ORACLE FINANCIAL SERVICES SOFTWARE CHILE LIMITADA

For the periods of the years ended December 31, 2023, and December 31, 2022

REVIEW REPORT OF THE INDEPENDENT AUDITOR

To Investors and Directors of

ORACLE FINANCIAL SERVICES SOFTWARE CHILE LIMITADA

We have audited the Individual financial statements enclosed of **ORACLE FINANCIAL SERVICES SOFTWARE CHILE LIMITADA**., which comprise the individual statement of financial position as of December 31, 2023, and December 31, 2022, and the corresponding individual statement of comprehensive income and cash flows for the years ended in those dates, and the corresponding notes to the individual financial statements.

MANAGEMENT´S RESPONSIBILITY FOR THE INDIVIDUAL FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these individual financial statements in accordance with international standards for financial reporting. This responsibility includes designing, implementing, and maintaining of a relevant internal control to the preparation and fair presentation of individual financial statements that are exempt to material misstatement, whether due to fraud or error.

AUDITOR´S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in Chile. Those standards require that we plan and perform our work in order to achieve a reasonable assurance that the individual financial statements are exempt of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the individual financial statement. The procedures selected depend on auditor´s judgment, including the assessment of the risk of material misstatement of the individual financial statements, whether due to fraud or error. To achieve these risk assessments, the Auditor considers the internal control relevant to the preparation and fair presentation of the individual financial statements entity in order to design audit procedures that are appropriate in the circumstances, but not for the purpose to express an opinion on the effectiveness of internal control of the entity. Consequently, we express no such kind of opinion. An audit, also, includes evaluating what are appropriate accounting policies used and the reasonableness of significant accounting estimates made by Management, as well as evaluating the overall presentation of the individual financial statement.

We believe that audit evidence we have obtained is sufficient and appropriate to provide a base for our audit opinion.

OPINION

In our opinion, these individual financial statements previously mentioned, fairly present, in all material respect, the financial situation of **ORACLE FINANCIAL SERVICES SOFTWARE CHILE LIMITADA** as of December 31, 2023, and December 31, 2022, and the results of its operation and cash flows for the years ended on those dates in accordance with international financial reporting standards.

ORACLE FINANCIAL SERVICES SOFTWARE CHILE LIMITADA

STATEMENT OF FINANCIAL POSITION TO DECEMBER 31, 2023, AND DECEMBER 31, 2022
(Amounts in Chilean pesos – CLP)

	Note	31-12-2023	31-12-2022
ASSETS			
Current Assets			
Cash and cash equivalents	1	8.478.661.468	8.623.392.413
Accounts Receivables, Net	2	2.540.247.794	1.432.721.542
Other Taxes and Credits	3	67.809.339	430.271.690
Total current assets		11.086.718.601	10.486.385.645
Non-current Assets			
Property and equipment, net	5	10.276.229	6.525.975
Deferred Taxes	4	1.034.596.013	1.776.707.114
Total non-current assets		1.044.872.242	1.783.233.089
TOTAL ASSETS		**12.131.590.843**	**12.269.618.734**

	Note	31-12-2023	31-12-2022
LIABILITIES AND STOCKHOLDERS' EQUITY			
Current liabilities			
Accounts payable	6	16.279.375	8.499.080
Accrued employee costs	7	553.165.309	571.632.112
Deferred revenue	8	1.638.945.739	749.060.781
Other current liabilities	9	121.773.444	111.535.794
Due to related parties	10	3.466.645.603	3.592.107.865
Income tax Payable	11	108.536.480	25.982.950
Total current liabilities		5.905.345.950	5.058.818.582
Stockholders' equity			
Common stock, $0.01 par value, Authorized: 100 shares			
Equity Share Capital		795.139.398	795.139.398
Retained earnings		5.431.105.495	6.415.660.754
Total stockholders' equity		6.226.244.893	7.210.800.152
TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY		**12.131.590.843**	**12.269.618.734**

ORACLE FINANCIAL SERVICES SOFTWARE CHILE LIMITADA

STATEMENTS OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2023, AND 2022
(Amounts in Chilean pesos – CLP)

	Share Capital $	Retained Earnings $	Total shareholders' funds $	Non-Controlling Interest $	Total $
At 01.01.2023	**795.139.398**	**6.415.660.754**	**7.210.800.152**	**-**	**7.210.800.152**
Changes in Equity: Comprehensive income					
Loss for the year	-	(984.555.259)	(984.555.259)	-	(984.555.259)
Total Comprehensive Income	-	(984.555.259)	(984.555.259)	-	(984.555.259)
Total Changes in Equity	-	(984.555.259)	(984.555.259)	-	(984.555.259)
At 31.12.2023	**795.139.398**	**5.431.105.495**	**6.226.244.893**	**-**	**6.226.244.893**

	Share Capital $	Retained Earnings $	Total shareholders' funds $	Non-Controlling Interest $	Total $
At 01.01.2022	**795.139.398**	**6.129.150.401**	**6.924.289.799**	**-**	**6.924.289.799**
Changes in Equity: Comprehensive income					
Profit for the year	-	286.510.353	286.510.353	-	286.510.353
Total Comprehensive Income	-	286.510.353	286.510.353	-	286.510.353
Total Changes in Equity	-	286.510.353	286.510.353	-	286.510.353
A 31.12.2022	**795.139.398**	**6.415.660.754**	**7.210.800.152**	**-**	**7.210.800.152**

ORACLE FINANCIAL SERVICES SOFTWARE CHILE LIMITADA

STATEMENTS OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2023, AND 2022
(Amounts in Chilean pesos – CLP)

	31-12-2023	**31-12-2022**
Revenue	5.312.267.746	8.824.197.531
Operating expenses	(5.168.929.607)	(8.546.414.144)
Depreciation and amortization	(25.715.608)	(5.500.204)
Operating income	117.622.531	272.283.183
Non-operating (expense) income, net	(364.468.581)	(903.788.915)
Loss before income taxes	(246.846.050)	(631.505.732)
Provision for income taxes	(737.709.209)	918.016.085
Net (loss) income	(984.555.259)	286.510.353

ORACLE FINANCIAL SERVICES SOFTWARE CHILE LIMITADA

INDIVIDUAL STATEMENTS OF INDIRECT CASH FLOWS.
FOR THE PERIODS ENDED ON DECEMBER 31, 2023, AND 2022
(Amounts in Chilean pesos – CLP)

	Year ended December 31, 2023	Year ended December 31, 2022
Cash flows from operating activities		
Net (loss) income before taxes	(984.555.259)	286.510.353
Adjustments to reconcile net income to net cash provided by operating activities		
Income tax	737.709.209	(918.016.085)
Changes in operating assets and liabilities	(246.846.050)	(631.505.732)
Accounts receivable and unbilled receivables	(1.107.526.252)	1.252.970.868
Other current assets and other assets	362.462.351	139.142.177
Current liabilities and other liabilities	850.929.260	(364.291.949)
Net cash (used in) provided by operating activities	(140.980.691)	396.315.364
Cash flows from investing activities		
Purchase of property and equipment	(3.750.254)	(4.850.146)
Net cash used in investing activities	(3.750.254)	(4.850.146)
Net (decrease) increase in cash and cash equivalents	(144.730.945)	391.465.218
Cash and cash equivalents at the beginning of the year	8.623.392.413	8.231.927.195
Cash and cash equivalents at the end of the year	8.478.661.468	8.623.392.413

GENERAL INFORMATION

Nature and Corporate Purpose

The Company was legally incorporated on November 26, 2009. The Company provides products and services that span enterprise information technology ("IT") environments. Products and services include applications and infrastructure delivered through a variety of flexible and interoperable IT deployment models. The Company provides IT solutions mainly to the banking industry. The Company provides products and services that span enterprise information technology ("IT") environments. Products and services include applications and infrastructure delivered through a variety of flexible and interoperable IT deployment models. These models include on-premises or customer "site" deployments.

The common stock is represented in 795.139.398 shares with a nominal value of one Chilean peso, with 100% foreign investment represented as follows:

Oracle Financial Services Software Limited	99.999%
Oracle Financial Services Software B.V.	0.001%

BASIS OF PRESENTATION OF INDIVIDUAL FINANCIAL STATEMENTS AND ACCOUNTING CRITERIA APPLIED.

Preparation basis

For all matter related to the presentation of its financial statements, the company uses the international financial reporting standards issued by international accounting standards board (hereinafter "IASB").

The individual financial statements for the period of one year to December 31, 2023, and December 31, 2022, have been prepared in accordance with international accounting financial standards, issuing by the IASB.

These individual financial statements have been prepared from the accounting records kept by the Main Company.

The financial statements have been prepared on the historical cost basis.

Accounting Period

These individual financial statements cover the following periods:

Statements of financial Situation at December 31, 2023, and December 31, 2022.
Statements of changes in Equity of the period of twelve months ended December 31, 2023, and 2022.
Statements of Comprehensive Income for the twelve-month periods ended December 31, 2023, and 2022.
Indirect Flow Statements Cash for the twelve-month periods ended December 31, 2023, and 2022.

Responsibility for the information

In the preparation of these Individual Financial Statements have used certain estimation made by management of the company to quantify some assets, liabilities, income, expenses, and commitments that are registered in them, among others we mention the following:

- Useful life of fixed assets.
- Assessment of assets.
- Assessment of impairment of assets.
- Assumptions used to calculate the fair value of financial instruments.
- Revenue from services pending billing (Revenue recognition).
- Provisions for obligations to third parties.

The main estimates refer basically to:

1. Impairment of financial assets: The Company reviews the carrying value of its tangible assets to determine whether there is any indication that the book value may not be recoverable as indicated in IAS No. 36. If such an indication exists, the recoverable amount of asset is estimated to determine the extent of deterioration.

   In the case of financial assets that have commercial substance, the company has defined a policy to register the impairment provisions based on bad debt of the outstanding balance, which is determinate based on an analysis of the age and historical collection.

2. Revenue recognition: The Revenues are recognized according to the degree of progress method. This method requires estimating the progress of the project by comparing the costs incurred at a given date with the total estimated costs. The total budgeted costs are accumulated using assumptions related to the period needed to finalize the project, the prices and availability of the materials as well as the salaries and wages to be incurred. Unforeseen circumstances could extend the life of the project or the costs to be incurred, the basis of the calculation of the degree of progress could change what would affect the rate or period over which the project income is recognized.

Accounting Principles

Currency

The financial statements of the company are presented in the currency of the primary economic environment in which the companies operate (their functional currency). For the purposes of the Financial Statements, the Company's comprehensive income and cash flow statement are expressed in Chilean pesos, which is the functional currency of the Company and the presentation currency for the individual Financial Statements.

Property, Plants and Equipment

Property, plant, and equipment owned by the Company correspond to the tangible assets that meet the following definition and according IFRS the initial cost of fixed assets may include:

- Acquisition price (plus import duties and other costs associated with imports).
- Any costs directly attributable to the transfer of the asset to its final location and conditioning needed to start operations.
- Borrowing costs incurred during the construction period which are directly attributable to the acquisition or construction of qualifying assets.

The Company has chosen the cost method, for all the elements of its fixed assets, which consists of valuing the initial cost, less accumulated depreciation less impairment losses (if any).

An item of property, plant and equipment is derecognized upon disposal or when no expected future economic benefits arising from continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between sales revenue and the carrying amount of the asset and recognized in income.

Financial assets

<u>Initial recognition and measurement</u>
Financial assets are classified, at initial recognition, and subsequently measured at amortized cost, fair value through other comprehensive income (OCI), and fair value through profit or loss. The classification of financial assets at initial recognition depends on the financial asset’s contractual cash flow characteristics and the Company’s business model for managing them.

With the exception of trade receivables that do not contain a significant financing component or for which the Company has applied the practical expedient, the Company initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs. Trade receivables that do not contain a significant financing component or for which the Company has applied the practical expedient are measured at the transaction price determined under IFRS15.

In order for a financial asset to be classified and measured at amortized cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level.

The Company's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

Subsequent measurement

Financial assets at amortized cost (debt instruments)
This category is the most relevant to the Company. The Company measures financial assets at amortized costs if both of the following conditions are met:

- The financial assets are held within a business model with the objective to hold financial assets in order to collect contractual cash flows, and
- The contractual terms of the financial assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortized cost are subsequently measured using the effective interest (EIR) method and are subject to impairment. Gains and losses are recognized in profit or loss when the asset is derecognized, modified or impaired.

The Company's financial assets at amortized cost includes trade receivables, and other receivables.

Derecognition
A financial asset (or, where applicable, a part of a financial asset or part of a Company of similar financial assets) is primarily derecognized (i.e., removed from the Company's consolidated statement of financial position) when:

- The rights to receive cash flows from the asset have expired, or
- The Company has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either (a) the Company has transferred substantially all the risks and rewards of the asset, or (b) the Company has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

When the Company has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership. When it has neither transferred nor retained substantially all of the risks and rewards of the asset, nor transferred control of the asset, the Company continues to recognize the transferred asset to the extent of its continuing involvement. In that case, the Company also recognizes an associated liability.

The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Company has retained.

Continuing involvement that takes the form of a guarantee over the transferred asset, is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Company could be required to repay.
Impairment

The Company recognizes an allowance for expected credit losses (‘ECLs’) for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Company expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

For trade receivables and contract assets, the Company applies a simplified approach in calculating ECLs. Therefore, the Company does not track changes in credit risk, but instead recognizes a loss allowance based on lifetime ECLs at each reporting date. The Company has established a provision matrix that is based on its historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

The Company believes that the possible loss within trade receivables that could be considered for impairment are reasonable covered with the current estimate created. Change in external factors such as economic environment could affect the Company’s estimate. If the customer’s financial performance deteriorates the future actual losses could be higher than projected.

The Company considers a financial asset in default when contractual payments are 360 days past due. However, in certain cases, the Company may also consider a financial asset to be in default when internal or external information indicates that the Company is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Company. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

Financial liabilities

Initial recognition and measurement
Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate. All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs. The Company’s financial liabilities include trade and other payables and amount due to related parties.

Subsequent measurement
The measurement of financial liabilities depends on their classification, as described below:
Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near

term. This category also includes derivative financial instruments entered into by the Company that are not designated as hedging instruments in hedge relationships as defined by IFRS 9. Gains or losses on liabilities held for trading are recognized in the statement of comprehensive income.

Intercompany loans

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortized cost using the EIR method. Gains and losses are recognized in profit or loss when the liabilities are derecognized as well as through the EIR amortization process.

Derecognition

A financial liability is de-recognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of comprehensive income.

Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of past events; it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and the amount of the obligation can be estimated reliably. Provisions are not recognized for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognized even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

A provision is made for accumulated employee benefits as a result of employees rendering services up to the reporting date. These benefits include salaries and wages, annual leave and long service leave, bonus and commissions. All on-costs, including payroll tax, workers compensation premiums, and insurance are included in the determination of the provision.

When the Company expects some or all of a provision to be reimbursed, the reimbursement is recognized as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of comprehensive income net of any reimbursement.

Provisions are reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of economic resources will be required to settle the obligation, the provision is reversed.

Taxes

Current income tax

The Company in Chile accounted the income tax based on the net taxable income determined according to the rules established in the Law on Income Tax.

Current income tax assets and liabilities are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date in the countries where the Company operates and generates taxable income.

Current income taxes are recognized in profit or loss except to the extent that the tax relates to items recognized outside profit or loss, either in other comprehensive income or directly in equity. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date.

Deferred tax liabilities are recognized for all taxable temporary differences, except:

- When the deferred tax liability arises from the initial recognition of goodwill or an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

- In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint arrangements, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred tax assets are recognized for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognized to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilized, except:

- When the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

- In respect of deductible temporary differences associated with investments in subsidiaries, associates and interests in joint arrangements, deferred tax assets are recognized only to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that enough taxable profit will be available to allow all or part of the deferred tax asset to be utilized. Unrecognized deferred tax assets are re-assessed at each reporting date and are recognized to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realized or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax relating to items recognized outside profit or loss is recognized outside profit or loss. Deferred tax items are recognized in correlation to the underlying transaction either in other comprehensive income or directly in equity.

The Company offsets deferred tax assets and deferred tax liabilities if and only if it has a legally enforceable right to set off current tax assets and current tax liabilities and the deferred tax assets and deferred tax liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities which intend either to settle current tax liabilities and assets on a net basis, or to realize the assets and settle the liabilities simultaneously, in each future period in which significant amounts of deferred tax liabilities or assets are expected to be settled or recovered.

Value-Added Tax (VAT)

Expenses and assets are recognized net of the amount of VAT, except:

- When the VAT incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case, the VAT is recognized as part of the cost of acquisition of the asset or as part of the expense item, as applicable.
- When receivables and payables are stated with the amount of VAT included.

The net amount of VAT recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the balance sheet.

Cash flow statement indirect method

For purposes of preparing the cash flow statement, the Company has defined the following considerations:

Cash and cash equivalent: Includes cash balances, deposits, mutual funds fixed income and other short-term highly liquid investments which are readily convertible into cash and have a low risk of changes in value and with an original maturity of up to three months. In statements of financial position, bank overdrafts are classified as current liabilities.

Operation activities: They are the activities that constitute the main source of revenue of the Company and other activities that cannot be classified as investment or financing.

Investment activities: They are activities of acquisition and disposal of long-term assets and other investments not included in cash and equivalents.

ORACLE FINANCIAL SERVICES SOFTWARE CHILE LIMITADA
FOR THE PERIODS ENDED ON DECEMBER 31, 2023, AND 2022
(Amounts in Chilean pesos – CLP)

NOTE 1- CASH, CASH EQUIVALENTS

The detail is as follows:

	31-12-2023	**31-12-2022**
Banks – local currency	8.000.674.152	6.122.824.342
Banks – foreign currency	477.987.316	2.500.568.071
Total	**8.478.661.468**	**8.623.392.413**

NOTE 2- ACCOUNTS RECEIVABLE, NET

The detail is as follows:

	31-12-2023	**31-12-2022**
Accounts receivable	2.661.828.901	1.704.778.345
Allowance for bad debt	(121.581.107)	(272.056.803)
Total	**2.540.247.794**	**1.432.721.542**

NOTE 3- OTHER TAXES AND CREDITS

The detail is as follows:

	31-12-2023	**31-12-2022**
VAT fiscal credit	62.044.770	251.915.083
Income tax deposit	2.008.105	175.718.863
Others	3.756.464	2.637.744
Total	**67.809.339**	**430.271.690**

ORACLE FINANCIAL SERVICES SOFTWARE CHILE LIMITADA
FOR THE PERIODS ENDED ON DECEMBER 31, 2023, AND 2022
(Amounts in Chilean pesos – CLP)

NOTE 4- DEFERRED TAXES

The detail is as follows:

	31-12-2023	31-12-2022
Deferred Taxes	1.034.596.013	1.776.707.114
Total	**1.034.596.013**	**1.776.707.114**

NOTE 5- FIXED ASSET

The detail is as follows:

	31-12-2023	31-12-2022
Computers, net.	10.276.229	6.525.975
Total	**10.276.229**	**6.525.975**

NOTE 6- ACCOUNTS PAYABLE

The detail is as follows:

	31-12-2023	31-12-2022
Accounts Payable	16.279.375	8.499.080
Total	**16.279.375**	**8.499.080**

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FOR THE PERIODS ENDED ON DECEMBER 31, 2023, AND 2022
(Amounts in Chilean pesos – CLP)

NOTE 7- ACCRUED EMPLOYEE COST

The detail is as follows:

	31-12-2023	**31-12-2022**
Vacation accrual	434.282.502	435.470.872
Employee benefits	118.882.807	134.642.090
Others	-	1.519.150
Total	**553.165.309**	**571.632.112**

NOTE 8- DEFERRED REVENUE (CURRENT)

The detail is as follows:

	31-12-2023	**31-12-2022**
Unearned Revenue-Consulting	1.638.945.739	720.564.418
Unearned Revenue-Support	-	28.496.363
Total	**1.638.945.739**	**749.060.781**

ORACLE FINANCIAL SERVICES SOFTWARE CHILE LIMITADA
FOR THE PERIODS ENDED ON DECEMBER 31, 2023, AND 2022
(Amounts in Chilean pesos – CLP)

NOTE 9- OTHER CURRENT LIABILITIES

The detail is as follows:

	31-12-2023	**31-12-2022**
Payroll tax payable	22.148.469	36.442.319
Employee tax payable	12.726.507	13.823.909
Accrued expenses	76.836.224	55.466.472
ESPP liability	10.041.718	5.783.551
Employer tax payable	20.526	19.543
Total	**121.773.444**	**111.535.794**

NOTE 10- DUE TO RELATED PARTIES

The detail is as follows:

	31-12-2023	**31-12-2022**
OFSS Intercompany	3.244.687.560	3.308.391.233
Oracle Intercompany	221.958.043	283.716.632
Total	**3.466.645.603**	**3.592.107.865**

NOTE 11- INCOME TAX PAYABLE

The detail is as follows:

	31-12-2023	**31-12-2022**
Income tax payable	108.536.480	25.982.950
Total	**108.536.480**	**25.982.950**

ORACLE FINANCIAL SERVICES SOFTWARE CHILE LIMITADA
FOR THE PERIODS ENDED ON DECEMBER 31, 2023, AND 2022
(Amounts in Chilean pesos – CLP)

NOTE 12- SUBSEQUENT EVENTS

Since the period from December 31, 2023, and the date of preparation of these financial statements, no events have occurred that could significantly affect the presentation and interpretation of them.