefit)	12.792	(5.888)
(+) Net Finance costs	40.975	35.270
(+) Depreciation expense	9.429	9.391
(+) Amortization expense	16.793	17.143
(+)(-) Foreign Exchange gain/loss	2.673	(1.302)
(+)(-) Indexation for designated assets / liabilities for inflation	7.222	9.025
(+) Other losses (-) other gains	26.771	11.544
(+)(-) Gain (losses) of Discontinued operations	47	(45)
EBITDA	29.430	34.988
(+) Obsolescence loss on inventory	49	9
(+) Provision for doubtful accounts	243	(313)
Adjusted EBITDA	29.722	34.684