



**CONSOLIDATED FINANCIAL STATEMENTS
SEPTEMBER 2024**

ENJOY S.A.

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

AT SEPTEMBER 30 2024, AND DECEMBER 31, 2023

EXPRESSED IN THOUSANDS OF CHILEAN PESOS (THCH\$)

Assets	09-30-2024 ThCh\$	12-31-2023 ThCh\$
Current assets		
Cash and cash equivalents	14.218.523	31.526.658
Other financial assets, current	4.517.730	7.229.046
Other financial assets, current	5.468.158	3.250.135
Trade debtors and other accounts receivable, current	11.936.712	32.506.587
Inventories	2.877.867	4.690.143
Current tax assets	2.425.649	2.942.107
Total current assets other than disposal assets or groups of assets classified as held for sale or as held for distribution to owners	41.444.639	82.144.676
Non-current assets or disposal groups classified as held for sale or held for distribution to owners	300.902.511	-
Total -current assets	342.347.150	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	4.400.330	3.946.382
Intangible assets other than goodwill	266.798.322	294.760.626
Property, plant and equipment, net	89.479.108	347.311.253
Assets for rights of use	50.724.970	41.395.226
Non current tax assets	4.258.608	6.592.597
Deferred tax assets	75.111.236	85.419.241
Total non-current assets	490.794.295	779.536.473
Total assets	833.141.445	861.681.149

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AT SEPTEMBER 30 2024, AND DECEMBER 31, 2023
EXPRESSED IN THOUSANDS OF CHILEAN PESOS (THCH\$)

Equity and liabilities	09-30-2024 ThCh\$	12-31-2023 ThCh\$
Current Liabilities		
Other current financial liabilities	278.340.711	18.963.177
Liabilities for leases, current	3.505.057	3.488.478
Trade payables and other payables	130.984.643	127.589.754
Accounts payable to related parties, current	3.742.619	3.390.454
Current tax liability	4.400.843	12.488.808
Current provisions for employee benefits	1.600.008	1.385.559
Other current liabilities	4.606.113	17.406.234
Total Current liabilities other than liabilities included in groups of assets for your disposal classified as maintained for sale	427.179.994	184.712.464
Liabilities included in groups of assets for their disposal classified as for sale	74.833.719	-
Total non-current liabilities	502.013.713	184.712.464
Non-current liabilities		
Other financial liabilities, non-current	-	243.284.470
Liabilities for leases, no current	28.990.873	19.313.542
Trade payables and other payables	311.098.231	292.872.635
Accounts payable to related parties, no current	19.737.667	21.618.824
Other long-term provisions	17.784.915	-
Deferred tax liabilities	3.943.339	44.814.662
Other current liabilities, non-current	-	1.227.048
Total non-current liabilities	381.555.025	623.131.181
Total liabilities	883.568.738	807.843.645
Equity		
Issued capital	466.769.811	466.769.811
Retained earnings	(532.680.922)	(428.138.171)
Share premium	16.540.527	16.540.527
Accumulated other comprehensive income	8.395.330	6.693.503
Equity attributable to owners of the parent	(40.975.254)	61.865.670
Non-controlling interests	(9.452.039)	(8.028.166)
Equity	(50.427.293)	53.837.504
Equity and liabilities	833.141.445	861.681.149

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

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

Income Statements	09-30-2024 ThCh\$	09-30-2023 ThCh\$
Revenue	166.715.213	178.116.212
Cost of sales	(131.604.643)	(138.598.947)
Gross margin	35.110.570	39.517.265
Administrative expenses	(30.912.492)	(33.152.637)
Other gains (losses)	(18.242.720)	(6.659.154)
Operating Margin	(14.044.642)	(294.526)
Finance income	318.727	183.652
Finance costs	(60.458.377)	(55.912.611)
Foreign exchange gain/loss	(1.005.525)	(3.114.067)
Indexation for designated assets/liabilities for inflation	(10.423.766)	(9.888.248)
Income before tax	(85.613.583)	(69.025.800)
Income tax (expense) benefit	(11.493.883)	6.731.884
Net Income derived from continuous operations	(97.107.466)	(62.293.916)
Discontinued operations	(8.359.158)	(9.217.629)
Net Income	(105.466.624)	(71.511.545)

Net Income, attributable to:		
Net Income, attributable to owners of parent	(104.542.751)	(69.217.822)
Net Income, attributable to non-controlling interests	(923.873)	(2.293.723)
Net Income	(105.466.624)	(71.511.545)

Earnings per share (basic and diluted)	(2,00)	(1,32)
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Statement of Comprehensive Income	09-30-2024 ThCh\$	09-30-2023 ThCh\$
Net Income	(105.466.624)	(71.511.545)
Items that may be reclassified subsequently to profit or loss:		
Gain (loss) due to translation differences in subsidiaries	1.701.827	1.990.291
Total gain (loss) due to translation differences, before taxes	1.701.827	1.990.291
Other comprehensive income, , before taxes	1.701.827	1.990.291
Other comprehensive income for the year, net of income tax	1.701.827	1.990.291
Comprehensive income	(103.764.797)	(69.521.254)
Comprehensive income attributable to		
Comprehensive income attributable to owners of the company	(102.840.924)	(67.227.531)
Comprehensive income attributable to non-controlling interests	(923.873)	(2.293.723)
Comprehensive income	(103.764.797)	(69.521.254)

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

Cash flow statements	09-30-2024 ThCh\$	09-30-2023 ThCh\$
Cash flows from (used in) operating activities		
Collection from operating activities		
Receipts from the sale of goods and services	283.612.380	276.208.568
Payments		
Payments to suppliers for goods and services	(117.498.293)	(110.404.388)
Payments to and account of employees	(72.413.070)	(70.966.811)
Other payments for operating activities	(85.792.771)	(103.175.498)
Paid (reimbursed) income tax	2.765.141	4.142.664
Cash flows from (used in) operating activities	10.673.387	(4.195.465)
Cash flows from (used in) investing activities		
Cash flows from the sale of non-controlling interests	-	(18.922)
Purchase of property, plant and equipment	(2.786.324)	(4.988.965)
Interest received	461.598	183.652
Cash flows from (used in) investing activities	(2.324.726)	(4.824.235)
Cash flows from (used in) financing activities		
Proceeds from short – term loans received	4.806.220	24.701.191
Repayments of loans received	(7.875.653)	(20.299.704)
Payments of liabilities by lease	(3.122.261)	(3.284.123)
Repayment of loans from related parties	(3.530.096)	(3.015.608)
Interest paid	(638.789)	(14.085.022)
Other cash inflows (outflows)	-	(362.982)
Cash flows derived from (used in) financing activities	(10.860.579)	3.938.012
Increase (decrease) in cash and cash equivalents	(2.511.918)	(5.081.688)
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	466.336	864.782
Net increase (decrease) of cash and cash equivalents	(2.045.582)	(4.216.906)
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	29.481.076	23.810.338

	For the period ended,	
	09-30-2024	09-30-2023
	(Ch\$)	(Ch\$)
	(in million of Chilean Pesos)	
Net income (loss)	(105.467)	(71.512)
Income tax expense (benefit)	11.493	(6.732)
(+) Net Finance costs	60.139	55.729
(+) Depreciation expense	9.329	10.200
(+) Amortization expense	22.892	23.497
(+)(-) Foreign Exchange gain/loss	1.006	3.114
(+)(-) Indexation for designated assets / liabilities for inflation	10.424	9.888
(+) Other losses (-) other gains	18.244	6.660
(+)(-) Gain (losses) of Discontinued operations	8.359	9.217
EBITDA	36.418	40.061
(+) Obsolescence loss on inventory	45	50
(+) Provision for doubtful accounts	146	(812)
Adjusted EBITDA	36.609	39.299