



CONSOLIDATED FINANCIAL STATEMENTS  
**PLAZA S.A. AND  
SUBSIDIARIES**

Corresponding to the period ended March 31, 2024, and 2023 (unaudited), and the fiscal year ended December 31, 2023.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

Interim Consolidated Financial Statements

**PLAZA S.A. AND SUBSIDIARIES**

Corresponding to the periods ended March 31, 2024 and 2023 (unaudited), and the fiscal year ended December 31, 2023.



Content:

- Interim Consolidated Statements of Financial Position.
- Interim Consolidated Statements of Comprehensive Income.
- Interim Consolidated Statements of Cash Flows.
- Interim Consolidated Statements of Changes in Shareholders' Equity.
- Notes to the Interim Consolidated Financial Statements.

Plaza S.A.  
Registration in the Securities Registry No. 1.028



(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

### Interim Consolidated Statements of Financial Position

Corresponding to the period ended March 31, 2024 (unaudited), and the fiscal year ended December 31, 2023

(In thousands of pesos)

		As of march 31 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	3	204,388,557	202,015,648
Other non-financial assets, current	4	23,205,761	16,370,767
Trade receivables and other accounts receivable, current	5	109,787,512	109,044,234
Accounts receivable from related entities, current	6.1	49,469,665	45,909,292
Tax assets, current	7	10,822,138	9,652,716
<b>Total current assets in operation</b>		<b>397,673,633</b>	<b>382,992,657</b>
Non-current assets classified as held for sale and discontinued operations	2.11	52,134,218	52,134,218
<b>Total current assets</b>		<b>449,807,851</b>	<b>435,126,875</b>
<b>Non-current assets</b>			
Other non-financial assets, non-current	4	24,427,122	21,059,953
Accounts receivable, non-current	5	25,663,775	24,027,048
Accounts receivable from related entities, non-current	6.1	5,436,884	5,389,910
Investments accounted for using the equity method	8	107,818,591	94,801,636
Intangible assets other than goodwill	9	4,939,059	5,260,289
Goodwill	9	357,778	357,778
Properties, plant and equipment	10	3,178,419	2,928,849
Investment Properties	11	4,225,488,701	4,166,498,735
Deferred tax assets	13.2	20,566,039	40,884,514
<b>Total non-current assets</b>		<b>4,417,876,368</b>	<b>4,361,208,712</b>
<b>Total assets</b>		<b>4,867,684,219</b>	<b>4,796,335,587</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Other financial liabilities, current	14	87,617,063	49,913,148
Trade accounts payable and other accounts payable	15 a)	120,633,410	115,756,871
Accounts payable to related entities, current	6.2	34,853,334	34,486,698
Lease liability current	16	1,601,010	1,503,311
Other short-term provisions	26	820,233	706,795
Current tax liabilities	17	23,838,305	20,860,829
Employee benefit provisions, current	18	10,739,188	10,422,178
Other non-financial liabilities, current	19	5,196,525	10,367,061
<b>Total current liabilities</b>		<b>285,299,068</b>	<b>244,016,891</b>
<b>Non-current liabilities</b>			
Other financial liabilities, non-current	14	1,163,500,741	1,214,097,274
Accounts payable, non-current	15 b)	1,230,626	1,216,263
Lease liability non-current	16	17,502,635	17,584,225
Deferred tax liabilities	13.2	642,163,178	656,452,668
Employee benefit provisions, non-current	18	4,705,307	4,337,804
Other non-financial liabilities, non-current	19	25,662,678	25,942,944
<b>Total non-current liabilities</b>		<b>1,854,765,165</b>	<b>1,919,631,178</b>
<b>Total Liabilities</b>		<b>2,140,064,233</b>	<b>2,163,648,069</b>
<b>Equity</b>			
Share capital	20 b)	175,122,686	175,122,686
Accumulated profit (losses)		2,401,316,349	2,347,038,057
Share premiums		123,573,274	123,573,274
Other reserves	20 d)	(6,860,162)	(44,680,852)
<b>Equity attributable to the owners of the controller</b>		<b>2,693,152,147</b>	<b>2,601,053,165</b>
Non-controlling interests		34,467,839	31,634,353
<b>Total Equity</b>		<b>2,727,619,986</b>	<b>2,632,687,518</b>
<b>Total Equity and Liabilities</b>		<b>4,867,684,219</b>	<b>4,796,335,587</b>

The attached notes 1 to 31 are an integral part of these Consolidated Financial Statements

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

### Interim Consolidated Statements of Comprehensive Income

Corresponding to the periods ended March 31, 2024 and 2023 (unaudited)

(In thousands of pesos)

		For the 3 months ended march 31	
		2024 ThCh\$	2023 ThCh\$
Revenue	22	114,105,815	99,915,922
Cost of sales	23.1	(16,451,914)	(14,762,788)
<b>Gross margin</b>		<b>97,653,901</b>	<b>85,153,134</b>
Other income, by function	23.2	24,793	531,095
Administrative expenses	23.1	(11,238,728)	(10,674,760)
Other expenses, by function	23.3	(109,895)	(289,019)
<b>Operating income</b>		<b>86,330,071</b>	<b>74,720,450</b>
Financial income	23.4	4,460,977	9,582,696
Finance costs	23.5	(11,748,597)	(12,908,094)
Share in the income (losses) of associates and joint ventures accounted for using the equity method	8 a)	2,075,079	1,359,557
Foreign exchange differences	23.5	691,972	(559,481)
Gain (loss) from indexed assets (liabilities)	23.5	(10,262,323)	(15,588,023)
<b>Income before taxes</b>		<b>71,547,179</b>	<b>56,607,105</b>
Income tax expense	13.1 a)	(16,675,129)	(13,027,959)
<b>Income</b>		<b>54,872,050</b>	<b>43,579,146</b>
<b>Income (loss) attributable to</b>			
Income (loss) attributable to equity holders of the parent		54,140,279	41,057,463
Income (loss) attributable to non-controlling interests		731,771	2,521,683
<b>Earnings</b>		<b>54,872,050</b>	<b>43,579,146</b>
<b>Earnings per share</b>			
<b>Basic earnings per share</b>			
Basic earnings per share from continuing operations		\$ 27.62	\$ 20.95
<b>Basic earnings per share</b>		<b>\$ 27.62</b>	<b>\$ 20.95</b>
<b>Diluted earnings per share</b>			
Diluted earnings per share from continuing operations		\$ 27.62	\$ 20.95
<b>Diluted earnings per share</b>		<b>\$ 27.62</b>	<b>\$ 20.95</b>

The attached notes 1 to 31 are an integral part of these Consolidated Financial Statements

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

**PLAZA S.A. AND SUBSIDIARIES**

Interim Consolidated Statements of Comprehensive Income

Corresponding to the periods ended March 31, 2024 and 2023 (unaudited)

(In thousands of pesos)

	For the 3 months ended march 31	
	2024 ThCh\$	2023 ThCh\$
<b>Income</b>	54,872,050	43,579,146
<b>Components of other comprehensive income that will be reclassified to income for the period, before tax</b>		
<b>Cumulative translation adjustment</b>		
losses from exchange conversion differences, before taxes	40,508,987	(16,675,641)
<b>Other comprehensive income, before taxes, from foreign exchange conversion</b>	<b>40,508,987</b>	<b>(16,675,641)</b>
<b>Cash flow hedges</b>		
Income (loss) from cash flow hedges, before tax	-	97,581
<b>Other comprehensive income, before tax, on cash flow hedges</b>	<b>-</b>	<b>97,581</b>
<b>Other components of other comprehensive income, which will be reclassified to income for the year, before taxes</b>	<b>40,508,987</b>	<b>(16,578,060)</b>
<b>Income taxes related to components of other comprehensive income</b>		
Income tax related to cash flow hedges in other comprehensive income	-	(26,346)
<b>Income taxes related to components of other comprehensive income</b>	<b>-</b>	<b>(26,346)</b>
<b>Other comprehensive Income</b>	<b>40,508,987</b>	<b>(16,604,406)</b>
<b>Total Comprehensive Income</b>	<b>95,381,037</b>	<b>26,974,740</b>
<b>Comprehensive income attributable to</b>		
Comprehensive income attributable to equity holders of the parent	91,960,969	25,817,126
Comprehensive income attributable to non-controlling interests	3,420,068	1,157,614
<b>Total Comprehensive Income</b>	<b>95,381,037</b>	<b>26,974,740</b>

The attached notes 1 to 31 are an integral part of these Consolidated Financial Statements

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

**PLAZA S.A. AND SUBSIDIARIES**

Interim Consolidated Statements of Cash Flows

Corresponding to the periods ended March 31, 2024 and 2023 (unaudited)

(In thousands of pesos)

Direct Cash Flow Statement	For the 3 months ended march 31	
	2024 ThCh\$	2023 ThCh\$
<b>Cash flows provided (used in) operating activities</b>		
<b>Classes of collections from operating activities:</b>		
Collections from the sale of goods and provision of services	139,548,127	137,282,217
<b>Payment types:</b>		
Payments to suppliers for the supply of goods and services	(37,658,688)	(35,694,264)
Payments to and on behalf of employees	(8,083,303)	(9,452,149)
Other payments for operating activities	(18,120,385)	(11,475,035)
Income taxes (paid)	(8,483,480)	(6,195,596)
Other cash (outflows) inflows	-	20,823
<b>Net Cash Flows by operating activities</b>	<b>67,202,271</b>	<b>74,485,996</b>
<b>Cash flows provided (used in) investing activities</b>		
Payments for purchases of intangible assets	(101,927)	(7,159)
Payments for purchases of property, plant and equipment	(308,768)	(27,655)
Payments for purchases of other long-term assets - Investment Properties	(19,350,358)	(16,397,064)
Interest received	3,175,490	7,415,359
<b>Net cash (used in) investing activities</b>	<b>(16,585,563)</b>	<b>(9,016,519)</b>
<b>Net cash flows provided by (used in) financing activities</b>		
Loan payments	(37,367,440)	(71,135,904)
Net Loans to related entities (granted) received	(518,904)	(513,331)
Interest paid	(12,367,018)	(12,177,997)
Other Cash inflows (outflows)	(586,582)	(329,176)
<b>Net cash flows provided (used in) financing activities</b>	<b>(50,839,944)</b>	<b>(84,156,408)</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(223,236)</b>	<b>(18,686,931)</b>
Effects of variation in the exchange rate on cash and cash equivalents	2,596,145	(1,202,617)
Cash and Cash Equivalents, Statement of Cash Flow, Initial Balance	202,015,648	301,762,494
<b>Cash and Cash Equivalents, Statement of Cash Flow, Final Balance</b>	<b>204,388,557</b>	<b>281,872,946</b>

The attached notes 1 to 31 are an integral part of these Consolidated Financial Statements

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Interim Consolidated Statements of Changes in Shareholders' Equity

Corresponding to the period ended March 31, 2024 and 2023 (unaudited)

(In thousands of pesos)

As of march 31, 2024	Capital in shares	Issuance premium			Total other comprehensive income	Other Reserves	Total Other Reserves	Retained earnings	Net equity attributable to owners of the parent	Non-controlling interests	Changes in Equity, Total
			Conversion Reserves	Cash flow hedge reserves							
Equity previously reported	175,122,686	123,573,274	30,118,168	40,614	30,158,782	(74,839,634)	(44,680,852)	2,347,038,057	2,601,053,165	31,634,353	2,632,687,518
<b>Changes in Equity</b>											
Comprehensive Income											
Income	-	-	-	-	-	-	-	54,140,279	54,140,279	731,771	54,872,050
Other comprehensive income	-	-	37,820,690	-	37,820,690	-	37,820,690	-	37,820,690	2,688,297	40,508,987
<b>Comprehensive Income</b>	-	-	<b>37,820,690</b>	-	<b>37,820,690</b>	-	<b>37,820,690</b>	<b>54,140,279</b>	<b>91,960,969</b>	<b>3,420,068</b>	<b>95,381,037</b>
Equity issuance	-	-	-	-	-	-	-	-	-	(586,582)	(586,582)
Increase (decrease) from transfers and other exchanges	-	-	-	-	-	-	-	138,013	138,013	-	138,013
<b>Total increase (decrease) in equity</b>	-	-	<b>37,820,690</b>	-	<b>37,820,690</b>	-	<b>37,820,690</b>	<b>54,278,292</b>	<b>92,098,982</b>	<b>2,833,486</b>	<b>94,932,468</b>
<b>Final Balance Current Fiscal Period</b>	<b>175,122,686</b>	<b>123,573,274</b>	<b>67,938,858</b>	<b>40,614</b>	<b>67,979,472</b>	<b>(74,839,634)</b>	<b>(6,860,162)</b>	<b>2,401,316,349</b>	<b>2,693,152,147</b>	<b>34,467,839</b>	<b>2,727,619,986</b>
As of march 31, 2023	Capital in shares	Issuance premium			Total other comprehensive income	Other Reserves	Total Other Reserves	Retained earnings	Net equity attributable to owners of the parent	Non-controlling interests	Changes in Equity, Total
Equity previously reported	175,122,686	123,573,274	(31,832,511)	(251,496)	(32,084,007)	(60,110,321)	(92,194,328)	2,056,891,681	2,263,393,313	168,421,683	2,431,814,996
<b>Changes in Equity</b>											
Income	-	-	-	-	-	-	-	41,057,463	41,057,463	2,521,683	43,579,146
Other comprehensive income	-	-	(15,295,544)	55,207	(15,240,337)	-	(15,240,337)	-	(15,240,337)	(1,364,069)	(16,604,406)
<b>Comprehensive Income</b>	-	-	<b>(15,295,544)</b>	<b>55,207</b>	<b>(15,240,337)</b>	-	<b>(15,240,337)</b>	<b>41,057,463</b>	<b>25,817,126</b>	<b>1,157,614</b>	<b>26,974,740</b>
Equity issuance	-	-	-	-	-	-	-	-	-	(329,176)	(329,176)
Increase (decrease) from transfers and other exchanges	-	-	-	-	-	(15,183,152)	(15,183,152)	-	(15,183,152)	(149,182,839)	(164,365,991)
<b>Total increase (decrease) in equity</b>	-	-	<b>(15,295,544)</b>	<b>55,207</b>	<b>(15,240,337)</b>	<b>(15,183,152)</b>	<b>(30,423,489)</b>	<b>41,057,463</b>	<b>10,633,974</b>	<b>(148,354,401)</b>	<b>(137,720,427)</b>
<b>Final Balance Previous Fiscal Period</b>	<b>175,122,686</b>	<b>123,573,274</b>	<b>(47,128,055)</b>	<b>(196,289)</b>	<b>(47,324,344)</b>	<b>(75,293,473)</b>	<b>(122,617,817)</b>	<b>2,097,949,144</b>	<b>2,274,027,287</b>	<b>20,067,282</b>	<b>2,294,094,569</b>

The attached notes 1 to 31 are an integral part of these Consolidated Financial Statements

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

<b>Content</b>	<b>Page</b>
Note 1 - Activity and Financial Statements of the Plaza and Subsidiaries.....	11
Note 2 – Principal accounting policies.....	13
2.1 Basis of preparation and presentation .....	13
2.2 New rules, interpretations and amendments adopted by Plaza and Subsidiaries.....	14
2.3 Basis of consolidation .....	14
2.4 Presentation and functional currency.....	15
2.5 Translation of foreign currency .....	15
2.6 Classification of current and non-current balances .....	16
2.7 Statement of cash flows .....	16
2.8 Financial assets .....	17
2.9 Financial liabilities .....	18
2.10 Derivative contracts .....	18
2.11 Assets held for sale and discontinued operations .....	19
2.12 Property, plant and equipment .....	19
2.13 Investment properties .....	21
2.14 Intangible assets and goodwill .....	22
2.15 Impairment of assets .....	24
2.16 Investments in associates .....	25
2.17 Business combinations and goodwill .....	25
2.18 Deferred income .....	26
2.19 Leases .....	26
2.20 Recognition of revenue and expenses.....	27
2.21 Financial income .....	27
2.22 Provision for bad debts.....	27
2.23 Provisions.....	28
2.24 Income tax .....	28
2.25 Dividends.....	29
2.26 Financial information by operating segments.....	29



(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

<b>Content</b>	<b>Page</b>
2.27 Use of Key Assumptions, Judgments and Estimates.....	30
2.28 New accounting pronouncements (IFRS and Interpretations of the IFRS Interpretation Committee).....	32
Note 3 – Cash and cash equivalents.....	36
Note 4 – Other non-financial assets.....	36
Note 5 – Trade and other accounts receivable.....	37
Note 6 – Related party disclosures.....	39
6.1 Current accounts receivable related parties.....	39
6.2 Current accounts payable related parties.....	40
6.3 Transactions.....	41
6.4 Compensation of key personnel of the Plaza and Subsidiaries.....	43
Note 7 – Current tax assets.....	43
Note 8 – Investment in associate tests.....	43
Note 9 – Intangible assets and goodwill.....	45
Note 10 – Property, plant and equipment.....	46
Note 11 – Investment properties.....	47
Note 12 – Leases.....	50
Note 13 – Income taxes and deferred taxes.....	51
13.1 Income taxes.....	51
13.2 Deferred taxes.....	52
Note 14 – Other financial liabilities.....	53
Note 15 – Trade and other accounts payable.....	57
Note 16 – Lease Liabilities.....	60
Note 17 – Current tax liabilities.....	61
Note 18 – Employee benefit provisions.....	61
Note 19 – Other non-financial liabilities.....	62
Note 20 – Capital issued.....	63

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

<b>Content</b>	<b>Page</b>
Note 21 - Dividends paid and proposed.....	66
Note 22 – Revenue.....	66
Note 23 - Other income and expenses .....	67
23.1 Costs and expenses.....	67
23.2 Other income, by function.....	67
23.3 Other expenses, by function.....	67
23.4 Financial income.....	68
23.5 Financial costs.....	68
23.6 Research and development costs.....	68
Note 24 - Transactions in foreign currency.....	69
Note 25 – Financial information by operating segment.....	71
Note 26 - Commitments, restrictions and contingencies.....	72
Note 27 – Administration of financial risk.....	76
Note 28 – Financial instruments.....	85
Note 29 - Reasonable value of financial instruments.....	86
Note 30 - Environment.....	88
Note 31 - Subsequent events.....	90

mallplaza

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **1. ACTIVITY AND FINANCIAL STATEMENTS OF THE PLAZA AND SUBSIDIARIES**

The Consolidated Financial Statements of Plaza S.A. and Subsidiaries for the ending periods ended March 31, 2024, were authorized for issuance by the Board of Directors on May 07, 2024.

Plaza S.A. ("Plaza" or "the Company" or "the Group") was incorporated in Chile as a stock Corporation on April 16, 2008 and was registered in the Securities Registry of the Commission for the Financial Market on April 30, 2009 under No. 1,028 and is consequently subject to its regulations.

Plaza S.A. is the holding company that Consolidated all the companies that own the shopping centers that operate under the mallplaza brand in Chile, Colombia and the businesses that operate under the Autoplaza and Motorplaza brands, in Chile and Peru (1), respectively. Currently Plaza S.A. operates 26 shopping centers totaling a leasable area of 2,000,000 m<sup>2</sup>, (more than 4,490 premises), distributed in its subsidiaries in Chile with 1,430,000 m<sup>2</sup>, Colombia with 272,000 m<sup>2</sup>, and with its interests in Peru through an associate, Mall Plaza Perú S.A., with 298,000 m<sup>2</sup> that also operates under Mall Plaza brand name.

Plaza S.A. develops, builds, administers, manages, exploits, leases and sublets premises and spaces in shopping centers of the "mall" type.

The business model of Plaza S.A. is characterized by delivering a comprehensive offering of goods and services in world-class malls designed as modern, welcoming and attractive public spaces, making them important shopping and socialization centers for the inhabitants of their areas of influence.

The main commercial operators present in each country, leaders in their categories, participate in Mall Plaza shopping centers with sizes and formats that optimize their commercial management, generating a portfolio of highly diversified real estate income.

The company address and the main offices of the Company are located in the city of Santiago at Avenida Américo Vespucio No. 1737, 9th floor, commune of Huechuraba.

Plaza S.A. is controlled by Falabella S.A. through its subsidiary Desarrollos Inmobiliarios S.A., which directly owns 59.28% of the shares of the Company.

[1] In Peru, Plaza S.A. operates at Mall Plaza Perú S.A., an associate where it owns 33.33% of its property. Mall Plaza Peru S.A. owns three shopping centers.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 1. ACTIVITY AND FINANCIAL STATEMENTS OF THE PLAZA AND SUBSIDIARIES (continued)

The Interim Consolidated Financial Statements include the following subsidiaries:

Subsidiary	Unique Tax Identification Number	Country	Functional Currency	Ownership Interest					
				As of march 31, 2024			As of december 31, 2023		
				Direct	Indirect	Total	Direct	Indirect	Total
				%	%	%	%	%	%
Servicios Mallplaza SpA.	76.034.238-6	Chile	Chilean peso	100	-	100	100	-	100
Plaza Vespucio SpA.	96.538.230-5	Chile	Chilean peso	-	100	100	-	100	100
Administradora Plaza Vespucio S.A. (3)	79.990.670-8	Chile	Chilean peso	-	-	-	-	-	-
Plaza La Serena SpA.	96.795.700-3	Chile	Chilean peso	-	100	100	-	100	100
Plaza Oeste SpA.	96.653.650-0	Chile	Chilean peso	100	-	100	100	-	100
Plaza Antofagasta S.A.	99.555.550-6	Chile	Chilean peso	-	100	100	-	100	100
Desarrollos e Inversiones Internacionales SpA.	76.883.720-1	Chile	Chilean peso	-	100	100	-	100	100
Desarrollos e Inversiones Internacionales en Colombia SpA. (6)	76.883.720-1	Chile	Chilean peso	-	100	100	-	-	-
Salón Motorplaza Perú S.A.	0-E	Perú	Peruvian Sol	-	100	100	-	100	100
Autoplaza SpA. (2)	76.044.159-7	Chile	Chilean peso	-	-	-	-	-	-
Inmobiliaria Mall Calama SpA. (4)	96.951.230-0	Chile	Chilean peso	-	-	-	-	-	-
Nuevos Desarrollos SpA. (ver 21 c)	76.882.330-8	Chile	Chilean peso	-	100	100	-	100	100
Plaza Valparaíso S.A.	76.677.940-9	Chile	Chilean peso	-	100	100	-	100	100
Desarrollos Urbanos SpA. (1)	99.564.380-4	Chile	Chilean peso	-	-	-	-	-	-
Plaza Cordillera SpA.	76.882.090-2	Chile	Chilean peso	-	100	100	-	100	100
Plaza del Trébol SpA.	96.653.660-8	Chile	Chilean peso	99.99999	0.00001	100	99.99999	0.00001	100
Plaza Tobalaba SpA. (5)	96.791.560-2	Chile	Chilean peso	-	-	-	-	-	-
Patrimonio Autónomo Mallplaza Cali.	0-E	Colombia	Colombian peso	-	100	100	-	100	100
Patrimonio Autónomo Centro Comercial Cartagena.	0-E	Colombia	Colombian peso	-	100	100	-	100	100
Patrimonio Autónomo Centro Comercial Manizales Dos.	0-E	Colombia	Colombian peso	-	80	80	-	80	80
Patrimonio Autónomo Centro Comercial Barranquilla.	0-E	Colombia	Colombian peso	-	65	65	-	65	65
Patrimonio Autónomo Mallplaza Calima Holding.	0-E	Colombia	Colombian peso	-	100	100	-	100	100
Mall Plaza Servicios S.A.S.	0-E	Colombia	Colombian peso	-	100	100	-	100	100
Fondo de Capital Privado Mallplaza.	0-E	Colombia	Colombian peso	-	100	100	-	100	100
Inmobiliaria Mall Las Américas S.A.	96.824.450-7	Chile	Chilean peso	-	98.26344	98.26344	-	98.26344	98.26344

(1) On June 30, 2023, the company Desarrollos Urbanos SpA. was absorbed by Nuevos Desarrollos SpA.

(2) On October 1, 2023, the company Autoplaza S.A. It was absorbed by Desarrollos e Inversiones Internacionales SpA.

(3) On December 31, 2023, the company Administrator Plaza Vespucio S.A. was absorbed by Plaza Valparaíso S.A.

(4) On December 31, 2023, the company Inmobiliaria Mall Calama SpA. was absorbed by Plaza La Serena SpA.

(5) On December 31, 2023, the company Plaza Tobalaba SpA. was absorbed by Desarrollos e Inversiones Internacionales SpA.

(6) On January 2, 2024, the division of the company Desarrollos e Inversiones Internacionales SpA occurred, creating the subsidiary Desarrollos e Inversiones Internacionales en Colombia SpA.



(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 1. ACTIVITY AND FINANCIAL STATEMENTS OF THE PLAZA AND SUBSIDIARIES (continued)

As of March 31, 2024, and December 2023, Plaza S.A. and subsidiaries presents the following number of collaborators:

	As of march 31 2024	As of december 31 2023
Chile	520	504
Colombia	87	88
<b>Total employees</b>	<b>607</b>	<b>592</b>
Executives	23	23
<b>Average employees</b>	<b>601</b>	<b>601</b>

### 2. PRINCIPAL ACCOUNTING POLICIES

#### 2.1 Basis of preparation and presentation

These interim Consolidated Financial Statements of Plaza S.A. and subsidiaries includes the Consolidated Financial Statements, for the interim period ended March 31, 2024 (unaudited) and the fiscal year ended December 31, 2023 the Interim Consolidated Statements of Comprehensive Income, the Consolidated Statements of Changes in Shareholders' Equity and the Consolidated Statements of Cash Flows prepared using the direct method for interim periods ended March 31, 2024 and 2023, and their corresponding notes, which have been prepared and presented in accordance with the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (IASB), being financial statements, have been based in accordance with IAS 34, considering additional information requirements of the Commission for the Financial Market (CMF), which does not contradict IFRS standards.

These Consolidated Financial Statements have been prepared based on the accounting records maintained by Plaza S.A. and its subsidiaries. During 2023, the Company changed the valuation policy of its investment properties. The Consolidated Comprehensive Income Statement by Function and the Statement of Changes in Shareholders' Equity as of March 31, 2023, were modified, with respect to those previously issued, for comparative purposes with the presentation of the current year.

The preparation of the Consolidated Financial Statements in accordance with IFRS and additional information requirements of the Commission for the Financial Market (CMF) require the use of certain critical accounting estimates and also requires the Administration to exercise its judgment in the application process of the accounting policies in the Company. Note 2.27 discloses the areas that imply a higher degree of judgment or complexity or the areas where the assumptions and estimates are significant for the Consolidated Financial Statements.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **2. PRINCIPAL ACCOUNTING POLICIES (continued)**

#### **2.1 Basis of preparation and presentation (continued)**

For the convenience of the reader, these financial statements and their accompanying notes have been translated from Spanish into English.

#### **2.2. New standards, interpretations and amendments adopted by Plaza and Subsidiaries**

The accounting policies adopted in order to prepare the Interim Consolidated Financial Statements for the period ended March 31, 2024 are consistent with those applied in preparing the Consolidated Financial Statements of Plaza and Subsidiaries for the year ended December 31, 2023.

#### **2.3 Basis of consolidation**

The Consolidated Financial Statements comprise the Financial Statements of Plaza S.A. and its subsidiaries as of March 31, 2024 and 2023 (unaudited) and December 2023.

Subsidiaries are all the Companies of which Plaza S.A. has control in accordance with IFRS 10. To comply with the definition of control in IFRS 10 "Consolidated Financial Statements," three criteria must be met: (a) an investor has power over the relevant activities of an investee, (b) the investor has an exposure, or rights, or variable returns from its involvement in the investee, and (c) the investor has the ability to use its power over the investee to affect the amount of the investor's returns.

The subsidiaries are fully Consolidated from the date of acquisition, which is the date on which the Plaza and Subsidiaries obtains control and continue to be Consolidated until the date on which said control ceases.

The Financial Statements of the subsidiaries are prepared for the same reporting period as the controlling company, and the accounting policies have been applied consistently. All inter-company balances, transactions, revenues and expenses, profits and losses resulting from intra-group transactions have been eliminated.

The non-controlling interest represents the portion of profits or losses and net assets that are not owned by the Plaza and Subsidiaries and are presented separately in the Statements of Comprehensive Income and within the equity in the Consolidated Statements of Financial Position, separate from the equity of the controlling company.

Acquisitions of controlling interests are accounted for using the acquisition method, where the excess of the acquisition cost over the fair value of the Company's share of the identifiable net assets acquired is recognized as goodwill.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 2. PRINCIPAL ACCOUNTING POLICIES (continued)

#### 2.4 Presentation and functional currency

The Consolidated Financial Statements are presented in thousands of Chilean pesos ("ThCh\$"), unless otherwise indicated, which is the functional currency of the primary economic environment in which Plaza S.A. operates and it is the presentation currency of Plaza and Subsidiaries. Chilean pesos are rounded to the nearest thousand pesos.

Each entity of Plaza and Subsidiaries has determined its own functional currency in accordance with the requirements of IAS 21 "Effects of changes in Foreign Currency Exchange Rates" and the items included in the Financial Statements of each entity are measured, using that functional currency. The functional currency of each of the companies is described in Note 1.

#### 2.5 Translation of foreign currency

Transactions in foreign currencies are initially recorded at the exchange rate of the functional currency at the date of the transaction. Monetary assets and liabilities denominated in foreign currency are translated at the observed exchange rate of the functional currency at the closing date of the Statement of Financial Position. All translation differences are recognized in profit or loss for the period.

Non-monetary items that are measured at historical cost in foreign currency are translated using the exchange rates at the transaction date, and the monetary items that are measured at fair value in foreign currency are translated using the exchange rates on the date of the Consolidated financial statement.

The exchange rates of the foreign currencies and the Unidad de Fomento (UF, Chilean monetary unit indexed to the inflation index) with respect to the Chilean peso as of March 31, 2024, 2023 and December 2023, are as follows:

	As of march 31 de 2024	As of december 31 de 2023	As of march 31 de 2023
U.S. Dollar (US \$)	981.71	877.12	790.41
Euro (EUR)	1,060.05	970.05	858.02
Peruvian sol (PEN)	264.47	236.97	210.06
Colombian peso (COP)	0.25	0.23	0.17
Unidad de Fomento (UF)	37,093.52	36,789.36	35,575.48

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **2. PRINCIPAL ACCOUNTING POLICIES (continued)**

#### **2.5 Translation of foreign currency (continued)**

In the case of subsidiaries abroad, for the purpose of translating a presentation currency, in the Financial Statements that differ from the functional currency of the parent company, the assets and liabilities are presented in Chilean pesos converted at the exchange rate observed at the closing date of the Statement of Financial Position, while the Income Statement is converted at the average exchange rate of each month, in accordance with the provisions of IAS 21.

The exchange rate differences that arise from the translation to presentation currency are recorded to a separate component of equity. At the time of disposal of foreign entity, the accumulated deferred amount recognized in equity in relation to that particular foreign operation is recognized in the Statement of Income.

Any goodwill arising from the acquisition of a foreign operation and any adjustment to fair value in the carrying values of assets and liabilities arising from acquisitions, are treated as assets and liabilities of the foreign operation and are translated at the closing date.

#### **2.6 Classification of current and non-current balances**

In the Consolidated Statement of Financial Position, the balances are classified according to their maturities; i.e., as current, those with expiration equal to or less than twelve months and as non-current, those with maturities greater than twelve months.

If there are obligations whose maturity is less than twelve months, but whose long-term refinancing is insured at the discretion of the Company, through unconditionally available credit agreements with a long-term maturity, they may be classified as non-current liabilities.

#### **2.7 Statement of Cash Flows**

The Statement of Cash Flows considers the cash movements made during the period. In these Statements of Cash Flow, the following concepts are used as described below:

**Cash Flows:** inflows and outflows of cash or other equivalent means, these being understood as investments with an original maturity of three months or less and of high liquidity, and which are subject to an insignificant risk of changes in their value.

**Operating Activities:** these are the activities that constitute the main source of ordinary revenue and expenses of the Plaza and Subsidiaries, as well as the activities that cannot be classified as investment or financing.



(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 2. PRINCIPAL ACCOUNTING POLICIES (continued)

#### 2.7 Statement of Cash Flows (continued)

**Investing Activities:** the acquisition, sale or disposal by other means of non-current assets and other investments not included in cash and cash equivalents.

**Financing Activities:** activities that produce changes in the size and composition of equity and borrowings.

The Company considers cash and cash equivalents as cash balances held in cash and in current bank accounts, time deposits and other financial transactions that are set to be settled in less than 3 months, plus accrued interest at the end of each ending period.

#### 2.8 Financial assets

##### a) Recognition, measurement and derecognition of financial assets

IFRS 9 "Financial Instruments, brings together the three aspects of accounting for financial instruments: classification and measurement; impairment; and hedge accounting. Financial assets are classified at their initial recognition as financial assets at fair value through the results, loans and accounts receivable, investments held to maturity or investments available for sale. Where it is permitted and appropriate, this designation is re-evaluated at the close of each financial ending year. When financial instruments are initially recognized, they are measured at fair value and the costs or income directly attributable to the transaction are recognized in income.

Subsequently, financial assets are measured at fair value, except for loans and accounts receivable and investments classified as held-to-maturity, which are measured at the amortized cost using the effective rate method.

The adjustment of assets recorded at fair value is charged to income, except for investments available for sale whose market adjustment is recognized in a separate component of equity, net of deferred taxes applied to it.

Financial assets are derecognized when the rights to receive cash flows derived from them have expired or have been transferred, and the Plaza and Subsidiaries has substantially transferred all the risks and benefits derived from their ownership.

##### b) Impairment of financial assets

IFRS 9 requires the Plaza and Subsidiaries to record the expected credit losses of all its financial assets, either on a 12-month or lifetime basis. Plaza and Subsidiaries applied the simplified model.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **2. PRINCIPAL ACCOUNTING POLICIES (continued)**

#### **2.8 Financial assets (continued)**

##### **b) Impairment of financial assets (continued)**

The Plaza and subsidiaries has established a provision matrix that is based on the historical experience of the Group's credit losses, adjusted by specific prospective factors for the debtors and the economic environment in accordance with IFRS 9.

The Plaza and Subsidiaries evaluates whether there is objective evidence of impairment for financial assets that are individually significant or collectively significant for financial assets that are not individually significant. If, in a subsequent ending year, the amount of the impairment loss decreases and the decrease can be objectively related to an event that occurs after recognition of the impairment, the previously recognized impairment loss is reversed. Any subsequent reversal of an impairment loss is recognized in the profit or loss, to the extent that the carrying value of the asset does not exceed its amortized cost on the reversal date.

#### **2.9 Financial liabilities**

##### **Recognition, measurement and derecognition of financial liabilities**

All public bond and financial institution obligations are initially recognized at fair value, net of the costs incurred in the transaction. After the initial recognition, the obligations and loans that accrue interest are subsequently measured at amortized cost, recognizing in income any greater or lesser value in the placement on the amount of the respective debt through the effective interest rate method, unless designated as a fair value hedge.

Public bond obligations are presented at their nominal value plus interest, calculated in accordance with the effective interest rate method and the accrued readjustments.

Financial liabilities are derecognized when the obligations specified in the contracts are canceled, expired or are forgiven.

#### **2.10 Derivative contracts**

Derivative instruments are recorded at the fair value on the date that the contract was executed and are subsequently revalued at the fair value at the closing date of the Financial Statements. The changes that are generated in the fair value are recorded to profit or loss, unless they qualify as cash flow hedges.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **2. PRINCIPAL ACCOUNTING POLICIES (continued)**

#### **2.10 Derivative contracts (continued)**

If the derivative instruments qualify as hedging derivatives, they are initially recognized at the contract value and subsequently revalued at their fair value at the closing date of the Financial Statements. Profits or losses resulting from the measurement of fair value are recognized for cash flow hedges within other comprehensive income for the effective portion, such as profits or losses for cash flow hedges of financial instruments. Once the derivative contract has been settled, the balances accumulated in other comprehensive income are reclassified to the statement of income.

The instruments currently utilized correspond to cross currency swaps. The Company uses valuation models that are applied to determine the market value of the derivatives. The valuation methodology used includes pricing models using present value calculations. These models require financial market data for their calculation and are obtained through public and private access information platforms. The information required for the calculation mainly includes spot and forward exchange rates and interest rate curves.

#### **Offsetting of financial instruments**

Financial assets and liabilities are offset and the net amount is reported in the Consolidated Statement of Financial Position if, and only if, there is a legal right to receive or cancel the net amount at the closing date of the Statement of Financial Position, in addition, if there is an intention to settle on a net basis, or to realize the assets and settle the liabilities simultaneously.

#### **2.11 Assets held for sale and discontinued operations**

Non-current assets whose carrying value will be recovered through a sale transaction and not through their continuous use are classified as held for sale and discontinued operations. This condition is considered fulfilled only when the sale is highly probable, and the asset is available for immediate sale in its current state. As of March 31, 2024, the company has classified assets held for sale corresponding to surplus land for Thch\$52,134,218 (As of December 31, 2023 M\$52,134,218).

Plaza and Subsidiaries has made active arrangements for the sale of said assets.

These assets are valued at the lower of their carrying amount and fair value less costs to sell.

#### **2.12 Property, plant and equipment**

Property, plant and equipment are recorded at cost and are presented net of accumulated depreciation and accumulated impairment, except for land, which is not subject to depreciation.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 2. PRINCIPAL ACCOUNTING POLICIES (continued)

#### 2.12 Property, plant and equipment (continued)

The cost includes the purchase price and all costs directly related to placing the asset at the location and in the conditions necessary for it to operate as intended by Management, in addition to the initial estimate of the costs of dismantling, removal or partial or total removal of the asset, as well as the rehabilitation of the place where it is located, where such constitutes an obligation for the Company. For construction works, the cost includes directly related personnel expenses and others of an operational nature attributable to the construction, as well as financial expenses related to external financing accrued during the construction year. The interest rate used to capitalize financial expenses is that corresponding to the specific financing or, as the case may be, the average financing rate of the Company.

The costs of expansion, modernization or improvement that represent an increase in productivity, capacity or efficiency, and therefore an extension of the useful life of the assets, are capitalized as additional cost of the corresponding assets. Ending year maintenance, conservation and repair expenditures are recognized as an expense during the year in which they are incurred. An element of property, plant and equipment is derecognized at the time of its disposal or when future economic benefits of its use or disposal are not expected. Any gain or loss arising from the disposal of the asset (calculated as the difference between the net disposal value and the carrying value of the asset) is included in the Statement of Income in the fiscal year the asset is derecognized.

In addition, this category includes right of use assets derived from the application of IFRS 16, which are depreciated over the terms of the relevant lease agreements.

Depreciation begins when the goods are available for use, that is, when they are in the location and under the conditions necessary to be able to operate in the manner intended by Management. Depreciation is calculated on a straight-line basis over the economic useful life of the assets, up to the amount of their residual value. The economic useful lives estimated by category are the following:

Category	Range (years)
Buildings	80
Facilities	5 to 25
Plant, equipment and accessories	3 to 8
Motor vehicles	7

The residual values of the asset, useful lives and depreciation methods are reviewed at each closing date and adjusted if appropriate as a change in the estimates recorded.



(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **2. PRINCIPAL ACCOUNTING POLICIES (continued)**

#### **2.13 Investment properties**

Investment property corresponds to real estate assets (land and buildings) held by Plaza to obtain economic benefits from their lease or to obtain capital gains from holding them.

Investment property is initially recorded at cost, same as property, plant and equipment, as described in section 2.12. After the initial measurement, the Company values its operating investment property at fair value, in conformity with the methodology described in Note 12, and it is not subject to depreciation.

Investment property under construction is valued at cost until the time of start-up. Once the investment property is in operation, it is measured at fair value.

Changes in the fair value of investment property (profits or losses) are recorded in the statement of income under "Other Income by Function".

Additionally, this item includes "Right-of-use Assets" arising from the application of IFRS 16.

The logo for Mallplaza, featuring a stylized pink swirl above the word "mallplaza" in a grey, lowercase, sans-serif font.

mallplaza

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **2. PRINCIPAL ACCOUNTING POLICIES (continued)**

#### **2.14 Intangible assets and goodwill**

Intangible assets acquired separately are measured at cost on initial recognition. The cost of intangible assets acquired in a business combination is their fair value at the acquisition date.

After initial recognition, intangible assets are recorded at cost, less any accumulated amortization and any accumulated impairment loss. Intangible assets generated internally are capitalized as long as they meet the conditions of an identifiable asset, control over the resource in question, existence of future economic benefits and are carried out during the development phase in accordance with the provisions of IAS 38 "Intangible Assets." If the aforementioned conditions are not met, the expense is reflected in the statement of comprehensive income in the period the expense is incurred.

The useful lives of intangible assets are evaluated as finite or indefinite.

Intangible assets with finite useful lives are amortized on a straight-line basis over the economic useful life and their value is evaluated each time there is an indication that the intangible asset may be impaired. The exercise of amortization and the method of amortization of an intangible asset with a finite useful life is reviewed, at least, at the close of each financial period. Expected changes in useful life or future economic benefits included in the asset are treated as changes in accounting estimates. The amortization expense of intangible assets with finite lives is recognized in the Statement of Income as administrative expenses.

Intangible assets with indefinite useful lives are not amortized, but an annual impairment test is carried out individually or by cash-generating unit. The useful life of an intangible asset with an indefinite life is reviewed annually to determine if the indefinite life evaluation continues to be sustainable. If not, the change in the evaluation of useful life from indefinite to definite is made on a prospective basis.

Profits or losses when derecognizing an intangible asset are measured as the difference between the net disposal proceeds and the carrying value of the asset and are recognized in the Statement of Income in the fiscal period in which the item is derecognized.

The intangibles identified by Plaza S.A. and its subsidiaries correspond to goodwill, commercial brands, IT projects and other, and licenses of acquired software.

#### **a) Goodwill**

At the date of the transition to IFRS, the Company took the option not to restate the accounting for business combinations prior to that date, in line with the provisions of IFRS 1.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **2. PRINCIPAL ACCOUNTING POLICIES (continued)**

#### **2.14 Intangible assets and goodwill (continued)**

##### **a) Goodwill (continued)**

After adoption, goodwill represents the excess of the cost of an investment in a subsidiary or an associate over the Company's share of the fair value of the identifiable net assets on the acquisition date.

After initial recognition, goodwill is measured at cost less any accumulated impairment loss if appropriate.

Goodwill related to acquisitions of subsidiaries is subject to annual impairment tests. For purposes of impairment testing, goodwill is allocated to the cash-generating units (or groups of cash-generating units, or "CGUs") that are expected to benefit from the synergies of a business combination.

The Company has carried out the annual impairment test required by accounting regulations and has not identified any impairment.

##### **b) Trademarks**

Currently, given that trademarks do not have an expiration date and can be, and are intended to be used indefinitely, the Company has determined to assign trademarks acquired in business combinations an indefinite useful life. If appropriate, the change in the evaluation of useful life from indefinite to definite is made on a prospective basis.

Brands are presented at their historical cost, less any impairment loss. These assets are subject to impairment tests annually or when there are factors that indicate a possible loss of value.

##### **c) IT projects and others**

The implementation of computer and other projects are capitalized at the value of the costs incurred in their execution which are amortized over the period estimated that they will produce future economic benefits (5 years).

##### **d) Licenses IT programs**

Computer program licenses acquired are capitalized at the value of the costs incurred in acquiring them and preparing them to use the specific programs. These costs are amortized over their estimated useful lives (3 to 10 years). Software maintenance costs are recognized as an expense in the period in which they are incurred.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 2. PRINCIPAL ACCOUNTING POLICIES (continued)

#### 2.14 Intangible assets and goodwill (continued)

The following is a summary of the policies applied to the Group's intangible assets:

Category	Goodwill	Trademarks	IT Projects and others	Licenses IT Programs
Useful Life	Indefinite	Indefinite	5 years	3 to 10 years
Amortization Method	-	-	Linear	Linear
Internally Generated or Acquired	Acquired	Acquired	Generated-Acquired	Acquired

Residual values of assets, useful lives and amortization methods are reviewed as of each closing date and adjusted prospectively, if appropriate, as a change in estimates.

#### 2.15 Impairment of assets

Throughout the year, and principally at the end of each reporting ending year, it is evaluated if there is any indication that an asset could have suffered an impairment loss. If there is any indication, an estimate of the recoverable amount of said asset is made to determine, if applicable, the amount of the impairment. In the case of identifiable assets that do not generate cash flows independently, the recoverability of the cash-generating unit to which the asset belongs is estimated, understanding as such, the smallest identifiable assets group that generates independent cash inflows. In the case of cash-generating units to which purchased goodwill or intangible assets with an indefinite useful life have been assigned, the analysis of their recoverability is carried out systematically at the end of each period.

The recoverable amount is the greater of the fair value less the costs necessary for its sale and the value in use, understood as the present value of the estimated future cash flows. For the calculation of the recovery value of the investment property and the intangible asset, the value in use is the criterion used by Plaza and Subsidiaries in practically all cases.

In the case of the investment, the impairment is determined for the goodwill by evaluating the recoverable amount of the cash-generating unit (or group of cash-generating units) to which the investment relates. Where the recoverable amount of the cash-generating unit (or group of cash-generating units) is less than the carrying value of the cash-generating unit (or group of cash-generating units) to which goodwill has been assigned, an impairment loss is recognized.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **2. PRINCIPAL ACCOUNTING POLICIES (continued)**

#### **2.15 Impairment of assets (continued)**

An impairment loss is first allocated to goodwill to reduce its carrying value and then to the other assets of the cash-generating unit.

Impairment losses related to goodwill cannot be reversed in future periods. Plaza and Subsidiaries performed its impairment test as of December 31, 2023.

#### **2.16 Investments in associates**

The Group's investment in its associate companies is accounted for using the equity method. An associate is an entity over which Plaza S.A. has a significant influence.

The equity method consists of recording the participation in the Statement of Financial Position for the proportion of its equity that the participation of Plaza S.A. represents in its capital, once the effect of the transactions carried out with Plaza and Subsidiaries are adjusted, as the case may be, plus goodwill generated in the acquisition of the Company.

After applying the equity method, Plaza and Subsidiaries determine whether it is necessary to recognize a loss of additional impairment in the investment in the Group's associate. Plaza and Subsidiaries determine in each accounting year whether there is any objective evidence that the investment in the associate has deteriorated. If this is the case, Plaza and Subsidiaries calculates the impairment amounts as the difference between the recoverable amount of the associate and the carrying value and recognizes the amount in the statement of comprehensive income.

#### **2.17 Business combinations and goodwill**

At the date of transition to IFRS, the Company took the option not to re-issue the business combinations prior to that date, in line with the provisions of IFRS 1. After adoption, goodwill represents the excess of the sum of the value of the consideration transferred for the acquisition of an investment in a subsidiary or an associate, on the fair value of the net identifiable assets on the date of acquisition.

Business combinations are accounted for using the acquisitions method of accounting. The cost of an acquisition is measured as the fair value of the assets, equity instruments issued and liabilities incurred or assumed on the date of exchange. The assets and liabilities acquired and contingent liabilities assumed in a business combination are initially measured at fair value on the acquisition date, regardless of the scope of any non-controlling interest.



(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **2. PRINCIPAL ACCOUNTING POLICIES (continued)**

#### **2.17 Business combinations and goodwill (continued)**

Goodwill is initially measured at cost, this being the excess of the cost of the business combination over the Group's share in the net fair value of the Identifiable assets, liabilities and contingent liabilities of the acquisition. If the acquisition cost is less than the fair value of the net assets of the acquired subsidiaries, the difference is recognized directly in the Statement of Income.

After initial recognition, goodwill is measured at cost less any accumulated impairment loss.

Where goodwill is part of a cash-generating unit (group of cash-generating units) and part of the operation within that unit is disposed of, the goodwill associated with the disposed operation is included in the carrying value of the transaction to determine the profit or losses due to the disposition of the operation. The amount transferred in this circumstance is measured based on the relative values of the transferred transaction and the retained portion of the cash-generating unit.

#### **2.18 Deferred income**

The income received at the beginning of a lease contract is deferred within the term of the respective contract, in accordance with the provisions of IFRS 16 "Leases."

#### **2.19 Leases**

As of January 1, 2019, IFRS 16 introduces a single lease accounting model and requires a lessee to recognize the assets and liabilities of all leases with a duration greater than 12 months. A lessee is required to recognize a "right of use asset" that represents its right to use the underlying leased asset and a "lease liability" that represents its obligation to make lease payments.

A lease is a contract or part of a contract that conveys the right to use an asset for a period in exchange for a consideration, in which all the risks inherent in the ownership of the underlying asset may or may not be transferred substantially.

The right of use assets are presented in the item Property, Plant and Equipment or Investment Property, as appropriate, and the liabilities are presented as "Lease Liability" in the statement of financial position.

Income of a contingent nature is recognized in the period in which its payment is probable.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **2. PRINCIPAL ACCOUNTING POLICIES (continued)**

#### **2.20 Recognition of revenue and expenses**

Ordinary income is recognized for an amount that reflects the consideration received or to receive that the entity has the right to transfer services to a customer. The entity has analyzed and taken into consideration all relevant facts and circumstances when applying each step of the model established by IFRS 15 to contracts with its customers (identification of the contract, identifying performance obligations, determining the price of the transaction, assigning the price, recognize the income).

Revenue and expenses are charged based on the accrual criterion, except for the minimum revenue arising from the lease of investment property, which is recognized linearly over the term of the lease contract, in accordance with IFRS 16 "Leases."

Operating revenues correspond mainly to the leasing and administration of the malls and they are recognized whenever the benefits cause an increase in the net equity that is not related to the contributions of the owners of that equity and these benefits can be valued with reliability. Revenues are valued at the fair value of the consideration received, or receivable, deriving from them. Only revenues derived from the rendering of services are recognized when they can be reliably estimated based on the degree of completion of the provision of the service at the date of the Statement of Financial Position.

The expenses associated with the operation of the "malls" are billed and recovered from the lessees, mainly as a concept of other obligations arising from the contract (or "common expenses"), a lower percentage of which is assumed as a cost by the Company. Since this concept does not generate margin for the Company, only the unrecovered part of the expenses is recorded as operating cost. The recovered part will not be recorded as revenue, operating costs or administrative expenses.

#### **2.21 Financial income**

Financial income is recognized to the extent that the interest is accrued (using the effective interest rate method). Interest income is included in financial income in the Statement of Income.

#### **2.22 Provision for bad debts**

Plaza S.A and Subsidiaries use the guidelines of IFRS9 for the provision of their bad debts, which establishes that expected credit losses should also be considered.

The accounts receivable, corresponding to trade and documents receivable, are presented net of provisions for bad debts, which were determined based on the balances of trade receivables and documents receivable at the close of each period, whose collection is estimated unlikely.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **2. PRINCIPAL ACCOUNTING POLICIES (continued)**

#### **2.22 Provision for bad debts (continued)**

Management estimates that these provisions are sufficient and that the net balances are recoverable.

The Company's policy is to establish a provision for those balances of doubtful recoverability, determined on the basis of a model that considers the age of the accounts receivable and which also considers financial history, protests, historical payment behavior, guarantees received and estimate of expected credit losses with prospective information that considers, among others, information on the future economic conditions expected for each market in which the Company participates.

Once all the extrajudicial instances have been exhausted, or the termination of the trial has been declared, the account receivable is written off against the provision for uncollectible debtors constituted.

#### **2.23 Provisions**

The obligations existing at the date of the Financial Statements, arising as a result of past events which may result in probable losses for Plaza and Subsidiaries, and whose amount or timing of cancellation are uncertain, are recorded in the Statement of Financial Position as provisions for the present value of the most probable amount that is estimated that will have to be disbursed to cancel the obligation.

Provisions are quantified on the consequences of the event, taking into consideration the best information available at the date of the issuance of the Financial Statements, and are re-estimated at each subsequent accounting close.

#### **2.24 Income tax**

Tax assets and liabilities are measured at the amount that is expected to be recovered or paid to the tax authorities of each country. The tax rates and tax laws used to compute the amount are those promulgated as of the date of the Statement of Financial Position.

Deferred tax is presented using the liability method over temporary differences at the date of the Statement of Financial Position between the tax base of assets and liabilities and their carrying values for financial reporting purposes. Deferred tax assets are recognized for all deductible temporary differences, including tax losses, to the extent that it is probable that there will be taxable profits against which deductible temporary differences and carry forward of unused tax credits and unused tax losses may be recovered. Deferred tax related to items recognized directly in equity is recognized in equity and not in the statement of income.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **2. PRINCIPAL ACCOUNTING POLICIES (continued)**

#### **2.24 Income tax (continued)**

The carrying value of deferred tax assets is reviewed at the date of the Statement of Financial Position and reduced to the extent that it is no longer probable that there will be sufficient taxable profits available to allow all or part of the deferred tax asset to be used.

#### **2.25 Dividends**

Article No. 79 of the Chilean Corporations Law establishes that, unless the bylaws determine otherwise, corporations must distribute annually to their shareholders as a dividend in cash, pro rata of their shares or in the proportion they establish in the bylaws if there are preferred shares, at least 30% of the net profits of each year, except when appropriate to absorb accumulated losses from previous years. At the end of each year, the Company records a liability for 30% of the net distributable profits, which is recorded against the Retained Earnings (Losses) account in the Statement of Changes in Shareholders' Equity.

Provisional and final dividends are recorded as a reduction to equity at the time of approval by the competent body, which, for dividends, is normally the Board of Directors of the Company, while, for final dividends, is the Ordinary Shareholders' Meeting.

#### **2.26 Financial information by operating segments**

Segment information is reported in accordance with the provisions of IFRS 8 "Operating Segments," in a manner consistent with the internal reports that are regularly reviewed by the Group's Management and have been determined according to the main business activities that Plaza and Subsidiaries develops and which are regularly reviewed by senior management, in order to measure performance, evaluate risks and allocate resources, and for which available information exists. In the process of determining reportable segments, certain segments have been grouped because they have similar economic characteristics. In note 25 segments information is presented.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **2. PRINCIPAL ACCOUNTING POLICIES (continued)**

#### **2.27 Use of Key Assumptions, Judgments and Estimates**

Key assumptions regarding the future and other key sources of uncertainty in estimates at the date of the Statement of Financial Position that have a material risk of causing a material adjustment in the carrying values of assets and liabilities are set out below:

##### **- Fair Value of Investment Properties**

Determining the fair value of investment property involves judgments and assumptions that could be affected if circumstances change. Note 11 sets out the methodology for determining fair value and the main parameters and indicators considered.

##### **- Useful life and residual values of Intangible Assets, Property, Plant and Equipment**

Determining the useful lives and residual values of defined useful life components of intangible assets, property, plant and equipment involves judgments and assumptions that could be affected if circumstances change. Management reviews these assumptions periodically and adjusts them on a prospective basis if any changes are identified.

##### **- Impairment of Goodwill and Intangible Assets with an indefinite useful life**

The Company determines whether goodwill and intangible assets with an indefinite useful life are impaired on an annual basis. This test requires an estimate of the value in use of the cash-generating units to which goodwill and intangible assets of indefinite useful life are associated. Estimating value in use requires management to estimate the expected future cash flows of the cash-generating unit (or group of CGU's) and to choose an appropriate discount rate to calculate the present value of those cash flows.

##### **- Deferred Tax Assets**

Deferred tax assets are recognised for all temporary deductible differences between the financial and tax base of assets and liabilities and for unused tax losses to the extent that taxable profits are likely to exist against which the losses can be used and if there are sufficient temporary taxable differences to absorb them. Management's use of meaningful judgment is required to determine the value of deferred tax assets that can be recognized, based on the likely opportunity and level of projected taxable profits.



(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 2. PRINCIPAL ACCOUNTING POLICIES (continued)

#### 2.27 Use of Key Assumptions, Judgments and Estimates (continued)

##### - Employee Benefits

The cost of benefits to employees which qualify as defined benefit plans under IAS 19 "Employee benefits" is determined using actuarial valuations. Actuarial valuation involves assumptions regarding discount rates, future salary increases, employee turnover rates, and mortality rates, among others. Due to the long-term nature of these plans, such estimates are subject to a significant amount of uncertainty.

##### - Fair Value of Assets and Liabilities

In certain cases, IFRS requires that assets and liabilities be recorded at fair value. Fair value is defined as the price that would be received for selling an asset or the price paid for transferring a liability in an orderly transaction between market participants at the date of measurement (starting price). In measuring fair value, the Company considers the characteristics of the asset or liability in the same way that market participants would take them into account when pricing such asset or liability at the measurement date. The basis for measuring assets and liabilities at fair value is the prevailing prices in active markets. In their absence, the Company estimates such values based on the best information available, including the use of models or other valuation techniques.

The assets and liabilities that are measured at fair value in the Statement of Financial Position are derivative instruments. The fair value of investment property (Note 11) and the market value of financial liabilities (Note 29) are disclosed in the notes to the financial statements. The way fair value is determined is through the application of the following hierarchies:

- **Level 1:** Quoted price (unadjusted) in an active market for identical assets and liabilities.
- **Level 2:** Inputs other than quoted prices that are included in Level 1 and are observable for assets and liabilities, either directly (i.e., as a price) or indirectly (i.e., derived from a price).
- **Level 3:** Inputs for assets or liabilities that are not based on observable market information (unobservable inputs).

##### - Estimation of Uncollectible

The Company records provisions for bad debts in accordance with the requirements of IFRS 9 as indicated in note 2.22.

##### - Calculation of straight-line basis of minimum income in lease contracts

The Company records revenue on a straight-line basis in accordance with the requirements of IFRS 16 as indicated in note 2.20.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 2. PRINCIPAL ACCOUNTING POLICIES

#### 2.28 New accounting pronouncements (IFRS and Interpretations of the IFRS Interpretation Committee)

As of the date of issuance of these Consolidated Financial Statements, new standards, amendments, improvements and interpretations have been published to the existing standards, which have not entered into force which are detailed below:

New rules, improvements and amendments		Mandatory application date
IFRS 18	Presentation and financial information to be disclosed in the financial statements	Jan 1, 2027

#### IFRS 18, Presentation and Disclosure in Financial Statements

On April 9, 2024, the IASB published its new standard, IFRS 18, "Presentation and Disclosure in Financial Statements," which will replace IAS 1, "Presentation of Financial Statements."

IFRS 18 applies to all financial statements that are prepared and presented in accordance with IFRS Accounting Standards.

The main changes in the new standard compared to the previous requirements in IAS 1 include:

- The introduction of defined categories and subtotals in the income statement that point to additional relevant information and provide a structure for the income statement that is more comparable between entities.
- The introduction of requirements to improve aggregation and disaggregation that target additional relevant information and ensure that material information is disclosed.
- The introduction of disclosures on Management Performance Measures (MPM) in the notes to the financial statements that aim for transparency and discipline in the use of such measures and disclosures in one place.

IFRS 18 is effective for annual periods beginning on or after January 1, 2027. The standard is applied retrospectively, with specific transition requirements, its early application is permitted.

The Company is evaluating the impact that IFRS 18 will have in its financial statements and disclosures.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 2. PRINCIPAL ACCOUNTING POLICIES

#### 2.28 New accounting pronouncements (IFRS and Interpretations of the IFRS Interpretation Committee) (continued)

New rules, interpretations and amendments adopted by Plaza S.A. and subsidiaries.

Improvements and amendments		Mandatory application date
IAS 1	Classification of Liabilities as Current or Non-Current	Jan 1, 2024
IFRS 16	Lease Liability in a Sale and Leaseback	Jan 1, 2024
IAS 1	Non-current Liabilities with Covenants	Jan 1, 2024
IAS 7 - IFRS 7	Supplier Finance Arrangements	Jan 1, 2024

#### IAS 1 "Presentation of Financial Statements" - Classification of liabilities as current or noncurrent

The amendments to IAS 1 published in January 2020 affect only the presentation of liabilities as current or non-current in the statement of financial position and not the amount or timing of recognition of any asset, liability, income or expenses, or the information disclosed about those items.

The amendments clarify that the classification of liabilities as current or non-current is based on rights that are in existence at the end of the reporting period, specify that classification is unaffected by expectations about whether an entity will exercise its right to defer settlement of a liability, explain that rights are in existence if covenants are complied with at the end of the reporting period, and introduce a definition of 'settlement' to make clear that settlement refers to the transfer to the counterparty of cash, equity instruments, other assets or services.

The amendments are applied retrospectively for annual periods beginning on or after January 1, 2024. Early application is permitted. If an entity applies the 2020 amendments for an earlier period, it is also required to apply the 2022 amendments early.

The Company is currently evaluating the impact that the aforementioned standard could have.

#### IFRS 16 Lease liability in a sale and leaseback

The amendments to IFRS 16 add subsequent measurement requirements for sale and leaseback transactions that satisfy the requirements in IFRS 15 to be accounted for as a sale.

The amendments require the seller-lessee to determine 'lease payments' or 'revised lease payments' such that the seller-lessee does not recognize a gain or loss that relates to the right of use retained by the seller-lessee, after the commencement date.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **2. PRINCIPAL ACCOUNTING POLICIES (continued)**

#### **2.28 New accounting pronouncements (IFRS and Interpretations of the IFRS Interpretation Committee) (continued)**

##### **IFRS 16 Lease liability in a sale and leaseback (continued)**

The amendments do not affect the gain or loss recognized by the seller-lessee relating to the partial or full termination of a lease. Without these new requirements, a seller-lessee may have recognized a gain on the right of use it retains solely because of a remeasurement of the lease liability (for example, following a lease modification or change in the lease term) applying the general requirements in IFRS 16. This could have been particularly the case in a leaseback that includes variable lease payments that do not depend on an index or rate.

As part of the amendments, the IASB amended an Illustrative Example in IFRS 16 and added a new example to illustrate the subsequent measurement of a right-of-use asset and lease liability in a sale and leaseback transaction with variable lease payments that do not depend on an index or rate. The illustrative examples also clarify that the liability, that arises from a sale and leaseback transaction that qualifies as a sale applying IFRS 15, is a lease liability.

The amendments are effective for annual reporting periods beginning on or after January 1, 2024. Earlier application is permitted. If a seller-lessee applies the amendments for an earlier period, it is required to disclose that fact.

A seller-lessee applies the amendments retrospectively in accordance with IAS 8 to sale and leaseback transactions entered into after the date of initial application, which is defined as the beginning of the annual reporting period in which the entity first applied IFRS 16.

The Company is currently evaluating the impact that the aforementioned standard could have.

##### **IAS 1 "Non-current liabilities with covenants"**

The amendments specify that only covenants that an entity is required to comply with on or before the end of the reporting period affect the entity's right to defer settlement of a liability for at least twelve months after the reporting date (and therefore must be considered in assessing the classification of the liability as current or non-current). Such covenants affect whether the right exists at the end of the reporting period, even if compliance with the covenant is assessed only after the reporting date (e.g. a covenant based on the entity's financial position at the reporting date that is assessed for compliance only after the reporting date).

The IASB also specifies that the right to defer settlement of a liability for at least twelve months after the reporting date is not affected if an entity only has to comply with a covenant after the reporting period. However, if the entity's right to defer settlement of a liability is subject to the entity complying with covenants within twelve months after the reporting period, an entity discloses information that enables users of financial statements to understand the risk of the

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **2. PRINCIPAL ACCOUNTING POLICIES (continued)**

#### **2.28 New accounting pronouncements (IFRS and Interpretations of the IFRS Interpretation Committee) (continued)**

##### **IAS 1 "Non-current liabilities with covenants" (continued)**

liabilities becoming repayable within twelve months after the reporting period. This would include information about the covenants (including the nature of the covenants and when the entity is required to comply with them), the carrying amount of related liabilities and facts and circumstances, if any, that indicate that the entity may have difficulties complying with the covenants.

The amendments are applied retrospectively in accordance with IAS 8 for annual reporting periods beginning on or after January 1, 2024. Earlier application is permitted. If an entity applies the amendments for an earlier period, it is also required to apply the 2020 amendments early.

The Company is currently evaluating the impact that the aforementioned standard could have.

##### **IAS 7 – IFRS 7 "Supplier Finance Arrangements"**

The amendments add a disclosure objective to IAS 7 stating that an entity is required to disclose information about its supplier finance arrangements that enables users of financial statements to assess the effects of those arrangements on the entity's liabilities and cash flows. In addition, IFRS 7 was amended to add supplier finance arrangements as an example within the requirements to disclose information about an entity's exposure to concentration of liquidity risk.

The term 'supplier finance arrangements' is not defined. Instead, the amendments describe the characteristics of an arrangement for which an entity would be required to provide the information.

To meet the disclosure objective, an entity will be required to disclose in aggregate for its supplier finance arrangements: (i) the terms and conditions of supplier financing arrangements; (ii) the carrying amount, and associated line items presented in the entity's statement of financial position, of the liabilities that are part of the arrangements; (iii) the carrying amount, and associated line items for which the suppliers have already received payment from the finance providers; (iv) the ranges of due dates; and (iv) information on liquidity risk.

The amendments will be effective for annual reporting periods beginning on or after January 1, 2024, with early application permitted.

The Company is currently evaluating the impact that the aforementioned standard could have.



(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 3. CASH AND CASH EQUIVALENTS

The composition of cash and cash equivalents is as follows:

	As of march 31 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Cash	14,839	13,003
Bank balances	27,218,735	38,737,558
Time deposits	1,947,529	85,657,119
Mutual funds	175,207,454	77,607,968
<b>Total cash and cash equivalents</b>	<b>204,388,557</b>	<b>202,015,648</b>

Cash and cash equivalents by currency:

	As of march 31 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Chilean pesos - unindexed	185,253,438	177,815,328
American dollars	1,898,531	1,142,065
Colombian pesos	15,297,974	21,110,682
Peruvian sol	1,938,614	1,947,573
<b>Total cash and cash equivalents</b>	<b>204,388,557</b>	<b>202,015,648</b>

#### Significant cash balance unavailable

As of March 31, 2024 and December 2023, the Company does not present cash and cash equivalent restrictions.

### 4. OTHER NON-FINANCIAL ASSETS

The composition of other current and non-current non-financial assets is as follows:

	As of march 31 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
VAT tax credit	9,890,589	11,727,644
Straight-line leasing asset (1)	5,144,622	4,456,704
Insurance policies	8,053,619	172,215
Others	116,931	14,204
<b>Total Current</b>	<b>23,205,761</b>	<b>16,370,767</b>
Straight-line leasing asset (1)	24,427,122	21,059,953
<b>Total Non-current</b>	<b>24,427,122</b>	<b>21,059,953</b>

(1) Corresponding to the straight-line recognition of income derived from leases, as established by IFRS 16 "leases"

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 5. TRADE AND OTHER ACCOUNTS RECEIVABLE

These balances correspond mainly to leases and payments agreements receivable from lessees.

a) The composition of debtors is as follows:

Trade and other accounts receivable	As of march 31, 2024			As of december 31, 2023		
	Assets before allowances	Trade receivables allowances	Net assets for trade receivables	Assets before allowances	Trade receivables allowances	Net assets for trade receivables
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Debtors for credit transactions	71,542,006	(6,177,002)	65,365,004	75,001,215	(5,865,519)	69,135,696
Notes receivable	16,261,004	(4,776,308)	11,484,696	14,246,592	(4,763,094)	9,483,498
Misc. Debtors (1)	32,937,812	-	32,937,812	30,425,040	-	30,425,040
<b>Total Current</b>	<b>120,740,822</b>	<b>(10,953,310)</b>	<b>109,787,512</b>	<b>119,672,847</b>	<b>(10,628,613)</b>	<b>109,044,234</b>
Refundable contributions	3,790,371	-	3,790,371	3,790,371	-	3,790,371
Notes receivable	21,873,404	-	21,873,404	20,236,677	-	20,236,677
<b>Total Non-current</b>	<b>25,663,775</b>	<b>-</b>	<b>25,663,775</b>	<b>24,027,048</b>	<b>-</b>	<b>24,027,048</b>

(1) As of March 31, 2024 it includes ThCh\$ 31,941,498 (ThCh\$ 29,386,169 in 2023), corresponding to the right to be reimbursed advances granted for a project over which the Company exercised its withdrawal option on June 29, 2022. Mallplaza exercised its option of withdrawal to participate in the project in accordance with the provisions of the contract and is entitled to have the advances granted returned (see note 26 c.2).

Non-current accounts receivable, promissory notes in UF are included in the item corresponding to the long-term portion of lease payments agreements from operators and others rights receivable.

There is no risk associated with accounts receivable other than credit losses (UF variation or interest rate).

b) The movements in the allowance for bad debts were as follows:

	As of march 31 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
<b>Beginning balance</b>	<b>10,628,613</b>	<b>10,084,659</b>
Allowance portfolio not renegotiated	2,237,818	4,267,366
Allowance portfolio renegotiated	1,022,584	3,707,866
Period / Fiscal year write-offs	(1,014,958)	(803,495)
Recoveries for the fiscal year	(1,966,914)	(7,221,478)
Translation adjustment	46,167	593,695
<b>Subtotal</b>	<b>324,697</b>	<b>543,954</b>
<b>Total Allowance</b>	<b>10,953,310</b>	<b>10,628,613</b>

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 5. TRADE AND OTHER ACCOUNTS RECEIVABLE (continued)

c) The protested and judicial collection portfolio is as follows:

Portfolio protested and in judicial collection	As of march 31, 2024			As of december 31, 2023		
	Notes receivable protested	Notes receivable in judicial collection	Total receivables protested and in judicial collection	Notes receivable protested	Notes receivable in judicial collection	Total receivables protested and in judicial collection
Number of Clients, portfolio protested or in judicial collection	31	77	108	32	71	103
Portfolio protested or in judicial collection (ThCh\$)	879,465	5,122,450	6,001,915	737,209	5,383,274	6,120,483

d) Maturity Analysis

Stratification of the portfolio	Number of clients portfolios not renegotiated	Gross non-renegotiated portfolio ThCh\$	Number of clients renegotiated portfolios	Gross renegotiated portfolio ThCh\$	Total gross portfolio ThCh\$
Not expired and not impaired	288	83,629,819	11	2,632,704	86,262,523
Between 1 and 30 days	228	5,842,706	11	342,732	6,185,438
Between 31 and 60 days	164	3,232,770	3	182,187	3,414,957
Between 61 and 90 days	111	2,924,443	8	157,678	3,082,121
Between 91 and 120 days	103	4,082,403	5	156,874	4,239,277
Between 121 and 150 days	82	1,370,043	5	116,997	1,487,040
Between 151 and 180 days	80	1,399,044	1	25,709	1,424,753
Between 181 and 210 days	81	1,877,379	3	14,969	1,892,348
Between 211 and 250 days	79	1,019,574	4	17,431	1,037,005
More than 250 days	1,332	37,206,297	32	172,838	37,379,135
<b>Total as of march 31, 2024</b>	<b>2,548</b>	<b>142,584,478</b>	<b>83</b>	<b>3,820,118</b>	<b>146,404,597</b>

Stratification of the portfolio	Number of clients portfolios not renegotiated	Gross non-renegotiated portfolio ThCh\$	Number of clients renegotiated portfolios	Gross renegotiated portfolio ThCh\$	Total gross portfolio ThCh\$
Not expired and not impaired	344	90,214,338	19	3,421,143	93,635,481
Between 1 and 30 days	250	5,909,055	17	332,141	6,241,196
Between 31 and 60 days	200	2,069,125	14	178,603	2,247,728
Between 61 and 90 days	82	2,329,067	8	59,168	2,388,235
Between 91 and 120 days	112	613,907	1	24,897	638,804
Between 121 and 150 days	76	1,290,556	2	30,134	1,320,690
Between 151 and 180 days	88	907,413	1	20,012	927,425
Between 181 and 210 days	120	997,586	2	21,107	1,018,693
Between 211 and 250 days	100	814,041	1	18,613	832,654
More than 250 days	1,202	34,044,711	17	404,278	34,448,989
<b>Total as of december 31, 2023</b>	<b>2,574</b>	<b>139,189,799</b>	<b>82</b>	<b>4,510,096</b>	<b>143,699,895</b>

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 6. RELATED PARTY DISCLOSURES

#### 6.1 Current accounts receivable from related parties

The balances for this concept as of March 31, 2024 and December 2023 are as follows:

##### Current:

Company	Unique Tax Identification Number	Country	Nature of the relationship	Currency type	As of march 31 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Banco Falabella S.A.(1)	96.509.660-4	Chile	Common Parent	Chilean peso	560,683	300,536
Deportes Sparta Ltda. (1)	76.074.938-9	Chile	Other related parties	Chilean peso	262,457	26,802
Derco SpA. (1)	94.141.000-6	Chile	Other related parties	Chilean peso	358,197	181,689
Dercocenter SpA. (1)	82.995.700-0	Chile	Other related parties	Chilean peso	1,286,513	657,661
Falabella de Colombia S.A. (1)	0-E	Colombia	Common Parent	Colombian peso	4,719	1,431
Falabella Retail S.A. (1)	77.261.280-K	Chile	Common Parent	Chilean peso	4,291,740	4,561,272
Falabella S.A.(4)	90.749.000-9	Chile	Parent head office	Chilean peso	37,184,921	36,440,895
Falabella.com SpA. (1)	76.212.492-0	Chile	Common Parent	Chilean peso	100,592	152,949
Hipermercados Tottus S.A. (1)	78.627.210-6	Chile	Common Parent	Chilean peso	1,227,604	1,144,098
Ikso SpA. (1)	76.993.859-1	Chile	Common Parent	Chilean peso	233,955	230,848
Ikso S.A.S. (1)	0-E	Colombia	Common Parent	Colombian peso	390,495	318,898
Falabella.com S.A.S. (1)	0-E	Colombia	Common Parent	Colombian peso	1,974	40,971
Falabella Servicios S.A.S. (1)	0-E	Colombia	Common Parent	Colombian peso	991	912
Mall Plaza Perú S.A. (2)	0-E	Perú	Associate	American dollar	1,873,912	1,059,718
Promotora Chilena de Café Colombia S.A. (1)	76.000.935-0	Chile	Common Parent	Chilean peso	47,328	90,712
Sodimac Colombia S.A. (1)	0-E	Colombia	Common Parent	Colombian peso	7,876	87,526
Sodimac S.A. (1)	96.792.430-K	Chile	Common Parent	Chilean peso	1,635,708	612,374
<b>Total</b>					<b>49,469,665</b>	<b>45,909,292</b>

##### Non-current

Company	Unique Tax Identification Number	Country	Nature of the relationship	Currency type	As of march 31 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Executives (3)	0-E	Chile	Key Personnel	Chilean peso	5,436,884	5,389,910
<b>Total</b>					<b>5,436,884</b>	<b>5,389,910</b>

The conditions of the balances receivable with related companies are detailed below:

- (1) They correspond to leases, common expenses, services, miscellaneous expenses and / or consultancy provided between related parties. These transactions do not generate interest and their condition of payment is generally 30 days.
- (2) They correspond to transactions of the business line agreed in foreign currency, covered by a service contract. These transactions are presented at the closing exchange rate.
- (3) Corresponds to loans by incentive plan to executives (see note 18c)).
- (4) They correspond to commercial current account contract with Falabella S.A. according to the contract, at a spread rate of 0.4% plus nominal daily TAB.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 6. RELATED PARTY DISCLOSURES (continued)

#### 6.2 Current accounts payable to related parties

The balances for this concept as of March 31, 2024 and December 2023 are as follows:

#### Current

Company	Unique Tax Identification Number	Country	Nature of the relationship	Currency type	As of march 31 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Agencia de Seguros Falabella Ltda. (1)	0-E	Colombia	Common Parent	Colombian peso	595	558
Deportes Sparta Ltda. (1)	76.074.938-9	Chile	Other related parties	Chilean peso	11	11
Falabella Corporativo Perú S.A.C. (3)	0-E	Perú	Common Parent	Peruvian sol	3,245	4,227
Falabella de Colombia S.A. (3)	0-E	Colombia	Common Parent	Colombian peso	-	337
Falabella Retail S.A. (3)	77.261.280-K	Chile	Common Parent	Chilean peso	6,299	22,596
Falabella S.A.(3)	90.749.000-9	Chile	Parent head office	Chilean peso	790,054	-
Falabella S.A.(4)	90.749.000-9	Chile	Parent head office	Chilean peso	32,926,444	33,192,795
Falabella Servicios S.A.S. (1)	0-E	Colombia	Common Parent	Colombian peso	57,026	5,036
Falabella Tecnología Corporativa Limitada (3)	77.612.410-9	Chile	Common Parent	Chilean peso	254,819	384,153
Falabella.com SpA. (1)	76.212.492-0	Chile	Common Parent	Chilean peso	5,364	117
Hipermercados Tottus S.A. (3)	78.627.210-6	Chile	Common Parent	Chilean peso	-	17,447
Mall Plaza Inmobiliaria S.A. (2)	0-E	Perú	Associate	American dollar	19,918	21,296
Mall Plaza Perú S.A. (2)	0-E	Perú	Associate	American dollar	267,732	124,139
Mall Plaza Perú S.A. (2)	0-E	Perú	Associate	Peruvian sol	70,740	53,529
Megamedia Radio S.A.(3)	78.794.060-9	Chile	Other related parties	Chilean peso	36,891	87,447
Megamedia S.A. (3)	76.185.964-1	Chile	Other related parties	Chilean peso	35,058	-
Promotora Chilena de Café Colombia S.A. (1)	76.000.935-0	Chile	Common Parent	Chilean peso	1,504	1,887
Promotora de Café Colombia S.A. (3)	0-E	Colombia	Common Parent	Colombian peso	441	-
Red Televisiva Megavisión S.A. (3)	79.952.350-7	Chile	Common Parent	Chilean peso	-	4,000
Servicios Falabella SpA. (1)	77.070.342-5	Chile	Common Parent	Chilean peso	320,766	353,222
Servicios Falabella SpA. (1)	77.070.342-5	Chile	Common Parent	American dollar	56,427	213,901
<b>Total</b>					<b>34,853,334</b>	<b>34,486,698</b>

The conditions of the balances payable with related companies are detailed below:

- (1) They correspond to leases, common expenses, services, miscellaneous expenses and / or consultancy provided between related parties. These transactions do not generate interest and their condition of payment is generally 30 days.
- (2) They correspond to transactions of the business line agreed in foreign currency, covered by a service contract. These transactions are presented at the closing exchange rate.
- (3) They correspond to advertising services, software maintenance, purchase of assets and others. These operations do not generate interest and their payment condition is generally 30 days.
- (4) Corresponds to a contract with Falabella S.A. at a fixed rate of 3.07% maturing on July 15, 2024.



(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 6. RELATED PARTY DISCLOSURES (continued)

#### 6.3 Transactions

The transactions with related entities that have not been Consolidated and their effect on the statement of income in the ending periods ended March 31, 2024 and 2023 are as follows:

Company	Unique tax Identification Number	Nature of the relationship	Country	Description of the transaction	Currency type	For the 3 months ended march 31, 2024		For the 3 months ended march 31, 2023	
						Amount ThCh\$	Income effect ThCh\$	Amount ThCh\$	Income effect ThCh\$
Agencia de Seguros Falabella Ltda.	0-E	Common Parent	Colombia	Leases and others	Colombian peso	6,292	5,260	3,043	2,558
Other Companies	0-E	Other related parties	Chile	Leases and others	Chilean peso	80,633	67,769	71,579	60,155
Banco Falabella S.A.	96.509.660-4	Common Parent	Chile	Leases and others	Chilean peso	1,250,610	1,165,434	1,151,794	1,082,029
Banco Falabella S.A.S.	0-E	Common Parent	Colombia	Leases and others	Colombian peso	55,154	44,760	28,214	23,649
Deportes Sparta Ltda.	76.074.938-9	Other related parties	Chile	Leases and others	Chilean peso	759,351	657,805	666,669	577,636
Derco SpA.	94.141.000-6	Other related parties	Chile	Leases and others	Chilean peso	190,528	161,207	187,286	158,399
Dercocenter SpA.	82.995.700-0	Other related parties	Chile	Leases and others	Chilean peso	628,852	528,451	633,543	532,423
Falabella de Colombia S.A.	0-E	Common Parent	Colombia	Leases and others	Colombian peso	779,494	652,802	564,033	474,280
Falabella Retail S.A.	77.261.280-K	Common Parent	Chile	Leases and others	Chilean peso	11,091,017	9,812,104	11,775,565	10,489,338
Falabella Retail S.A.	77.261.280-K	Common Parent	Chile	Miscellaneous expenses	Chilean peso	83,627	75,143	-	-
Falabella S.A.	90.749.000-9	Parent head office	Chile	Current account renewable	Chilean peso	744,026	744,025	1,974,535	1,974,535
Falabella S.A.	90.749.000-9	Parent head office	Chile	Debt	Chilean peso	253,873	(253,873)	251,083	(251,083)
Falabella Servicios S.A.S.	0-E	Common Parent	Colombia	Miscellaneous expenses	Colombian peso	57,363	(57,363)	35,923	(35,923)
Falabella Tecnología Corporativa Limitada	77.612.410-9	Common Parent	Chile	Miscellaneous expenses	Chilean peso	162,253	(162,253)	235,567	(169,023)
Falabella Corporativo Perú S.A.C.	0-E	Other related parties	Perú	Miscellaneous expenses	Peruvian sol	1,704	(1,704)	1,904	(1,904)
Hipermercados Tottus S.A.	78.627.210-6	Common Parent	Chile	Leases and others	Chilean peso	2,532,882	2,322,828	2,563,430	2,337,892
Ikso SpA.	76.993.859-1	Common Parent	Chile	Leases and others	Chilean peso	697,831	659,328	677,875	642,854
Ikso SpA.	76.993.859-1	Common Parent	Chile	Fixed assets	Chilean peso	-	-	236,703	-
Ikso S.A.S.	0-E	Common Parent	Colombia	Leases and others	Colombian peso	981,570	825,106	-	-

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 6. RELATED PARTY DISCLOSURES (continued)

#### 6.3 Transactions (continued)

The transactions with related entities that have not been Consolidated and their effect on the statement of income in the ending periods ended March 31, 2024 and 2023 are as follows:

Company	Unique tax Identification Number	Nature of the relationship	Country	Description of the transaction	Currency type	For the 3 months ended march 31, 2024		For the 3 months ended march 31, 2023	
						Amount ThCh\$	Income effect ThCh\$	Amount ThCh\$	Income effect ThCh\$
Falabella.Com SpA.	76.212.492-0	Common Parent	Chile	Miscellaneous expenses	Chilean peso	5,364	(5,364)	-	-
Falabella.Com SpA.	76.212.492-0	Common Parent	Chile	Leases and others	Chilean peso	72,016	65,128	15,479	13,008
Megamedia S.A.	76.185.964-1	Other related parties	Chile	Advertising	Chilean peso	243,107	(243,107)	-	-
Mall Plaza Inmobiliaria S.A.	0-E	Associate	Perú	Miscellaneous expenses	American dollar	57,684	(48,084)	44,890	(38,042)
Mall Plaza Perú S.A.	0-E	Associate	Perú	Services collected	American dollar	704,571	704,571	596,017	481,056
Mall Plaza Perú S.A.	0-E	Associate	Perú	Services collected	American dollar	128,048	128,048	-	-
Mall Plaza Perú S.A.	0-E	Associate	Perú	Leases and others	American dollar	423,560	(423,560)	431,028	(365,109)
Megamedia Radio S.A.	78.794.060-9	Other related parties	Chile	Advertising	Chilean peso	35,320	(35,320)	166,799	(166,799)
Promotora Chilena de Café Colombia S.A.	76.000.935-0	Common Parent	Chile	Leases and others	Chilean peso	118,495	102,180	158,643	135,912
Promotora de Café Colombia S.A.	0-E	Common Parent	Colombia	Miscellaneous expenses	Colombian peso	906	(906)	-	-
Rentas Hoteleras SpA.	76.201.304-5	Common Parent	Chile	Miscellaneous expenses	Chilean peso	-	-	4,221	(3,485)
Servicios Falabella SpA.	77.070.342-5	Common Parent	Chile	Leases and others	Chilean peso	-	-	4,143	3,482
Servicios Falabella SpA.	77.070.342-5	Common Parent	Chile	Miscellaneous expenses	American dollar	52,399	(52,399)	58,801	(58,801)
Servicios Falabella SpA.	77.070.342-5	Common Parent	Chile	Miscellaneous expenses	Chilean peso	268,138	(268,138)	320,942	(320,942)
Seguros Falabella Corredores Ltda.	77.099.010-6	Common Parent	Chile	Leases and others	Chilean peso	-	-	422	354
Sodimac Colombia S.A.	0-E	Common Parent	Colombia	Leases and others	Colombian peso	482,808	405,644	461,883	388,137
Sodimac Colombia S.A.	0-E	Common Parent	Colombia	Miscellaneous expenses	Colombian peso	-	-	5,482	(5,482)
Sodimac S.A.	96.792.430-K	Common Parent	Chile	Leases and others	Chilean peso	3,779,501	3,482,291	3,608,598	3,324,959
Sodimac S.A.	96.792.430-K	Common Parent	Chile	Miscellaneous expenses	Chilean peso	108,563	(108,563)	-	-
Linio Colombia S.A.S.	0-E	Common Parent	Colombia	Leases and others	Colombian peso	2,250	1,302	13,566	11,400
Executives	0-E	Key personnel	Chile	Long-term incentives program	Chilean peso	46,974	46,974	28,896	28,896

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 6. DISCLOSURES OF RELATED PARTIES (continued)

#### 6.4 Compensation of Key Personnel of the Group

Key personnel is defined as those persons who possess the authority and responsibility with respect to the planning, direction and control of the Group's activities. The composition of expenses remunerations and benefits received by key personnel of the Company corresponds to the following:

	For the 3 months ended march 31	
	2024 ThCh\$	2023 ThCh\$
Remunerations received by management	2,312,532	2,433,196
Directors' allowances	166,025	148,922
<b>Total compensation paid to key personnel</b>	<b>2,478,557</b>	<b>2,582,118</b>

### 7. CURRENT TAX ASSETS

The composition of current tax assets is as follows:

	As of march 31	As of december 31
	of 2024 ThCh\$	of 2023 ThCh\$
Income tax to be recovered	3,313,595	51,237
Obligatory P.M.P (net balance of income tax)	1,302,292	3,370,446
Credit for donations	-	27,721
Credit for training	-	136,488
Other taxes to be recovered (*)	6,206,251	6,066,824
<b>Total</b>	<b>10,822,138</b>	<b>9,652,716</b>
Total current assets	10,822,138	9,652,716
<b>Balance at closing</b>	<b>10,822,138</b>	<b>9,652,716</b>

(\*) It includes benefits provided by Law No. 19420, Incentives for the development of Arica and Parinacota Provinces.

### 8. INVESTMENT IN ASSOCIATES

As of March 31, 2024 and December 31 2023, Plaza S.A. maintains an indirect investment in Mall Plaza Perú S.A., where it owns 33.33%. Mall Plaza Peru S.A. is a private entity, dedicated to the administration of malls domiciled in the Republic of Peru.

The functional currency of the investment is the Peruvian Nuevo sol.

The following table illustrates the summarized financial information of the investment in Mall Plaza Perú S.A.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 8. INVESTMENT IN ASSOCIATES (continued)

a) Investment detail in associate companies:

	As of march 31 of 2024	As of december 31 of 2023
	ThCh\$	ThCh\$
Equity method	107,818,591	94,801,636
<b>Book value of the investment</b>	<b>107,818,591</b>	<b>94,801,636</b>

	As of march 31 of 2024	As of december 31 of 2023
	ThCh\$	ThCh\$
<b>Summary information of the Statement of Financial Position of the associate company:</b>		
Current assets	43,483,880	37,830,599
Non-current assets	451,695,476	403,895,714
Current liabilities	(30,006,160)	(28,390,167)
Non-current liabilities	(141,685,075)	(128,902,794)
<b>Net assets</b>	<b>323,488,121</b>	<b>284,433,352</b>

	For the 3 months ended march 31	
	2024 ThCh\$	2023 ThCh\$
<b>Summary information of the income of the associate company:</b>	<b>ThCh\$</b>	<b>ThCh\$</b>
Ordinary revenue	11,185,670	8,864,433
Net income	6,225,860	4,079,078
<b>Participation in result</b>	<b>2,075,079</b>	<b>1,359,557</b>

b) Investment rollforward:

The rollforward of the investment in associated companies is as follows:

	As of march 31 of 2024	As of december 31 of 2023
	ThCh\$	ThCh\$
<b>Movements:</b>		
Beginning balance	94,801,636	87,790,768
Participation in profit or loss for the period/year	2,075,079	2,172,278
Conversion difference	10,941,876	4,838,590
<b>Period / Year Movements:</b>	<b>13,016,955</b>	<b>7,010,868</b>
<b>Balance at closing</b>	<b>107,818,591</b>	<b>94,801,636</b>

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 9. INTANGIBLE ASSETS AND GOODWILL

The movements of the ending year of intangible assets and goodwill are the following:

Cost	Trademarks ThCh\$	IT Programs and others ThCh\$	Computer Projects and Others ThCh\$	Total Intangibles ThCh\$	Goodwill ThCh\$
<b>As of march 31, 2024</b>					
<b>Initial Balance</b>					
Cost	891,578	9,911,998	5,159,769	15,963,345	357,778
<b>Total starting balance</b>	<b>891,578</b>	<b>9,911,998</b>	<b>5,159,769</b>	<b>15,963,345</b>	<b>357,778</b>
<b>Movements from the period</b>					
Additions	-	-	44,977	44,977	-
Effect of foreign currency translation adjustments for the period	-	30,250	50,439	80,689	-
<b>Total movements from the period</b>	<b>-</b>	<b>30,250</b>	<b>95,416</b>	<b>125,666</b>	<b>-</b>
<b>Total as of march 31, 2024</b>	<b>891,578</b>	<b>9,942,248</b>	<b>5,255,185</b>	<b>16,089,011</b>	<b>357,778</b>
Amortization	Trademarks ThCh\$	IT Programs and others ThCh\$	Computer Projects and Others ThCh\$	Total Intangibles ThCh\$	Goodwill ThCh\$
<b>As of march 31, 2024</b>					
<b>Initial Balance</b>					
Cost	-	(8,173,378)	(2,529,678)	(10,703,056)	-
<b>Total starting balance</b>	<b>-</b>	<b>(8,173,378)</b>	<b>(2,529,678)</b>	<b>(10,703,056)</b>	<b>-</b>
<b>Movements from the period</b>					
Amortization of the period	-	(316,157)	(55,762)	(371,919)	-
Effect of foreign currency translation adjustments for the year	-	(23,083)	(51,895)	(74,978)	-
<b>Total movements from the period</b>	<b>-</b>	<b>(339,240)</b>	<b>(107,657)</b>	<b>(446,897)</b>	<b>-</b>
<b>Total as of march 31, 2024</b>	<b>-</b>	<b>(8,512,618)</b>	<b>(2,637,335)</b>	<b>(11,149,953)</b>	<b>-</b>
<b>Net balance as of march 31, 2024</b>	<b>891,578</b>	<b>1,429,630</b>	<b>2,617,850</b>	<b>4,939,058</b>	<b>357,778</b>
Cost	Trademarks ThCh\$	IT Programs and others ThCh\$	Computer Projects and Others ThCh\$	Total Intangibles ThCh\$	Goodwill ThCh\$
<b>As of december 31, 2023</b>					
<b>Initial Balance</b>					
Cost	891,578	9,196,085	3,830,663	13,918,326	357,778
<b>Total starting balance</b>	<b>891,578</b>	<b>9,196,085</b>	<b>3,830,663</b>	<b>13,918,326</b>	<b>357,778</b>
<b>Movements from the fiscal year</b>					
Additions	-	-	808,033	808,033	-
Transfer (to) / from other items	-	652,400	392,864	1,045,264	-
Effect of foreign currency translation adjustments for the year	-	63,513	128,209	191,722	-
<b>Total movements from the year</b>	<b>-</b>	<b>715,913</b>	<b>1,329,106</b>	<b>2,045,019</b>	<b>-</b>
<b>Total as of december 31, 2023</b>	<b>891,578</b>	<b>9,911,998</b>	<b>5,159,769</b>	<b>15,963,345</b>	<b>357,778</b>
Amortization	Trademarks ThCh\$	IT Programs and others ThCh\$	Computer Projects and Others ThCh\$	Total Intangibles ThCh\$	Goodwill ThCh\$
<b>As of december 31, 2023</b>					
<b>Initial Balance</b>					
Cost	-	(6,558,222)	(2,142,596)	(8,700,818)	-
<b>Total starting balance</b>	<b>-</b>	<b>(6,558,222)</b>	<b>(2,142,596)</b>	<b>(8,700,818)</b>	<b>-</b>
<b>Movements from the fiscal year</b>					
Amortization of the year	-	(1,565,248)	(272,500)	(1,837,748)	-
Effect of foreign currency translation adjustments for the year	-	(49,908)	(114,582)	(164,490)	-
<b>Total movements from the year</b>	<b>-</b>	<b>(1,615,156)</b>	<b>(387,082)</b>	<b>(2,002,238)</b>	<b>-</b>
<b>Total as of december 31, 2023</b>	<b>-</b>	<b>(8,173,378)</b>	<b>(2,529,678)</b>	<b>(10,703,056)</b>	<b>-</b>
<b>Net balance as of december 31, 2023</b>	<b>891,578</b>	<b>1,738,620</b>	<b>2,630,091</b>	<b>5,260,289</b>	<b>357,778</b>

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 10. PROPERTY, PLANT AND EQUIPMENT

a) The movements of property, plant and equipment are the following:

Cost	Ongoing projects	Buildings	Plant, equipment and accessories	Facilities	Motor Vehicles	Right of use asset	Total property, plant and equipment
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
<b>As of march 31, 2024</b>							
Beginning balance	298,062	2,758,423	1,257,493	682,982	32,100	(4)	5,029,056
<b>Total starting balance</b>	<b>298,062</b>	<b>2,758,423</b>	<b>1,257,493</b>	<b>682,982</b>	<b>32,100</b>	<b>(4)</b>	<b>5,029,056</b>
<b>Movements from the period</b>							
Additions	303,216	-	-	-	-	-	303,216
Effect of foreign currency translation adjustments for the period	1,106	-	38,869	3,163	-	-	43,138
<b>Total movements from the period</b>	<b>304,322</b>	<b>-</b>	<b>38,869</b>	<b>3,163</b>	<b>-</b>	<b>-</b>	<b>346,354</b>
<b>Total as of march 31, 2024</b>	<b>602,384</b>	<b>2,758,423</b>	<b>1,296,362</b>	<b>686,145</b>	<b>32,100</b>	<b>(4)</b>	<b>5,375,410</b>

Depreciation	Ongoing projects	Buildings	Plant, equipment and accessories	Facilities	Motor Vehicles	Right of use asset	Total property, plant and equipment
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
<b>As of march 31, 2024</b>							
Beginning balance	-	(620,324)	(989,493)	(458,294)	(32,100)	4	(2,100,207)
<b>Total starting balance</b>	<b>-</b>	<b>(620,324)</b>	<b>(989,493)</b>	<b>(458,294)</b>	<b>(32,100)</b>	<b>4</b>	<b>(2,100,207)</b>
<b>Movements from the period</b>							
Depreciation from the period	-	(17,822)	(37,479)	(9,557)	-	-	(64,858)
Effect of foreign currency translation adjustments for the period	-	-	(29,065)	(2,861)	-	-	(31,926)
<b>Total movements from the period</b>	<b>-</b>	<b>(17,822)</b>	<b>(66,544)</b>	<b>(12,418)</b>	<b>-</b>	<b>-</b>	<b>(96,784)</b>
<b>As of march 31, 2024</b>	<b>-</b>	<b>(638,146)</b>	<b>(1,056,037)</b>	<b>(470,712)</b>	<b>(32,100)</b>	<b>4</b>	<b>(2,196,991)</b>
<b>Net balance as of march 31, 2024</b>	<b>602,384</b>	<b>2,120,277</b>	<b>240,325</b>	<b>215,433</b>	<b>-</b>	<b>-</b>	<b>3,178,419</b>

Cost	Ongoing projects	Buildings	Plant, equipment and accessories	Facilities	Motor Vehicles	Right of use asset	Total property, plant and equipment
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
<b>As of december 31, 2023</b>							
Beginning balance	877,555	2,898,814	1,065,581	681,920	32,100	(4)	5,555,966
<b>Total starting balance</b>	<b>877,555</b>	<b>2,898,814</b>	<b>1,065,581</b>	<b>681,920</b>	<b>32,100</b>	<b>(4)</b>	<b>5,555,966</b>
<b>Movements from the year</b>							
Additions	146,297	-	-	-	-	-	146,297
Transfer (to) / from other items	(728,678)	(140,391)	104,171	(6,847)	-	-	(771,745)
Effect of foreign currency translation adjustments for the year	2,888	-	87,741	7,909	-	-	98,538
<b>Total movements from the year</b>	<b>(579,493)</b>	<b>(140,391)</b>	<b>191,912</b>	<b>1,062</b>	<b>-</b>	<b>-</b>	<b>(526,910)</b>
<b>Total as of december 31, 2023</b>	<b>298,062</b>	<b>2,758,423</b>	<b>1,257,493</b>	<b>682,982</b>	<b>32,100</b>	<b>(4)</b>	<b>5,029,056</b>

Depreciation	Ongoing projects	Buildings	Plant, equipment and accessories	Facilities	Motor Vehicles	Right of use asset	Total property, plant and equipment
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
<b>As of december 31, 2023</b>							
Beginning balance	-	(577,387)	(733,285)	(418,412)	(32,100)	4	(1,761,180)
<b>Total starting balance</b>	<b>-</b>	<b>(577,387)</b>	<b>(733,285)</b>	<b>(418,412)</b>	<b>(32,100)</b>	<b>4</b>	<b>(1,761,180)</b>
<b>Movements from the fiscal year</b>							
Depreciation from the year	-	(73,242)	(203,805)	(38,715)	-	-	(315,762)
Transfer (to) / from other items	-	30,305	6,715	5,212	-	-	42,232
Effect of foreign currency translation adjustments for the year	-	-	(59,118)	(6,379)	-	-	(65,497)
<b>Total movements from the year</b>	<b>-</b>	<b>(42,937)</b>	<b>(256,208)</b>	<b>(39,882)</b>	<b>-</b>	<b>-</b>	<b>(339,027)</b>
<b>As of december 31, 2023</b>	<b>-</b>	<b>(620,324)</b>	<b>(989,493)</b>	<b>(458,294)</b>	<b>(32,100)</b>	<b>4</b>	<b>(2,100,207)</b>
<b>Net balance as of december 31, 2023</b>	<b>298,062</b>	<b>2,138,099</b>	<b>268,000</b>	<b>224,688</b>	<b>-</b>	<b>-</b>	<b>2,928,849</b>



(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 10. PROPERTY, PLANT AND EQUIPMENT (continued)

Property, plant and equipment are depreciated on a straight-line basis based on estimated useful lives, defined in Note 2.12.

As of March 31, 2024 and December 31, 2023, the amount of property, plant and equipment that is in use and fully depreciated is not significant.

### 11. INVESTMENT PROPERTIES

Investment properties include shopping centers, works in progress and available land that is estimated to be used for future shopping centers, which are valued as described in this note and are presented at their fair value which has been determined based to valuations carried out by the administration.

Movements for the period ended March 31, 2024 and year December 31, 2023 are detailed as follows:

Movement in Investment Properties Fair Value Model	As of march 31 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
<b>Beginning balance</b>	<b>4,166,498,735</b>	<b>3,803,168,928</b>
Additions	19,837,511	108,675,470
Transfer from non-current assets held for sale	-	(20,707,934)
Withdrawals and derecognition	(36,001)	(1,416,589)
Transfer (to) / from other items	-	(315,751)
Increase due to revaluation recognized in results	-	191,860,522
Effect of exchange rate difference	39,188,456	85,234,089
<b>Final balance at the close of the period/fiscal year</b>	<b>4,225,488,701</b>	<b>4,166,498,735</b>

This item also includes ThCh\$10,253,915 as of March 31, 2024 and December 31, 2023, respectively, of right-of-use assets, corresponding mainly to land.

During the period 2024, the Company has capitalized interest amounting to ThCh\$2,304,865. The average financing interest rate applied for capitalization was UF+4.37%. During the year 2023, the Company has capitalized interest for an amount of ThCh\$8,979,018. The average financing interest rate applied for capitalization was UF+4.52%.

As of March 31, 2024, the contractual obligations to purchase, build, repair, maintain and develop Investment Property amount to ThCh\$22,493,001 (ThCh\$33,606,843 as of December 31, 2023).

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 11. INVESTMENT PROPERTIES (continued)

Unused land and land on which no shopping center construction is being executed as of March 31, 2024 amounts to ThCh\$79,875,870 (ThCh\$79,861,790 December 31, 2023). There are no maintenance expenses associated with them and no restrictions on the realization of investment property, the collection of income arising from them, or the resources obtained from their sale or disposal by any other means.

The Company applies the following methodologies to determine the fair value of its investment property:

a) Valuation according to an appraisal performed by an independent third party

It is used for land and other non-operating property of the Company. The appraisal is determined by an external, independent and qualified appraiser and is performed once a year.

b) Valuation according to the discounted future cash flow model at the WACC rate

It is performed semiannually for all investment properties. Future cash flows are determined by considering rental revenue less direct costs and operating expenses.

As of March 31, 2024, the Company carried out a review of the variables considered in the valuation model, concluding that there is no relevant variation with respect to those considered as of December 31, 2023.

The main parameters and indicators of the discounted future cash flow valuation model are detailed as follows:

a) Discount rate

The weighted average cost of capital methodology (WACC rate) is used to determine the discount rate, where market inputs and inputs from comparable companies are considered for its construction.

The discount rate is reviewed every six months, and different rates are used for each country where the investment property is located.

The main inputs considered for the construction of the WACC rate are detailed as follows:

- BETA: This variable is determined with a sample of companies that represent the real estate market worldwide since the local market does not have enough information. A horizon of the last five years is used to calculate this parameter.

- Risk-free rate: Estimated based on the 10-year U.S. treasury bond yield, and a country risk spread is added for Chile, Peru and Colombia.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 11. INVESTMENT PROPERTIES (continued)

- Risk premium: Determined according to market information.
- Leverage ratio: Determined by the same set of representative companies of the international market used for determining BETA.
- Tax rate: the applicable tax rate of each country is used.
- Debt spread: the average of spreads observed in the local market for companies with similar risks is used to estimate the return on debt.

The discount rate ranges used on December 31, 2023, are as follows:

Country	As of december 31, 2023
Chile	6.16% a 6.81%
Perú	6.26% a 6.90%
Colombia	7.56% a 8.19%

Considering all these inputs, the discount rate (WACC) is calculated in real terms and after taxes, which is used to discount the future cash flows of each country where the investment property is located.

#### b) Cash flow projections

Cash flow projections are made for each country and are based on budgets approved by the Board of Directors.

For the subsequent years, revenue is defined based on parameters such as occupancy level, mixed tariffs, and leasable meters, among other factors, and whose growth is directly related to the level of maturity of each investment property.

The summary of average revenue growth rates is detailed as follows:

Country	As of december 31, 2023
Chile	-0.6% a 1.7%
Perú	-0.4% a 0.6%
Colombia	-0.1% a 1.9%

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 11. INVESTMENT PROPERTIES (continued)

Like revenues, costs are calculated for each investment property, considering historical growth factors and expected future evolution.

The summary of average growth rates, as of December 31, 2023, is as follows:

Country	As of december 31, 2023
Chile	0.2% a 0.8%
Perú	0.1% a 0.8%
Colombia	0.3% a 1.0%

In addition, the projection includes disbursements for the maintenance of each asset, which will be used to keep them in the same conditions in which they are currently located.

The cash flow projections consider a 5-year time horizon plus perpetuity.

### 12. LEASES

#### Plaza and Subsidiaries as lessor

The subsidiaries of Plaza S.A. lease to third parties under leasing contracts, premises that are part of their Investment Properties. The lease contracts establish the term of the leases, the lease fee and the calculation method, the characteristics of the leased property and other obligations related to the promotion, services and the proper functioning of the various locations.

The rights receivable for minimum leases under non-cancelable lease contracts as of March 31 2024 and December 31, 2023, are as follows:

Minimum payments	As of march 31 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Until one year	278,610,872	274,445,810
From one year to five years	688,581,995	677,086,653
More than five years	833,709,750	825,729,741
<b>Total</b>	<b>1,800,902,617</b>	<b>1,777,262,204</b>

Variable income from leases for the ending year ended March 31, 2024, recognized as revenue from ordinary activities, amounted to ThCh\$ 4,515,681 (ThCh\$ 4,627,698 as of March 31, 2023). The variable incomes are generally related to percentages of sales of the lessees linked to the leased spaces.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)  
**PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

## 12. LEASES

### Plaza and Subsidiaries Tenants (continued)

The fees for leases and subleases recognized as expenses in the periods are as follows:

	For the 3 months ended march 31	
	2024 ThCh\$	2023 ThCh\$
Variable lease expenses	325,613	316,415
<b>Total charged to income</b>	<b>325,613</b>	<b>316,415</b>

## 13. INCOME TAXES AND DEFERRED TAXES

### 13.1 Income taxes

a) The main components of income tax expense are the following:

	For the 3 months ended march 31	
	2024 ThCh\$	2023 ThCh\$
<b>Income tax:</b>		
(Charge) Income tax charge	(10,481,135)	(8,345,632)
Other charges or credits	7,228	(17,179)
<b>Deferred tax:</b>		
Associated with origin and reversal of temporary differences	(3,759,502)	(2,912,674)
Result from tax losses	(2,441,720)	(1,752,474)
<b>Total expense for income tax</b>	<b>(16,675,129)</b>	<b>(13,027,959)</b>

b) The reconciliation of the expense (benefit) for income taxes at the statutory rate with respect to the effective rate as of March 31, 2024 and 2023 are composed as follows:

	For the 3 months ended march 31	
	2024 ThCh\$	2023 ThCh\$
Profit before tax from continuing operations	71,547,179	56,607,105
<b>Profit before income tax</b>	<b>71,547,179</b>	<b>56,607,105</b>
At the statutory income tax rate of Plaza S.A. of 27%	(19,317,738)	(15,283,918)
Effect on the tax rates of other jurisdictions	225,038	12,285
Non-taxable income	560,271	243,280
Non-deductible expenses	(24)	(7,704)
Prior year tax expense	7,228	(17,179)
Net monetary correction	928,083	1,624,638
Other increases (decreases)	922,013	400,639
<b>At the effective income tax rate of 23.31% (23.01% as of march 31, 2023)</b>	<b>(16,675,129)</b>	<b>(13,027,959)</b>
<b>Income tax</b>	<b>(16,675,129)</b>	<b>(13,027,959)</b>

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 13. INCOME TAXES AND DEFERRED TAXES (continued)

#### 13.1 Income taxes (continued)

In accordance with the provisions of IAS 12 "Income taxes," deferred tax assets and liabilities must be measured using the tax rates expected to be applied in the year in which the asset is realized, or the liability is settled, based on the rates (and Tax Laws) that at the end of the ending year, have been approved or practically finished the approval process.

#### 13.2 Deferred taxes

a) Deferred tax balances by category are presented below:

Concepts - Statement of Financial Position	As of march 31, 2024		As of december 31, 2023	
	Asset deferred tax	Liability deferred tax	Asset deferred tax	Liability deferred tax
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Intangible assets	-	454,276	-	549,884
Valuation of investment properties and property, plant and equipment	-	650,653,082	-	647,801,979
Deferred income	1,667,372	-	1,669,753	-
Tax loss carryforward	26,841,244	-	29,282,964	-
Provision for uncollectibility	2,825,730	-	2,755,074	-
Staff vacations	-	-	67,705	-
Linear income to be amortized	-	7,818,020	-	6,755,122
Lease liabilities	5,268,790	-	5,256,389	-
Others	725,103	-	506,946	-
<b>Totals</b>	<b>37,328,239</b>	<b>658,925,378</b>	<b>39,538,831</b>	<b>655,106,985</b>
<b>Net balance</b>		<b>621,597,139</b>		<b>615,568,154</b>

Deferred taxes are reflected in the Financial Statements as follows:

	As of march 31 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Deferred tax assets	20,566,039	40,884,514
Deferred tax liabilities	(642,163,178)	(656,452,668)
<b>Deferred income net balance</b>	<b>(621,597,139)</b>	<b>(615,568,154)</b>



(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 13. INCOME TAXES AND DEFERRED TAXES (continued)

#### 13.2 Deferred taxes (continued)

b) Deferred taxes related to items charged or paid directly to equity accounts are the following:

	For the 3 months ended march 31	
	2024 ThCh\$	2023 ThCh\$
Cumulative translation adjustment	172,237	(120,802)
<b>Total (charge) credit to equity</b>	<b>172,237</b>	<b>(120,802)</b>

### 14. OTHER FINANCIAL LIABILITIES

The balances of other current and non-current financial liabilities classified by type of obligation are the following:

	As of march 31 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Obligations with banks	164,463,830	187,732,647
Obligations with the public	1,086,653,974	1,076,277,775
<b>Total</b>	<b>1,251,117,804</b>	<b>1,264,010,422</b>
Current	87,617,063	49,913,148
Non-current	1,163,500,741	1,214,097,274
<b>Balance at closing</b>	<b>1,251,117,804</b>	<b>1,264,010,422</b>

mallplaza

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 14. OTHER FINANCIAL LIABILITIES (continued)

The following are the obligations with banks and public bonds as of March 31, 2024 and December 2023:

As of March 31, 2024:

Unique Tax Identification Number of debtor entity	Debtor entity name	Debtor company country	Unique Tax Identification Number of creditor entity	Name of creditor entity	Creditor entity country	Currency type	Amortization type	Nominal rate	effective rate	1 to 90 days ThCh\$	more than 90 days to 1 year ThCh\$	Total Current ThCh\$	From 1 to 5 years ThCh\$	More than 5 years ThCh\$	Total Non-Current ThCh\$	Amount of the Nominal Value of the Obligation to Pay in accordance with the Conditions of the Contract ThCh\$
<b>Obligations with banks</b>																
0-E	Patrimonio Autónomo Centro Comercial Cartagena	Colombia	0-E	Itau CorpBanca Colombia S.A.	Colombia	COP	Monthly	13.45%	13.81%	1,173,764	2,375,000	3,548,764	6,553,885	-	6,553,885	10,145,986
0-E	Patrimonio Autónomo Centro Comercial Manizales Dos	Colombia	0-E	Itau CorpBanca Colombia S.A.	Colombia	COP	Quarterly	17.43%	17.43%	207,447	-	207,447	6,562,661	-	6,562,661	6,770,108
0-E	Fondo de Capital Privado MallPlaza	Colombia	0-E	Scotiabank Colpatría SA	Colombia	COP	At maturity	10.86%	11.15%	145,542	72,338,751	72,484,293	-	-	-	72,645,542
0-E	Fondo de Capital Privado MallPlaza	Colombia	0-E	Banco Davivienda S.A.	Colombia	COP	At maturity	3.73%	5.76%	-	-	-	9,999,787	45,078,275	55,078,062	77,152,500
0-E	Fondo de Capital Privado MallPlaza	Colombia	0-E	Itau CorpBanca Colombia S.A.	Colombia	COP	At maturity	5.76%	5.76%	-	-	-	20,028,718	-	20,028,718	22,500,000
<b>Subtotal</b>										<b>1,526,753</b>	<b>74,713,751</b>	<b>76,240,504</b>	<b>43,145,051</b>	<b>45,078,275</b>	<b>88,223,326</b>	<b>189,214,136</b>
<b>Obligations with the public</b>																
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 584 (Serie C)	Chile	UF	Biannual	4.50%	4.72%	777,888	619,226	1,397,114	4,978,369	1,879,253	6,857,622	8,317,879
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 583 (Serie D)	Chile	UF	At maturity	3.85%	4.00%	1,930,682	-	1,930,682	-	109,939,849	109,939,849	113,160,892
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 584 (Serie E)	Chile	UF	At maturity	3.85%	3.99%	1,284,940	-	1,284,940	-	73,335,809	73,335,809	75,440,595
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 670 (Serie H)	Chile	UF	At maturity	3.50%	3.90%	1,331,757	-	1,331,757	-	89,731,717	89,731,717	93,968,963
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 670 (Serie K)	Chile	UF	At maturity	3.90%	3.92%	1,471,903	-	1,471,903	-	110,702,811	110,702,811	112,751,318
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 767 (Serie N)	Chile	UF	At maturity	3.80%	3.76%	-	523,097	523,097	-	111,344,465	111,344,465	111,809,143
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 669 (Serie P)	Chile	UF	At maturity	2.10%	2.09%	-	329,047	329,047	-	74,166,853	74,166,853	74,515,936
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 980 (Serie S)	Chile	UF	At maturity	1.70%	1.32%	673,462	-	673,462	-	151,575,837	151,575,837	149,221,873
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 767 (Serie U)	Chile	UF	At maturity	3.60%	4.76%	1,612,260	-	1,612,260	-	81,279,672	81,279,672	89,931,964
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 980 (Serie Z)	Chile	UF	At maturity	4.20%	3.66%	-	-	-	-	119,355,846	119,355,846	111,280,560
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 979 (Serie AA)	Chile	UF	At maturity	2.80%	3.32%	-	198,622	198,622	36,466,057	-	36,466,057	37,263,738
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 979 (Serie AC)	Chile	UF	At maturity	3.40%	3.44%	-	623,675	623,675	-	110,520,877	110,520,877	111,900,640
<b>Subtotal</b>										<b>9,082,892</b>	<b>2,293,667</b>	<b>11,376,559</b>	<b>41,444,426</b>	<b>1,033,832,989</b>	<b>1,075,277,415</b>	<b>1,089,563,501</b>
<b>Total</b>										<b>10,609,645</b>	<b>77,007,418</b>	<b>87,617,063</b>	<b>84,589,477</b>	<b>1,078,911,264</b>	<b>1,163,500,741</b>	<b>1,278,777,637</b>

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 14. OTHER FINANCIAL LIABILITIES (continued)

The following are the obligations with banks and public bonds as of March 31, 2024 and December 2023:

As of December 31, 2023:

Unique Tax Identification Number of debtor entity	Debtor entity name	Debtor company country	Unique Tax Identification Number of creditor entity	Name of creditor entity	Creditor entity country	Currency type	Amortization type	Nominal rate	effective rate	1 to 90 days ThCh\$	more than 90 days to 1 year ThCh\$	Total Current ThCh\$	From 1 to 5 years ThCh\$	More than 5 years ThCh\$	Total Non-Current ThCh\$	Amount of the Nominal Value of the Obligation to Pay in accordance with the Conditions of the Contract ThCh\$
<b>Obligations with banks</b>																
76.882.330-8	Nuevos Desarrollos S.A.	Chile	97.023.000-9	Itaú Corpbanca	Chile	UF	At maturity	2.58%	2.61%	36,847,098	-	36,847,098	-	-	-	36,847,365
0-E	Patrimonio Autónomo Centro Comercial Cartagena	Colombia	0-E	Itaú CorpBanca Colombia S.A.	Colombia	COP	Monthly	15.99%	16.37%	740,344	2,184,999	2,925,343	6,750,746	-	6,750,746	9,723,120
0-E	Patrimonio Autónomo Centro Comercial Manizales Dos	Colombia	0-E	Itaú CorpBanca Colombia S.A.	Colombia	COP	Quarterly	17.90%	17.90%	214,433	-	214,433	6,037,648	-	6,037,648	6,252,081
0-E	Fondo de Capital Privado MallPlaza	Colombia	0-E	Scotiabank Colpatria SA	Colombia	COP	At maturity	13.34%	13.64%	162,654	-	162,654	66,510,106	-	66,510,106	66,862,654
0-E	Fondo de Capital Privado MallPlaza	Colombia	0-E	Banco Davivienda S.A.	Colombia	COP	At maturity	3.73%	5.76%	-	-	-	9,199,804	41,056,019	50,255,823	70,980,300
0-E	Fondo de Capital Privado MallPlaza	Colombia	0-E	Itaú CorpBanca Colombia S.A.	Colombia	COP	At maturity	5.76%	5.76%	-	-	-	18,028,796	-	18,028,796	20,700,000
<b>Subtotal</b>										<b>37,964,529</b>	<b>2,184,999</b>	<b>40,149,528</b>	<b>106,527,100</b>	<b>41,056,019</b>	<b>147,583,119</b>	<b>211,365,520</b>
<b>Obligations with the public</b>																
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 584 (Serie C)	Chile	UF	Biannual	4.50%	4.72%	-	1,289,814	1,289,814	4,937,549	1,863,844	6,801,393	8,157,562
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 583 (Serie D)	Chile	UF	At maturity	3.85%	4.00%	-	811,994	811,994	-	109,038,363	109,038,363	111,158,898
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 584 (Serie E)	Chile	UF	At maturity	3.85%	3.99%	-	540,412	540,412	-	72,734,469	72,734,469	74,105,932
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 670 (Serie H)	Chile	UF	At maturity	3.50%	3.90%	-	443,493	443,493	-	88,995,933	88,995,933	92,384,725
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 670 (Serie K)	Chile	UF	At maturity	3.90%	3.92%	-	370,941	370,941	-	109,795,068	109,795,068	110,738,733
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 767 (Serie N)	Chile	UF	At maturity	3.80%	3.76%	1,591,041	-	1,591,041	-	110,433,648	110,433,648	111,975,775
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 669 (Serie P)	Chile	UF	At maturity	2.10%	2.09%	725,692	-	725,692	-	73,558,320	73,558,320	74,304,084
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 980 (Serie S)	Chile	UF	At maturity	1.70%	1.32%	-	165,605	165,605	-	150,332,943	150,332,943	147,365,913
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 767 (Serie U)	Chile	UF	At maturity	3.60%	4.76%	-	628,955	628,955	-	80,613,193	80,613,193	88,394,863
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 980 (Serie Z)	Chile	UF	At maturity	4.20%	3.66%	-	1,095,902	1,095,902	-	118,522,791	118,522,791	111,539,821
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 979 (Serie AA)	Chile	UF	At maturity	2.80%	3.32%	506,341	-	506,341	36,083,811	-	36,083,811	37,224,292
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 979 (Serie AC)	Chile	UF	At maturity	3.40%	3.44%	1,593,430	-	1,593,430	-	109,604,223	109,604,223	111,952,475
<b>Subtotal</b>										<b>4,416,504</b>	<b>5,347,116</b>	<b>9,763,620</b>	<b>41,021,360</b>	<b>1,025,492,795</b>	<b>1,066,514,155</b>	<b>1,079,303,073</b>
<b>Total</b>										<b>42,381,033</b>	<b>7,532,115</b>	<b>49,913,148</b>	<b>147,548,460</b>	<b>1,066,548,814</b>	<b>1,214,097,274</b>	<b>1,290,668,593</b>

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 14. OTHER FINANCIAL LIABILITIES (continued)

On August 18, 2022, the Company carried out a placement of dematerialized bearer bonds on the local market, with charge to the line of bonds Nr. 979 dated November 15, 2019. Said bonds correspond to the AA Series for a total amount of UF 1.000.000, maturing on August 1, 2027, and with an annual placement rate of 3.14%, and the AC Series for a total amount of UF 3.000.000, maturing on August 1, 2047, and with an annual placement rate of 3.39%.

On April 7, 2022, the Company made the second investment in dematerialized bearer bonds in the local market with charge to bond line No. 980, dated November 15, 2019. These bonds correspond to Z Series for a total of UF 3,000,000, maturing on April 1, 2043, with an annual interest rate of 3.60%.

On September 23, 2020, the Company published a notice of voluntary redemption of dematerialized bonds corresponding to Series C, giving the option to exchange such bonds for those corresponding to Series U, with a charge to bond line No. 767 dated September 23, 2013, for a nominal value of UF 2,727,272, and an annual coupon rate of 3.60%. The operation had a concurrence of 87.58% equivalent to an amount placed of UF 2,388,636 of Series U.

On June 19, 2020, the Company placed the Series S in the national market for UF 4,000,000 at an annual placement rate of 1.30%, with a single capital amortization upon maturity on December 1, 2029.

On February 5, 2020, the Company placed Series P in the national market for UF 2,000,000 at an annual rate of 2.08%, with a single amortization of capital at maturity on January 15, 2045.

On October 3, 2013, the Company placed a series of bonds in the domestic market. Series N for UF 3,000,000 at a placement rate of 3.80% annual interest for a term of 22 years with a single principal payment at the maturity of said term.

On June 7, 2012, the Company placed a series of bonds in the domestic market. Series K for UF 3,000,000 at a rate of 3.9% annually for a term of 22 years with a single payment of principal at the maturity of said term.

On June 7, 2011, the Company placed a series of bonds in the domestic market. Series H for UF 2,500,000 at a rate of 3.5 % of annual interest and a term of 22 years, with principal payments beginning in 2032.

On October 26, 2010, the Company placed two series of bonds for a term of 21 years in the domestic market: Series D for an amount of UF 3,000,000, and Series E for an amount of UF 2,000,000, both series at a rate of 3.85% annual interest, with equal principal payments in the years 2030 and 2031.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 14. OTHER FINANCIAL LIABILITIES (continued)

On May 19, 2009, the Company placed the Series C for UF 3,000,000 at a 4.5% annual rate and a term of 21 years, with principal payments beginning in 2019.

The movement of the ending period of the other current and non-current financial liabilities is as follows:

	As of december 31, 2023 ThCh\$	Cash Flow ThCh\$	Interest ThCh\$	Other non-monetary movements ThCh\$	As of march 31, 2024 ThCh\$
Bank obligations	187,732,647	(42,209,509)	2,527,092	16,413,600	164,463,830
Public bond obligations	1,076,277,775	(7,524,949)	9,003,935	8,897,213	1,086,653,974
<b>Total</b>	<b>1,264,010,422</b>	<b>(49,734,458)</b>	<b>11,531,027</b>	<b>25,310,813</b>	<b>1,251,117,804</b>

### 15. TRADE AND OTHER ACCOUNTS PAYABLE

The balance corresponds mainly to obligations with providers as a result of the normal activity of the operations of the malls, the construction of new malls and the expansion of some malls.

#### a) Trade and other current accounts payable

	As of march 31 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Accounts payable	61,017,649	56,149,282
Notes payable	308,921	305,225
Miscellaneous current creditors	23,246	18,183
Dividends payable	59,283,594	59,284,181
<b>Total</b>	<b>120,633,410</b>	<b>115,756,871</b>

Terms and conditions of these liabilities:

- Accounts payable do not accrue interest and are normally settled within 30 days from the date of receipt of the invoice.
- Documents payable correspond mainly to expired checks from providers.

#### b) Non-current accounts payable

	As of march 31 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Notes payable	1,230,626	1,216,263
<b>Total</b>	<b>1,230,626</b>	<b>1,216,263</b>

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 15. TRADE AND OTHER ACCOUNTS PAYABLE (continued)

#### c) Stratification of suppliers and accounts payable

##### c.1) Suppliers with daily payments

As of March 31, 2024:

Supplier type	Amounts according to terms of payment						Total ThCh\$
	Up to 30 days ThCh\$	31-60 days ThCh\$	61-90 days ThCh\$	91-120 days ThCh\$	121-365 days ThCh\$	366 or more days ThCh\$	
Goods	10,226,687	-	-	-	-	-	10,226,687
Services	49,984,067	-	-	-	-	-	49,984,067
<b>Total</b>	<b>60,210,754</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,210,754</b>

As of December 31, 2023:

Supplier type	Amounts according to terms of payment						Total ThCh\$
	Up to 30 days ThCh\$	31-60 days ThCh\$	61-90 days ThCh\$	91-120 days ThCh\$	121-365 days ThCh\$	366 or more days ThCh\$	
Goods	11,693,058	-	-	-	-	-	11,693,058
Services	43,644,683	-	-	-	-	-	43,644,683
<b>Total</b>	<b>55,337,741</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,337,741</b>

##### c.2) Suppliers with expired deadlines

Given the conservative financial policy of Plaza and Subsidiaries, the Company has a solid liquidity position that enables in to meet its obligations with several suppliers without facing major inconveniences. Therefore, the amounts shown as past due accounts payable as of December 31, 2023 and 2022, correspond mainly to certain cases where invoices show documentary reconciliation differences; however, most differences are corrected in the short term due to the continuous management of our suppliers' debts.

As of March 31, 2024:

Supplier type	Amounts according to terms of payment						Total ThCh\$
	Up to 30 days ThCh\$	31-60 days ThCh\$	61-90 days ThCh\$	91-120 days ThCh\$	121-180 days ThCh\$	181 or more days ThCh\$	
Goods	-	-	-	-	-	-	-
Services	-	339,742	395,840	52,582	5,507	13,224	806,895
<b>Total</b>	<b>-</b>	<b>339,742</b>	<b>395,840</b>	<b>52,582</b>	<b>5,507</b>	<b>13,224</b>	<b>806,895</b>

As of December 31, 2023:

Supplier type	Amounts according to terms of payment						Total ThCh\$
	Up to 30 days ThCh\$	31-60 days ThCh\$	61-90 days ThCh\$	91-120 days ThCh\$	121-180 days ThCh\$	181 or more days ThCh\$	
Goods	-	-	-	-	-	-	-
Services	-	42,004	465,262	51,348	19,257	233,670	811,541
<b>Total</b>	<b>-</b>	<b>42,004</b>	<b>465,262</b>	<b>51,348</b>	<b>19,257</b>	<b>233,670</b>	<b>811,541</b>



(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 15. TRADE AND OTHER ACCOUNTS PAYABLE (continued)

#### d) Main suppliers

Here are the top 10 suppliers in terms of the amount of purchases made during the period March 31, 2024:

Supplier name	Percentage of purchases
Aig Chile Comp.De Seguros Generales S.A.	10.2%
Enel Generación Chile S.A.	9.6%
Est. Cen. Parking System Chile S.A.	4.5%
Térmika Servicios Multitécnicos S.A.	4.4%
Mk Construcción Ing.E Inmob.Ltda.	4.2%
Ggp Servicios Industriales Spa.	3.9%
Constructora Inarco S.A.	3.7%
Securitas S.A.	3.2%
Chubb Seguros Chile S.A.	3.0%
Signos Construcción Y Servicios Ltda.	1.9%

The average term of payment to suppliers from the date of receipt of the invoice is as follows:

Concept / days	As of march 31 2024	As of december 31 2023
Goods	24	26
Services	26	28

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 16. LEASE LIABILITIES

The composition of lease liabilities is as follows:

As of March 31, 2024:

Unique Tax Identification Number of debtor entity	Debtor entity name	Debtor company country	Unique Tax Identification Number of creditor entity	Name of creditor entity	Creditor entity country	Relationship of the creditor with the reporting company	Currency type	Amortization type	Nominal rate	effective rate	1 to 90 days ThCh\$	more than 90 days to 1 year ThCh\$	Total Current ThCh\$	From 1 to 5 years ThCh\$	More than 5 years ThCh\$	Total Non-Current ThCh\$	Total ThCh\$	Amount of the Nominal Value of the Obligation to Pay in accordance with the Conditions of the Contract ThCh\$
76.882.330-8	Nuevos Desarrollos SpA.	Chile	76.182.576-3	Termika Holding S.A.	Chile	Third out of the group	UF	Monthly	2.44%	2.44%	47,490	161,358	208,848	465,940	-	465,940	674,788	674,788
99.555.550-6	Plaza Antofagasta S.A.	Chile	76.182.576-3	Termika Holding S.A.	Chile	Third out of the group	UF	Monthly	2.44%	2.44%	14,969	45,448	60,417	184,722	-	184,722	245,139	245,139
76.882.330-8	Nuevos Desarrollos SpA.	Chile	76.081.319-2	Inversiones Rehue Ltda.	Chile	Third out of the group	UF	Monthly	3.50%	3.50%	9,351	28,052	37,403	475,976	6,157,929	6,633,905	6,671,308	6,671,308
99.555.550-6	Plaza Antofagasta S.A.	Chile	73.968.300-9	Empresa Portuaria Antofagasta	Chile	Third out of the group	UF	Monthly	3.00%	3.00%	150,920	459,597	610,517	2,633,512	3,836,143	6,469,655	7,080,172	7,080,172
0-E	Salón Motor Plaza S.A.	Perú	0-E	Mall Plaza Perú S.A.	Perú	Plaza Group Subsidiary	USD	Monthly	5.75%	5.75%	41,487	134,235	175,722	761,220	118,735	879,955	1,055,677	1,055,677
0-E	Salón Motor Plaza S.A.	Perú	0-E	Mall Plaza Perú S.A.	Perú	Plaza Group Subsidiary	USD	Monthly	5.75%	5.75%	50,277	154,983	205,260	979,935	289,582	1,269,517	1,474,777	1,474,777
0-E	Salón Motor Plaza S.A.	Perú	0-E	Mall Plaza Perú S.A.	Perú	Plaza Group Subsidiary	PEN	Monthly	7.60%	7.60%	16,773	52,234	69,007	81,873	-	81,873	150,880	150,880
0-E	Salón Motor Plaza S.A.	Perú	0-E	Mall Plaza Inmobiliaria S.A.	Perú	Plaza Group Subsidiary	PEN	Monthly	7.61%	7.61%	20,042	62,636	82,678	416,792	239,844	656,636	739,314	739,314
0-E	Salón Motor Plaza S.A.	Perú	0-E	Mall Plaza Perú S.A.	Perú	Plaza Group Subsidiary	USD	Monthly	5.75%	5.75%	36,768	114,390	151,158	722,081	138,351	860,432	1,011,590	1,011,590
<b>Total</b>											<b>388,077</b>	<b>1,212,933</b>	<b>1,601,010</b>	<b>6,722,051</b>	<b>10,780,584</b>	<b>17,502,635</b>	<b>19,103,645</b>	<b>19,103,645</b>

As of December 31, 2023:

Unique Tax Identification Number of debtor entity	Debtor entity name	Debtor company country	Unique Tax Identification Number of creditor entity	Name of creditor entity	Creditor entity country	Relationship of the creditor with the reporting company	Currency type	Amortization type	Nominal rate	effective rate	1 to 90 days ThCh\$	more than 90 days to 1 year ThCh\$	Total Current ThCh\$	From 1 to 5 years ThCh\$	More than 5 years ThCh\$	Total Non-Current ThCh\$	Total ThCh\$	Amount of the Nominal Value of the Obligation to Pay in accordance with the Conditions of the Contract ThCh\$
76.882.330-8	Nuevos Desarrollos S.A.	Chile	76.182.576-3	Termika Holding S.A.	Chile	Third out of the group	UF	Monthly	2.44%	2.44%	46,815	159,166	205,981	510,089	-	510,089	716,070	716,070
99.555.550-6	Plaza Antofagasta S.A.	Chile	76.182.576-3	Termika Holding S.A.	Chile	Third out of the group	UF	Monthly	2.44%	2.44%	14,757	44,806	59,563	198,323	-	198,323	257,886	257,886
76.882.330-8	Nuevos Desarrollos S.A.	Chile	76.081.319-2	Inversiones Rehue Ltda.	Chile	Third out of the group	UF	Monthly	3.50%	3.50%	9,194	27,581	36,775	479,012	6,316,952	6,795,964	6,832,739	6,832,739
99.555.550-6	Plaza Antofagasta S.A.	Chile	73.968.300-9	Empresa Portuaria Antofagasta	Chile	Third out of the group	UF	Monthly	3.00%	3.00%	148,565	452,427	600,992	2,592,425	3,977,264	6,569,689	7,170,681	7,170,681
0-E	Salón Motor Plaza S.A.	Perú	0-E	Mall Plaza Perú S.A.	Perú	Plaza Group Subsidiary	USD	Monthly	5.75%	5.75%	36,175	118,190	154,365	720,123	106,573	826,696	981,061	981,061
0-E	Salón Motor Plaza S.A.	Perú	0-E	Mall Plaza Perú S.A.	Perú	Plaza Group Subsidiary	USD	Monthly	5.75%	5.75%	43,712	136,414	180,126	861,357	320,815	1,182,172	1,362,298	1,362,298
0-E	Salón Motor Plaza S.A.	Perú	0-E	Mall Plaza Perú S.A.	Perú	Plaza Group Subsidiary	PEN	Monthly	7.60%	7.60%	14,689	45,907	60,596	89,284	-	89,284	149,880	149,880
0-E	Salón Motor Plaza S.A.	Perú	0-E	Mall Plaza Inmobiliaria S.A.	Perú	Plaza Group Subsidiary	PEN	Monthly	7.61%	7.61%	17,621	54,643	72,264	365,278	242,518	607,796	680,060	680,060
0-E	Salón Motor Plaza S.A.	Perú	0-E	Mall Plaza Perú S.A.	Perú	Plaza Group Subsidiary	USD	Monthly	5.75%	5.75%	32,406	100,243	132,649	634,663	169,549	804,212	936,861	936,861
<b>Total</b>											<b>363,934</b>	<b>1,139,377</b>	<b>1,503,311</b>	<b>6,450,554</b>	<b>11,133,671</b>	<b>17,584,225</b>	<b>19,087,536</b>	<b>19,087,536</b>

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 16. LEASE LIABILITIES (continued)

Change in Lease Liabilities	As of march 31 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Initial Balance	19,087,536	19,815,271
Interest expenses	185,367	742,887
Payments made	(792,786)	(2,377,150)
Foreign currency exchange difference	153,879	687,667
Conversion difference	469,649	218,861
<b>Total</b>	<b>19,103,645</b>	<b>19,087,536</b>

### 17. CURRENT TAX LIABILITIES

The composition of current tax liabilities is as follows:

	As of march 31 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Income tax payable	16,267,380	-
Current income tax provision	10,483,774	42,644,052
Obligatory P.M.P paid (Less)	(2,917,123)	(21,785,654)
Others	4,274	2,431
<b>Total</b>	<b>7,570,925</b>	<b>20,860,829</b>

### 18. EMPLOYEE BENEFIT PROVISIONS

a) The balances that make up the employee benefit provisions correspond to:

	As of march 31 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Vacation provision	1,508,344	1,881,931
Profit sharing and bonuses	8,410,910	7,898,647
Withholdings	819,934	641,600
<b>Total current</b>	<b>10,739,188</b>	<b>10,422,178</b>
Profit sharing and bonuses	4,705,307	4,337,804
<b>Total non-current</b>	<b>4,705,307</b>	<b>4,337,804</b>

b) The following is the detail of the expenses for employee benefits included in the Statement of Comprehensive Income:

	For the 3 months ended march 31	
	2024 ThCh\$	2023 ThCh\$
Remuneration and other benefits	(6,823,447)	(6,753,629)
Bonuses and incentives	(1,961,759)	(1,981,667)
Severance provisions	(148,185)	(640,769)
Provision for staff vacations	363,591	256,881
<b>Total expenses for benefits to employees</b>	<b>(8,569,800)</b>	<b>(9,119,184)</b>

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 18. EMPLOYEE BENEFIT PROVISIONS (continued)

#### c) Long-term incentive plan

On June 30, 2021, the Company's Board of Directors approved a long-term commitment contingent and variable incentive plan for certain executives of the Company and its subsidiaries, including but not limited to, the Company's main executives, for the period 2021 to 2023. This plan is designed to promote the permanence of the executives to whom it is directed and ensure the alignment of their objectives with the company, in the medium and long term.

This annual benefit plan consists of two elements: i) an investment in shares of the Company by each recipient executive, acquired on the stock market and financed with a loan for exclusive use extended by the Company for this purpose; and, ii) the payment of a supplementary fixed bonus at the end of the third year, a bonus that will be paid if, and only if, on the date of its payment, the beneficiary executive has maintained an uninterrupted employment relationship with the Company, any of its subsidiaries, or a continuous succession of employment relationships with any combination of the above.

The amounts of the loans and the committed bonuses that constitute part of the variable incentive plan and contingent long-term commitment 2021 to 2023, are different between the intended recipients. All other terms and conditions, including the interest rate, are identical for all executives and were determined in accordance with the prices, terms and conditions prevailing in the market at the time of their approval.

### 19. OTHER NON-FINANCIAL LIABILITIES

The composition of the other current and non-current non-financial liabilities is as follows:

	As of march 31 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
VAT tax debit	3,853,317	9,057,362
Deferred income (see letter a)	1,092,164	1,021,596
Others	251,044	288,103
<b>Total current</b>	<b>5,196,525</b>	<b>10,367,061</b>
Guarantees received	20,734,098	20,884,223
Deferred income (see letter a)	4,928,580	5,058,721
<b>Total non-current</b>	<b>25,662,678</b>	<b>25,942,944</b>

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 19. OTHER NON-FINANCIAL LIABILITIES (continued)

a) The composition of the deferred income balances is as follows:

	As of march 31 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
At the beginning of the year	6,080,317	6,553,613
Received during the period/year	439,654	1,314,939
Recognized in the Income Statement	(499,227)	(1,788,235)
<b>Total</b>	<b>6,020,744</b>	<b>6,080,317</b>

### 20. CAPITAL ISSUED

a) Shares

The Company has issued a single series of ordinary shares, which enjoys the same voting rights, without any preference.

	As of march 31 of 2024	As of december 31 of 2023
Ordinary shares without par value	1,960,000,000	1,960,000,000
<b>Total Shares</b>	<b>1,960,000,000</b>	<b>1,960,000,000</b>

b) Common shares issued and fully paid

	Shares	ThCh\$
<b>As of January 1, 2024</b>	<b>1,960,000,000</b>	<b>175,122,686</b>
Movements made between 01-01-2024 and 12-31-2024	-	-
<b>As of march 31, 2024</b>	<b>1,960,000,000</b>	<b>175,122,686</b>
<b>As of January 1, 2023</b>	<b>1,960,000,000</b>	<b>175,122,686</b>
Movements made between 01-01-2023 and 12-31-2023	-	-
<b>As of december 31, 2023</b>	<b>1,960,000,000</b>	<b>175,122,686</b>

Basic earnings per share is calculated by dividing net income for the ending year attributable to ordinary equity holders of the controlling company by the weighted average number of ordinary shares outstanding during the ending year.

The Company has not carried out any type of operation with a potential dilutive effect that results in diluted earnings per share, different from the basic earnings per share.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 20. CAPITAL ISSUED (continued)

c) Summary financial information of the subsidiary with non-controlling interests:

The following is the financial information of the subsidiary that has relevant non-controlling interests for Plaza S.A., before eliminations and other consolidation adjustments:

Nuevos Desarrollos S.A. Consolidated	For the 3 months ended march 31	
	2024 ThCh\$	2023 ThCh\$
Revenue	-	26,073,341
Profit (loss)	-	6,434,247
Total comprehensive income	-	6,505,482
<b>Profit (loss) attributable to non-controlling interests</b>	-	<b>1,447,706</b>
Cash flow from operating activities	-	15,549,219
Cash flow from investing activities	-	(1,391,026)
Cash flow from financing activities, before dividends paid to non-controllers	-	(17,092,653)
Cash flow from financing activities, cash dividends to non-controllers	-	(461,196)

On August 31, 2022, Ripley Inversiones II S.A. (“Ripley Inversiones”), shareholder of Nuevos Desarrollos S.A. (“Nuevos Desarrollos”), notified its use of its right to sell the shares held in Nuevos Desarrollos in accordance with the existing shareholder agreement between Ripley Inversiones y Plaza Oeste SpA in the context of their relationship as shareholders of Nuevos Desarrollos. As such, the subsidiary Plaza Oeste SpA, which is shareholder of 77.5% of the shares of Nuevos Desarrollos, must have a third party obtain all of the assets in Nuevos Desarrollos from Ripley Inversiones, or buy them directly. The purchase price will correspond to the arithmetic average of the value of the company established by two banks of the first category and must be paid withing 30 days after the price has been determined.

On March 31, 2023, two of the leading banks provided their valuation of Nuevos Desarrollos S.A., determining that the price of all the shares owned by Ripley Inversiones II S.A. – corresponding to 22.5% of all the shares of Nuevos Desarrollos S.A.-, amounted to UF 4,620,204. Plaza Oeste SpA. decided to acquire the mentioned shares for itself, signing the respective purchase contract. This amount was paid on april 2023.

With this purchase, through its subsidiaries, the Company became controller of all the shares of Nuevos Desarrollos S.A.

At the Extraordinary Shareholders’ Meeting of Nuevos Desarrollos S.A., held on April 6, 2023, the shareholders agreed to change the company from a stock company to a joint-stock company (“SpA.”).



(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 20. CAPITAL ISSUED (continued)

d) Other reserves:

The movement of the other reserves is detailed below:

Other reserves	As of march 31, 2024 ThCh\$	As of december 31, 2023 ThCh\$
Reserves for investment differences (1)	(65,262,934)	(65,262,934)
Minority purchase reserves (4)	(15,080,856)	(15,080,856)
Conversion reserves	67,938,858	30,118,168
Capital adjustment for price-level restatement (2)	3,973,339	3,973,339
Cash flow hedge reserves	40,614	40,614
Decrease due to changes in the participation of subsidiaries (3)	(2,619,633)	(2,619,633)
Constitution of legal reserve in associates	3,952,809	3,952,809
Other reserves	197,641	197,641
<b>Total other reserves</b>	<b>(6,860,162)</b>	<b>(44,680,852)</b>

(1) Correspond to the difference between the value of the investment and carrying value of the investment at moment of the initial adoption of IFRS.

(2) Effect generated by the conversion to IFRS once only as a result of the obligation to apply CPI for local purposes.

(3) Effect generated by acquisition of additional participation in a subsidiary.

(4) Corresponds to the purchase of a non controlling interest in Nuevos Desarrollos S.A., as described in point c) above.

e) Dividend policy

The dividend policy of Plaza S.A. consists of annually distributing, at least 40% of the company's profits for each ending year.

On January 25, 2017, the Board of Directors of the Company agreed that, based on the results of 2016, the Liquid and Distributable Profit will be that appearing in the Annual Financial Statements in the "Income attributable to equity holders of the parent" excluding:

i. The income that is the result of valuations at fair value, both of assets and liabilities, that have not been monetized or realized, and that arise as a result of business combinations, including affiliates (subsidiaries) and associates; those that will be reinstated at the time of their monetization or realization; and,

ii. The income not monetized or realized by revaluation at fair value of investment properties; those that will be reintegrated into the net income at the time of their monetization or realization.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 20. CAPITAL ISSUED (continued)

e) Dividend policy (continued)

The effects of deferred taxes associated with the concepts indicated in paragraphs i and ii above will follow the same fate as the items that originate them.

### 21. DIVIDENDS PAID AND PROPOSED

The following is the detail of the dividends paid and proposed as of March 31, 2024 and December 31, 2023:

	As of march 31 2024 ThCh\$	As of december 31 2023 ThCh\$
Provisioned, declared and paid during the year:		
<b>Total</b>	-	-
<b>Minimum dividend reserve</b>	<b>59,262,128</b>	<b>59,262,128</b>

On October 19, 2022, a provisional dividend was paid on 2022 profits for \$27,400,000,000. At the General Shareholders' Meeting held on April 17, 2023, the Interim dividend referred to as definitive, which corresponds to a total distribution equivalent to 41.3% of 2022 Profits.

### 22. REVENUE

The composition of revenue for ordinary activities for each year is as follows:

	For the 3 months ended march 31	
	2024 ThCh\$	2023 ThCh\$
Lease revenue (premises, advertising space)	107,568,746	96,344,778
Other revenue (commissions, fines, commercial indemnities and others)	6,537,069	3,571,144
<b>Total</b>	<b>114,105,815</b>	<b>99,915,922</b>

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 23. OTHER INCOME AND EXPENSES

#### 23.1 Costs and expenses

The sale costs and administration expenses grouped according to their nature are included below:

	For the 3 months ended march 31	
	2024 ThCh\$	2023 ThCh\$
Salaries (see note 18.b)	(8,569,800)	(9,119,184)
Patents and taxes	(6,119,260)	(4,483,679)
Service contracts	(3,446,350)	(2,618,923)
Provision for uncollectible receivables (see note 5.b)	(1,293,488)	(1,044,600)
Leases and concessions	(563,071)	(594,177)
Amortization	(371,919)	(414,843)
Depreciation	(64,858)	(75,580)
Others (*)	(7,261,896)	(7,086,562)
<b>Total costs and expenses</b>	<b>(27,690,642)</b>	<b>(25,437,548)</b>

(\*) Includes net income, costs and expenses related to "common expenses" and "promotion fund" according to what is mentioned in Note 2.20.

#### 23.2 Other income, by function

	For the 3 months ended march 31	
	2024 ThCh\$	2023 ThCh\$
Reverse of provisions	-	518,923
Other income / expenditure	24,793	12,172
<b>Total income, by function</b>	<b>24,793</b>	<b>531,095</b>

#### 23.3 Other expenses, by function

	For the 3 months ended march 31	
	2024 ThCh\$	2023 ThCh\$
Loss on investment property (See note 11)	(36,001)	(252,513)
Taxes, fines and interest	(89)	(28,482)
Others	(73,805)	(8,024)
<b>Total Other expenses, by function</b>	<b>(109,895)</b>	<b>(289,019)</b>

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 23. OTHER REVENUE AND EXPENSES (continued)

#### 23.4 Financial income

	For the 3 months ended march 31	
	2024 ThCh\$	2023 ThCh\$
Financial income obtained in financial investments	3,175,490	7,415,359
Related company interest (see note 6.3)	744,025	1,974,535
Executive plan interest (see note 6.3)	46,974	28,896
Others	494,488	163,906
<b>Total financial income</b>	<b>4,460,977</b>	<b>9,582,696</b>

#### 23.5 Financial costs

	For the 3 months ended march 31	
	2024 ThCh\$	2023 ThCh\$
Interest on debts and loans	(11,345,660)	(12,628,350)
Financial expense with related companies (see Note 6.3)	(253,873)	(251,083)
Bank charges and fees	(149,064)	(28,661)
<b>Subtotal</b>	<b>(11,748,597)</b>	<b>(12,908,094)</b>
Result for indexation units	(10,262,323)	(15,588,023)
Exchange differences	691,972	(559,481)
<b>Total financial costs</b>	<b>(21,318,948)</b>	<b>(29,055,598)</b>

#### 23.6 Research and development costs

The Company has not made significant disbursements related to research and development activities during the ending period ended March 31, 2024, the year ended December 31, 2023.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 24. TRANSACTIONS IN FOREIGN CURRENCY

The composition of the assets and liabilities in foreign currency is as follows:

As of March 31, 2024

ASSETS	As of march 31 of 2024 ThCh\$	As of march 31 of 2024 \$ adjustable ThCh\$	As of march 31 of 2024 \$ non- adjustable ThCh\$	As of march 31 of 2024 U.S. Dollar ThCh\$	As of march 31 of 2024 Peruvian sol ThCh\$	As of march 31 of 2024 Colombian peso ThCh\$
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents	204,388,557	-	185,253,438	1,898,531	1,938,614	15,297,974
Other non-financial assets, current	23,205,761	13,208,310	9,367,354	4,206	38,973	586,918
Trade receivables and other accounts receivable, current	109,787,512	1,082,277	72,393,858	75,852	64,430	36,171,095
Accounts receivable from related entities, current	49,469,665	-	35,180,866	4,895,049	-	9,393,750
Tax assets, current	10,822,138	318,297	9,543,262	-	143,347	817,232
<b>Total current assets in operation</b>	<b>397,673,633</b>	<b>14,608,884</b>	<b>311,738,778</b>	<b>6,873,638</b>	<b>2,185,364</b>	<b>62,266,969</b>
Non-current assets classified as held for sale and discontinued operations	52,134,218	-	52,134,218	-	-	-
<b>Total current assets</b>	<b>449,807,851</b>	<b>14,608,884</b>	<b>363,872,996</b>	<b>6,873,638</b>	<b>2,185,364</b>	<b>62,266,969</b>
<b>Non-current assets</b>						
Other non-financial assets, non-current	24,427,122	16,427,880	7,603,812	-	42,787	352,643
Accounts receivable from related entities, non-current	5,436,884	-	5,436,884	-	-	-
Accounts receivable, non-current	25,663,775	21,507,403	4,156,372	-	-	-
Investments accounted for using the equity method	107,818,591	-	-	-	107,818,591	-
Intangible assets other than goodwill	4,939,059	-	4,875,752	-	-	63,307
Goodwill	357,778	-	357,778	-	-	-
Properties, plant and equipment	3,178,419	-	3,048,605	-	-	129,814
Investment Properties	4,225,488,701	3,728,295,782	-	-	23,083	497,169,836
Tax assets, non current	-	-	-	-	-	-
Deferred tax assets	20,566,039	-	18,844,416	-	1,370,062	351,561
<b>Total non-current assets</b>	<b>4,417,876,368</b>	<b>3,766,231,065</b>	<b>44,323,619</b>	<b>-</b>	<b>109,254,523</b>	<b>498,067,161</b>
<b>Total assets</b>	<b>4,867,684,219</b>	<b>3,780,839,949</b>	<b>408,196,615</b>	<b>6,873,638</b>	<b>111,439,887</b>	<b>560,334,130</b>
<b>LIABILITIES</b>						
<b>Liabilities</b>						
<b>Current liabilities</b>						
Other financial liabilities, current	87,617,063	11,376,559	-	-	-	76,240,504
Trade accounts payable and other accounts payable	120,633,410	11,615,169	99,956,764	337	7,996	9,048,101
Accounts payable to related entities, current	34,853,334	-	34,642,059	136,473	73,986	816
Lease liability current	1,601,010	917,185	-	532,140	151,685	-
Other short-term provisions	820,233	-	820,233	-	-	-
Current tax liabilities	23,838,305	-	23,812,989	-	21,042	4,274
Employee benefit provisions, current	10,739,188	53,674	9,703,354	-	-	982,160
Other non-financial liabilities, current	5,196,525	-	3,807,981	-	16,759	1,371,785
<b>Total current liabilities</b>	<b>285,299,068</b>	<b>23,962,587</b>	<b>172,743,380</b>	<b>668,950</b>	<b>271,468</b>	<b>87,647,640</b>
<b>Non-current liabilities</b>						
Other financial liabilities, non-current	1,163,500,741	1,075,277,415	-	-	-	88,223,326
Accounts payable to related entities, non-current	-	-	-	-	-	-
Accounts payable, non-current	1,230,626	1,230,626	-	-	-	-
Lease liability non-current	17,502,635	13,754,222	-	3,009,904	738,509	-
Deferred tax liabilities	642,163,178	-	642,163,178	-	-	-
Employee benefit provisions, non-current	4,705,307	4,582,331	-	-	-	122,976
Other non-financial liabilities, non-current	25,662,678	13,381,040	11,613,808	196,084	120,170	351,576
<b>Total non-current liabilities</b>	<b>1,854,765,165</b>	<b>1,108,225,634</b>	<b>653,776,986</b>	<b>3,205,988</b>	<b>858,679</b>	<b>88,697,878</b>
<b>Total Liabilities</b>	<b>2,140,064,233</b>	<b>1,132,188,221</b>	<b>826,520,366</b>	<b>3,874,938</b>	<b>1,130,147</b>	<b>176,345,518</b>

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 24. TRANSACTIONS IN FOREIGN CURRENCY (continued)

The composition of the assets and liabilities in foreign currency is as follows:

As of December 31, 2023

ASSETS	As of december 31 of 2023 ThCh\$	As of december 31 of 2023 \$ adjustable ThCh\$	As of december 31 of 2023 \$ non- adjustable ThCh\$	As of december 31 of 2023 U.S. Dollar ThCh\$	As of december 31 of 2023 Peruvian sol ThCh\$	As of december 31 of 2023 Colombian peso ThCh\$
<b>Assets</b>						
<b>Current assets</b>						
Cash and cash equivalents	202,015,648	-	177,815,328	1,142,065	1,947,573	21,110,682
Other non-financial assets, current	16,370,767	14,406,100	1,458,932	390	29,302	476,043
Trade receivables and other accounts receivable, current	109,044,234	1,120,105	69,264,850	30,107	131,088	38,498,084
Accounts receivable from related entities, current	45,909,292	-	44,399,835	1,059,718	-	449,739
Tax assets, current	9,652,716	239,685	8,608,276	-	137,483	667,272
<b>Total current assets in operation</b>	<b>382,992,657</b>	<b>15,765,890</b>	<b>301,547,221</b>	<b>2,232,280</b>	<b>2,245,446</b>	<b>61,201,820</b>
Non-current assets classified as held for sale and discontinued operations	52,134,218	-	52,134,218	-	-	-
<b>Total current assets</b>	<b>435,126,875</b>	<b>15,765,890</b>	<b>353,681,439</b>	<b>2,232,280</b>	<b>2,245,446</b>	<b>61,201,820</b>
<b>Non-current assets</b>						
Other non-financial assets, non-current	21,059,953	15,090,347	5,667,608	-	39,002	262,996
Accounts receivable from related entities, non-current	5,389,910	-	5,389,910	-	-	-
Accounts receivable, non-current	24,027,048	23,458,353	568,695	-	-	-
Investments accounted for using the equity method	94,801,636	-	-	-	94,801,636	-
Intangible assets other than goodwill	5,260,289	-	5,186,162	-	-	74,127
Goodwill	357,778	-	357,778	-	-	-
Properties, plant and equipment	2,928,849	-	2,793,653	-	-	135,196
Investment Properties	4,166,498,735	3,716,768,230	-	-	-	449,730,505
Tax assets, non current	-	-	-	-	-	-
Deferred tax assets	40,884,514	-	37,475,018	-	1,233,877	2,175,619
<b>Total non-current assets</b>	<b>4,361,208,712</b>	<b>3,755,316,930</b>	<b>57,438,824</b>	<b>-</b>	<b>96,074,515</b>	<b>452,378,443</b>
<b>Total assets</b>	<b>4,796,335,587</b>	<b>3,771,082,820</b>	<b>411,120,263</b>	<b>2,232,280</b>	<b>98,319,961</b>	<b>513,580,263</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Other financial liabilities, current	49,913,148	46,610,718	-	-	-	3,302,430
Trade accounts payable and other accounts payable	115,756,871	412,587	102,541,471	3,785	40,725	12,758,303
Accounts payable to related entities, current	34,486,698	-	34,051,586	344,765	79,052	11,295
Lease liability current	1,503,311	903,311	-	467,140	132,860	-
Other short-term provisions	706,795	-	706,795	-	-	-
Current tax liabilities	20,860,829	-	20,850,995	-	5,077	4,757
Employee benefit provisions, current	10,422,178	1,832,102	7,695,359	-	-	894,717
Other non-financial liabilities, current	10,367,061	-	8,153,272	-	10,487	2,203,302
<b>Total current liabilities</b>	<b>244,016,891</b>	<b>49,758,718</b>	<b>173,999,478</b>	<b>815,690</b>	<b>268,201</b>	<b>19,174,804</b>
<b>Non-current liabilities</b>						
Other financial liabilities, non-current	1,214,097,274	1,066,514,155	-	-	-	147,583,119
Accounts payable to related entities, non-current	-	-	-	-	-	-
Accounts payable, non-current	1,216,263	1,216,263	-	-	-	-
Lease liability non-current	17,584,225	14,074,065	-	2,813,080	697,080	-
Deferred tax liabilities	656,452,668	-	656,452,668	-	-	-
Employee benefit provisions, non-current	4,337,804	4,245,426	-	-	-	92,738
Other non-financial liabilities, non-current	25,942,944	13,644,870	11,708,680	183,338	107,153	298,903
<b>Total non-current liabilities</b>	<b>1,919,631,178</b>	<b>1,099,694,779</b>	<b>668,161,348</b>	<b>2,996,418</b>	<b>804,233</b>	<b>147,974,400</b>
<b>Total Liabilities</b>	<b>2,163,648,069</b>	<b>1,149,453,497</b>	<b>842,160,826</b>	<b>3,812,108</b>	<b>1,072,434</b>	<b>167,149,204</b>



(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 25. FINANCIAL INFORMATION BY OPERATING SEGMENTS

The operating segments of the Company have been determined according to the main business activities that the Plaza and Subsidiaries develops and that are regularly reviewed by the senior management, in order to measure performance, evaluate risks and allocate resources, and for which there is information available. Because the Company develops a single business, the real estate, the Company has made the segmentation by geographical area. The information that the Company's Management regularly examines, corresponds to the results of Chile and the results abroad.

The management reports and those that emanate from the accounting of the Company, use in their preparation the same policies described in the accounting criteria note and there are no differences total level between the measures of the results, the assets and liabilities of the segments, respect of the accounting criteria applied.

Below is the information by segment described above:

#### Results:

	For the 3 months ended march 31							
	2024				2023			
	Chile ThCh\$	Colombia ThCh\$	Perú ThCh\$	Total ThCh\$	Chile ThCh\$	Colombia ThCh\$	Perú ThCh\$	Total ThCh\$
Revenue	102,026,508	11,475,625	603,682	114,105,815	92,755,659	6,791,347	368,916	99,915,922
Cost of sales	(15,030,929)	(1,304,621)	(116,364)	(16,451,914)	(13,826,183)	(803,061)	(133,544)	(14,762,788)
Administrative expenses	(8,623,523)	(2,562,760)	(52,445)	(11,238,728)	(9,176,589)	(1,505,306)	7,135	(10,674,760)

#### Statement of Financial Position:

	As of march 31, 2024				As of december 31, 2023			
	Chile ThCh\$	Colombia ThCh\$	Perú ThCh\$	Total ThCh\$	Chile ThCh\$	Colombia ThCh\$	Perú ThCh\$	Total ThCh\$
Intangible assets other than goodwill	4,875,752	63,307	-	4,939,059	5,186,162	74,127	-	5,260,289
Property, plant and equipment	3,048,605	129,814	-	3,178,419	2,793,653	135,196	-	2,928,849
Investment Properties	3,728,295,782	497,169,836	23,083	4,225,488,701	3,716,768,230	449,730,505	-	4,166,498,735
Other financial liabilities currents and non-currents	1,086,653,974	164,463,830	-	1,251,117,804	1,113,124,873	150,885,549	-	1,264,010,422

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 25. FINANCIAL INFORMATION BY OPERATING SEGMENTS (continued)

There is only one Plaza and Subsidiaries customer that represents more than 10% of the income from ordinary activities, which is detailed by segment below:

	For the 3 months ended march 31					
	2024			2023		
	Chile	Others	Total	Chile	Others	Total
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Revenue	10,499,311	769,866	11,269,177	11,401,170	698,669	12,099,839

The information disclosed is presented net of the corresponding eliminations to transactions and results among the companies that comprise it. The results and transactions between the different Consolidated entities are eliminated at the aggregate level, forming part of the final Consolidated Plaza and Subsidiaries. This form of presentation is the same used by Management in the processes periods end review of the performance of the Company.

### 26. COMMITMENTS, RESTRICTIONS AND CONTINGENCIES

#### a) Direct Guarantees:

As of March 31, 2024, the company has delivered guarantees for an amount of ThCh\$3,846,350.

Plaza S.A. issued a Stand-By Letter in favor of Banco Itaú CorpBanca Colombia S.A. for the amount of the loan granted to Private Capital Fund by that institution amounting to Th\$COP 90,000,000. The Stand-By Letter is annually renewed until the loan maturity.

#### b) Indirect Guarantees:

The Company has not created indirect guarantees to secure obligations of third parties.

#### c) Law suits:

c.1) The Group has various types of lawsuits that are recorded according to the amount of the trial and its probability of adverse law suits, which is estimated by the legal advisors as probable, unrikely, or remote. It those cases where disbursements or issues are low probability of prospering and that should be resolved in favor of the Company, no provisions.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 26. COMMITMENTS, RESTRICTIONS AND CONTINGENCIES (continued)

#### c) Law suits (continued):

As of March 31, 2024 and December 31, 2023, the detail of the law suits are as follows:

Nature of law suits	As of march 31 of 2024			As of december 31 of 2023		
	Number of law suits	Amount from law suits	Amount provisioned	Number of law suits	Amount from law suits	Amount provisioned
		ThCh\$	ThCh\$		ThCh\$	ThCh\$
Civil	59	5,686,442	114,921	55	4,942,985	106,177
Consumer	180	5,647,302	554,006	194	6,037,742	560,512
Labor	58	1,414,841	115,977	62	1,434,975	5,180
Others	13	241,906	35,329	17	351,272	34,926
		<b>12,990,491</b>	<b>820,233</b>		<b>12,766,974</b>	<b>706,795</b>

The Company and its subsidiaries have established provisions to cover any adverse effects arising from these contingencies. Management considers that they are sufficient, given the current state of the trials.

c.2) Due to non-compliance with the obligation to reimburse the funds advanced by Mallplaza for a real estate project in Bogotá, on December 13 and 14, 2022 the Company legally sued for payment from the trust that owned the real estate where the project would be built, from the project manager and from the investing settlors that guaranteed the advance, through executive complaints filed before Civil Courts 20 and 23 of the Bogota Circuit. As of the date of these financial statements, the payment mandates have been dictated, obligating the debtors to reimburse the advances provided and preventive measures were decreed (attachments) on the real estate, bank accounts, fiduciary rights and other assets owned by the debtors. These processes are progressing in the respective procedural stages and instances. Legal counsel believes that the result of the judicial proceedings will be favorable to the Company's interests.

#### d) Other Restrictions:

As of March 31, 2024 and December 31, 2023, the Company has financial restrictions established in contracts for the issuance of public bonds and / or financing with financial institutions:

#### 1. Public bonds

The main covenants with respect to Bond Series D, issued under Bond Line No. 583 registered in the Securities Registry on April 30, 2009, with respect to Bond Series C and E issued under Bond Line No. 584 registered in the Securities Registry on April 30, 2009, with respect to the Series of Bonds H and K issued under Bond line No. 670 registered in the Securities Registry on May 30, 2011, with respect to Series N and U issued under line 767 registered in the Securities Registry on September 23, 2013, with respect to the P Bond Series, issued under Bond Line

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 26. COMMITMENTS, RESTRICTIONS AND CONTINGENCIES (continued)

d) Other Restrictions (continued):

#### 1. Public bonds (continued)

No. 669 registered in the Securities Registry on May 30, 2011, with respect to the S and Z Bond Series, issued under Bond Line No. 980 registered in the Securities Registry on November 15, 2019, and with respect to the AA and AC Bond Series, issued under bond line No. 979 dated November 15, 2019, they are as follows:

#### I) Level of indebtedness

As of the Financial Statements as of December 31<sup>st</sup>, 2023, maintain at the closing of the quarterly Financial Statements, a Level of Indebtedness, defined as the ratio between Net Financial Debt and Total Equity, less than or equal to 2.0 times. For these purposes, Net Financial Debt will be understood as the sum of the accounts "Other current financial liabilities" and "Other non-current financial liabilities" less the result of the sum of the account "Cash and cash equivalents" and investments in deposits. term or repurchase agreements greater than 90 days from the "Other current financial assets" account; and for Total Equity to the sum of the accounts "Equity attributable to the owners of the controlling company" and "Non-controlling interests".

For the purposes of calculating the Level of Indebtedness, the amount of all guarantees, simple or joint guarantees, joint and several co-debts or other guarantees, personal or real, that the Issuer or its Subsidiaries have granted to guarantee obligations is included in the Net Financial Debt. from third parties, with the exception of: (i) those granted by the Issuer or its Subsidiaries for obligations of other Subsidiaries of the Issuer; and (ii) those granted by Subsidiary companies for obligations of the Issuer. In the Financial Statements of the Issuer, a note will be included that will contain all the information that will be used to calculate the Level of Debt, including additions for guarantees, simple or joint guarantees, joint and several co-debts or other guarantees, personal or real, that the Issuer or its subsidiaries have granted to guarantee obligations of third parties, as well as the exceptions indicated in paragraphs (i) and (ii) above.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 26 COMMITMENTS, RESTRICTIONS AND CONTINGENCIES (continued)

d) Other Restrictions (continued):

#### 1. Public bonds (continued)

##### I) Level of indebtedness (continued)

Calculation detail Covenant Bonds Lines 583, 584, 669, 670, 767, 979, 980, 1148, 1149 and 1150

	Moneda	As of march 31, 2024
Other financial liabilities, current	ThCh\$	87,617,063
Other financial liabilities, non-current	ThCh\$	1,163,500,741
Cash and cash equivalents	ThCh\$	(204,388,557)
<b>Deuda Financiera Neta</b>	<b>ThCh\$</b>	<b>1,046,729,247</b>
Equity attributable to the owners of the controller	ThCh\$	2,693,152,147
Non-controlling interests	ThCh\$	34,467,839
<b>Total Equity</b>	<b>ThCh\$</b>	<b>2,727,619,986</b>
<b>Net Financial Debt/Equity</b>		<b>0.38</b>

##### II) Essential assets

###### Essential assets according to bonds charged to lines 583, 584, 669, 670 and 767

Assets corresponding to five hundred thousand square meters of leasable area in Chile that are directly owned by the Issuer or through subsidiary or related companies, or in respect of which the Issuer or any of its subsidiaries or related companies are concession holders under concession agreements whose term of validity is equal to or greater than the term of maturity of the current bonds issued with charge to the lines. For these purposes, in order to determine the leasable square meters in Chile that are owned by subsidiaries or related companies of the Issuer, or of which they are concessionaires according to the aforementioned, only the amount resulting from multiplying (i) all the leasable square meters in Chile that are owned by each subsidiary or related company, or that they have in concession, will be considered; by (ii) the percentage of direct or indirect ownership of the Issuer in the respective Subsidiary or Associate.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 26. COMMITMENTS, RESTRICTIONS AND CONTINGENCIES (continued)

d) Other Restrictions (continued):

#### Essential assets according to bonds charged to lines 979, 980, 1148, 1149 and 1150

Assets corresponding to three hundred thousand commercial leasable square meters in Chile that are directly owned by the Issuer or through Subsidiaries or Associates, or with respect to which the Issuer or any of its Subsidiaries or Associates are concessionaires under concession contracts whose term is equal to or greater than the maturity term of the current bonds issued (i) all of the commercial leasable square meters in Chile that are owned by each Subsidiary or Associate or that they have under concession will be considered; by (ii) the percentage of direct or indirect ownership of the Issuer in the respective Subsidiary or Associate.

#### 2. Financial institutions

Plaza S.A. and Subsidiaries as of March 31, 2024 has contracted various financing with financial institutions, which are associated with the following financial restrictions:

Company	Covenant	Required Level	Level as of 03.31.2024	Observation	Detail
Patrimonio Autónomo Centro Comercial Cartagena	(EBITDA + BOX) / Debt Service	>=1.10 times	1.60 times	In compliance	Semi-annual calculation measured on the Financial Statements of the company of each semester
	Net Financial Debt <Maximum Indebtedness Level	MMCOP 650.298	MMCOP 31.743	In compliance	Semi-annual calculation measured on the Financial Statements of the company of each semester
Patrimonio Autónomo Centro Comercial Marizales Dos	(EBITDA + BOX) / Debt Service	>=1.00 times	5,70 times	In compliance	Annual calculation measured on the Financial Statements of the company year end
	Net Financial Debt / Equity	<=2.30 times	0.30 times	In compliance	Annual calculation measured on the Financial Statements of the company year end (1)
Fondo de Capital Privado Mallplaza Compartimento uno	Net Financial Debt / Equity	<=2.00 times	0.49 times	In compliance	Quarterly calculation measured on consolidated Financial Statements of the company for each period (1)

As of the date of these Consolidated Financial Statements, all the agreements established in the debt contracts have been complied with.

### 27. ADMINISTRATION OF FINANCIAL RISKS

There are different risks in the environment that can affect the performance of our business, among the main ones we can list:



(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 27. ADMINISTRATION OF FINANCIAL RISKS (continued)

#### 1. Financial risks

The main risks of this type to which Plaza S.A. and Subsidiaries are exposed are: (i) liquidity risk, (ii) credit risk, and (iii) market risk. The Board of Directors of Plaza S.A. has approved policies and procedures to manage and minimize exposure to these risks. Likewise, monitoring activities have been established for the evolution of said risks, so that internal standards are continuously reviewed to adapt to the changing business and market scenario where the Company operates.

#### i) Liquidity risk

The Company manages the liquidity risk by maintaining the necessary amount of cash and cashequivalents to meet the disbursements of its usual operations.

Additionally, Plaza S.A. and Subsidiaries have financing alternatives available, such as lines for bank loans, corporate bonds and trade bills.

Plaza S.A. and Subsidiaries monitors its liquidity risk with proper planning of its future cash flows, considering its main commitments such as operating flows, debt amortizations, interest payments, dividend payments, tax payments, among others, which are financed if necessary with due anticipation and taking into account potential volatilities in the financial markets.

Likewise, the Company manages its exposure to liquidity risk by investing exclusively in products with a liquidity of less than 90 days and equal to or greater than an AA level credit rating, for which it has policies that limit the type of investment instruments and credit quality of their counterparts.

The following table summarizes the maturity profile of the financial liabilities of Plaza S.A. and subsidiaries as of March 31, 2024 and December 31, 2023, based on contractual financial payment obligations.

As of march 31, 2024	Up to one year	More than 1 year and up to 2 years	More than 2 year and up to 3 years	More than 3 year and up to 4 years	More than 4 year and up to 5 years	More than 5 years	Total
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Principal	77,304,885	12,485,448	29,172,788	40,863,530	3,506,121	1,105,274,361	1,268,607,133
Interest	52,136,882	44,175,184	42,765,917	41,721,993	40,934,609	293,725,828	515,460,413
<b>Totals</b>	<b>129,441,767</b>	<b>56,660,632</b>	<b>71,938,705</b>	<b>82,585,523</b>	<b>44,440,730</b>	<b>1,399,000,189</b>	<b>1,784,067,546</b>

As of december 31, 2023	Up to one year	More than 1 year and up to 2 years	More than 2 year and up to 3 years	More than 3 year and up to 4 years	More than 4 year and up to 5 years	More than 5 years	Total
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Principal	40,960,526	77,759,303	26,929,155	41,076,293	3,315,822	1,091,781,604	1,281,822,703
Interest	54,714,447	46,495,529	43,589,173	42,941,546	41,590,997	303,012,168	532,343,860
<b>Totals</b>	<b>95,674,973</b>	<b>124,254,832</b>	<b>70,518,328</b>	<b>84,017,839</b>	<b>44,906,819</b>	<b>1,394,793,772</b>	<b>1,814,166,563</b>

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 27. ADMINISTRATION OF FINANCIAL RISKS (continued)

#### 1. Financial risks (continued)

##### (i) Liquidity risk (continued)

Additionally, Plaza S.A. and Subsidiaries manages a capital structure necessary to give continuity and stability to its business. It continuously monitors its capital structure and that of its subsidiaries, in order to maintain an optimal structure that allows it to reduce the cost of capital and maximize the economic value of the Company. Plaza S.A. monitors capital using a consolidated net financial debt to equity ratio. As of March 31, 2024, the aforementioned index was 0.38 times.

The Company maintains a credit rating local in Chile with Humphreys, Fitch Ratings and Feller, which have given it the following rating:

	Humphreys	Fitch Ratings	Feller
Bonds and Lines of Bonds	AA+	AA+	AA+
Commercial papers	Level 1+ / AA+	Level 1+ / AA+	Level 1+ / AA+

##### (ii) Credit risk

Credit risk is the risk of loss for Plaza S.A. and Subsidiaries in the event that a client or other counterparty does not fulfill its contractual obligations. Plaza S.A. and subsidiaries have a diversified client portfolio, together with guarantees to cover bad debt risks.

Debtors are presented at net value, that is, discounted by the bad debt estimates. These estimates are given through a centralized process, through a model that associates the client by term and type of default of their accounts receivable and the guarantees established in favor of the company.

Through its Credit and Collections area, the Corporate Administration and Finance Management is responsible for minimizing the risk of accounts receivable, by evaluating the risk of the lessees and managing the accounts receivable. Plaza S.A. has a centralized process for evaluating the risk of its clients, and determines a classification for each of them, which is governed by commercial risk policies and the risk analysis procedure. In this process, the financial situation of the client and eventual impacts associated to macroeconomic variables so as to determine the level of associated risk, thus establishing guarantees, if necessary.

The Company requests the constitution of guarantees from its clients based on the risk analyzes carried out by the Corporate Administration and Finance Management.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 27. ADMINISTRATION OF FINANCIAL RISKS (continued)

#### 1. Financial risks (continued)

##### (ii) Credit risk

The guarantees received by the Company are:

Guarantees	As of march 31	As of december 31
	of 2024	of 2023
	ThCh\$	ThCh\$
Receipts and term deposits	53,142,370	53,793,656
Insurance Policies	21,727,406	18,245,619
Cash	20,734,098	20,884,223
<b>Total</b>	<b>95,603,874</b>	<b>92,923,498</b>

As of March 31, 2024 and December 31, 2023, no material guarantees have been executed as a consequence of late payment of customers.

The credit quality of trade receivables that have not yet matured and that have not suffered impairment losses is evaluated, based on the credit rating given by the financial area through the Company's internal indices.

Internal credit rating	% Maturing debt	As of march 31	As of december 31
		of 2024	of 2023
		ThCh\$	ThCh\$
Group A	Greater than or equal to 70%	73,269,252	53,357,193
Group B	Less than 70% and greater to 40%	9,362,691	8,424,860
Group C	Less than 40% and greater to 10%	3,226,306	2,088,103
Group D	Less than 10%	404,274	379,156
		<b>86,262,523</b>	<b>64,249,312</b>

The unexpired and non-impaired balances include accounts whose conditions have been renegotiated in the short term for the following amounts and that to date they have submitted compliance in their payments:

	ThCh\$
As of march 31, 2024	2,442,785
As of december 31, 2023	3,191,208

##### (iii) Market risk

The main market risks to which Plaza S.A. and Subsidiaries is exposed are (a) the exchange rate, (b) interest rates and (c) inflation.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **27. ADMINISTRATION OF FINANCIAL RISKS (continued)**

#### **1. Financial risks (continued)**

##### **(iii) Market risk (continued)**

###### **(a) Exchange rate risk**

The Company is exposed to two sources of risk of adverse movements in the price of currencies. The first corresponds to financial debt issued in currencies other than the functional currency of the business, while the second corresponds to investments abroad. Given the above, the company bases its financing only in the currencies of the business in each country, and if this is not possible, hedging derivatives are used.

As of March 31, 2024, 85.1% of the consolidated financial debt, after hedging, was expressed in UF Chilean pesos and 14.9% in Colombian pesos. Thus, as of this date, the Company's consolidated debt does not present material risk due to the exchange rate.

###### **(b) Interest rate risk**

Plaza S.A. owns most of its financial debt at a fixed and long-term interest rate, in order to decrease exposure to fluctuations that may occur in variable interest rates and that may impact financial expenses.

As of March 31, 2024, it has 100% of its financial debt, after currency hedges, and at a fixed interest rate.

###### **(c) Inflation risk**

Most of the Company's income is adjusted due to the respective inflation in Chile, Peru and Colombia. In the case of Chile, these are denominated in Unidades de Fomento (UF) and considering that most of the consolidated financial debt after hedging is indexed to the same indexed unit, it is possible to establish that The Company maintains a natural economic hedge that protects it from the inflation risk present in the consolidated debt after hedges (income indexed to the UF in Chile or CPI in Peru and Colombia).

On the other hand, due to the fact that the accounting standards do not contemplate the application of hedges in these cases, it is possible to foresee that an increase of 3% in the value of the UF in one year, while keeping all the other variables constant, would generate a negative impact on the Company's annual results of approximately ThCh\$ 37,533,534, before taxes, considering both the readjustments of the debt instruments and the income in Unidades de Fomento (UF).

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **27. ADMINISTRATION OF FINANCIAL RISKS (continued)**

#### **1. Financial risks (continued)**

##### **(iii) Market risk (continued)**

##### **(c) Inflation risk (continued)**

The Company uses derivative financial instruments such as forward contracts, swaps and cross currency swaps in order to minimize the risk generated in financing by the volatility of currencies and rates other than Unidades de Fomento in Chile or indexed to the CPI Peru and Colombia.

The role of these derivatives is that the instruments used cover the flows committed by the Company.

Plaza S.A. and Subsidiaries only carries out derivative operations of the hedging type, and with counterparties that have a minimum level of risk classification of level AA, according to local risk classification, which are also subject to a credit analysis, prior to entering into any operation.

#### **2. Operational Risks**

##### **(iv) We are exposed to incurring risks that may directly impact people and physical assets.**

We operate with a significant number of physical facilities necessary to conduct our business, which are exposed to the occurrence of internal or external events that could cause eventual harm to people (customers, internal collaborators, suppliers, contractors, among others) and /or harm our operations, such as: fires, natural disasters (floods, earthquakes, excessive rains) and assaults, looting and violent demonstrations, among others.

Main mitigation actions:

- Compliance with our defined standards for construction and physical security, such as: anti-seismic systems, fire protection, crisis management manual, infrastructure and security technology.
- We mitigate the risks associated with direct impact on people through their timely identification and elimination of dangers in our operations, based on an occupational health and safety program.
- In addition, we have an equipment maintenance plan, whose compliance and results are permanently monitored to ensure optimal operation.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 27. ADMINISTRATION OF FINANCIAL RISKS (continued)

#### 2. Operational Risks (continued)

##### **(iv) We are exposed to incurring risks that may directly impact people and physical assets. (continued)**

- In relation to the impact on our assets, this management is outsourced through first-level insurance companies, with the contracting of insurance policies that cover our operational risks of investment properties (urban centers in operation and construction) and income streams associated with them.

##### **(v) Climate Change: increase in average temperature.**

We acquire an active commitment associated with caring for the environment, as a result of the relevance that the shocking effects of climate change have taken on worldwide. In detail, we established an agreement with the Alliance for Climate Action (ACA Chile) to achieve carbon neutrality in our operations.

Likewise, we implement tools to understand and prepare for the risks associated with climate change. Thus, we continue the analysis under the Task Force on Climate-related Financial Disclosures (TCFD) methodology to identify and evaluate different risks associated with climate change.

Among the main risks detected, we determine the increase in average temperature, whose most relevant indicator is degree days above 20°C, and extreme rainfall.

##### **(vi) Changes in consumer behavior.**

Increase in sales through electronic commerce as a growing trend, which has a direct impact on in-person visits in our urban centers.

We act by strengthening our omnichannel, and that of our commercial partners, as well as the diversification and adaptation of our value propositions for our visitors, expanding the uses and times of visit, with restaurants, play areas, cinemas, clinical buildings, centers education, service centers, offices, sports centers and car sales.

This high diversification makes it possible to create multiple reasons for visiting our urban centers, providing greater opportunities for interaction to visitors.

Regarding omnichannel, we have been incorporating new logistics capabilities for our commercial partners in order to enhance the synergy that exists between the physical and digital interaction of our visitors.



(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **27. ADMINISTRATION OF FINANCIAL RISKS (continued)**

#### **2. Operational Risks (continued)**

##### **(vi) Changes in consumer behavior (continued)**

All of the initiatives outlined above demonstrate the way in which at Mallplaza we are diversifying our income matrix in order to adapt to new customer habits and maintain our business continuity.

#### **3. Technology and Information Security Risks**

##### **(vii) Cyberattacks. We are exposed to damage to our technological network, loss or alteration of information, or security breaches.**

We face the risk that third parties may attempt to breach our systems, or the systems of our technology providers, to access confidential information of the company, customers or suppliers, or with the purpose of interrupting, taking control of, disabling, altering or destroying the environment. and/or technological infrastructure. A breach of information security systems could seriously damage the company's reputation and impact our future revenues.

We manage the integrity, confidentiality and availability of our information to minimize the effects of a possible interruption of service, relying on companies specialized in the matter.

To this end, they periodically carry out security and vulnerability assessments, seeking to adapt our capabilities to raise alerts, take preventive actions and control access to information, including technological platforms and services exposed to the Internet.

We continually manage the protection and security updates of the information on our computer equipment, with the aim of not losing it in the event of an incident.

In addition, we carry out information security inductions for new collaborators and permanent awareness of emerging and contingent issues related to cybersecurity.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 27. ADMINISTRATION OF FINANCIAL RISKS (continued)

#### 4. Compliance Risks

##### **(viii) Changes in legal regulations could directly impact us.**

At Mallplaza we work governed by the current laws of each of the countries where we operate. Therefore, an eventual change in the current regulatory framework or in the interpretation of regulatory authorities and/or courts in labor matters, free competition, urban regulation, consumer protection, among others, could affect our income or costs. In this regard, we constantly monitor current regulations and their changes. The different areas of our company that are involved analyze them, in order to anticipate and, thus, ensure compliance in the most efficient way possible.

##### **(ix) We are exposed to contingencies in matters of regulatory compliance.**

Our operations could be faced with judicial and regulatory contingencies of different kinds, among others, in matters of free competition, human rights, the environment, personal data, prevention of money laundering and prevention of crimes that generate criminal liability of the legal entity, as well as potential investigations by regulators in the matters in which they have jurisdiction.

We develop a process through Compliance Programs by subject, with a focus on due diligence, training, communications, risk matrices, compliance indicators, controls testing, etc., that allow us to ensure regulatory compliance.

#### 5. People Risks

##### **(x) We depend on human resources to grow our business. Therefore, attracting, developing and retaining the best talent is a constant challenge.**

We depend on the experience and knowledge of our executives and collaborators to improve our operations and satisfactorily execute our investment plans. In this sense, we require a powerful dynamic to attract and retain qualified talent, given that their flight could impact our ability to compete effectively and continue growing.

We have established talent development and retention processes, the results of which are continuously monitored. In addition, we have study scholarships, we offer benefits that make work life compatible with personal life, remote work, I Choose (additional days to legal vacations).

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 28. FINANCIAL INSTRUMENTS

#### a) Composition of financial assets and liabilities

	As of march 31, 2024		As of december 31, 2023	
	Current	Non current	Current	Non current
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Cash and cash equivalents	204,388,557	-	202,015,648	-
Trade and other receivables	109,787,512	25,663,775	109,044,234	24,027,048
Accounts receivable from related entities	49,469,665	5,436,884	45,909,292	5,389,910
<b>Total financial assets</b>	<b>363,645,734</b>	<b>31,100,659</b>	<b>356,969,174</b>	<b>29,416,958</b>
Bank obligations	76,240,504	88,223,326	40,149,528	147,583,119
Public bond obligations	11,376,559	1,075,277,415	9,763,620	1,066,514,155
<b>Total Other financial liabilities</b>	<b>87,617,063</b>	<b>1,163,500,741</b>	<b>49,913,148</b>	<b>1,214,097,274</b>
Trade and other accounts payable	120,633,410	1,230,626	115,756,871	1,216,263
Accounts payable to related parties	34,853,334	-	34,486,698	-
<b>Total financial liabilities</b>	<b>243,103,807</b>	<b>1,164,731,367</b>	<b>200,156,717</b>	<b>1,215,313,537</b>

#### b) Financial instruments by category

	As of march 31, 2024		As of december 31, 2023	
	Cash and cash equivalents, Loans and accounts receivable	Derivatives from cash flow hedges	Cash and cash equivalents, Loans and accounts receivable	Derivatives from cash flow hedges
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
<b>Assets</b>				
Cash and cash equivalents	204,388,557	-	202,015,648	-
Trade and other receivables	135,451,287	-	133,071,282	-
Accounts receivable from related parties	54,906,549	-	51,299,202	-
<b>Total</b>	<b>394,746,393</b>	<b>-</b>	<b>386,386,132</b>	<b>-</b>

	As of march 31, 2024		As of december 31, 2023	
	Derivatives from cash flow hedges	Financial liabilities measured at amortized cost	Derivatives from cash flow hedges	Financial liabilities measured at amortized cost
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
<b>Liabilities</b>				
Bank obligations	-	164,463,830	-	187,732,647
Public bond obligations	-	1,086,653,974	-	1,076,277,775
<b>Total other financial liabilities</b>	<b>-</b>	<b>1,251,117,804</b>	<b>-</b>	<b>1,264,010,422</b>
Trade and other accounts payable	-	121,864,037	-	116,973,134
Accounts payable to related parties	-	34,853,334	-	34,486,698
<b>Total</b>	<b>-</b>	<b>1,407,835,175</b>	<b>-</b>	<b>1,415,470,254</b>

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **29. FAIR VALUE OF FINANCIAL INSTRUMENTS**

Fair value is defined as the price that would be received for selling an asset or paid for transferring a liability in an orderly transaction between market participants on the measurement date.

When a financial instrument is traded in a liquid and active market, its market price stipulated in a real transaction provides the best evidence of its fair value. When the price stipulated in the market is not available or it cannot be an indication of the fair value of the instrument, to determine said fair value, the market value of another substantially similar instrument the analysis of discounted cash flows or other applicable techniques can be used, which are affected by the assumptions used. Although Management has used its best judgment in estimating the fair values of its financial instruments, any technique to make such an estimate entails a certain level of inherent fragility. As a result, the fair value cannot be indicative of the net realization or liquidation value of the financial instruments.

The following methods and assumptions were used to estimate the fair values:

a) Financial instruments whose fair value is similar to the carrying value

For financial assets and liabilities that are liquid or have short-term maturities (less than three months), such as cash and cash equivalents, accounts receivable, accounts payable and other current liabilities, the carrying value is considered to be similar at fair value.

b) Fixed rate financial instruments

The fair value of financial assets and liabilities that are at fixed rates and at an amortized cost is determined by comparing the market interest rates at the time of initial recognition with the current market rates related to similar financial instruments.

c) Hierarchies of reasonable values

Plaza S.A. and Subsidiaries classifies the instruments recorded at fair value as follows:

Level 1 Price quoted (not adjusted) in an active market for identical assets and liabilities.

Level 2 Different input from quoted prices that are included in Level 1 and that are observable for assets and liabilities, either directly (that is, as a price) or indirectly (that is, derived from a price).

Level 3 Inputs for assets or liabilities that are not based on observable market information (unobservable inputs).

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 29. FAIR VALUE OF FINANCIAL INSTRUMENTS (continued)

#### c) Hierarchies of fair values (continued)

The following table presents the classes of financial instruments measured at fair value as of March 31, 2024 and December 31, 2023, according to the level of information used in the valuation:

Financial instruments measured at fair value	As of march 31, 2024		
	Level 1 ThCh\$	Level 2 ThCh\$	Level 3 ThCh\$
Other financial liabilities	-	1,309,987,438	-
<b>Total financial liabilities at fair value</b>	-	<b>1,309,987,438</b>	-

Financial instruments measured at fair value	As of december 31, 2023		
	Level 1 ThCh\$	Level 2 ThCh\$	Level 3 ThCh\$
Other financial liabilities	-	1,348,757,113	-
<b>Total financial liabilities at fair value</b>	-	<b>1,348,757,113</b>	-



mallplaza

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 30. ENVIRONMENT

In relation to the provisions of Circular No. 1,901 of the Commission for the Financial Market, the following are the disbursements that Plaza S.A. and its subsidiaries as of March 31, 2024, have made or expect to make, linked to the protection of the environment:

Identification of the parent or subsidiary	Name of the project to which the disbursement is associated	Disbursement concept	Asset or Expense	Description of the asset or item of Expense	Amount of the disbursement ThCh\$	Certain or estimated date in which the future disbursements will be made	The project is in process or finished
Inmobiliaria Mall Las Américas S.A.	Control and treatment of liquid industrial waste (LIW) and sewage.	Sanitary control of the treatment of liquid industrial waste (LIW) and sewage.	Expense	Preventive and corrective service for the industrial treatment of LIW (liquid industrial waste) according to current environmental regulations.	10,572	Monthly	In process
Nuevos Desarrollos S.A.	Control and treatment of liquid industrial waste (LIW) and sewage.	Sanitary control of the treatment of liquid industrial waste (LIW) and sewage.	Expense	Preventive and corrective service for the industrial treatment of LIW (liquid industrial waste) according to current environmental regulations.	97,407	Monthly	In process
	Organic waste digester	Organic waste digester rental	Expense	Biodegradation system for organic waste from the food court to generate fertilizer for landscaping.	5,325	Monthly	In process
	Comprehensive management of waste.	Integrated management from collection to final disposal.	Expense	Comprehensive management considers disposable - recyclable and organic residential-like waste. Hazardous waste and debris will be treated at the request of Mall Plaza.	39,875	Monthly	In process
	Recylink Platform	Residue control platform	Expense	Online platform for entry and control of residues generated by each Mall, ensuring traceability for its Sinader declaration in the RECT register.	5,845	Monthly	In process
	Pest control program.	Prevention and control of pests (ex: mice) and control of flying insects.	Expense	Fumigation, sanitization and rat extermination.	26,820	Monthly	In process
	Collection Point.	Collection point operation.	Expense	The Operation includes the processing of the material, maintenance and administration of the sector. It includes monthly management report.	5,712	Monthly	In process
	Patrimonio Autónomo Centro Comercial Barranquilla	Control and treatment of liquid industrial waste (LIW) and sewage.	Sanitary control of the treatment of liquid industrial waste (LIW) and sewage.	Expense	Preventive and corrective service for the industrial treatment of LIW (liquid industrial waste) according to current environmental regulations.	5,849	Monthly
Patrimonio Autónomo Centro Comercial Manizales Dos	Control and treatment of liquid industrial waste (LIW) and sewage.	Sanitary control of the treatment of liquid industrial waste (LIW) and sewage.	Expense	Preventive and corrective service for the industrial treatment of LIW (liquid industrial waste) according to current environmental regulations.	5,838	Monthly	In process
Plaza Antofagasta S.A.	Control and treatment of liquid industrial waste (LIW) and sewage.	Sanitary control of the treatment of liquid industrial waste (LIW) and sewage.	Expense	Preventive and corrective service for the industrial treatment of LIW (liquid industrial waste) according to current environmental regulations.	13,242	Monthly	In process
	Comprehensive management of waste.	Integrated management from collection to final disposal.	Expense	Comprehensive management considers disposable - recyclable and organic residential-like waste. Hazardous waste and debris will be treated at the request of Mall Plaza.	8,902	Monthly	In process
	Pest control program.	Prevention and control of pests (ex: mice) and control of flying insects.	Expense	Fumigation, sanitization and rat extermination.	5,119	Monthly	In process



(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 30. ENVIRONMENT (continued)

Identification of the parent or subsidiary	Name of the project to which the disbursement is associated	Disbursement concept	Asset or Expense	Description of the asset or item of Expense	Amount of the disbursement ThCh\$	Certain or estimated date in which the future disbursements will be made	The project is in process or finished
Plaza del Trébol SpA.	Control and treatment of liquid industrial waste (LIW) and sewage.	Sanitary control of the treatment of liquid industrial waste (LIW) and sewage.	Expense	Preventive and corrective service for the industrial treatment of LIW (liquid industrial waste) according to current environmental regulations.	23,369	Monthly	In process
	Comprehensive management of waste.	Integrated management from collection to final disposal.	Expense	Comprehensive management considers disposable - recyclable and organic residential-like waste. Hazardous waste and debris will be treated at the request of Mall Plaza.	5,861	Monthly	In process
	Pest control program.	Prevention and control of pests (ex: mice) and control of flying insects.	Expense	Fumigation, sanitization and rat extermination.	6,788	Monthly	In process
Plaza La Serena SpA.	Control and treatment of liquid industrial waste (LIW) and sewage.	Sanitary control of the treatment of liquid industrial waste (LIW) and sewage.	Expense	Preventive and corrective service for the industrial treatment of LIW (liquid industrial waste) according to current environmental regulations.	27,598	Monthly	In process
	Comprehensive management of waste.	Integrated management from collection to final disposal.	Expense	Comprehensive management considers disposable - recyclable and organic residential-like waste. Hazardous waste and debris will be treated at the request of Mall Plaza.	16,544	Monthly	In process
	Pest control program.	Prevention and control of pests (ex: mice) and control of flying insects.	Expense	Fumigation, sanitization and rat extermination.	6,862	Monthly	In process
Plaza Oeste SpA.	Control and treatment of liquid industrial waste (LIW) and sewage.	Sanitary control of the treatment of liquid industrial waste (LIW) and sewage.	Expense	Preventive and corrective service for the industrial treatment of LIW (liquid industrial waste) according to current environmental regulations.	29,378	Monthly	In process
	Comprehensive management of waste.	Integrated management from collection to final disposal.	Expense	Comprehensive management considers disposable - recyclable and organic residential-like waste. Hazardous waste and debris will be treated at the request of Mall Plaza.	33,013	Monthly	In process
	Pest control program.	Prevention and control of pests (ex: mice) and control of flying insects.	Expense	Fumigation, sanitization and rat extermination.	7,456	Monthly	In process
Desarrollos e Inversiones Internacionales SpA.	Control and treatment of liquid industrial waste (LIW) and sewage.	Sanitary control of the treatment of liquid industrial waste (LIW) and sewage.	Expense	Preventive and corrective service for the industrial treatment of LIW (liquid industrial waste) according to current environmental regulations.	8,123	Monthly	In process
	Comprehensive management of waste.	Integrated management from collection to final disposal.	Expense	Comprehensive management considers disposable - recyclable and organic residential-like waste. Hazardous waste and debris will be treated at the request of Mall Plaza.	5,230	Monthly	In process
	Pest control program.	Prevention and control of pests (ex: mice) and control of flying insects.	Expense	Fumigation, sanitization and rat extermination.	5,008	Monthly	In process
Plaza Vespuccio SpA.	Control and treatment of liquid industrial waste (LIW) and sewage.	Sanitary control of the treatment of liquid industrial waste (LIW) and sewage.	Expense	Preventive and corrective service for the industrial treatment of LIW (liquid industrial waste) according to current environmental regulations.	10,015	Monthly	In process
	Comprehensive management of waste.	Integrated management from collection to final disposal.	Expense	Comprehensive management considers disposable - recyclable and organic residential-like waste. Hazardous waste and debris will be treated at the request of Mall Plaza.	15,357	Monthly	In process

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 31. SUBSEQUENT EVENTS

- At the Extraordinary Shareholders' Meeting of Plaza S.A. held on April 26, 2024, the following agreements were adopted:
  - a) Increase the capital by the sum of \$289,377,000,000, through the issuance of 230,000,000 shares, consequently taking the statutory share capital, from \$175,122,685,777, divided into 1,960,000,000 shares, to the amount of \$464,499,685,777 divided into 2,190,000,000 shares, and accordingly modify the company's bylaws. The new shares must be issued, subscribed, and paid within a maximum period of 3 years from the date of the aforementioned Meeting.
  - b) Empower the Board of Directors to set the price, form, time, procedure, and other conditions for the placement of the aforementioned shares, which must be offered on a preferential basis and for the legal period, to the shareholders who are registered in the Registry of Shares. Shareholders at midnight on the fifth business day prior to the date of publication of said notice of initiation of the offer.
- At the Ordinary Shareholders' Meeting of Plaza S.A. held on April 22, 2024, the following agreements were adopted:
  - a) Approve the Report, Balance Sheet and Income Statement for Fiscal Year 2023, as well as the report issued by the Company's external auditors.
  - b) Approve the final dividend of \$79,016,000,000 equivalent to \$40.31 per share that will be paid on April 30 of the same year to shareholders holding shares registered in the Shareholders Registry as of April 24, 2024.
  - c) Appoint the firm Deloitte Auditores y Consultores Limitada as external auditors; and,
  - d) Designate as the risk rating agencies the companies Humphreys Limitada and Feller Rate Clasificadora de Riesgo Limitada.
- The following transactions took place in relation to Plaza S.A.'s registration of the 10-year bond line for an amount of up to 5,000,000 Unidades de Fomento which register was obtained on July 19, 2023 (under the Chilean Securities Registry of the Financial Market Commission under the number 1149):

On April 18, 2024, the Company carried out the first placement in the local market of dematerialized and bearer bonds, charged to the aforementioned line, the most relevant conditions of which are the following:

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### 31. SUBSEQUENT EVENTS (continued)

- Series AD, for a total sum of UF 1,500,000, maturing on October 1, 2028, in which a placement rate of UF+ 3.99% per year was obtained.
- Series AE, for a total sum of UF 1,500,000, maturing on April 1, 2033, in which a placement rate of UF+ 4.21% per year was obtained.

The funds from the placement of Series AD Bonds and Series AE Bonds will be used to refinance liabilities of the Company and/or its subsidiaries and to finance investments in projects of the Company and/or its subsidiaries.

- On November 20, 2023, it was agreed to sign a Memorandum of Understanding with Falabella S.A., in order to analyze and negotiate a framework agreement for the eventual acquisition by Plaza S.A. (or any subsidiary thereof) of real estate assets of Falabella S.A. in Peru, mainly shopping centers, which would be carried out through the purchase of the shares of Falabella Perú S.A.A., a Peruvian public limited company that owns 66.6% of Mall Plaza Perú S.A and Open Plaza Perú S.A. The estimated period of analysis, negotiation and valuation was estimated by the Parties until May 31, 2024.

On April 15, 2024, the Company and Falabella S.A. signed the aforementioned agreement. The transaction will be carried out through a public offering of acquisition (OPA) for 100% of the shares of Falabella Perú S.A.A., which will be launched by the Company or a subsidiary thereof on the Lima Stock Exchange in the month October of the current year, and the parties may agree on a different date, as long as said date is within the second half of 2024.

The amount of the takeover bid will be determined based on the economic value of the assets of Falabella Perú S.A.A. as of December 31, 2023, equivalent to US\$589,415,800, which will be corrected and updated in accordance with the terms of the agreement, which also contemplates certain usual conditions for this type of operations.

- The Company's Board of Directors, in a meeting held on April 15, 2024, agreed to call an Extraordinary Shareholders' Meeting of Plaza S.A. on April 26, 2024, at 10:00 a.m., with the aim of discussing and ruling on the following matters:
  1. Increase the share capital by the sum of up to \$289,377,000,000, equivalent today to US\$300,000,000, through the issuance of the number of shares defined by the Board.
  2. Empower the Board of Directors to determine, set and agree freely and with the broadest powers on the price, form, time, procedure, and other conditions for the placement of the aforementioned shares, including, but not limited to, the registration of the new ones. shares in the Securities Registry of the Financial Market Commission and in the Stock Exchanges and, in general, perfect all other acts related to the capital increase, with broad powers.

(Translation of Interim Consolidated Financial Statements originally issued in Spanish)

## **PLAZA S.A. AND SUBSIDIARIES**

Notes to the Interim Consolidated Financial Statements as of March 31, 2024 (unaudited)

### **31. SUBSEQUENT EVENTS (continued)**

3. If the above is approved, modify the fifth permanent article of the corporate bylaws, and incorporate a new temporary article, to reflect the capital increase; and

4. Adopt any other agreement that is appropriate or necessary to agree and carry out the capital increase, as well as to grant the powers deemed necessary, especially those to legalize, materialize and carry out the agreements adopted by the Board.

The capital increase submitted for consideration by the Extraordinary Shareholders' Meeting is intended to finance the acquisition of all the shares of Falabella Perú S.A.A. ("FPS"), all in accordance with the Agreement signed on April 15, 2024, with Falabella for this purpose. FPS, a public limited company established and existing under the laws of the Republic of Peru, is the owner, among others, of Open Plaza Perú S.A. and 66.6% of Mall Plaza Perú S.A. Its assets include fifteen shopping centers located throughout Peru, which will consolidate in Plaza the operation of approximately 619,000 leasable m2 in said country.

There are no other subsequent events between April 1, 2024, and the date of issuance of these Consolidated Financial Statements that significantly affect them or its interpretation.

The logo for Mall Plaza, featuring a stylized pink circular graphic above the text "mallplaza" in a lowercase, sans-serif font.