



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

Corresponding to the period ended June 30,
2024, and 2023 (unaudited), and the fiscal year
ended December 31, 2023.

REVIEW REPORT OF THE INDEPENDENT AUDITOR

To the Board of Directors and Shareholders of
Plaza S.A

Results of the review of the interim financial information

We have reviewed the accompanying interim consolidated financial statements of Plaza S.A. and subsidiaries (the "Company"), which comprise the interim consolidated statement of financial position as of June 30, 2024, and the related interim consolidated statements of comprehensive income for the six- month and three-month periods ended June 30, 2024 and 2023, the interim consolidated statements of changes in equity and cash flows for the six-month period then ended, and the related notes to the interim consolidated financial statements. (collectively referred to as the "interim financial information").

Based on our review, we are not aware of any material modification that should be made to the accompanying interim financial information to be in accordance with IAS 34, "Interim Financial Reporting", incorporated into the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB).

Basis for Interim Review Results

We conducted our review in accordance with auditing standards generally accepted in Chile applicable to reviews of interim financial information. A review of interim financial information consists principally of applying analytical procedures and making inquiries of persons responsible for financial and accounting matters. A review of interim financial information is substantially less in scope than an audit conducted in accordance with auditing standards generally accepted in Chile, the objective of which is an expression of an opinion regarding the interim financial information as a whole, and accordingly, we do not express such an opinion. In accordance with the relevant ethical requirements for our review, we are required to be independent of Plaza S.A. and subsidiaries and to meet other ethical responsibilities in accordance with such relevant requirements. We believe that the results of the review procedures provide a reasonable basis for our conclusion.

Management's Responsibility for the Interim Financial Information

The Company's management is responsible for the preparation and fair presentation of the interim financial information in accordance with IAS 34, "Interim Financial Information" incorporated into the International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB). This responsibility includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the interim financial information that is free from material misstatement, whether due to fraud or error.

Report on Consolidated Statement of Financial Position as of December 31, 2023

We have previously audited, in accordance with auditing standards generally accepted in Chile, the consolidated statement of financial position of Plaza S.A. and subsidiary as of December 31, 2023, and the related consolidated statements of comprehensive income, changes in equity and cash flows for the year then ended (not presented herein). In our report dated February 27, 2024, we expressed an unmodified audit opinion on the audited consolidated financial statements.

Other-matter – Translation into English

The accompanying interim consolidated financial statements have been translated into English solely for the convenience of readers outside of Chile.

Deloitte.

August 27, 2024
Santiago, Chile

Firmado por:



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Milton Catacoli
R.U.T 25.070.919-6

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

Interim Consolidated Financial Statements

PLAZA S.A. AND SUBSIDIARIES

Corresponding to the periods ended June 30, 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 June 30, 2024 (unaudited), and the fiscal year ended December 31, 2023

(In thousands of pesos)

		As of June 30 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Assets			
Current assets			
Cash and cash equivalents	3	243,649,775	202,015,648
Other financial assets, current		2,298,818	-
Other non-financial assets, current	4	22,342,216	16,370,767
Trade receivables and other accounts receivable, current	5	265,252,756	109,044,234
Accounts receivable from related entities, current	6.1	48,705,127	45,909,292
Tax assets, current	7	11,223,439	9,652,716
Total current assets in operation		593,472,131	382,992,657
Non-current assets classified as held for sale and discontinued operations	2.11	50,111,656	52,134,218
Total current assets		643,583,787	435,126,875
Non-current assets			
Other non-financial assets, non-current	4	28,890,494	21,059,953
Accounts receivable, non-current	5	56,128,994	24,027,048
Accounts receivable from related entities, non-current	6.1	7,784,316	5,389,910
Investments accounted for using the equity method	8	99,647,278	94,801,636
Intangible assets other than goodwill	9	4,906,158	5,260,289
Goodwill	9	-	357,778
Properties, plant and equipment	10	3,268,399	2,928,849
Investment Properties	11	4,320,230,911	4,166,498,735
Deferred tax assets	13.2	30,705,992	40,884,514
Total non-current assets		4,551,562,542	4,361,208,712
Total assets		5,195,146,329	4,796,335,587
Liabilities			
Current liabilities			
Other financial liabilities, current	14	80,814,786	49,913,148
Trade accounts payable and other accounts payable	15 a)	42,220,921	115,756,871
Accounts payable to related entities, current	6.2	35,506,792	34,486,698
Lease liability current	16	1,598,096	1,503,311
Other short-term provisions	26	807,801	706,795
Current tax liabilities	17	10,769,116	20,860,829
Employee benefit provisions, current	18	5,934,690	10,422,178
Other non-financial liabilities, current	19	7,028,884	10,367,061
Total current liabilities		184,681,086	244,016,891
Non-current liabilities			
Other financial liabilities, non-current	14	1,278,522,415	1,214,097,274
Accounts payable, non-current	15 b)	1,247,414	1,216,263
Lease liability non-current	16	17,198,287	17,584,225
Deferred tax liabilities	13.2	708,350,334	656,452,668
Employee benefit provisions, non-current	18	5,139,527	4,337,804
Other non-financial liabilities, non-current	19	25,473,353	25,942,944
Total non-current liabilities		2,035,931,330	1,919,631,178
Total Liabilities		2,220,612,416	2,163,648,069
Equity			
Share capital	20 b)	346,659,649	175,122,686
Accumulated profit (losses)		2,502,277,311	2,347,038,057
Share premiums		134,731,176	123,573,274
Other reserves	20 d)	(40,442,369)	(44,680,852)
Equity attributable to the owners of the controller		2,943,225,767	2,601,053,165
Non-controlling interests		31,308,146	31,634,353
Total Equity		2,974,533,913	2,632,687,518
Total Equity and Liabilities		5,195,146,329	4,796,335,587

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 June 30, 2024 and 2023 (unaudited)

(In thousands of pesos)

		For the 6 months ended June 30		For the 3 months ended June 30	
		2024 ThCh\$	2023 ThCh\$	2024 ThCh\$	2023 ThCh\$
Revenue	22	234,529,210	202,905,434	120,423,395	102,989,512
Cost of sales	23.1	(31,985,459)	(28,166,744)	(15,533,545)	(13,403,956)
Gross margin		202,543,751	174,738,690	104,889,850	89,585,556
Other income, by function	23.2	123,633,224	161,552,168	123,608,431	161,021,073
Administrative expenses	23.1	(24,897,277)	(21,996,679)	(13,658,549)	(11,321,919)
Other expenses, by function	23.3	(877,842)	(1,450,332)	(767,947)	(1,161,313)
Operating income		300,401,856	312,843,847	214,071,785	238,123,397
Financial income	23.4	8,037,705	16,766,218	3,576,728	7,183,522
Finance costs	23.5	(25,828,299)	(26,409,643)	(14,079,702)	(13,501,549)
Share in the income (losses) of associates and joint ventures accounted for using the equity method	8 a)	1,462,595	6,026,180	(612,484)	4,666,623
Foreign exchange differences	23.5	866,641	336,404	174,669	895,885
Gain (loss) from indexed assets (liabilities)	23.5	(25,876,962)	(32,969,135)	(15,614,639)	(17,381,112)
Income before taxes		259,063,536	276,593,871	187,516,357	219,986,766
Income tax expense	13.1 a)	(83,122,106)	(65,786,395)	(66,446,977)	(52,758,436)
Income		175,941,430	210,807,476	121,069,380	167,228,330
Income (loss) attributable to					
Income (loss) attributable to equity holders of the parent		175,131,141	208,204,466	120,990,862	167,147,003
Income (loss) attributable to non-controlling interests		810,289	2,603,010	78,518	81,327
Earnings		175,941,430	210,807,476	121,069,380	167,228,330
Earnings per share					
Basic earnings per share					
Basic earnings per share from continuing operations		\$ 83.54	\$ 106.23	\$ 61.73	\$ 85.28
Basic earnings per share		\$ 83.54	\$ 106.23	\$ 61.73	\$ 85.28
Diluted earnings per share					
Diluted earnings per share from continuing operations		\$ 83.54	\$ 106.23	\$ 61.73	\$ 85.28
Diluted earnings per share		\$ 83.54	\$ 106.23	\$ 61.73	\$ 85.28

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 June 30, 2024 and 2023 (unaudited)

(In thousands of pesos)

	For the 6 months ended June 30		For the 3 months ended June 30	
	2024 ThCh\$	2023 ThCh\$	2024 ThCh\$	2023 ThCh\$
Income	175,941,430	210,807,476	121,069,380	167,228,330
Components of other comprehensive income that will be reclassified to income for the period, before tax				
Cumulative translation adjustment				
losses from exchange conversion differences, before taxes	2,592,931	11,878,629	(37,916,056)	28,554,270
Other comprehensive income, before taxes, from foreign exchange conversion	2,592,931	11,878,629	(37,916,056)	28,554,270
Cash flow hedges				
Income (loss) from cash flow hedges, before tax	2,298,818	422,105	2,298,818	324,524
Other comprehensive income, before tax, on cash flow hedges	2,298,818	422,105	2,298,818	324,524
Other components of other comprehensive income, which will be reclassified to income for the year, before taxes	4,891,749	12,300,734	(35,617,238)	28,878,794
Income taxes related to components of other comprehensive income				
Income tax related to cash flow hedges in other comprehensive income	(620,681)	(113,968)	(620,681)	(87,622)
Income taxes related to components of other comprehensive income	(620,681)	(113,968)	(620,681)	(87,622)
Other comprehensive Income	4,271,068	12,186,766	(36,237,919)	28,791,172
Total Comprehensive Income	180,212,498	222,994,242	84,831,461	196,019,502
Comprehensive income attributable to				
Comprehensive income attributable to equity holders of the parent	179,410,238	219,200,867	87,449,269	193,383,741
Comprehensive income attributable to non-controlling interests	802,260	3,793,375	(2,617,808)	2,635,761
Total Comprehensive Income	180,212,498	222,994,242	84,831,461	196,019,502

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 June 30, 2024 and 2023 (unaudited)

(In thousands of pesos)

Direct Cash Flow Statement	For the 6 months ended June 30	
	2024 ThCh\$	2023 ThCh\$
Cash flows provided (used in) operating activities		
Classes of collections from operating activities:		
Collections from the sale of goods and provision of services	282,732,604	244,364,474
Payment types:		
Payments to suppliers for the supply of goods and services	(84,270,594)	(67,320,941)
Payments to and on behalf of employees	(23,099,587)	(23,507,898)
Other payments for operating activities	(29,538,637)	(20,758,100)
Income taxes (paid)	(33,129,444)	(10,598,981)
Other cash (outflows) inflows	-	(20,305)
Net Cash Flows by operating activities	112,694,342	122,158,249
Cash flows provided (used in) investing activities		
Payments for purchases of intangible assets	(463,821)	(650,254)
Payments for purchases of property, plant and equipment	(498,430)	(253,263)
Payments for purchases of other long-term assets - Investment Properties	(37,589,489)	(36,801,999)
Interest received	5,446,012	12,489,585
Net cash (used in) investing activities	(33,105,728)	(25,215,931)
Net cash flows provided by (used in) financing activities		
Purchase of non-controlling interests	-	(164,498,129)
Amounts proceeds from obligations with the public	107,567,874	-
Total proceeds from loans	107,567,874	-
Loan payments	(38,382,885)	(121,409,503)
Payments of finance lease liabilities for financial leases	-	-
Payments of public bonds obligations	(631,081)	(607,255)
Net Loans to related entities (granted) received	(518,905)	48,621,110
Dividends paid	(79,031,180)	(11,351)
Interest paid	(26,790,118)	(27,481,536)
Other Cash inflows (outflows)	(1,127,138)	(892,281)
Net cash flows provided (used in) financing activities	(38,913,433)	(266,278,945)
Net Increase (Decrease) in Cash and Cash Equivalents	40,675,181	(169,336,627)
Effects of variation in the exchange rate on cash and cash equivalents	958,946	1,133,894
Cash and Cash Equivalents, Statement of Cash Flow, Initial Balance	202,015,648	301,762,494
Cash and Cash Equivalents, Statement of Cash Flow, Final Balance	243,649,775	133,559,761

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 June 30, 2024 and 2023 (unaudited)

(In thousands of pesos)

As of June 30, 2024	Capital in shares	Issuance premium	Conversion Reserves	Cash flow hedge reserves	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	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
Changes in Equity											
Comprehensive Income											
Income	-	-	-	-	-	-	-	175,131,141	175,131,141	810,289	175,941,430
Other comprehensive income	-	-	2,600,960	1,678,137	4,279,097	-	4,279,097	-	4,279,097	(8,029)	4,271,068
Comprehensive Income	-	-	2,600,960	1,678,137	4,279,097	-	4,279,097	175,131,141	179,410,238	802,260	180,212,498
Equity issuance	171,536,963	11,157,902	-	-	-	-	-	-	182,694,865	(1,127,138)	181,567,727
Dividends	-	-	-	-	-	-	-	(19,753,872)	(19,753,872)	(1,329)	(19,755,201)
Increase (decrease) from transfers and other exchanges	-	-	-	(40,614)	(40,614)	-	(40,614)	(138,015)	(178,629)	-	(178,629)
Total increase (decrease) in equity	171,536,963	11,157,902	2,600,960	1,637,523	4,238,483	-	4,238,483	155,239,254	342,172,602	(326,207)	341,846,395
Final Balance Current Fiscal Period	346,659,649	134,731,176	32,719,128	1,678,137	34,397,265	(74,839,634)	(40,442,369)	2,502,277,311	2,943,225,767	31,308,146	2,974,533,913

As of June 30, 2023	Capital in shares	Issuance premium	Conversion Reserves	Cash flow hedge reserves	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	(27,453,922)	(251,496)	(27,705,418)	(60,110,321)	(87,815,739)	1,597,584,396	1,808,464,617	147,147,172	1,955,611,789
Increase (decrease) due to changes in accounting policies (see note 3)	-	-	(4,378,589)	-	(4,378,589)	-	(4,378,589)	459,307,285	454,928,696	21,274,511	476,203,207
Equity at the beginning of the period	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
Changes in Equity											
Income	-	-	-	-	-	-	-	208,204,466	208,204,466	2,603,010	210,807,476
Other comprehensive income	-	-	10,704,291	292,110	10,996,401	-	10,996,401	-	10,996,401	1,190,365	12,186,766
Comprehensive Income	-	-	10,704,291	292,110	10,996,401	-	10,996,401	208,204,466	219,200,867	3,793,375	222,994,242
Equity issuance	-	-	-	-	-	-	-	-	-	(892,281)	(892,281)
Increase (decrease) from transfers and other exchanges	-	-	-	-	-	(15,039,581)	(15,039,581)	-	(15,039,581)	(148,451,597)	(163,491,178)
Total increase (decrease) in equity	-	-	10,704,291	292,110	10,996,401	(15,039,581)	(4,043,180)	208,204,466	204,161,286	(145,550,503)	58,610,783
Final Balance Previous Fiscal Period	175,122,686	123,573,274	(21,128,220)	40,614	(21,087,606)	(75,149,902)	(96,237,508)	2,265,096,147	2,467,554,599	22,871,180	2,490,425,779

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 June 30, 2024 (unaudited)

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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 June 30, 2024, were authorized for issuance by the Board of Directors on August 27, 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 2,001,000 m², (more than 4,490 premises), distributed in its subsidiaries in Chile with 1,431,000 m², Colombia with 272,000 m², and with its interests in Peru through an associate, Mall Plaza Perú S.A., with 298,000 m² 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 55.42% 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 June 30, 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 June 30, 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 20 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 June 30, 2024 (unaudited)

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

As of June 30, 2024, and December 2023, Plaza S.A. and subsidiaries presents the following number of collaborators:

	As of June 30 2024	As of december 31 2023
Chile	527	504
Colombia	86	88
Total employees	613	592
Executives	24	23
Average employees	601	601

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 June 30, 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 June 30, 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 Interim Consolidated Financial Statements have been prepared from the records of accounting maintained by Plaza S.A. and its subsidiaries.

The preparation of the Interim Consolidated Financial Statements in accordance with IFRS and requirements additional information from the Financial Market Commission (CMF), require the use of certain critical accounting estimates and also requires the Administration to exercise its judgment in the process of application of accounting policies in the Company. Note 2.27 reveals the areas that involve a greater degree of judgment or complexity or the areas where hypotheses and estimates are material for the Interim 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 June 30, 2024 (unaudited)

2. PRINCIPAL ACCOUNTING POLICIES (continued)

2.1 Basis of preparation and presentation (continued)

The accounting policies adopted in the preparation of the Interim Consolidated Financial Statements for the period ended June 30, 2024 are consistent with those applied in the preparation of the Consolidated Financial Statements of Plaza and Subsidiaries for the year ended December 31 of 2023.

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 June 30, 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 June 30, 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.

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

PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 2024 (unaudited)

2. PRINCIPAL ACCOUNTING POLICIES (continued)

2.3 Basis of consolidation (continued)

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.

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 June 30, 2024, 2023 and December 2023, are as follows:

	As of june 30, 2024	As of december 31, 2023	As of june 30, 2023
U.S. Dollar (US \$)	944.34	877.12	801.66
Euro (EUR)	1,011.83	970.05	874.79
Peruvian sol (PEN)	246.02	236.97	221.26
Colombian peso (COP)	0.23	0.23	0.19
Unidad de Fomento (UF)	37,571.86	36,789.36	36,089.48

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

PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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 June 30, 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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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 June 30, 2024, the company has classified assets held for sale corresponding to surplus land for Thch\$50,111,656 (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 June 30, 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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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.

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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 2024 (unaudited)

2. PRINCIPAL ACCOUNTING POLICIES (continued)

2.14 Intangible assets and goodwill (continued)

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.

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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 2024 (unaudited)

2. PRINCIPAL ACCOUNTING POLICIES (continued)

2.14 Intangible assets and goodwill (continued)

b) Trademarks (continued)

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.

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.

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

PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 2024 (unaudited)

2. PRINCIPAL ACCOUNTING POLICIES (continued)

2.15 Impairment of assets (continued)

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.

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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 2024 (unaudited)

2. PRINCIPAL ACCOUNTING POLICIES (continued)

2.17 Business combinations and goodwill (continued)

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.

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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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 9 - IFRS 7	Amendments to the Classification and Measurement of Financial Instruments	Jan 1, 2026
IFRS 18	Presentation and financial information to be disclosed in the financial statements	Jan 1, 2027
IFRS 19	Subsidiaries without Public Accountability: Disclosures	Jan 1, 2027

IFRS 9 and IFRS 7 Amendments to the Classification and Measurement of Financial Instruments

In May 2024, the IASB issued Amendments to the Classification and Measurement of Financial Instruments which amend IFRS 9 and IFRS 7 and address the following topics:

- **Derecognition of a financial liability settled through electronic transfer.** It has been clarified the dates when a financial liability is derecognized when is settled through electronic transfer. The alternative permit to deem a financial liability (or part of it) that will be settled in cash using an electronic payment system to be discharged before the settlement date if, and only if, the entity has initiated a payment instruction that: (i) has no practical ability to stop or cancel; (ii) has no practical ability to access the cash used for the payment; and (iii) the settlement risk associated with the electronic payment is insignificant.
- **Classification of financial assets – contractual terms that are consistent with a basic lending arrangement.** It has been clarified the requirements to assess if the contractual cash flows in a financial asset are consistent with a basic lending arrangement. The amendments clarify that contractual cash flows are inconsistent with a basic lending arrangement if they are indexed to a variable that is not a basic lending risk or cost or if they represent a share of the debtor's revenue or profit.
- **Classification of financial assets with non-recourse features.** It is clarified the term "non-recourse". A financial asset has non-recourse features if an entity's ultimate right to receive cash flows is contractually limited to the cash flows generated by specific assets.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 2024 (unaudited)

2. PRINCIPAL ACCOUNTING POLICIES (continued)

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

IFRS 9 and IFRS 7 Amendments to the Classification and Measurement of Financial Instruments (continued)

- **Classification of financial assets contractually linked.** The characteristics of these instruments that distinguish them from other transactions are clarified. It is an instrument composed of two or more financial instruments that are contractually linked in such a way that the value, risk, and cash flows of one affects the other.

Likewise, these modifications introduce additional disclosure requirements within IFRS 7.:

- **Investments in equity instruments designated a fair value through other comprehensive income.** It shall be required to disclose the fair value gain or loss presented in other comprehensive income during the period, showing separately the fair value gain or loss that relates to investments derecognized in the period and the fair value gain or loss that relates to investments held at the end of the period, as well as, to disclose any transfers of the cumulative gain or loss within equity during the reporting period related to the investments derecognized during that reporting period.
- **Contractual terms that could change the timing or amount of contractual cash flows.** The disclosures include a qualitative description of the nature of the contingent event, quantitative information about the possible changes to contractual cash flows as well as the gross carrying amount of financial assets and the amortized cost of financial liabilities subject to those contractual terms.

The amendments are effective for annual periods beginning on or after January 1, 2026. Earlier application is permitted.

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

IFRS 18, Presentation and Disclosure in Financial Statements

On April 9, 2024, the IASB has published its new standard IFRS 18 'Presentation and Disclosures in Financial Statements' that 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 with the previous requirements in IAS 1 comprise:

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 2024 (unaudited)

2. PRINCIPAL ACCOUNTING POLICIES (continued)

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

IFRS 18, Presentation and Disclosure in Financial Statements (continued)

- The introduction of categories and defined subtotals in the statement of profit or loss that aim at additional relevant information and provide a structure for the statement of profit or loss that is more comparable between entities.
- The introduction of requirements to improve aggregation and disaggregation that aim at additional relevant information and ensure that material information is not obscured.
- The introduction of disclosures on Management-defined Performance Measures (MPMs) in the notes to the financial statements that aim at transparency and discipline in the use of such measures and disclosures in a single location.

IFRS 18 is effective for annual reporting periods beginning on or after January 1, 2027. The standard is applied retrospectively, with specific transition provisions, and earlier application is permitted.

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

IFRS 19, Subsidiaries without Public Accountability: Disclosures

In May 2024, the IASB issued IFRS 19 which permits an eligible subsidiary to provide reduced disclosures when applying IFRS in its financial statements.

A subsidiary is eligible for the reduced disclosures if it does not have public accountability and its ultimate or any intermediate parent produces consolidated financial statements available for public use that comply with IFRS.

IFRS 19 is optional for subsidiaries that are eligible, and such subsidiaries can apply IFRS 19 in their consolidated, separate or individual financial statements.

The new standard is effective for reporting periods beginning on or after January 1, 2027 with earlier application permitted.

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

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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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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 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 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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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)

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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 2024 (unaudited)

3. CASH AND CASH EQUIVALENTS

The composition of cash and cash equivalents is as follows:

	As of June 30 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Cash	13,863	13,003
Bank balances	34,007,294	38,737,558
Time deposits	85,750,311	85,657,119
Mutual funds	123,878,307	77,607,968
Total cash and cash equivalents	243,649,775	202,015,648

Cash and cash equivalents by currency:

	As of June 30 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Chilean pesos - unindexed	171,014,052	177,815,328
American dollars	45,166,652	1,142,065
Colombian pesos	25,853,478	21,110,682
Peruvian sol	1,615,593	1,947,573
Total cash and cash equivalents	243,649,775	202,015,648

Significant cash balance unavailable

As of June 30, 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 June 30 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
VAT tax credit	8,961,311	11,727,644
Straight-line leasing asset (1)	5,584,225	4,456,704
Insurance policies	6,414,941	172,215
Others	1,381,739	14,204
Total Current	22,342,216	16,370,767
Straight-line leasing asset (1)	28,890,494	21,059,953
Total Non-current	28,890,494	21,059,953

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

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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 June 30, 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	70,260,806	(5,672,602)	64,588,204	75,001,215	(5,865,519)	69,135,696
Notes receivable	15,235,221	(3,423,130)	11,812,091	14,246,592	(4,763,094)	9,483,498
Misc. Debtors (1) (2)	188,852,461	-	188,852,461	30,425,040	-	30,425,040
Total Current	274,348,488	(9,095,732)	265,252,756	119,672,847	(10,628,613)	109,044,234
Refundable contributions	4,010,176	-	4,010,176	3,790,371	-	3,790,371
Notes receivable	22,732,649	-	22,732,649	20,236,677	-	20,236,677
Misc. Debtors (2)	29,386,169	-	29,386,169	-	-	-
Total Non-current	56,128,994	-	56,128,994	24,027,048	-	24,027,048

(1) Includes account receivable for capital increase for M\$182,694,866, collected on July 02, 2024.

(2) As of June 30, 2024 it includes ThCh\$ 29,386,169 (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 June 30 of 2024 ThCh\$	As of December 31 of 2023 ThCh\$
Beginning balance	10,628,613	10,084,659
Allowance portfolio not renegotiated	3,411,930	4,267,366
Allowance portfolio renegotiated	1,314,375	3,707,866
Period / Fiscal year write-offs	(3,873,660)	(803,495)
Recoveries for the fiscal year	(2,390,336)	(7,221,478)
Translation adjustment	4,810	593,695
Subtotal	(1,532,881)	543,954
Total Allowance	9,095,732	10,628,613

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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 June 30, 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	11	70	81	32	71	103
Portfolio protested or in judicial collection (ThCh\$)	360,648	4,020,638	4,381,286	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	285	273,010,906	6	1,550,325	274,561,231
Between 1 and 30 days	223	3,587,540	5	213,181	3,800,721
Between 31 and 60 days	141	3,269,961	8	204,065	3,474,026
Between 61 and 90 days	98	3,421,805	4	203,680	3,625,485
Between 91 and 120 days	78	2,054,483	2	151,140	2,205,623
Between 121 and 150 days	89	2,032,595	1	85,657	2,118,253
Between 151 and 180 days	79	2,293,994	8	86,963	2,380,957
Between 181 and 210 days	82	1,428,958	3	86,201	1,515,158
Between 211 and 250 days	98	950,541	3	57,085	1,007,626
More than 250 days	1,426	35,569,172	35	219,230	35,788,402
Total as of June 30, 2024	2,599	327,619,955	75	2,857,527	330,477,482

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
Total as of December 31, 2023	2,574	139,189,799	82	4,510,096	143,699,895

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

PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 2024 (unaudited)

6. RELATED PARTY DISCLOSURES

6.1 Current accounts receivable from related parties

The balances for this concept as of June 30, 2024 and December 2023 are as follows:

Current:

Company	Unique Tax Identification Number	Country	Nature of the relationship	Currency type	As of June 30 of 2024 ThCh\$	As of December 31 of 2023 ThCh\$
Agencia de Seguros Falabella Ltda. (1)	0-E	Colombia	Common Parent	Colombian peso	1,055	-
Banco Falabella S.A.(1)	96.509.660-4	Chile	Common Parent	Chilean peso	426,194	300,536
Deportes Sparta Ltda. (1)	76.074.938-9	Chile	Other related parties	Chilean peso	481,567	26,802
Derco SpA. (1)	94.141.000-6	Chile	Other related parties	Chilean peso	541,985	181,689
Dercocenter SpA. (1)	82.995.700-0	Chile	Other related parties	Chilean peso	198,264	657,661
Falabella de Colombia S.A. (1)	0-E	Colombia	Common Parent	Colombian peso	103,702	1,431
Falabella Retail S.A. (1)	77.261.280-K	Chile	Common Parent	Chilean peso	2,438,260	4,561,272
Falabella S.A.(4)	90.749.000-9	Chile	Parent head office	Chilean peso	37,822,406	36,440,895
Falabella.com SpA. (1)	76.212.492-0	Chile	Common Parent	Chilean peso	10,723	152,949
Hipermercados Tottus S.A. (1)	78.627.210-6	Chile	Common Parent	Chilean peso	1,259,350	1,144,098
Ikso SpA. (1)	76.993.859-1	Chile	Common Parent	Chilean peso	705,303	230,848
Ikso S.A.S. (1)	0-E	Colombia	Common Parent	Colombian peso	42,700	318,898
Banco Falabella Colombia S.A. (1)	0-E	Colombia	Common Parent	Colombian peso	512	-
Falabella.com S.A.S. (1)	0-E	Colombia	Common Parent	Colombian peso	25,658	40,971
Falabella Servicios S.A.S. (1)	0-E	Colombia	Common Parent	Colombian peso	912	912
Mall Plaza Perú S.A. (2)	0-E	Perú	Associate	American dollar	2,234,014	1,059,718
Promotora Chilena de Café Colombia S.A. (1)	76.000.935-0	Chile	Common Parent	Chilean peso	71,602	90,712
Seguros Falabella Corredores Ltda. (1)	77.099.010-6	Chile	Common Parent	Chilean peso	5,427	-
Sodimac Colombia S.A. (1)	0-E	Colombia	Common Parent	Colombian peso	462,801	87,526
Sodimac S.A. (1)	96.792.430-K	Chile	Common Parent	Chilean peso	1,872,692	612,374
Total					48,705,127	45,909,292

Non-current

Company	Unique Tax Identification Number	Country	Nature of the relationship	Currency type	As of June 30 of 2024 ThCh\$	As of December 31 of 2023 ThCh\$
Executives (3)	0-E	Chile	Key Personnel	Chilean peso	7,784,316	5,389,910
Total					7,784,316	5,389,910

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.

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PLAZA S.A. AND SUBSIDIARIES

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6. RELATED PARTY DISCLOSURES (continued)

6.2 Current accounts payable to related parties

The balances for this concept as of June 30, 2024 and December 2023 are as follows:

Current

Company	Unique Tax Identification Number	Country	Nature of the relationship	Currency type	As of June 30 of 2024 ThCh\$	As of December 31 of 2023 ThCh\$
Agencia de Seguros Falabella Ltda. (1)	0-E	Colombia	Common Parent	Colombian peso	547	558
Otras Sociedades (1)	0-E	Chile	Other related parties	Chilean peso	297	-
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	1,171	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	-	22,596
Falabella S.A.(4)	90.749.000-9	Chile	Parent head office	Chilean peso	33,180,318	33,192,795
Falabella Servicios S.A.S. (1)	0-E	Colombia	Common Parent	Colombian peso	22,748	5,036
Falabella Tecnología Corporativa Limitada (3)	77.612.410-9	Chile	Common Parent	Chilean peso	340,355	384,153
Falabella.com SpA. (1)	76.212.492-0	Chile	Common Parent	Chilean peso	2,350	117
Hipermercados Tottus S.A. (3)	78.627.210-6	Chile	Common Parent	Chilean peso	-	17,447
Ikso S.A.S. (1)	0-E	Colombia	Common Parent	Colombian peso	477,967	-
Mall Plaza Inmobiliaria S.A. (2)	0-E	Perú	Associate	American dollar	18,591	21,296
Mall Plaza Perú S.A. (2)	0-E	Perú	Associate	American dollar	708,417	124,139
Mall Plaza Perú S.A. (2)	0-E	Perú	Associate	Peruvian sol	123,656	53,529
Megamedia Radio S.A.(3)	78.794.060-9	Chile	Other related parties	Chilean peso	-	87,447
Megamedia S.A. (3)	76.185.964-1	Chile	Other related parties	Chilean peso	44,045	-
Promotora Chilena de Café Colombia S.A. (1)	76.000.935-0	Chile	Common Parent	Chilean peso	1,504	1,887
Red Televisiva Megavisión S.A. (3)	79.952.350-7	Chile	Common Parent	Chilean peso	25,305	4,000
Servicios Falabella SpA. (1)	77.070.342-5	Chile	Common Parent	Chilean peso	447,117	353,222
Servicios Falabella SpA. (1)	77.070.342-5	Chile	Common Parent	American dollar	112,393	213,901
Total					35,506,792	34,486,698

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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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 June 30, 2024 and 2023 are as follows:

Company	Unique tax Identification Number	Nature of the relationship	Country	Description of the transaction	Currency type	For the 6 months ended June 30, 2024		For the 6 months ended June 30, 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	9,486	7,949	8,159	6,859
Administradora de Servicios Computacionales y de Crédito CMR Falabella Ltda.	79.598.260-4	Common Parent	Chile	Leases and others	Chilean peso	5,669	4,764	-	-
Other Companies	0-E	Other related parties	Chile	Leases and others	Chilean peso	164,086	137,351	76,934	64,655
Banco Falabella S.A.	96.509.660-4	Common Parent	Chile	Leases and others	Chilean peso	2,542,196	2,346,103	2,338,113	2,188,267
Banco Falabella S.A.S.	0-E	Common Parent	Colombia	Leases and others	Colombian peso	129,914	107,966	61,839	52,365
Deportes Sparta Ltda.	76.074.938-9	Other related parties	Chile	Leases and others	Chilean peso	1,507,063	1,306,015	1,366,382	1,183,684
Derco SpA.	94.141.000-6	Other related parties	Chile	Leases and others	Chilean peso	383,802	324,726	391,359	330,951
Dercocenter SpA.	82.995.700-0	Other related parties	Chile	Leases and others	Chilean peso	1,271,329	1,068,396	1,231,110	1,034,628
Falabella de Colombia S.A.	0-E	Common Parent	Colombia	Leases and others	Colombian peso	1,606,085	1,347,748	1,099,916	925,038
Falabella de Colombia S.A.	0-E	Common Parent	Colombia	Miscellaneous expenses	Colombian peso	-	-	1,420	-
Falabella Retail S.A.	77.261.280-K	Common Parent	Chile	Leases and others	Chilean peso	21,614,328	19,202,482	23,332,541	20,843,297
Falabella Retail S.A.	77.261.280-K	Common Parent	Chile	Miscellaneous expenses	Chilean peso	61,173	61,173	8,788	238
Falabella S.A.	90.749.000-9	Parent head office	Chile	Current account renewable	Chilean peso	1,381,510	1,381,510	3,815,074	3,815,074
Falabella S.A.	90.749.000-9	Parent head office	Chile	Debt	Chilean peso	507,746	(507,746)	504,956	(504,956)
Falabella S.A.	90.749.000-9	Parent head office	Chile	Miscellaneous expenses	American dollar	1,687	1,687	-	-
Falabella Servicios S.A.S.	0-E	Common Parent	Colombia	Services collected	Colombian peso	-	-	213	213
Falabella Servicios S.A.S.	0-E	Common Parent	Colombia	Miscellaneous expenses	Colombian peso	126,763	(126,763)	73,555	(73,555)
Falabella Tecnología Corporativa Limitada	77.612.410-9	Common Parent	Chile	Miscellaneous expenses	Chilean peso	332,121	(332,121)	441,006	(349,619)
Falabella Corporativo Perú S.A.C.	0-E	Other related parties	Perú	Miscellaneous expenses	Peruvian sol	3,277	(3,277)	5,135	(3,841)
Globe Consulting SpA	76.214.336-4	Other related parties	Chile	Miscellaneous expenses	Chilean peso	405	(405)	-	-
Hipermercados Tottus S.A.	78.627.210-6	Common Parent	Chile	Leases and others	Chilean peso	5,266,942	4,817,212	5,239,827	4,776,291
Ikso SpA.	76.993.859-1	Common Parent	Chile	Leases and others	Chilean peso	1,403,135	1,325,805	1,356,124	1,288,992
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	2,315,542	1,946,547	2,436,827	2,327,861
Ikso S.A.S.	0-E	Common Parent	Colombia	Leases and others	Colombian peso	492,513	(492,513)	-	-

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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 June 30, 2024 and 2023 are as follows:

Company	Unique tax Identification Number	Nature of the relationship	Country	Description of the transaction	Currency type	For the 6 months ended June 30, 2024		For the 6 months ended June 30, 2023	
						Amount ThCh\$	Income effect ThCh\$	Amount ThCh\$	Income effect ThCh\$
Falabella.Com SpA.	76.212.492-0	Common Parent	Chile	Leases and others	Chilean peso	95,616	72,142	68,832	61,836
Megamedia S.A.	76.185.964-1	Other related parties	Chile	Advertising	Chilean peso	302,152	(302,152)	-	-
Mall Plaza Inmobiliaria S.A.	0-E	Associate	Perú	Leases and others	American dollar	114,758	(96,571)	91,569	(77,600)
Mall Plaza Perú S.A.	0-E	Associate	Perú	Leases and others	American dollar	542,474	(542,474)	751,387	(633,866)
Mall Plaza Perú S.A.	0-E	Associate	Perú	Leases and others	Peruvian sol	248,396	(133,246)	16,496	(16,496)
Mall Plaza Perú S.A.	0-E	Associate	Perú	Services collected	American dollar	1,737,345	941,345	1,493,099	1,214,489
Megamedia Radio S.A.	78.794.060-9	Other related parties	Chile	Advertising	Chilean peso	12,105	(12,105)	166,799	(166,799)
Promotora Chilena de Café Colombia S.A.	76.000.935-0	Common Parent	Chile	Leases and others	Chilean peso	242,625	209,390	292,554	251,891
Promotora de Café Colombia S.A.	0-E	Common Parent	Colombia	Miscellaneous expenses	Colombian peso	1,469	(1,469)	-	-
Rentas Hoteleras SpA.	76.201.304-5	Common Parent	Chile	Miscellaneous expenses	Chilean peso	-	-	6,136	(5,094)
Servicios Falabella SpA.	77.070.342-5	Common Parent	Chile	Leases and others	Chilean peso	-	-	6,941	5,833
Servicios Falabella SpA.	77.070.342-5	Common Parent	Chile	Miscellaneous expenses	American dollar	111,859	(111,859)	99,140	(99,140)
Servicios Falabella SpA.	77.070.342-5	Common Parent	Chile	Miscellaneous expenses	Chilean peso	563,886	(566,811)	711,630	(682,835)
Seguros Falabella Corredores Ltda.	77.099.010-6	Common Parent	Chile	Leases and others	Chilean peso	26,543	22,349	422	354
Sodimac Colombia S.A.	0-E	Common Parent	Colombia	Leases and others	Colombian peso	1,626,756	1,413,286	793,944	667,180
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	7,622,755	7,020,317	7,338,473	6,756,211
Linio Colombia S.A.S.	0-E	Common Parent	Colombia	Leases and others	Colombian peso	29,649	24,322	19,468	16,360
Executives	0-E	Key personnel	Chile	Long-term incentives program	Chilean peso	2,394,407	158,143	1,501,122	63,724

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PLAZA S.A. AND SUBSIDIARIES

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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 6 months ended june 30		For the 3 months ended june 30	
	2024 ThCh\$	2023 ThCh\$	2024 ThCh\$	2023 ThCh\$
Remunerations received by management	4,983,263	4,837,238	2,670,730	2,404,042
Directors' allowances	334,434	310,863	168,409	161,941
Total compensation paid to key personnel	5,317,697	5,148,101	2,839,139	2,565,983

7. CURRENT TAX ASSETS

The composition of current tax assets is as follows:

	As of June 30 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Income tax to be recovered	6,370,257	51,237
Obligatory P.M.P (net balance of income tax)	1,858,852	3,370,446
Credit for donations	-	27,721
Credit for training	-	136,488
Other taxes to be recovered (*)	2,994,330	6,066,824
Total	11,223,439	9,652,716
Total current assets	11,223,439	9,652,716
Balance at closing	11,223,439	9,652,716

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

8. INVESTMENT IN ASSOCIATES

As of June 30, 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.

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PLAZA S.A. AND SUBSIDIARIES

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8. INVESTMENT IN ASSOCIATES (continued)

a) Investment detail in associate companies:

	As of june 30 of 2024	As of december 31 of 2023
	ThCh\$	ThCh\$
Equity method	99,647,278	94,801,636
Book value of the investment	99,647,278	94,801,636

	As of june 30 of 2024	As of december 31 of 2023
	ThCh\$	ThCh\$
Summary information of the Statement of Financial Position of the associate company:		
Current assets	36,612,246	37,830,599
Non-current assets	417,586,190	403,895,714
Current liabilities	(26,363,969)	(28,390,167)
Non-current liabilities	(128,862,737)	(128,902,794)
Net assets	298,971,730	284,433,352

	For the 6 months ended june 30		For the 3 months ended june 30	
	2024 ThCh\$	2023 ThCh\$	2024 M\$	2023 M\$
Summary information of the income of the associate company:	ThCh\$	ThCh\$	M\$	M\$
Ordinary revenue	27,762,896	22,370,716	16,577,226	13,506,283
Net income	4,388,223	18,080,349	(1,837,637)	14,001,271
Participation in result	1,462,595	6,026,180	(612,484)	4,666,624

b) Investment rollforward:

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

	As of june 30 of 2024	As of december 31 of 2023
	ThCh\$	ThCh\$
Movements:		
Beginning balance	94,801,636	87,790,768
Participation in profit or loss for the period/year	1,462,595	2,172,278
Conversion difference	3,383,047	4,838,590
Period / Year Movements:	4,845,642	7,010,868
Balance at closing	99,647,278	94,801,636

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PLAZA S.A. AND SUBSIDIARIES

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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\$
As of June 30, 2024					
Initial Balance					
Cost	891,578	9,911,998	5,159,769	15,963,345	357,778
Total starting balance	891,578	9,911,998	5,159,769	15,963,345	357,778
Movements from the period					
Additions	-	-	383,691	383,691	-
Transfer (to) / from other items	-	1,509,605	(1,522,748)	(13,143)	-
Increase in Valuation at fair value recognized in profit or loss	-	-	-	-	(357,778)
Effect of foreign currency translation adjustments for the period	-	-	1,578	1,578	-
Total movements from the period	-	1,509,605	(1,137,479)	372,126	(357,778)
Total as of June 30, 2024	891,578	11,421,603	4,022,290	16,335,471	-
Amortization	Trademarks ThCh\$	IT Programs and others ThCh\$	Computer Projects and Others ThCh\$	Total Intangibles ThCh\$	Goodwill ThCh\$
As of June 30, 2024					
Initial Balance					
Cost	-	(8,173,378)	(2,529,678)	(10,703,056)	-
Total starting balance	-	(8,173,378)	(2,529,678)	(10,703,056)	-
Movements from the period					
Amortization of the period	-	(621,083)	(100,977)	(722,060)	-
Effect of foreign currency translation adjustments for the year	-	(1,163)	(3,034)	(4,197)	-
Total movements from the period	-	(622,246)	(104,011)	(726,257)	-
Total as of June 30, 2024	-	(8,795,624)	(2,633,689)	(11,429,313)	-
Net balance as of June 30, 2024	891,578	2,625,979	1,388,601	4,906,158	-
Cost	Trademarks ThCh\$	IT Programs and others ThCh\$	Computer Projects and Others ThCh\$	Total Intangibles ThCh\$	Goodwill ThCh\$
As of December 31, 2023					
Initial Balance					
Cost	891,578	9,196,085	3,830,663	13,918,326	357,778
Total starting balance	891,578	9,196,085	3,830,663	13,918,326	357,778
Movements from the fiscal year					
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	-
Total movements from the year	-	715,913	1,329,106	2,045,019	-
Total as of December 31, 2023	891,578	9,911,998	5,159,769	15,963,345	357,778
Amortization	Trademarks ThCh\$	IT Programs and others ThCh\$	Computer Projects and Others ThCh\$	Total Intangibles ThCh\$	Goodwill ThCh\$
As of December 31, 2023					
Initial Balance					
Cost	-	(6,558,222)	(2,142,596)	(8,700,818)	-
Total starting balance	-	(6,558,222)	(2,142,596)	(8,700,818)	-
Movements from the fiscal year					
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)	-
Total movements from the year	-	(1,615,156)	(387,082)	(2,002,238)	-
Total as of December 31, 2023	-	(8,173,378)	(2,529,678)	(10,703,056)	-
Net balance as of December 31, 2023	891,578	1,738,620	2,630,091	5,260,289	357,778

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Notes to the Interim Consolidated Financial Statements as of June 30, 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\$	ThCh\$
As of June 30, 2024							
Beginning balance	298,062	2,758,423	1,257,493	682,982	32,100	(4)	5,029,056
Total starting balance	298,062	2,758,423	1,257,493	682,982	32,100	(4)	5,029,056
Movements from the period							
Additions	465,274	-	-	-	-	-	465,274
Transfer (to) / from other items	(18,358)	-	31,502	-	-	-	13,144
Effect of foreign currency translation adjustments for the period	800	-	316	-	-	-	1,116
Total movements from the period	447,716	-	31,818	-	-	-	479,534
Total as of June 30, 2024	745,778	2,758,423	1,289,311	682,982	32,100	(4)	5,508,590

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\$	ThCh\$
As of June 30, 2024							
Beginning balance	-	(620,324)	(989,493)	(458,294)	(32,100)	4	(2,100,207)
Total starting balance	-	(620,324)	(989,493)	(458,294)	(32,100)	4	(2,100,207)
Movements from the period							
Depreciation from the period	-	(35,644)	(86,278)	(19,117)	-	-	(141,039)
Effect of foreign currency translation adjustments for the period	-	-	1,312	(257)	-	-	1,055
Total movements from the period	-	(35,644)	(84,966)	(19,374)	-	-	(139,984)
As of June 30, 2024	-	(655,968)	(1,074,459)	(477,668)	(32,100)	4	(2,240,191)
Net balance as of June 30, 2024	745,778	2,102,455	214,852	205,314	-	-	3,268,399

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\$	ThCh\$
As of December 31, 2023							
Beginning balance	877,555	2,898,814	1,065,581	681,920	32,100	(4)	5,555,966
Total starting balance	877,555	2,898,814	1,065,581	681,920	32,100	(4)	5,555,966
Movements from the year							
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
Total movements from the year	(579,493)	(140,391)	191,912	1,062	-	-	(526,910)
Total as of December 31, 2023	298,062	2,758,423	1,257,493	682,982	32,100	(4)	5,029,056

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\$	ThCh\$
As of December 31, 2023							
Beginning balance	-	(577,387)	(733,285)	(418,412)	(32,100)	4	(1,761,180)
Total starting balance	-	(577,387)	(733,285)	(418,412)	(32,100)	4	(1,761,180)
Movements from the fiscal year							
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)
Total movements from the year	-	(42,937)	(256,208)	(39,882)	-	-	(339,027)
As of December 31, 2023	-	(620,324)	(989,493)	(458,294)	(32,100)	4	(2,100,207)
Net balance as of December 31, 2023	298,062	2,138,099	268,000	224,688	-	-	2,928,849

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PLAZA S.A. AND SUBSIDIARIES

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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 June 30, 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 June 30, 2024 and year December 31, 2023 are detailed as follows:

Movement in Investment Properties Fair Value Model	As of June 30 of 2024 ThCh\$	As of December 31 of 2023 ThCh\$
Beginning balance	4,166,498,735	3,803,168,928
Additions	31,324,435	108,675,470
Transfer from non-current assets held for sale	-	(20,707,934)
Withdrawals and derecognition	(598,118)	(1,416,589)
Transfer (to) / from other items	(13,144)	(315,751)
Increase due to revaluation recognized in results	120,584,006	191,860,522
Effect of exchange rate difference	2,434,997	85,234,089
Final balance at the close of the period/fiscal year	4,320,230,911	4,166,498,735

This item also includes ThCh\$10,447,544 as of June 30, 2024 and ThCh\$10,253,915 as of 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\$2,806,165. The average financing interest rate applied for capitalization was UF+4.22%. 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 June 30, 2024, the contractual obligations to purchase, build, repair, maintain and develop Investment Property amount to ThCh\$23,058,486 (ThCh\$33,606,843 as of December 31, 2023).

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 2024 (unaudited)

11. INVESTMENT PROPERTIES (continued)

Unused land and land on which no shopping center construction is being executed as of June 30, 2024 amounts to ThCh\$77,839,228 (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 June 30, 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.

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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 June 30, 2024 and December 31, 2023, are as follows:

Country	As of june 30, 2024	As of december 31, 2023
Chile	6.20% a 6.72%	6.16% a 6.81%
Perú	6.32% a 6.83%	6.26% a 6.90%
Colombia	7.66% a 8.16%	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 june 30, 2024	As of december 31, 2023
Chile	-0.3% a 1.4%	-0.6% a 1.7%
Perú	-0.4% a 0.5%	-0.4% a 0.6%
Colombia	0.8% a 8.7%	-0.1% a 1.9%

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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 June 30, 2024 and December 31, 2023, is as follows:

Country	As of june 30, 2024	As of december 31, 2023
Chile	0.4% a 0.7%	0.2% a 0.8%
Perú	0.1% a 0.7%	0.1% a 0.8%
Colombia	0.4% a 7.1%	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 June 30 2024 and December 31, 2023, are as follows:

Minimum payments	As of june 30 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Until one year	256,698,442	274,445,810
From one year to five years	650,142,259	677,086,653
More than five years	745,338,590	825,729,741
Total	1,652,179,291	1,777,262,204

Variable income from leases for the ending year ended June 30, 2024, recognized as revenue from ordinary activities, amounted to ThCh\$ 10,956,331 (ThCh\$ 9,735,702 as of June 30, 2023). The variable incomes are generally related to percentages of sales of the lessees linked to the leased spaces.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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 6 months ended June 30		For the 3 months ended June 30	
	2024 ThCh\$	2023 ThCh\$	2024 ThCh\$	2023 ThCh\$
Variable lease expenses	578,357	555,996	252,744	239,581
Total charged to income	578,357	555,996	252,744	239,581

13. INCOME TAXES AND DEFERRED TAXES

13.1 Income taxes

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

	For the 6 months ended June 30		For the 3 months ended June 30	
	2024 ThCh\$	2023 ThCh\$	2024 ThCh\$	2023 ThCh\$
Income tax:				
(Charge) Income tax charge	(20,877,774)	(17,206,061)	(10,396,639)	(8,860,429)
Other charges or credits	(122,119)	(74,768)	(129,347)	(57,589)
Deferred tax:				
Associated with origin and reversal of temporary differences	(60,079,853)	(46,901,165)	(56,320,351)	(43,988,491)
Result from tax losses	(2,042,360)	(1,604,401)	399,360	148,073
Total expense for income tax	(83,122,106)	(65,786,395)	(66,446,977)	(52,758,436)

b) The reconciliation of the expense (benefit) for income taxes at the statutory rate with respect to the effective rate as of June 30, 2024 and 2023 are composed as follows:

	For the 6 months ended June 30		For the 3 months ended June 30	
	2024 ThCh\$	2023 ThCh\$	2024 ThCh\$	2023 ThCh\$
Profit before tax from continuing operations	259,063,536	276,593,871	187,516,357	219,986,766
Profit before income tax	259,063,536	276,593,871	187,516,357	219,986,766
At the statutory income tax rate of Plaza S.A. of 27%	(69,947,155)	(74,680,345)	(50,629,417)	(59,396,427)
Effect on the tax rates of other jurisdictions	21,762	492,125	(203,276)	479,840
Non-taxable income	394,901	496,218	(165,370)	252,938
Non-deductible expenses	(7,887)	(17,515)	(7,863)	(9,811)
Prior year tax expense	(122,119)	(74,768)	(129,347)	(57,589)
Net monetary correction	4,265,638	6,188,260	3,337,555	4,563,622
Other increases (decreases)	(17,727,246)	1,809,630	(18,649,259)	1,408,991
At the effective income tax rate of 32.09% (23.78% as of June 30, 2023)	(83,122,106)	(65,786,395)	(66,446,977)	(52,758,436)
Income tax	(83,122,106)	(65,786,395)	(66,446,977)	(52,758,436)

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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 June 30, 2024		As of December 31, 2023	
	Asset deferred tax ThCh\$	Liability deferred tax ThCh\$	Asset deferred tax ThCh\$	Liability deferred tax ThCh\$
Intangible assets	-	356,275	-	549,884
Valuation of investment properties and property, plant and equipment	-	704,754,133	-	647,801,979
Deferred income	1,595,257	-	1,669,753	-
Tax loss carryforward	27,240,604	-	29,282,964	-
Provision for uncollectibility	2,320,670	-	2,755,074	-
Staff vacations	212,653	-	67,705	-
Linear income to be amortized	-	9,118,556	-	6,755,122
Lease liabilities	5,176,749	-	5,256,389	-
Others	38,689	-	506,946	-
Totals	36,584,622	714,228,964	39,538,831	655,106,985
Net balance		677,644,342		615,568,154

Deferred taxes are reflected in the Financial Statements as follows:

	As of June 30 of 2024 ThCh\$	As of December 31 of 2023 ThCh\$
Deferred tax assets	30,705,992	40,884,514
Deferred tax liabilities	(708,350,334)	(656,452,668)
Deferred income net balance	(677,644,342)	(615,568,154)

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Notes to the Interim Consolidated Financial Statements as of June 30, 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 6 months ended June 30		For the 3 months ended June 30	
	2024 ThCh\$	2023 ThCh\$	2024 ThCh\$	2023 ThCh\$
Cumulative translation adjustment	46,025	900,908	(126,212)	1,021,710
Total (charge) credit to equity	46,025	900,908	(126,212)	1,021,710

14. OTHER FINANCIAL LIABILITIES

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

	As of June 30 of 2024 ThCh\$	As of December 31 of 2023 ThCh\$
Obligations with banks	151,057,782	187,732,647
Obligations with the public	1,208,279,419	1,076,277,775
Total	1,359,337,201	1,264,010,422
Current	80,814,786	49,913,148
Non-current	1,278,522,415	1,214,097,274
Balance at closing	1,359,337,201	1,264,010,422

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PLAZA S.A. AND SUBSIDIARIES

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14. OTHER FINANCIAL LIABILITIES (continued)

The following are the obligations with banks and public bonds as of June 30, 2024 and December 2023:

As of June 30, 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\$
Obligations with banks																
0-E	Patrimonio Autónomo Centro Comercial Cartagena	Colombia	0-E	Itau CorpBanca Colombia S.A.	Colombia	COP	Monthly	12.84%	13.19%	733,874	2,185,001	2,918,875	5,307,231	-	5,307,231	8,259,986
0-E	Patrimonio Autónomo Centro Comercial Manizales Dos	Colombia	0-E	Itau CorpBanca Colombia S.A.	Colombia	COP	Quarterly	13.59%	13.59%	167,168	-	167,168	6,037,648	-	6,037,648	6,204,816
0-E	Fondo de Capital Privado MallPlaza	Colombia	0-E	Scotiabank Colpatria SA	Colombia	COP	At maturity	10.27%	10.55%	108,743	66,591,340	66,700,083	-	-	-	66,808,743
0-E	Fondo de Capital Privado MallPlaza	Colombia	0-E	Banco Davivienda S.A.	Colombia	COP	At maturity	3.73%	5.76%	-	-	-	10,938,555	40,155,407	51,093,962	70,980,300
0-E	Fondo de Capital Privado MallPlaza	Colombia	0-E	Itau CorpBanca Colombia S.A.	Colombia	COP	At maturity	5.76%	5.76%	-	-	-	18,832,815	-	18,832,815	20,700,000
Subtotal										1,009,785	68,776,341	69,786,126	41,116,249	40,155,407	81,271,656	172,953,845
Obligations with the public																
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 584 (Serie C)	Chile	UF	Biannual	4.50%	4.72%	-	1,313,690	1,313,690	5,048,387	1,269,805	6,318,192	7,690,220
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 583 (Serie D)	Chile	UF	At maturity	3.85%	4.00%	-	817,464	817,464	-	111,436,195	111,436,195	113,511,164
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 584 (Serie E)	Chile	UF	At maturity	3.85%	3.99%	-	544,034	544,034	-	74,331,404	74,331,404	75,674,109
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 670 (Serie H)	Chile	UF	At maturity	3.50%	3.90%	-	453,637	453,637	-	91,031,585	91,031,585	94,349,724
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 670 (Serie K)	Chile	UF	At maturity	3.90%	3.92%	-	378,908	378,908	-	112,153,169	112,153,169	113,094,116
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 767 (Serie N)	Chile	UF	At maturity	3.80%	3.76%	1,601,302	-	1,601,302	-	112,780,309	112,780,309	114,333,675
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 669 (Serie P)	Chile	UF	At maturity	2.10%	2.09%	732,361	-	732,361	-	75,123,272	75,123,272	75,875,745
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 980 (Serie S)	Chile	UF	At maturity	1.70%	1.32%	-	163,212	163,212	-	153,269,885	153,269,885	150,493,250
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 767 (Serie U)	Chile	UF	At maturity	3.60%	4.76%	-	644,953	644,953	-	82,663,551	82,663,551	90,274,999
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 980 (Serie Z)	Chile	UF	At maturity	4.20%	3.66%	-	1,105,552	1,105,552	-	120,895,001	120,895,001	113,899,094
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 979 (Serie AA)	Chile	UF	At maturity	2.80%	3.32%	511,484	-	511,484	36,936,305	-	36,936,305	38,010,198
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 979 (Serie AC)	Chile	UF	At maturity	3.40%	3.44%	1,606,063	-	1,606,063	-	111,946,100	111,946,100	114,312,384
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 979 (Serie AD)	Chile	UF	At maturity	3.60%	4.21%	-	578,215	578,215	54,997,031	-	54,997,031	56,865,010
76.017.019-4	Plaza S.A.	Chile	-	Bono - Reg. SVS 979 (Serie AE)	Chile	UF	At maturity	3.60%	4.33%	-	577,785	577,785	-	53,368,760	53,368,760	56,865,010
Subtotal										4,451,210	6,577,450	11,028,660	96,981,723	1,100,269,036	1,197,250,759	1,215,248,698
Total										5,460,995	75,353,791	80,814,786	138,097,972	1,140,424,443	1,278,522,415	1,388,202,543

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14. OTHER FINANCIAL LIABILITIES (continued)

The following are the obligations with banks and public bonds as of June 30, 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\$
Obligations with banks																
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	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	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
Subtotal										37,964,529	2,184,999	40,149,528	106,527,100	41,056,019	147,583,119	211,365,520
Obligations with the public																
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
Subtotal										4,416,504	5,347,116	9,763,620	41,021,360	1,025,492,795	1,066,514,155	1,079,303,073
Total										42,381,033	7,532,115	49,913,148	147,548,460	1,066,548,814	1,214,097,274	1,290,668,593

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 2024 (unaudited)

14. OTHER FINANCIAL LIABILITIES (continued)

On April 18, 2024, the Company placed dematerialized and bearer bonds in the local market under bond line No. 1149 dated July 19, 2023, such bonds correspond to Series AD for a total amount of UF 1,500,000, maturing on October 1, 2028 with a placement annual rate of 3.99% and Series AE for a total amount total of UF 1,500,000, maturing on April 1, 2033 with a placement annual rate of 4.21%.

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.

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PLAZA S.A. AND SUBSIDIARIES

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14. OTHER FINANCIAL LIABILITIES (continued)

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.

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 june 30, 2024 ThCh\$
Bank obligations	187,732,647	(47,270,333)	5,584,325	5,011,143	151,057,782
Public bond obligations	1,076,277,775	89,034,123	19,107,457	23,860,064	1,208,279,419
Total	1,264,010,422	41,763,790	24,691,782	28,871,207	1,359,337,201

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 june 30 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Accounts payable	41,813,973	56,149,282
Notes payable	313,784	305,225
Miscellaneous current creditors	93,164	18,183
Dividends payable	-	59,284,181
Total	42,220,921	115,756,871

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 june 30 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
Notes payable	1,247,414	1,216,263
Total	1,247,414	1,216,263

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 2024 (unaudited)

15. TRADE AND OTHER ACCOUNTS PAYABLE (continued)

c) Stratification of suppliers and accounts payable

c.1) Suppliers with daily payments

As of June 30, 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	8,972,995	-	-	-	-	-	8,972,995
Services	32,705,170	-	-	-	-	-	32,705,170
Total	41,678,165	-	-	-	-	-	41,678,165

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
Total	55,337,741	-	-	-	-	-	55,337,741

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 June 30, 2024 and December 31, 2023, 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 June 30, 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	-	77,161	9,887	2,202	31,444	15,114	135,808
Total	-	77,161	9,887	2,202	31,444	15,114	135,808

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
Total	-	42,004	465,262	51,348	19,257	233,670	811,541

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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 June 30, 2024:

Supplier name	Percentage of purchases
Enel Generación Chile S.A.	8.8%
Aig Chile Comp.De Seguros Generales S.A.	4.5%
Térmika Servicios Multitécnicos S.A.	4.5%
Constructora Inarco S.A.	4.0%
Est. Cen. Parking System Chile S.A.	3.9%
Ggp Servicios Industriales Spa.	3.5%
Securitas S.A.	2.7%
Mk Construcción Ing.E Inmob.Ltda.	2.6%
Claro Chile S.A.	2.1%
Iss Servicios Generales Ltda.	2.0%

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

Concept / days	As of june 30 2024	As of december 31 2023
Goods	24	26
Services	26	28

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 2024 (unaudited)

16. LEASE LIABILITIES

The composition of lease liabilities is as follows:

As of June 30, 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%	48,396	164,333	212,729	440,017	-	440,017	652,746	652,746
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%	15,253	46,311	61,564	177,097	-	177,097	238,661	238,661
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%	9,554	28,661	38,215	486,472	6,293,709	6,780,181	6,818,396	6,818,396
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%	154,015	469,024	623,039	2,687,528	3,708,042	6,395,570	7,018,609	7,018,609
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%	40,744	129,752	170,496	743,123	58,985	802,108	972,604	972,604
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%	48,476	151,690	200,166	956,267	210,000	1,166,267	1,366,433	1,366,433
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%	15,874	49,729	65,603	59,148	-	59,148	124,751	124,751
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%	18,859	59,843	78,702	396,446	193,946	590,392	669,094	669,094
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%	35,634	111,948	147,582	704,669	82,838	787,507	935,089	935,089
Total											386,805	1,211,291	1,598,096	6,650,767	10,547,520	17,198,287	18,796,383	18,796,383

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 SpA.	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 SpA.	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
Total											363,934	1,139,377	1,503,311	6,450,554	11,133,671	17,584,225	19,087,536	19,087,536

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16. LEASE LIABILITIES (continued)

Change in Lease Liabilities	As of June 30 of 2024 ThCh\$	As of December 31 of 2023 ThCh\$
Initial Balance	19,087,536	19,815,271
Interest expenses	368,203	742,887
Payments made	(1,285,682)	(2,377,150)
Foreign currency exchange difference	415,838	687,667
Conversion difference	210,488	218,861
Total	18,796,383	19,087,536

17. CURRENT TAX LIABILITIES

The composition of current tax liabilities is as follows:

	As of June 30 of 2024 ThCh\$	As of December 31 of 2023 ThCh\$
Current income tax provision	21,475,479	42,644,052
Obligatory P.M.P paid (Less)	(10,710,734)	(21,785,654)
Others	4,371	2,431
Total	10,769,116	20,860,829

18. EMPLOYEE BENEFIT PROVISIONS

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

	As of June 30 of 2024 ThCh\$	As of December 31 of 2023 ThCh\$
Vacation provision	1,809,977	1,881,931
Profit sharing and bonuses	3,553,664	7,898,647
Withholdings	571,049	641,600
Total current	5,934,690	10,422,178
Profit sharing and bonuses	5,139,527	4,337,804
Total non-current	5,139,527	4,337,804

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

	For the 6 months ended June 30		For the 3 months ended June 30	
	2024 ThCh\$	2023 ThCh\$	2024 ThCh\$	2023 ThCh\$
Remuneration and other benefits	(14,011,370)	(13,309,699)	(7,187,923)	(6,556,070)
Bonuses and incentives	(4,101,594)	(4,135,311)	(2,139,835)	(2,153,644)
Severance provisions	(401,744)	(1,147,246)	(253,559)	(506,477)
Provision for staff vacations	16,903	256,064	(346,688)	(817)
Total expenses for benefits to employees	(18,497,805)	(18,336,192)	(9,928,005)	(9,217,008)

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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.

On January 31, 2024, the Company's Board of Directors approved a long-term commitment variable and contingent incentive plan for certain executives of the Company and its subsidiaries, including, but not limited to, the Company's senior executives, for the 2024 to 2026 fiscal year. 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 profit plan consists of two elements: i) an investment in shares of the Company by each recipient executive, acquired on the stock exchange and financed with an exclusive use loan extended by the Company for that purpose; and, ii) the payment of a complementary 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 committed bonds that are part of the 2024 to 2026 long-term commitment variable and contingent incentive plan are different among the recipient executives. All other terms and conditions, including 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.

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19. OTHER NON-FINANCIAL LIABILITIES

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

	As of june 30 of 2024 ThCh\$	As of december 31 of 2023 ThCh\$
VAT tax debit	5,931,331	9,057,362
Deferred income (see letter a)	971,480	1,021,596
Others	126,073	288,103
Total current	7,028,884	10,367,061
Guarantees received	20,674,913	20,884,223
Deferred income (see letter a)	4,798,440	5,058,721
Total non-current	25,473,353	25,942,944

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

	As of june 30 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	865,491	1,314,939
Recognized in the Income Statement	(1,175,888)	(1,788,235)
Total	5,769,920	6,080,317

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 june 30 of 2024	As of december 31 of 2023
Ordinary shares without par value	2,096,339,452	1,960,000,000
Total Shares	2,096,339,452	1,960,000,000

b) Common shares issued and fully paid

	Shares	ThCh\$
As of January 1, 2024	1,960,000,000	175,122,686
Movements made between 01-01-2024 and 06-30-2024	136,339,452	171,536,963
As of june 30, 2024	2,096,339,452	346,659,649
As of January 1, 2023	1,960,000,000	175,122,686
Movements made between 01-01-2023 and 12-31-2023	-	-
As of december 31, 2023	1,960,000,000	175,122,686

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 2024 (unaudited)

20. CAPITAL ISSUED (continued)

On the April 26, 2024 Extraordinary Shareholders' Meeting of Plaza S.A., the following resolutions were adopted:

a) To increase the capital in the amount of \$289,377,000,000, through the issuance of 230,000,000 shares, thereby increasing the statutory capital from the current amount of \$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 to amend the bylaws of the company in that regard. The new shares must be issued, subscribed and paid within a maximum period of 3 years from the date of the aforementioned Meeting.

b) To authorize the Board of Directors to set the price, form, time, procedures and other conditions for the placement of the aforementioned shares, which must be offered in a preferential manner and for the legal term, to the shareholders who are registered in the Shareholders' Registry at midnight of the fifth business day prior to the date of publication of said notice of initiation of the offer.

On June 25, an Auction was entered on the Santiago Stock Exchange for the sale to the public of the amount of 136,339,452 shares, whose preferred subscription option was waived by the controlling shareholder Inversiones y Desarrollos SpA. As a result of the auction, a total of M\$ 182,694,865 was raised.

On June 28, 2024, the legal preferential option period began for the Company's shareholders to exercise their right to subscribe for the shares charged to the capital increase indicated above. 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.

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PLAZA S.A. AND SUBSIDIARIES

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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 6 months ended June 30	
	2024 ThCh\$	2023 (*) ThCh\$
Revenue	-	26,073,341
Profit (loss)	-	6,434,247
Total comprehensive income	-	6,505,482
Profit (loss) attributable to non-controlling interests	-	1,447,706
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)

(*) Information as of March 31, 2023 as described below.

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 within 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.").

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 2024 (unaudited)

20. CAPITAL ISSUED (continued)

d) Other reserves:

The movement of the other reserves is detailed below:

Other reserves	As of June 30, 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	32,719,128	30,118,168
Capital adjustment for price-level restatement (2)	3,973,339	3,973,339
Cash flow hedge reserves	1,678,137	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
Total other reserves	(40,442,369)	(44,680,852)

(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.

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PLAZA S.A. AND SUBSIDIARIES

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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 June 30, 2024 and December 31, 2023:

	As of June 30 2024 ThCh\$	As of december 31 2023 ThCh\$
Provisioned, declared and paid during the year:		
Interim Dividend 2023 paid on 04-30-2024	79,016,000	-
Total	79,016,000	-
Minimum dividend reserve	-	59,262,128

22. REVENUE

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

	For the 6 months ended june 30		For the 3 months ended june 30	
	2024 ThCh\$	2023 ThCh\$	2023 ThCh\$	2022 ThCh\$
Lease revenue (premises, advertising space)	220,296,227	191,193,173	112,727,481	94,848,395
Other revenue (commissions, fines, commercial indemnities and others)	14,232,983	11,712,261	7,695,914	8,141,117
Total	234,529,210	202,905,434	120,423,395	102,989,512

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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 6 months ended june 30		For the 3 months ended june 30	
	2024 ThCh\$	2023 ThCh\$	2024 ThCh\$	2023 ThCh\$
Salaries (see note 18.b)	(18,497,805)	(18,336,192)	(9,928,005)	(9,217,008)
Patents and taxes	(16,249,745)	(11,234,459)	(10,130,485)	(6,750,780)
Service contracts	(8,253,799)	(5,284,207)	(4,807,449)	(2,665,284)
Provision for uncollectible receivables (see note 5.b)	(2,335,969)	(2,071,805)	(1,042,481)	(1,027,205)
Leases and concessions	(1,062,106)	(1,066,406)	(499,035)	(472,229)
Amortization	(725,461)	(876,368)	(353,542)	(461,525)
Depreciation	(141,039)	(155,986)	(76,181)	(80,406)
Others (*)	(9,616,812)	(11,138,000)	(2,354,916)	(4,051,438)
Total costs and expenses	(56,882,736)	(50,163,423)	(29,192,094)	(24,725,875)

(*) 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 6 months ended june 30		For the 3 months ended june 30	
	2024 ThCh\$	2023 ThCh\$	2024 ThCh\$	2023 ThCh\$
Valuation at fair value (see Note 11)	120,584,006	160,926,212	120,584,006	160,926,212
Valuation at fair value (see Note 9)	(357,778)	-	(357,778)	-
Reverse of provisions	-	518,923	-	-
Profit from the sale of plant and equipment properties	3,378,332	-	3,378,332	-
Other income / expenditure	28,664	107,033	3,871	94,861
Total income, by function	123,633,224	161,552,168	123,608,431	161,021,073

23.3 Other expenses, by function

	For the 6 months ended june 30		For the 3 months ended june 30	
	2024 ThCh\$	2023 ThCh\$	2024 ThCh\$	2023 ThCh\$
Loss on investment property (See note 11)	(598,118)	(1,133,097)	(562,117)	(880,584)
Taxes, fines and interest	(60,873)	(288,866)	(60,784)	(260,384)
Others	(218,851)	(28,369)	(145,046)	(20,345)
Total Other expenses, by function	(877,842)	(1,450,332)	(767,947)	(1,161,313)

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 2024 (unaudited)

23. OTHER REVENUE AND EXPENSES (continued)

23.4 Financial income

	For the 6 months ended june 30		For the 3 months ended june 30	
	2024 ThCh\$	2023 ThCh\$	2024 ThCh\$	2023 ThCh\$
Financial income obtained in financial investments	5,615,860	12,489,585	2,440,370	5,074,226
Related company interest (see note 6.3)	1,381,510	3,815,074	637,485	1,840,539
Executive plan interest (see note 6.3)	158,143	63,724	111,169	34,828
Others	882,192	397,835	387,704	233,929
Total financial income	8,037,705	16,766,218	3,576,728	7,183,522

23.5 Financial costs

	For the 6 months ended june 30		For the 3 months ended june 30	
	2024 ThCh\$	2023 ThCh\$	2024 ThCh\$	2023 ThCh\$
Interest on debts and loans	(25,059,985)	(25,582,845)	(13,714,325)	(12,954,495)
Financial expense with related companies (see Note 6.3)	(507,746)	(504,956)	(253,873)	(253,873)
Bank charges and fees	(260,568)	(321,842)	(111,504)	(293,181)
Subtotal	(25,828,299)	(26,409,643)	(14,079,702)	(13,501,549)
Result for indexation units	(25,876,962)	(32,969,135)	(15,614,639)	(17,381,112)
Exchange differences	866,641	336,404	174,669	895,885
Total financial costs	(50,838,620)	(59,042,374)	(29,519,672)	(29,986,776)

23.6 Research and development costs

The Company has not made significant disbursements related to research and development activities during the ending period ended June 30, 2024, the year ended December 31, 2023.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 2024 (unaudited)

24. TRANSACTIONS IN FOREIGN CURRENCY

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

As of June 30, 2024

ASSETS	As of June 30 of 2024 ThCh\$	As of June 30 of 2024 \$ adjustable ThCh\$	As of June 30 of 2024 \$ non- adjustable ThCh\$	As of June 30 of 2024 U.S. Dollar ThCh\$	As of June 30 of 2024 Peruvian sol ThCh\$	As of June 30 of 2024 Colombian peso ThCh\$
Assets						
Current assets						
Cash and cash equivalents	243.649.775	-	171.014.052	45.166.652	1.615.593	25.853.478
Other financial assets, current	2.298.818	-	2.298.818	-	-	-
Other non-financial assets, current	22.342.216	12.306.994	8.763.275	2.687	106.845	1.162.415
Trade receivables and other accounts receivable, current	265.252.756	1.258.249	259.048.780	-	187.663	4.758.064
Accounts receivable from related entities, current	48.705.127	-	45.833.774	2.234.014	-	637.339
Tax assets, current	11.223.439	349.034	9.919.970	-	169.888	784.547
Total current assets in operation	593.472.131	13.914.277	496.878.669	47.403.353	2.079.989	33.195.843
Non-current assets classified as held for sale and discontinued operations	50.111.656	-	50.111.656	-	-	-
Total current assets	643.583.787	13.914.277	546.990.325	47.403.353	2.079.989	33.195.843
Non-current assets						
Other non-financial assets, non-current	28.890.494	18.151.567	10.245.508	-	35.133	458.286
Accounts receivable from related entities, non-current	7.784.316	-	7.784.316	-	-	-
Trade receivables and other accounts receivable, non-current	56.128.994	26.274.201	468.624	-	-	29.386.169
Investments accounted for using the equity method	99.647.278	-	-	-	99.647.278	-
Intangible assets other than goodwill	4.906.158	-	4.851.799	-	-	54.359
Properties, plant and equipment	3.268.399	-	3.159.393	-	-	109.006
Investment Properties	4.320.230.911	3.926.947.367	-	-	4.347.996	388.935.548
Deferred tax assets	30.705.992	-	29.271.685	-	1.295.895	138.412
Total non-current assets	4.551.562.542	3.971.373.135	55.781.325	-	105.326.302	419.081.780
Total assets	5.195.146.329	3.985.287.412	602.771.650	47.403.353	107.406.291	452.277.623
LIABILITIES						
Liabilities						
Current liabilities						
Other financial liabilities, current	80.814.786	11.028.660	-	-	-	69.786.126
Trade accounts payable and other accounts payable	42.220.921	564.533	33.126.173	343	13.671	8.516.201
Accounts payable to related entities, current	35.506.792	-	34.029.043	824.197	143.419	510.133
Lease liability current	1.598.096	935.547	-	518.244	144.305	-
Other short-term provisions	807.801	-	807.801	-	-	-
Current tax liabilities	10.769.116	-	10.714.675	-	52.396	2.045
Employee benefit provisions, current	5.934.690	1.129.989	4.357.541	-	-	447.160
Other non-financial liabilities, current	7.028.884	-	4.638.600	-	21.027	2.369.257
Total current liabilities	184.681.086	13.658.729	87.673.833	1.342.784	374.818	81.630.922
Non-current liabilities						
Other financial liabilities, non-current	1.278.522.415	1.197.250.759	-	-	-	81.271.656
Accounts payable, non-current	1.247.414	1.247.414	-	-	-	-
Lease liability non-current	17.198.287	13.792.865	-	2.755.882	649.540	-
Deferred tax liabilities	708.350.334	-	708.350.334	-	-	-
Employee benefit provisions, non-current	5.139.527	5.047.103	-	-	-	92.424
Other non-financial liabilities, non-current	25.473.353	13.280.790	11.507.377	262.048	111.636	311.502
Total non-current liabilities	2.035.931.330	1.230.618.931	719.857.711	3.017.930	761.176	81.675.582
Total Liabilities	2.220.612.416	1.244.277.660	807.531.544	4.360.714	1.135.994	163.306.504

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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\$
Assets						
Current assets						
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
Total current assets in operation	382,992,657	15,765,890	301,547,221	2,232,280	2,245,446	61,201,820
Non-current assets classified as held for sale and discontinued operations	52,134,218	-	52,134,218	-	-	-
Total current assets	435,126,875	15,765,890	353,681,439	2,232,280	2,245,446	61,201,820
Non-current assets						
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
Deferred tax assets	40,884,514	-	37,475,018	-	1,233,877	2,175,619
Total non-current assets	4,361,208,712	3,755,316,930	57,438,824	-	96,074,515	452,378,443
Total assets	4,796,335,587	3,771,082,820	411,120,263	2,232,280	98,319,961	513,580,263
LIABILITIES	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\$
Liabilities						
Current liabilities						
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
Total current liabilities	244,016,891	49,758,718	173,999,478	815,690	268,201	19,174,804
Non-current liabilities						
Other financial liabilities, non-current	1,214,097,274	1,066,514,155	-	-	-	147,583,119
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	-	-	-	92,378
Other non-financial liabilities, non-current	25,942,944	13,644,870	11,708,680	183,338	107,153	298,903
Total non-current liabilities	1,919,631,178	1,099,694,779	668,161,348	2,996,418	804,233	147,974,400
Total Liabilities	2,163,648,069	1,149,453,497	842,160,826	3,812,108	1,072,434	167,149,204

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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 6 months ended June 30								For the 3 months ended June 30							
	2024				2023				2024				2023			
	Chile	Colombia	Perú	Total	Chile	Colombia	Perú	Total	Chile	Colombia	Perú	Total Negocio	Chile	Colombia	Perú	Total Negocio
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	M\$
Revenue	208,572,604	24,810,262	1,146,344	234,529,210	186,099,746	15,967,193	838,495	202,905,434	106,546,096	13,334,637	542,662	120,423,395	93,344,087	9,175,846	469,579	102,989,512
Cost of sales	(28,400,255)	(3,332,496)	(252,708)	(31,985,459)	(26,356,734)	(1,549,155)	(260,855)	(28,166,744)	(13,369,326)	(2,027,875)	(136,344)	(15,533,545)	(12,530,551)	(746,094)	(127,311)	(13,403,956)
Administrative expenses	(19,444,869)	(5,367,435)	(84,973)	(24,897,277)	(18,618,648)	(3,335,764)	(42,267)	(21,996,679)	(10,821,346)	(2,804,675)	(32,528)	(13,658,549)	(9,442,059)	(1,830,458)	(49,402)	(11,321,919)

Statement of Financial Position:

	As of June 30, 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	4,851,799	54,359	-	4,906,158	5,186,162	74,127	-	5,260,289
Property, plant and equipment	3,159,393	109,006	-	3,268,399	2,793,653	135,196	-	2,928,849
Investment Properties	3,931,295,363	388,935,548	-	4,320,230,911	3,716,768,230	449,730,505	-	4,166,498,735
Other financial liabilities currents and non-currents	1,208,279,419	151,057,782	-	1,359,337,201	1,113,124,873	150,885,549	-	1,264,010,422

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Notes to the Interim Consolidated Financial Statements as of June 30, 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 6 months ended June 30						For the 3 months ended June 30					
	2024			2023			2024			2023		
	Chile	Others	Total	Chile	Others	Total	Chile	Others	Total Business	Chile	Others	Total Business
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Revenue	20,829,902	1,799,379	22,629,281	22,176,920	1,196,345	23,373,265	10,330,591	1,029,513	11,360,104	10,775,750	497,676	11,273,426

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 June 30, 2024, the company has delivered guarantees for an amount of ThCh\$3,874,347.

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, unlikely, or remote. In those cases where disbursements or issues are low probability of prospering and that should be resolved in favor of the Company, no provisions.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 2024 (unaudited)

26. COMMITMENTS, RESTRICTIONS AND CONTINGENCIES (continued)

c) Law suits (continued):

As of June 30, 2024 and December 31, 2023, the detail of the law suits are as follows:

Nature of law suits	As of June 30 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	52	6,878,777	114,122	55	4,942,985	106,177
Consumer	176	5,621,373	541,208	194	6,037,742	560,512
Labor	58	1,425,751	117,113	62	1,434,975	5,180
Others	20	268,418	35,358	17	351,272	34,926
		14,194,319	807,801		12,766,974	706,795

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 June 30, 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 June 30, 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 and with respect to the AD and AE Bond Series, issued under bond line No. 1149, they are as follows:

I) Level of indebtedness

As of the Financial Statements as of December 31st, 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.

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Notes to the Interim Consolidated Financial Statements as of June 30, 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 June 30, 2024
Other financial liabilities, current	ThCh\$	80,814,786
Other financial liabilities, non-current	ThCh\$	1,278,522,415
Cash and cash equivalents	ThCh\$	(243,649,775)
Deuda Financiera Neta	ThCh\$	1,115,687,426
Equity attributable to the owners of the controller	ThCh\$	2,943,225,767
Non-controlling interests	ThCh\$	31,308,146
Total Equity	ThCh\$	2,974,533,913
Net Financial Debt/Equity		0.38

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.

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Notes to the Interim Consolidated Financial Statements as of June 30, 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 June 30, 2024 has contracted various financing with financial institutions, which are associated with the following financial restrictions:

Company	Covenant	Required Level	Level as of 06.30.2024	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 660.185	MMCOP 27.740	In compliance	Semi-annual calculation measured on the Financial Statements of the company of each semester
Patrimonio Autónomo Centro Comercial Manzanas Dos	(EBITDA + BOX) / Debt Service	≥ 1.00 times	6.50 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	0.45 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:

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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 June 30, 2024 and December 31, 2023, based on contractual financial payment obligations.

As of June 30, 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	70,891,196	12,120,801	26,470,098	40,914,180	59,700,110	1,168,330,839	1,378,427,224
Interest	52,470,700	47,123,759	46,135,297	45,236,633	43,467,583	286,332,018	520,765,990
Totals	123,361,896	59,244,560	72,605,395	86,150,813	103,167,693	1,454,662,857	1,899,193,214

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
Totals	95,674,973	124,254,832	70,518,328	84,017,839	44,906,819	1,394,793,772	1,814,166,563

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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 June 30, 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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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 June 30 of 2024 ThCh\$	As of December 31 of 2023 ThCh\$
Receipts and term deposits	54,861,032	53,793,656
Insurance Policies	24,405,023	18,245,619
Cash	20,674,913	20,884,223
Total	99,940,968	92,923,498

As of June 30, 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 June 30 of 2024 ThCh\$	As of December 31 of 2023 ThCh\$
Group A	Greater than or equal to 70%	261,031,060	82,743,362
Group B	Less than 70% and greater to 40%	9,083,693	8,424,860
Group C	Less than 40% and greater to 10%	3,835,771	2,088,103
Group D	Less than 10%	610,707	379,156
		274,561,231	93,635,481

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 June 30, 2024	1,514,913
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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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 June 30, 2024, 87.5% of the consolidated financial debt, after hedging, was expressed in UF Chilean pesos and 12.5% 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 June 30, 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\$ 40,780,116, before taxes, considering both the readjustments of the debt instruments and the income in Unidades de Fomento (UF).

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Notes to the Interim Consolidated Financial Statements as of June 30, 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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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.

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PLAZA S.A. AND SUBSIDIARIES

Notes to the Interim Consolidated Financial Statements as of June 30, 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.

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Notes to the Interim Consolidated Financial Statements as of June 30, 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).

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28. FINANCIAL INSTRUMENTS

a) Composition of financial assets and liabilities

	As of June 30, 2024		As of December 31, 2023	
	Current	Non current	Current	Non current
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Cash and cash equivalents	243,649,775	-	202,015,648	-
Other financial assets	2,298,818	-	-	-
Trade and other receivables	294,638,925	26,742,825	109,044,234	24,027,048
Accounts receivable from related entities	48,705,127	7,784,316	45,909,292	5,389,910
Total financial assets	589,292,645	34,527,141	356,969,174	29,416,958
Bank obligations	69,786,126	81,271,656	40,149,528	147,583,119
Public bond obligations	11,028,660	1,197,250,759	9,763,620	1,066,514,155
Total Other financial liabilities	80,814,786	1,278,522,415	49,913,148	1,214,097,274
Trade and other accounts payable	42,220,921	1,247,414	115,756,871	1,216,263
Accounts payable to related parties	35,506,792	-	34,486,698	-
Total financial liabilities	158,542,499	1,279,769,829	200,156,717	1,215,313,537

b) Financial instruments by category

	As of June 30, 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\$
Assets				
Cash and cash equivalents	243,649,775	-	202,015,648	-
Other financial assets	-	2,298,818	-	-
Trade and other receivables	321,381,750	-	133,071,282	-
Accounts receivable from related parties	56,489,443	-	51,299,202	-
Total	621,520,968	2,298,818	386,386,132	-

	As of June 30, 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\$
Liabilities				
Bank obligations	-	151,057,782	-	187,732,647
Public bond obligations	-	1,208,279,419	-	1,076,277,775
Total other financial liabilities	-	1,359,337,201	-	1,264,010,422
Trade and other accounts payable	-	43,468,336	-	116,973,134
Accounts payable to related parties	-	35,506,792	-	34,486,698
Total	-	1,438,312,329	-	1,415,470,254

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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).

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Notes to the Interim Consolidated Financial Statements as of June 30, 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 June 30, 2024 and December 31, 2023, according to the level of information used in the valuation:

Financial instruments measured at fair value	As of June 30, 2024		
	Level 1 ThCh\$	Level 2 ThCh\$	Level 3 ThCh\$
Other financial assets	-	2,298,818	-
Total financial assets at fair value	-	2,298,818	-
Other financial liabilities	-	1,407,216,771	-
Total financial liabilities at fair value	-	1,407,216,771	-

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	-
Total financial liabilities at fair value	-	1,348,757,113	-

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Notes to the Interim Consolidated Financial Statements as of June 30, 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 June 30, 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
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.	16,456	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.	10,595	Monthly	In process
	Pest control program.	Prevention and control of pests (ex mice) and control of flying insects.	Expense	Fumigation, sanitization and rat extermination.	10,144	Monthly	In process
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.	21,416	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.	8,266	Monthly	In process
	Pest control program.	Prevention and control of pests (ex mice) and control of flying insects.	Expense	Fumigation, sanitization and rat extermination.	6,312	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.	197,326	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.	10,595	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.	80,780	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.	11,837	Monthly	In process
	Pest control program.	Prevention and control of pests (ex mice) and control of flying insects.	Expense	Fumigation, sanitization and rat extermination.	54,329	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.	11,722	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.	10,761	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.	6,113	Monthly	In process
Patrimonio Autónomo Centro Comercial Calima	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.	6,003	Monthly	In process
Patrimonio Autónomo Centro Comercial Cartagena	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.	5,768	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.	6,771	Monthly	In process

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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
Patrimonio Autónomo Centro Comercial Manizales	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.	10,742	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.	26,826	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.	18,034	Monthly	In process
	Pest control program.	Prevention and control of pests (ex: mice) and control of flying insects.	Expense	Fumigation, sanitization and rat extermination.	10,370	Monthly	In process
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.	47,341	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.	11,873	Monthly	In process
	Pest control program.	Prevention and control of pests (ex: mice) and control of flying insects.	Expense	Fumigation, sanitization and rat extermination.	13,751	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.	55,907	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.	33,514	Monthly	In process
	Pest control program.	Prevention and control of pests (ex: mice) and control of flying insects.	Expense	Fumigation, sanitization and rat extermination.	13,901	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.	59,514	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.	66,878	Monthly	In process
	Pest control program.	Prevention and control of pests (ex: mice) and control of flying insects.	Expense	Fumigation, sanitization and rat extermination.	15,104	Monthly	In process
Plaza Vespucio 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.	20,289	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.	31,110	Monthly	In process
	Pest control program.	Prevention and control of pests (ex: mice) and control of flying insects.	Expense	Fumigation, sanitization and rat extermination.	7,890	Monthly	In process

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31. SUBSEQUENT EVENTS

On July 27, 2024, the legal period of preferential option concluded for the Company's shareholders to exercise their right to subscribe for the shares charged to the capital increase approved at the Extraordinary Shareholders' Meeting held on April 26, 2024, by an amount of \$289,377,000,000, whose issuance of 230,000,000 shares was registered in the CMF Securities Registry with No. 1137 on May 30, 2024. During the abovementioned period, the shareholders and their assignees in the preferential subscription rights subscribed and paid for 228,259,412 shares of the Company, at a price of \$1,340 per share, equivalent to Th\$305,867,612, corresponding to 99.24322% of the total shares offered.

In response to what was determined at the abovementioned Extraordinary Shareholders' Meeting, the Board of Directors agreed to the sale of the remainder of shares not subscribed and paid for by the shareholders in response to their preemptive option right. On August 2, 2024, the placement of the remainder shares was successfully completed at a price of \$1,470.10 per share.

With the placement of 100% of the new shares issued with charge to the capital increase, the company raised a total amount of \$308,426,450,499.

There are no other subsequent events that occurred between July 1, 2024 and the date of issuance of these Consolidated Financial Statements that significantly affect their balances or interpretation.

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