

WOM MOBILE SpA AND SUBSIDIARIES

Interim consolidated financial statements as of June 30, 2026 (unaudited) and December 31, 2025 (audited) and for the six-month and three-month periods ended June 30, 2026 and 2025 (unaudited) and report on review of interim financial information

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Shareholders and Board of Directors of
WOM Mobile SpA

Introduction

We have reviewed the accompanying interim consolidated statement of financial position of WOM Mobile SpA and subsidiaries (the “Group”) as of June 30, 2026, and the related interim consolidated statements of income and other comprehensive income for the three and six-month periods ended then ended, and the related interim consolidated statements of changes in equity and cash flows for the six-month period then ended and the notes to the interim consolidated financial statements, including material accounting policy information. Management is responsible for the preparation and fair presentation of this interim financial information in accordance with IAS 34 “Interim Financial Reporting” as incorporated in the International Financial Reporting Standards issued by the International Accounting Standards Board. Our responsibility is to express a conclusion on this interim consolidated financial information based on our review.

Scope of review

We conducted our review in accordance with the Standard on Review Engagement 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Generally Accepted Auditing Standards in Chile and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

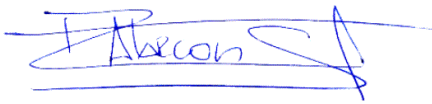
Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial information does not present fairly, in all material respects, the financial position of the Group as of June 30, 2026, and of its financial performance for the three and six-month periods ended then ended and its cash flows for the six-month period then ended, in accordance with IAS 34 "Interim Financial Reporting" as incorporated in the International Financial Reporting Standards issued by the International Accounting Standards Board.

Deloitte.

August 18, 2026
Santiago, Chile

Firmado por:



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Robinson Alarcón G.
Partner



Interim Consolidated Financial Statements

WOM MOBILE SpA AND SUBSIDIARIES

As of June 30, 2026 (unaudited) and December 31, 2025 (audited) and for the six-month and three-month periods ended June 30, 2026 and 2025 (unaudited)



WOM MOBILE SpA AND SUBSIDIARIES

As of June 30, 2026 (unaudited) and December 21, 2025 (audited) and for the six-month and three-month periods ended June 30, 2026 and 2025 (unaudited) with respect to the statement of comprehensive income and respect to the statement of changes in net equity and cash flows
(In thousands of Chilean pesos ThCh\$)

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Interim Consolidated Financial Statements

WOM MOBILE SpA AND SUBSIDIARIES

As of June 30, 2026 (unaudited) and December 31, 2025 (audited) and for the six-month and three-month periods ended June 30, 2026 and 2025 (unaudited)



Interim Consolidated Statements of Financial Position
WOM MOBILE SpA AND SUBSIDIARIES
As of June 30, 2026 (unaudited) and December 31, 2025 (audited)
(In thousands of Chilean pesos ThCh\$)

ASSETS	Note	06.30.2026	12.31.2025
		ThCh\$	ThCh\$
CURRENT ASSETS			
Cash and cash equivalents	(5)	77,532,167	106,602,688
Other financial assets current	(4)	30,011,546	27,342,239
Other non-financial assets current	(6)	51,761,656	56,323,398
Trade receivables and other accounts receivable current	(7a)	177,980,334	174,036,830
Accounts receivable from related entities current	(8a)	454,807	306,643
Inventory	(9)	29,918,855	19,847,975
Total current assets		367,659,365	384,459,774
NON-CURRENT ASSETS			
Other non-financial assets non-current	(6)	45,724,080	43,380,371
Trade receivables non-current	(7a)	9,262,541	7,841,025
Accounts receivable from related entities non-current	(8a)	2,219,424	1,482,793
Intangible assets other than goodwill	(10)	130,773,684	135,756,249
Property plant and equipment	(11)	525,151,565	524,533,228
Right-of-use assets	(12a)	305,405,234	306,687,830
Deferred taxes	(14c)	273,961,635	265,046,856
Total non-current assets		1,292,498,163	1,284,728,353
Total assets		1,660,157,528	1,669,188,127

Interim Consolidated Statements of Financial Position
WOM MOBILE SpA AND SUBSIDIARIES
As of June 30, 2026 (unaudited) and December 31, 2025 (audited)
(In thousands of Chilean pesos ThCh\$)

LIABILITIES	Note	06.30.2026	12.31.2025
		ThCh\$	ThCh\$
CURRENT LIABILITIES			
Other financial liabilities current	(16)	1,023,146	233,990
Lease liabilities current	(12b)	59,779,395	57,843,633
Trade payables and other accounts payable current	(13)	169,665,951	193,258,488
Tax liabilities current	(14b)	103,724	120,641
Other non-financial liabilities current	(15)	22,217,577	23,287,899
Total current liabilities		252,789,792	274,744,651
NON-CURRENT LIABILITIES			
Other financial liabilities non current	(16)	390,645,910	357,889,739
Lease liabilities non current	(12b)	441,911,958	449,488,421
Other provisions non-current	(17)	13,645,448	12,786,521
Total non-current liabilities		846,203,317	820,164,680
Total liabilities		1,098,993,109	1,094,909,331
EQUITY			
Paid-in capital	(18a)	1,214,725,685	1,214,725,685
Retained earnings	(18c)	(686,450,476)	(673,336,099)
Other reserves	(18d)	32,889,209	32,889,209
Total net equity attributable to the controlling entity		561,164,418	574,278,795
Non-controlling interest	(18e)	-	-
Total equity		561,164,418	574,278,795
Total equity and liabilities		1,660,157,528	1,669,188,127

Interim Consolidated Statements of Comprehensive Income
WOM MOBILE SpA AND SUBSIDIARIES
For six-month and three-month periods ended June 30, 2026 and 2025 (unaudited)
(In thousands of Chilean pesos ThCh\$)

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME	Note	01.01.2026	01.01.2025	04.01.2026	04.01.2025
		06.30.2026	06.30.2025	06.30.2026	06.30.2025
		ThCh\$	ThCh\$	ThCh\$	ThCh\$
Ordinary revenue	(19a)	337,402,374	317,521,003	171,456,403	159,782,647
Other income by nature	(19b)	(97,244)	(28,373)	(405,949)	97,935
Employees benefits expenses	(19e)	(24,865,637)	(24,026,962)	(12,163,393)	(12,021,494)
Depreciation and amortization expenses	(10-11-12)	(88,174,716)	(90,842,034)	(46,540,227)	(45,518,962)
Other expenses by nature	(19d)	(174,236,716)	(170,471,086)	(89,034,079)	(85,200,143)
Gains (losses) from restructuring activities	(19k)	-	(269,742,426)	-	(341,915,557)
Impairment gains (losses)	(19j)	(13,473,401)	(6,992,836)	(7,209,339)	(5,042,237)
Other gains (losses)	(19c)	(1,462,679)	(1,487,835)	(1,046,547)	(489,054)
Profit from operational activities		35,091,979	(246,070,549)	15,056,870	(330,306,864)
Finance income	(19f)	1,476,574	5,666,085	736,129	5,596,503
Finance costs	(19g)	(52,491,735)	(44,491,426)	(26,543,859)	(21,684,530)
Exchange difference effect gains (losses)	(19h)	(5,486,639)	64,660,762	7,244,626	7,269,581
Income from indexation units gains (losses)	(19i)	(558,482)	464,313	(578,539)	114,835
Pre-tax (loss) income		(21,968,303)	(219,770,815)	(4,084,772)	(339,010,475)
Income tax (loss) and benefit	(14d)	8,908,037	(34,823,827)	6,247,097	(5,288,357)
Net (loss) income		(13,060,266)	(254,594,642)	2,162,325	(344,298,832)
Total net (loss) income attributable to:					
Total net income (loss) attributable to the owners of the Company	(18c)	(13,060,266)	116,612,943	2,162,325	8,095,480
Total net income (loss) attributable to non-controlling interests	(18e)	-	(371,207,585)	-	(352,394,311)
Total net (loss) income		(13,060,266)	(254,594,642)	2,162,325	(344,298,832)

Interim Consolidated Statements of Other Comprehensive Income
WOM MOBILE SpA AND SUBSIDIARIES
For six-month and three-month periods ended June 30, 2026 and 2025 (unaudited)
(In thousands of Chilean pesos ThCh\$)

CONSOLIDATED STATEMENTS OF OTHER COMPREHENSIVE INCOME	Note	01.01.2026	01.01.2025	04.01.2026	04.01.2025
		06.30.2026	06.30.2025	06.30.2026	06.30.2025
		ThCh\$	ThCh\$	ThCh\$	ThCh\$
Net (loss) income		(13,060,266)	(254,594,642)	2,162,325	(344,298,832)
Components of other comprehensive income that may be reclassified to income:					
Gain (loss) from foreign currency translation	(18e)	-	(1,728,301)	-	53,464
Gain (loss) from cash flow hedges		-	-	-	-
Gain (loss) - reserve - cost of hedge (time value of options)		-	-	-	-
Reclassification from reserve - cost of hedge		-	-	-	-
Total of components of other comprehensive income that may be reclassified to income		-	(1,728,301)	-	53,464
Income taxes related to components of other comprehensive income that may be reclassified to income:					
Tax effect related to foreign currency translation		-	-	-	-
Tax effect related to cash flow hedges		-	-	-	-
Tax effect related to reserve - cost of hedge (time value of options)		-	-	-	-
Tax effect related to reserve - cost of hedge		-	-	-	-
Total tax effect related to components of other comprehensive income that may be reclassified to income		-	-	-	-
Other comprehensive (loss) income		-	(1,728,301)	-	53,464
Comprehensive (loss) income		(13,060,266)	(256,322,943)	2,162,325	(344,245,368)
Comprehensive (loss) income attributable to:					
Comprehensive (loss) income attributable to the owners of the Group	(18c)	(13,060,266)	116,612,943	2,162,325	8,095,480
Comprehensive (loss) income attributable to non-controlling interests	(18e)	-	(372,935,886)	-	(352,340,848)
Total comprehensive (loss) income		(13,060,266)	(256,322,943)	2,162,325	(344,245,368)

Interim Consolidated Statements of Changes in Net Equity
WOM MOBILE SpA AND SUBSIDIARIES
For the period ended June 30, 2026 and 2025 (unaudited)
(In thousands of Chilean pesos ThCh\$)

Changes in the net equity for the six-month period ended June 30, 2026 and 2025 are as follow:

Equity as of June 30, 2026

CONSOLIDATED STATEMENTS OF CHANGES IN NET EQUITY	Paid-in Capital	Other reserves	Total other reserves	Retained earnings	Equity attributable to the controlling interests	Non-controlling interest (Note 18f)	Total equity
Opening balance as of 01.01.2026	1,214,725,686	32,889,209	32,889,209	(673,336,099)	574,278,796	-	574,278,796
Changes in equity							
Comprehensive income (loss):							
Net income for the year	-	-	-	(13,060,266)	(13,060,266)	-	(13,060,266)
Other comprehensive income (loss)	-	-	-	-	-	-	-
Comprehensive income (loss)	-	-	-	(13,060,266)	(13,060,266)	-	(13,060,266)
Issuance of equity	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-
Increase (decrease) from other changes (1)	-	-	-	(54,111)	(54,111)	-	(54,111)
Total changes in equity	-	-	-	(13,114,377)	(13,114,377)	-	(13,114,377)
Closing balance as of 06.30.2026	1,214,725,686	32,889,209	32,889,209	(686,450,476)	561,164,418	-	561,164,418

(1) Corresponds to a change in the 2025 result of EF Securitizadora S.A..

Interim Consolidated Statements of Changes in Net Equity
WOM MOBILE SpA AND SUBSIDIARIES
For the period ended June 30, 2026 and 2025 (unaudited)
(In thousands of Chilean pesos ThCh\$)

Equity as of June 30, 2025

CONSOLIDATED STATEMENTS OF CHANGES IN NET EQUITY	Paid-in Capital	Other reserves	Total other reserves	Retained earnings	Equity attributable to the controlling interests	Non- controlling interest (Note 18f)	Total equity
Opening balance as of 01.01.2025	439,968,316	(5,249,597)	(5,249,597)	(336,742,256)	97,976,462	9,375,157	107,351,620
Changes in equity							
Comprehensive income (loss):							
Net income for the year	-	-	-	116,624,394	116,624,394	(371,207,585)	(254,583,191)
Other comprehensive income (loss)	-	-	-	-	-	(1,728,301)	(1,728,301)
Comprehensive income (loss)	-	-	-	116,624,394	116,624,394	(372,935,886)	(256,311,492)
Issuance of equity	763,646,497	-	-	-	763,646,497	-	763,646,497
Dividends	-	-	-	-	-	-	-
Increase (decrease) from other changes (1)	-	-	-	(11,451)	(11,451)	16,353,395	16,341,944
Total changes in equity	763,646,497	-	-	116,612,943	880,259,440	(356,582,491)	523,676,949
Closing balance as of 06.30.2025	1,203,614,813	(5,249,597)	(5,249,597)	(220,129,313)	978,235,902	(347,207,333)	631,028,569

(1) Corresponds to the change of participation in Conect and Multikom from non-controlling to controlling interests.

Interim Consolidated Statements of Cash Flows
WOM MOBILE SpA AND SUBSIDIARIES
For the period ended June 30, 2026 and 2025 (unaudited)
(In thousands of Chilean pesos ThCh\$)

CONSOLIDATED STATEMENTS OF CASH FLOWS	01.01.2026	01.01.2025
	06.30.2026	06.30.2025
	ThCh\$	ThCh\$
Cash flows provided by (used in) operating activities		
Receipts from the sale of goods and the rendering of services	384,349,182	370,362,319
Payments to suppliers for goods and services	(232,306,885)	(390,483,464)
Payments to and on behalf of employees	(37,764,219)	(38,203,064)
Other payments for operating activities	(13,247,223)	(42,423,472)
Payments for insurance policies	(2,931,416)	(5,131,453)
Other inflows/outflows of operating activities	(2,357,881)	1,315,064
Net cash flows provided by operating activities	95,741,558	(104,564,070)
Cash flows (used in) investing activities		
Proceeds from sale of property plant and equipment	4,773,402	203,739
Purchase of property, plant and equipment	(55,502,328)	(31,730,191)
Purchase of intangible	-	(5,957,973)
Loans (to related parties) or obtained from related parties	-	(748,060)
Other inflows/outflows	1,145,579	-
Net cash flows used in investing activities	(49,583,347)	(38,232,485)
Cash flows provided by (used in) financing activities		
Capital contribution	-	371,132,719
Bond issues	-	87,984,250
Asset backed securities	6,632,858	-
Loans to related parties	(771,067)	(733,926)
Payment of finance lease liabilities	(81,224,762)	(79,195,257)
Interest payments to third parties	(2,874,448)	(9,518,174)
Loans payments to third parties	-	(194,697,893)
Proceeds from government grants	2,903,631	2,198,138
Net cash flows provided by (used in) financing activities	(75,333,788)	177,169,857
Net increase in cash and cash equivalents before exchange differences	(29,175,577)	34,373,302
Effects of changes in the exchange rate on cash and cash equivalents		
Effects of exchange differences on cash and cash equivalents	105,055	208,504
Net increase in cash and cash equivalents	(29,070,521)	34,581,806
Cash and cash equivalents - beginning of year	106,602,688	58,754,389
Cash and cash equivalents - end of year	77,532,167	93,336,195

Notes to the Interim Consolidated Financial Statements
WOM MOBILE SpA AND SUBSIDIARIES
As of and for the periods ended June 30, 2026 and 2025 (unaudited)
and December 31, 2025 (audited)
(In thousands of Chilean pesos ThCh\$)

Note 1 - Company information

1) General

WOM Mobile S.A. (now WOM Mobile SpA) (the “Company” or “WOM”) was incorporated by public deed on March 10, 2003. The Company is located in Chile, in the city of Santiago, at Av. General Mackenna N° 1369, Santiago. Its tax identification number (RUT) is 99.517.000-0.

The financial statements for WOM Mobile and its subsidiaries (the “**Group**”) are presented herein.

The subsidiaries of WOM Mobile SpA are:

- WOM SpA (before WOM S.A.)
- Conect SpA (before Conect S.A.)
- Multikom SpA (before Multikom S.A.)

The Group’s purpose is: a) to provide telecommunications services, including, in particular, specialized mobile radio public service, by analog or digital systems and through its own and/or third party facilities and networks, and to provide other public telecommunications services that are required to complement the above mentioned specialized mobile radio public service, as well as intermediate telecommunications services aimed at meeting the transmission and/or switching needs of communications licenses or concessionaires in general; b) to invest in the development, construction and operation of telecommunications systems and networks for the above mentioned purposes; c) to acquire, invest in and/or transfer Chilean companies tied to the above mentioned telecommunications business and their related assets; d) to obtain ownership, use and benefit of the telecommunications concessions and licenses needed to develop the above mentioned telecommunications business, and e) to perform all other activities necessary leading or related to any of the above mentioned purposes.

On April 1, 2024, WOM Mobile S.A. and subsidiaries (“Predecessor”) filed a voluntary petition for relief in the United States Bankruptcy Court for the District of Delaware and announced on March 21, 2025 (the “Effective Date”) that it had successfully emerged from its reorganization process. At the same date, WOM Chile Holdco SpA (“Successor”) became the sole shareholder of the Predecessor as a result of this reorganization process. All companies were controlled, through WOM Cayman Ltd., by the so-called ad-hoc group of creditors (“AHG”), composed of funds and accounts managed or supervised by Amundi Asset Management US Inc. (“Amundi”), BlackRock Financial Management Inc. (“BlackRock”), GLG Partners LP (“Man GLG”) and Moneda S.A. Administradora General de Fondos (“Moneda”).

On December 31, 2025, the Group finalized the merger between WOM Mobile SpA and Kenbourne Invest S.A.. As a result of this merger, WOM Mobile's capital increased by ThCh\$18,182,607. As of March 31, 2026, the Company's shareholders are: WOM Chile Holdco SpA with 99.99999976% of the shares and NC Telecom II AS with 0.00000024% of the shares.

Notes to the Interim Consolidated Financial Statements
WOM MOBILE SpA AND SUBSIDIARIES
As of and for the periods ended June 30, 2026 and 2025 (unaudited)
and December 31, 2025 (audited)
(In thousands of Chilean pesos ThCh\$)

Note 1 - Company information (continued)

On April 14, 2026, the Board of Directors of WOM Cayman Ltd. approved, via written resolution, the formalization of changes to its governance structure. Following the sale of all Convertible Notes held by the 'Amundi Member' on March 23, 2026, Mr. Mauricio Ramos was automatically removed as a director and the size of the Board was reduced to four members, in accordance with the Shareholders Agreement. Subsequently, as per the Shareholders Agreement, the Board approved an increase in its size back to five members and ratified the re-appointment of Mauricio Ramos as a director, as well as his appointment as Chairman of the Board. Furthermore, the Company authorized the update of the Register of Directors and Officers to reflect these changes.

In March 2026, Pioneer transferred all of its convertible instruments to MAN, exiting the Ad-Hoc Group (AHG) of our controlling entity, WOM Cayman Ltd. Subsequently, in May 2026, Pioneer completed the sale and transfer of its entire 1.00% equity interest in WOM Cayman Ltd. directly to MAN. Following the closing of this transaction, MAN's equity interest increased to 23.83%, while Pioneer ceased to be a shareholder. The remaining primary equity holdings comprise Moneda (23.88%) and BlackRock (14.96%).

This internal reorganization streamlined the controlling group by reducing the total number of participating funds while maintaining the group's aggregate ownership position. Consequently, the controlling interest in the Company remains unchanged; the transaction represents a consolidation of holdings within the existing controlling group with no change in overall control.

Note 1 - Company information (continued)

1.1) Emergence from Chapter 11

On March 21, 2025, WOM Mobile SpA and its subsidiaries announced their successful emergence from Chapter 11 proceedings before the United States Bankruptcy Court for the District of Delaware (the “Chapter 11 Proceeding”). This milestone confirmed the Company’s confirmed Plan of Reorganization and formally concluded its period under bankruptcy protection.

Under the Plan, control of WOM Mobile SpA was transferred to the Ad Hoc Group of Noteholders (the “AHG”), comprising funds and accounts managed or supervised, at that time, by Amundi Asset Management US Inc. (“Amundi”), BlackRock Financial Management Inc. (“BlackRock”), GLG Partners LP (“Man GLG”), and Moneda S.A. Administradora General de Fondos (“Moneda”).

The Plan also provided for new financing and capital restructuring measures that materially strengthened the Company’s financial position. These actions addressed prior liquidity constraints and enhanced the Company’s capacity to meet ongoing obligations. As a result, WOM Mobile SpA expects to generate sufficient cash flows to fund its debt service and working capital needs for the next twelve months.

The following describe the key steps and transactions that took place as part of the reorganization plan to emerge from Chapter 11:

Chapter 11 Cases

On April 1, 2024 (the “Petition Date”), Kenbourne Invest S.A., NC Telecom II AS, WOM Mobile S.A., WOM S.A., Conect S.A., Multikom S.A., (collectively, the “Debtors”), each filed voluntary petitions for relief in the United States Bankruptcy Court for the District of Delaware (the “Court”), thereby commencing the Chapter 11 cases (the “Chapter 11 Cases”). To facilitate their transition as debtors in possession, the Debtors filed certain motions seeking “first day” motions on the Petition Date. The Chapter 11 Cases were jointly administered under the caption “In re WOM S.A. et al.” lead case number 24-10628 (KBO), before the Court. To ensure sufficient liquidity to maintain operations with minimal disruption and to maximize the value of their estates, the Debtors sought and obtained Court approval of a debtor-in-possession financing facility (the “DIP Facility”) from JPMorgan Chase Bank, N.A.

The DIP Facility consisted of a multi-draw term loan with an aggregate principal amount commitment of up to USD\$210 million. Among other things, it enabled the Debtors to fund ongoing operations during the Chapter 11 Cases and provided critical liquidity to preserve and maximize value for stakeholders.

Operation and Implication of the Chapter 11 Cases:

The Debtors continued to operate their businesses and manage their properties as debtors-in-possession under sections 1107(a) and 1108 of title 11 of the United States Code (the “Bankruptcy Code”). As debtors-in-possession, they were authorized to conduct transactions in the ordinary course of business without prior Court approval. Pursuant to relief granted by the Court, and consistent with the protections afforded by the Bankruptcy Code, the Debtors were authorized, but not obligated to, among other things: (i) pay amounts owed to certain foreign vendors and continue customer programs; (ii) pay employee wages and maintain employee benefit programs; (iii) pay prepetition taxes and related fees; and (iv) continue insurance and surety bond programs.

As debtors-in-possession, the Debtors were permitted to use, sell, or lease property of their estates, subject to Court approval for transactions outside the ordinary course of business. The ultimate Plan of Reorganization, confirmable only upon satisfaction of the requirements of sections 1126 and 1129 of the Bankruptcy Code and approval by the Court, could materially affect the amounts and classifications in the consolidated financial statements, including the value, if any, attributed to the Debtors’ prepetition liabilities and securities.

Note 1 - Company information (continued)

1.1) Emergence from Chapter 11 (continued)

Chapter 11 Milestones

Notice to Creditors - Effect of the Automatic Stay

The Debtors provided notice of the Chapter 11 filings to all known current or potential creditors. As of the Petition Date, and subject to certain limited exceptions under the Bankruptcy Code, an automatic, worldwide stay took effect, enjoining, among other things: (i) any act to obtain possession of property of, or from, the Debtors' estates; (ii) any act to create, perfect, or enforce any lien against property of the Debtors' estates; (iii) any act to exercise control over property of the Debtors' estates, wherever located; and (iv) the commencement or continuation of any judicial, administrative, or other action or proceeding against the Debtors that was or could have been commenced before the Petition Date, as well as efforts to recover claims that arose before the Petition Date. Vendors were paid, in the ordinary course of business, for goods delivered and services rendered after the Petition Date.

Appointment of the Creditors' Committee

On April 12, 2024, the United States Trustee for Region 3 appointed an official committee of unsecured creditors (the "Creditors' Committee") in the Chapter 11 Cases. No trustee or examiner was appointed, and no other official committees were solicited or formed.

Binding Proposal from Stalking Horse Bidder

On November 1, 2024, the Special Committee of independent directors of WOM S.A. announced that it had received a binding proposal from the Stalking Horse Bidder for a restructuring transaction. The negotiated terms contemplated approximately USD\$500 million of new capital through a fully underwritten rights offering and implied an enterprise value of approximately USD\$1.6 billion.

The proposed financial restructuring to be implemented through a plan of reorganization, provided for the full cash repayment of the Company's USD\$210 million debtor-in-possession (DIP) financing. It would also materially reduce the Company's leverage and deliver meaningful recoveries for unsecured creditors in the form of cash, reinstated or new debt, and/or equity in the reorganized Company. The transaction remained subject to definite documentation, continued marketing, and approval by the United States Bankruptcy Court for the District of Delaware.

Execution of the Plan Sponsor Agreement and Backstop Commitment Agreement (the "Backstop Agreements") with the Ad Hoc Group

At the December 20, 2024 hearing, the United States Bankruptcy Court for the District of Delaware authorized WOM Chile to enter into the Plan Sponsor Agreement and the Backstop Commitment Agreement (together, the "Backstop Agreements") with the ad hoc group of bondholders represented by Dechert LLP (the "Dechert Ad Hoc Group"), and overruled the sole remaining objection filed by another ad hoc group of bondholders represented by Benesch, Friedlander, Coplan & Aronoff LLP (the "Benesch Ad Hoc Group"). The Official Committee of Unsecured Creditors (the "UCC") confirmed its support for the Backstop Agreements, and all other objections, including those of Banco de Crédito e Inversiones and the Office of the United States Trustee, were resolved. Following the Court's authorization, the Company executed both agreements.

Note 1 - Company information (continued)

1.1) Emergence from Chapter 11 (continued)

Chapter 11 Milestones (continued)

FNE approval of AHG acquisition of control of WOM Mobile S.A.

On March 5, 2025, Chile's National Economic Prosecutor's Office (Fiscalía Nacional Económica, or FNE) approved the acquisition of control of WOM Mobile S.A. by the ad hoc group of bondholders, comprised of funds and accounts managed or supervised by Amundi, BlackRock, Man GLG, and Moneda.

Confirmation of the Plan of Reorganization by the United States Bankruptcy Court for the District of Delaware

At the March 6, 2025 hearing, the United States Bankruptcy Court for the District of Delaware confirmed the Plan of Reorganization. Confirmation of the Plan marked a key milestone in the restructuring, enabling WOM Mobile and its subsidiaries to begin their emergence from Chapter 11 in less than a year.

Successful Exit from Chapter 11 under a New Ownership Structure

On March 21, 2025, WOM Mobile S.A. successfully emerged from Chapter 11. The principal terms of the Plan of Reorganization are set out below under Postpetition Capital Structure.

The Company's shareholders, management, and Board of Directors believe the restructuring and recapitalization have strengthened WOM's financial position, positioned the Company to reclaim its leadership in Chile's telecommunications sector, and support sustainable growth and profitability for all stakeholders.

Effective March 21, 2025, Mauricio Ramos assumed the role of Chairman of the Board of Directors. He is joined on the Board by Chris Bannister, Eugene Davis, Claudio Muñoz, and Alejandro Puentes. In addition, Mr. Bannister was appointed CEO of the Group.

Prepetition Capital Structure

As of the Petition Date, the Debtors had approximately USD\$679 million of funded debt obligations, approximately 95% of which was unsecured, in addition to other third-party obligations.

i. EF Securitization Facility

On January 18, 2024, WOM, as borrower, and EF Securitizadora S.A. ("EF"), as trustee, entered into a Framework Agreement (*Contrato Marco para la Cesión de Créditos y Derechos sobre Flujos de Pago*) (as amended, restated, supplemented, or otherwise modified through the Petition Date, the "EF Framework Agreement"). On the same date, EF, as issuer, and Banco de Crédito e Inversiones ("BCI"), as representative of certain bondholders, entered into an Issuance Agreement (*Contrato de Emisión Desmaterializada de Títulos de Deuda de Securitización con Formación de Patrimonio Separado por Línea*) (as amended, restated, supplemented, or otherwise modified through the Petition Date, the "EF Securitization Agreement" and, together with the EF Framework Agreement and related documents, the "EF Securitization Documents").

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Note 1 - Company information (continued)

1.1) Emergence from Chapter 11 (continued)

Prepetition Capital Structure (continued)

The EF Framework Agreement provided approximately USD\$51 million in financing (the “EF Securitization Facility”), of which the Company received (a) USD\$26 million by offsetting a previous bridge loan (including fees and costs), (b) USD\$15 million in subordinated unsecured bonds issued by EF (the “Junior Bonds”), and (c) USD\$10 million in cash. Under the EF Securitization Documents, the Debtors were obligated to sell and assign certain receivables to EF until the Debtor’s obligations under the transaction documents were satisfied (the “EF Transfers”).

The obligations owed to EF were secured by first priority liens on, and security interests in, certain bank accounts and contracts (collectively, the “EF Liens”). In particular, the EF Liens granted by WOM in favor of EF secured the EF Secured Obligations (as defined in the EF Securitization Documents) and encumbered agreements with banks and other servicing channels that collect payments on designated accounts receivable (the “EF Receivables”), as well as pledged bank accounts into which such payments were deposited.

In connection with the securitization, EF issued approximately (a) USD\$39 million in senior secured bonds (the “Senior Bonds”) and (b) USD\$15 million in Junior Bonds. The Senior Bonds were purchased by Moneda S.A. Administradora General de Fondos by assigning and offsetting the USD\$26 million bridge loan it had extended to the Company on November 29, 2023, with the balance paid in cash. The Senior Bonds were to be repaid from collections on the EF Receivables. The Junior Bonds were acquired by the Company and were to be repaid from excess EF Receivables after the Senior Bonds were paid in full.

As of the Petition Date, approximately USD\$39 million remained outstanding in respect of the EF Transfers. On April 5, 2024, with proceeds from the DIP Facility and as authorized by the Court, the Debtors repaid the EF Facility in full.

ii. The Senior Notes

Kenbourne Invest S.A. issued two series of senior unsecured notes. Under the indenture dated November 26, 2019 (the “2019 Indenture”), Kenbourne issued USD\$450,000,000 aggregate principal amount of 6.875% senior notes due November 2024 (the “2024 Notes”). Under the indenture dated January 22, 2021 (the “2021 Indenture”), Kenbourne issued USD\$450,000,000 aggregate principal amount of 4.7% senior notes due 2028 (the “2028 Notes” and together with the 2024 Notes, the “Senior Notes”). U.S. Bank National Association served as indenture trustee for the Senior Notes (the “Senior Notes Trustee”). Each of the other Debtors was an obligor with respect to the Senior Notes. The 2019 Indenture and the 2021 Indenture were governed by New York law. As of the Petition Date, approximately USD\$356 million in aggregate principal, plus accrued and unpaid interest, was outstanding on the 2024 Notes, and approximately USD\$293 million in aggregate principal, plus accrued and unpaid interest, was outstanding on the 2028 Notes.

As of March 31, 2026, the Senior Notes had been extinguished in connection with the financial restructuring completed upon emergence of Chapter 11.

Note 1 - Company information (continued)

1.1) Emergence from Chapter 11 (continued)

Prepetition Capital Structure (continued)

iii. The Bank Loans

On April 6, 2023, WOM entered into a loan agreement with BCI and issued a promissory note (*pagaré*) in BCI's favor for an aggregate principal amount of USD\$10 million, maturing on April 1, 2024, plus accrued interest (the "BCI Loan"). As of the Petition Date, approximately USD\$10.9 million in principal, together with accrued and unpaid interest, was outstanding under the BCI Loan. The BCI Loan was classified in the General Unsecured Claims ("GUC") pool, comprising creditors without collateral. Accordingly, as of March 31, 2026, the loan has been resolved through the restructuring and derecognized from the Company's financial statements.

iv. Intercompany Transfers

From time to time, one Debtor transfers funds to another Debtor through the integrated cash management system (the "Intercompany Transfers"). These transfers are made in the ordinary course for cash management purposes and to ensure adequate liquidity to meet each Debtors' obligations, including, among other things, servicing interest on the 2024 Notes and 2028 Notes.

v. IDB Receivables

The Company maintained an accounts receivables transfer agreement with Inter-American Investment Corporation, an affiliate of the Inter-American Development Bank ("IDB"). Under this agreement, from time-to-time WOM sold to IDB receivables arising from (a) sales of mobile devices and other equipment needed to connect to broadband networks and (b) cloud, data and other digital services for retail and enterprise customers (the "IDB Receivables"). WOM, acting as collection agent, periodically remitted collections on the IDB Receivables to IDB (the "IDB Transfers"). Accordingly, the IDB Receivables were the property of IDB, and WOM functioned solely as a pass-through with respect to such receivables.

Upon WOM's receipt of the applicable purchase amount, all right, title and interest in each IDB Receivables were sold, assigned and transferred to IDB. WOM was obligated to pay, or cause the payment of, all amounts collected on the IDB Receivables to IDB. WOM's remittance obligation was discharged only by complete performance and survived any termination or default under the governing documents, and it continued notwithstanding any bankruptcy filing by WOM.

Although WOM ceased initiating new sales of IDB Receivables to IDB, the Debtors estimated that amounts outstanding to be remitted on the account of the IDB Transfers totaled approximately USD\$17.5 million as of the Petition Date.

As of December 31, 2024, all outstanding remittances in respect of the IDB Receivables had been made. As of March 31, 2026, the Company had not engaged in any new transactions of this type.

Note 1 - Company information (continued)

1.1) Emergence from Chapter 11 (continued)

Prepetition Capital Structure (continued)

vi. Other Unsecured Debt

As of the Petition Date, the Debtors' books and records reflected approximately USD\$ 337 million in non-contingent, undisputed, liquidated unsecured obligations owed to vendors, taxing authorities, employees, and other contractual counterparties.

Postpetition Capital Structure

As of the Effective Date (March 21, 2025), the Plan was substantially implemented. Pursuant to the Plan, the Company received a USD\$ 500 million infusion through a combination of new equity and bonds, enabling it to emerge from Chapter 11 with sufficient capitalization to execute its business plan. As of March 20, 2025, the Company had total debt of approximately USD\$ 1,064.13 million.

Specifically, the Plan states that:

- i. The Company repurchased 210,469,238,898 shares of WOM Mobile's outstanding stock, of which 1 share was held by NC Telecom AS and 210,469,238,897 shares were held by NC Telecom II AS. The agreed purchase price was \$2 in total, with \$1 paid to each shareholder. This resulted in a \$2 reduction in the Company's capital and the cancellation of 210,469,238,898 shares, leaving the stated capital of ThCh\$ 439,968,316 divided into a single share.
- ii. Subsequently, as agreed at the extraordinary shareholders' meeting of WOM Mobile SpA on March 21, 2025, a capital increase of ThCh\$ 763,646,498 was subscribed by WOM Chile Holdco SpA, a newly formed company ultimately controlled by the AHG, comprised of funds and accounts managed or supervised by Moneda, Man GLG, BlackRock and Amundi. On the Effective Date, USD\$ 423,812,317.85 was contributed through the assignment of the claim against Kenbourne relating to the Senior Notes, and USD\$ 400,726,361.17 was contributed in cash.
- iii. New Senior Secured Notes due 2031: Pursuant to a private instrument dated March 21, 2025, WOM Mobile SpA, as issuer, entered into an English-language indenture titled "Senior Secured Notes Indenture" (as amended, supplemented, or otherwise modified from time to time, the "Secured Indenture") governed by the laws of the State of New York, with WOM Chile Holdco SpA as parent, WOM SpA, Conect, Multikom and NC Telecom II AS as guarantor subsidiaries, UMB Bank, National Association, as representative of the noteholders, paying agent, registrar and transfer agent, and TMF Group New York LLC as foreign security agent. Under the Secured Indenture, WOM Mobile SpA issued USD\$ 331,875,000 aggregate principal amount of senior secured notes (the "New Senior Secured Notes"), maturing on April 1, 2031. The New Senior Secured Notes bear interest as follows: (i) from the issue date to March 31, 2026: 12.50% per annum; (ii) from April 1, 2026 to March 31, 2027: 11.00% per annum payable in cash, or, at the issuer's option, 5.50% per annum payable in cash plus 6.5% per annum payable in kind (PIK), capitalized to principal; and (iii) from April 1, 2027 to April 1, 2031: 11.00% per annum, or such other rates as may apply under the Senior Secured Notes Indenture. Interest is calculated on the basis of a 360-day year of twelve 30-day months.

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Note 1 - Company information (continued)

1.1) Emergence from Chapter 11 (continued)

Postpetition Capital Structure (continued)

- iv. New Senior Convertible Notes due 2032: Pursuant to a private instrument dated March 21, 2025, an English language indenture titled the “Senior Convertible Notes Indenture” (as amended, supplemented, or otherwise modified from time to time, the “Convertible Indenture”), governed by the laws of the State of New York, was entered into among WOM Chile Holdco SpA, as issuer, UMB Bank, National Association, as representative of the noteholders, paying agent, registrar and transfer agent, and WOM Cayman Holdings, Ltd. Under the Convertible Indenture, WOM Chile Holdco SpA issued USD\$455,625,000 aggregate principal amount of senior convertible notes (the “International Convertible Bonds”), maturing on April 1, 2032. The notes bear interest at 5.00% per annum, calculated on the basis of a 360-day year divided into twelve 30-day months, with all interest payable solely in kind (i.e., capitalized to principal, with no cash interest payments).
- v. Using the cash infusion, the Company repaid the DIP loan to JP Morgan in the amount of USD\$ 216,650,000 and satisfied obligations to suppliers, including contract cure payments of USD\$ 91,586,283, and Section 503 (b)(9) claims of USD\$ 5,787,678, which primarily related to invoices from handset suppliers. The Company also funded the GUC Pool in the amount of USD\$ 72,500,000. This last group comprises creditors without enforceable security interests. The uncompensated portion of these claims resulted in a haircut that was recognized as other income of approximately USD\$ 199,356,544 in 2025.
- vi. The exchange period for former holders of the 2024 and 2028 Senior Notes (extinguished during the Chapter 11 restructuring) to elect and exchange into the 2031 New Senior Secured Notes or to make a capital contribution expired in July 2025. As a result, the total outstanding amount of 2031 New Senior Secured Notes was reduced by US\$ 4,053,716 and capital was reduced by US\$ 7,635,625.38, corresponding to noteholders who did not exercise their exchange rights.

Improved summary of the consolidated group's 2025 debt structure and capital structure:

USD in million	Pre-Emergence	Reorganization Plan	Post-Emergence	USD in million	Pre-Emergence	Reorganization Plan	Post-Emergence
Pre-Emergence Debt:				Paid in Capital Pre-Emergence Shareholders:			
DIP	216.65	(216.65)	0.00	NC Telecom II AS	475.05	(475.04)	0.01
Senior Notes 2024	356.24	(356.24)	0.00	NC Telecom AS	0.00	0.00	0.00
Senior Notes 2028	289.62	(289.62)	0.00				
GUC Pool	201.63	(201.63)	0.00	Paid in Capital Post-Emergence Shareholders:			
Post-Emergence Debt:				WOM Chile Holdco		1,291.96	1,291.96
New Secured Notes		327.82	327.82				
TOTAL	1,064.14	(736.32)	327.82	TOTAL	475.05	816.92	1,291.97

Note 2 - Summary of significant accounting principles

2.1) Basis of preparation

The consolidated financial statements have been prepared in accordance with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board (IASB). These consolidated financial statements represent the full, explicit and unreserved adoption of the IFRS.

These consolidated financial statements have been prepared applying the historical cost method, with the exception of those assets and liabilities that are recognized at fair value. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

The amounts included in these consolidated financial statements are stated in thousands of Chilean Pesos. The numbers are rounded to thousands of Chilean Pesos (ThCh\$), except where otherwise indicated.

The consolidated financial statements were authorized for issuance by the Group's Board of Directors on August 18, 2026.

2.2) Going Concern

On March 21, 2025, WOM Mobile SpA and its subsidiaries announced their successful emergence Chapter 11 proceedings before the United States Bankruptcy Court for the District of Delaware (the "Chapter 11 Proceeding"). This milestone implemented the Company's confirmed Plan of Reorganization and formally concluded its period under bankruptcy protection. See Note 1.1.

Considering these developments, the directors have at the time of approving the financial statements, a reasonable expectation that the parent entity and the group have adequate resources to continue in operational existence for the foreseeable future. Thus, the group has applied the going concern basis of accounting in preparing the financial statements.

2.3) Basis of consolidation

The consolidated financial statements incorporate the financial statements of WOM Mobile SpA and entities controlled by the group made up to December 31 of each year. Control is achieved when the group: (a) has power over the investee; (b) is exposed, or has rights, to variable returns from its involvement with the investee; and (c) has the ability to use its power to affect the investee's returns.

The Group reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.

When the Group has less than a majority of the voting rights of an investee, it considers that it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally. The group considers all relevant facts and circumstances in assessing whether or not the group's voting rights in an investee are sufficient to give it power, including:

- the size of the group's holding of voting rights relative to the size and dispersion of holdings of the other vote holders;
- potential voting rights held by the group, other vote holders or other parties;
- rights arising from other contractual arrangements; and
- any additional facts and circumstances that indicate that the group has, or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting patterns at previous shareholders' meetings.

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Note 2 - Summary of significant accounting principles (continued)

2.3) Basis of consolidation (continued)

Consolidation of a subsidiary begins when the Group obtains control over the subsidiary and ceases when the Group loses control of the subsidiary. Specifically, the results of subsidiaries acquired or disposed of during the year are included in profit or loss from the date the group gains control until the date when the group ceases to control the subsidiary.

Where necessary, adjustments are made to the financial statements of subsidiaries to bring the accounting policies used into line with the group's accounting policies.

All intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between the members of the group are eliminated on consolidation.

Non-controlling interests in subsidiaries are identified separately from the group's equity therein. Those interests of non-controlling shareholders that are present ownership interests entitling their holders to a proportionate share of net assets upon liquidation may initially be measured at fair value or at the non-controlling interests' proportionate share of the fair value of the acquiree's identifiable net assets. The choice of measurement is made on an acquisition-by-acquisition basis. Other non-controlling interests are initially measured at fair value. Subsequent to acquisition, the carrying amount of non-controlling interests is the amount of those interests at initial recognition plus the non-controlling interests' share of subsequent changes in equity.

Profit or loss and each component of other comprehensive income are attributed to the owners of the parent entity and to the non-controlling interests. Total comprehensive income of the subsidiaries is attributed to the owners of the parent entity and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.

The companies included in the consolidation are the following:

Tax ID	Company name	Country of origin	Functional currency	06.30.2026		12.31.2025	
				Direct	Indirect	Direct	Indirect
				Participation %	Participation %	Participation %	Participation %
78.921.690-8	WOM SpA	Chile	CLP	99.9999999999	-	99.9999999999	-
78.456.640-4	Multikom SpA	Chile	CLP	100.00000000	-	100.00000000	-
96.965.220-K	Conect SpA	Chile	CLP	100.00000000	-	100.00000000	-
96.971.830-8	Patrimonio Separado EF Securitizadora S.A.(1)	Chile	CLP	-	-	-	-

- (1) On December 16, 2025, WOM SpA (subsidiary of the WOM Mobile SpA) entered into a credit assignment agreement that establishes the securitization of trade receivables arising from mobile service contracts and equipment sales. These receivables were transferred to Separate Estate No. 16, administered by EF Securitizadora S.A., pursuant to the "Master Credit Assignment Agreement." This transaction includes the transfer of present and future receivables, the establishment of collateral, the issuance of securitized bonds, and various contractual obligations related to portfolio replenishment, fund remittances, and potential mandatory or voluntary repurchases. See Note 2.9 and Note 16.

Note 2 - Summary of significant accounting principles (continued)

2.3) Basis of consolidation (continued)

Changes in the group's interests in subsidiaries that do not result in a loss of control are accounted for as equity transactions. The carrying amount of the group's interests and the non-controlling interests are adjusted to reflect the changes in their relative interests in the subsidiaries. Any difference between the amount by which the non-controlling interests are adjusted and the fair value of the consideration paid or received is recognised directly in equity and attributed to the owners of the parent entity.

When the group loses control of a subsidiary, the gain or loss on disposal recognised in profit or loss is calculated as the difference between (i) the aggregate of the fair value of the consideration received and the fair value of any retained interest and (ii) the previous carrying amount of the assets (including goodwill), less liabilities of the subsidiary and any non-controlling interests. All amounts previously recognised in other comprehensive income in relation to that subsidiary are accounted for as if the group had directly disposed of the related assets or liabilities of the subsidiary (i.e. reclassified to profit or loss or transferred to another category of equity as required/permitted by applicable IFRS Accounting Standards). The fair value of any investment retained in the former subsidiary at the date when control is lost is regarded as the fair value on initial recognition for subsequent accounting under IFRS 9 *Financial Instruments* when applicable, or the cost on initial recognition of an investment in an associate or a joint venture.

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Note 2 - Summary of significant accounting principles (continued)

2.3) Basis of consolidation (continued)

As of and for the year ended June 30, 2026, the summarized financial information of the consolidated entities is detailed as follows:

Tax ID	Company name	Participation (direct and indirect)	Current assets	Non-current assets	Total assets	Current liabilities	Non-current liabilities	Total liabilities	Equity	Operating income/(loss)	Net income (loss)
		%	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
78.921.690-8	WOM SpA	99.9999999999	367,704,870	1,305,780,681	1,673,485,551	256,212,939	993,329,275	1,249,542,213	423,943,338	35,946,108	3,412,062
96.965.220-K	Conect SpA	100.0000000000	679,920	229,248	909,168	557,536	2,778,411	3,335,947	(2,426,779)	(269,062)	(392,277)
78.456.640-4	Multikom SpA	100.0000000000	-	344,122	344,122	1,347,354	274,144	1,621,498	(1,277,376)	(50,056)	(66,049)
96.971.830-8	Patrimonio Separado EF Securitizadora S.A.	-	544,402	61,573,665	62,118,067	1,052,444	59,309,301	60,361,745	1,756,323	20,254	1,892,685

As of and for the year ended December 31, 2025, the summarized financial information of the consolidated entities is detailed as follows:

Tax ID	Company name	Participation (direct and indirect)	Current assets	Non-current assets	Total assets	Current liabilities	Non-current liabilities	Total liabilities	Equity	Operating income/(loss)	Net income (loss)
		%	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
78.921.690-8	WOM SpA	99.9999999999	383,735,874	1,291,191,187	1,674,927,061	499,750,506	757,179,603	1,256,930,110	417,996,952	68,295,360	69,696,767
96.965.220-K	Conect SpA	100.0000000000	989,604	229,248	1,218,852	602,652	2,650,701	3,253,353	(2,034,502)	8,994,606	9,416,055
78.456.640-4	Multikom SpA	100.0000000000	-	139,342	139,342	1,229,924	120,745	1,350,669	(1,211,327)	69,770	58,578
96.971.830-8	Patrimonio Separado EF Securitizadora S.A.	-	1,352,356	52,961,264	54,313,620	238,860	54,187,983	54,426,843	(113,223)	-	(113,223)

Note 2 - Summary of significant accounting principles (continued)

2.4) Foreign currencies

The Company has determined the Chilean Peso (Ch\$ or CLP) as its functional and presentation currency of its consolidated financial statements.

In preparing the financial statements of the group entities, transactions in currencies other than the entity's functional currency (foreign currencies) are recognised at the rates of exchange prevailing on the dates of the transactions. At each reporting date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items carried at fair value that are denominated in foreign currencies are translated at the rates prevailing at the date when the fair value was determined. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences are recognised in profit or loss in the period in which they arise except for:

- exchange differences on foreign currency borrowings relating to assets under construction for future productive use, which are included in the cost of those assets when they are regarded as an adjustment to interest costs on those foreign currency borrowings;
- exchange differences on transactions entered into to hedge certain foreign currency risks (see below under financial instruments/hedge accounting); and
- exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur in the foreseeable future (therefore forming part of the net investment in the foreign operation), which are recognised initially in other comprehensive income and reclassified from equity to profit or loss on disposal or partial disposal of the net investment.

2.5) Property, plant and equipment

Property, plant and equipment ("PPE") are measured at acquisition cost, less accumulated depreciation and accumulated impairment losses. In addition to the purchase price, cost includes the following components where applicable:

- Borrowing costs incurred during the construction period that are directly attributable to the acquisition, construction, or production of qualifying assets—i.e., assets that require a substantial period before they are ready for use, such as electricity generation or distribution facilities. The Group defines "substantial period" as more than six months. Capitalization of borrowing costs is suspended during extended periods in which active development is interrupted. The applied interest rate is the specific borrowing rate for the related financing or, if none, the entity's weighted-average borrowing rate.
- Employee costs directly attributable to construction in progress.
- The present value of expected future expenditures to decommission, dismantle, or restore facilities (cell towers and antennas), are added to the asset's carrying amount with a corresponding provision recognized. Subsequent changes in the provision—arising from revisions to the timing or amount of expected cash flows or to the discount rate—are added to or deducted from the asset's cost, as appropriate.

Assets under construction are transferred to operating assets once the testing period has been completed and they are available for use, at which time depreciation begins.

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Note 2 - Summary of significant accounting principles (continued)

2.5) Property, plant and equipment (continued)

Expansion, modernization or improvement costs that represent an increase in productivity, capacity or efficiency, or a longer useful life are capitalized as an increase in the cost of the related assets.

The replacement or overhaul of entire components that increase the asset's useful life or economic capacity are recorded as an increase in cost of the related assets, derecognizing the replaced or overhauled components.

Expenditures for periodic maintenance and repair are recognized directly as an expense for the year in which they are incurred.

Depreciation is recognised so as to write off the cost (other than land and works under construction) less their residual values over their useful lives, using the straight-line method, on the following bases:

Type of assets	Years	
	Minimum	Maximum
Buildings	20	40
Technological equipment	4	5
Fixed installations and accessory facilities	2	5
Structures and civil works on sites	5	10
Switching communication and network equipment	3	10
Transmission assets	10	25
Other property, plant and equipment	5	10

The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. The gain or loss arising from the disposal or retirement of an asset is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

2.6) Intangible assets

Intangible assets acquired separately

Intangible assets with finite useful lives that are acquired separately are carried at cost less accumulated amortization and accumulated impairment losses. Amortization is recognized on a straight-line basis over their estimated useful lives. The estimated useful life and amortization method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

Note 2 - Summary of significant accounting principles (continued)

2.6) Intangible assets (continued)

Internally-generated intangible assets - research and development expenditure

Expenditure on research activities is recognized as an expense in the period in which it is incurred.

An internally-generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if all of the following conditions have been demonstrated:

- a) the technical feasibility of completing the intangible asset so that it will be available for use;
- b) the intention to complete the intangible asset and use it;
- c) the ability to use the intangible asset;
- d) how the intangible asset will generate probable future economic benefits;
- e) the availability of adequate technical, financial and other resources to complete the development and to use the intangible asset; and
- f) the ability to reliably measure the expenditure attributable to the intangible asset during its development.

The amount initially recognized for internally-generated intangible assets is the sum of the expenditure incurred from the date when the intangible asset first meets the recognition criteria listed above. Where no internally-generated intangible asset can be recognized, development expenditure is recognized in profit or loss in the period in which it is incurred.

Subsequent to initial recognition, internally-generated intangible assets are reported at cost less accumulated amortization and accumulated impairment losses, on the same basis as intangible assets that are acquired separately.

The following table presents detailed information for the intangible assets' useful lives:

Useful lives	Minimum	Maximum
Licenses	1	5
Software	1	5
Frequency rights	30	30

Derecognition of intangible assets

An intangible asset is derecognized on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognized in profit or loss when the asset is derecognised.

Note 2 - Summary of significant accounting principles (continued)

2.7) Leases

The Group assesses whether a contract is or contains a lease, at inception of the contract. The Group recognizes a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets. For these leases, the Group recognizes the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the Group uses its incremental borrowing rate.

The incremental borrowing rate depends on the term, currency and start date of the lease and is determined based on a series of inputs including: the risk-free rate based on government bond rates; a country-specific risk adjustment; a credit risk adjustment based on bond yields; and an entity-specific adjustment when the risk profile of the entity that enters into the lease is different to that of the group and the lease does not benefit from a guarantee from the Group.

Lease payments included in the measurement of the lease liability principally comprise:

- Fixed lease payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- The amount expected to be payable by the Group under residual value guarantees;
- The exercise price of purchase options, if the Group is reasonably certain to exercise the options; and
- Payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The lease liability is subsequently measured by increasing the carrying amount to reflect the interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

The Group remeasures the lease liability and makes a corresponding adjustment to the related right-of-use asset, (where applicable) whenever:

- The lease term has changed or there is a change in the assessment of exercise of a purchase option, in which case the lease liability is remeasured by discounting the revised lease payments using a revised discount rate.
- The lease payments change due to changes in an index or a rate in which case the lease liability is remeasured by discounting the revised lease payments using an unchanged discount rate;
- A lease contract is modified and the lease modification is not accounted for as a separate lease, in which case the lease liability is remeasured based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification.

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Note 2 - Summary of significant accounting principles (continued)

2.7) Leases (continued)

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Whenever the group incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IAS 37. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories.

Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Group expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The estimated useful lives of the right-of-use assets are detailed as follows:

Type of assets	Years	
	Minimum	Maximum
Sites	1	20
Stores	1	3
Offices	1	20
Warehouses	1	5

The depreciation starts at the commencement date of the lease.

The right-of-use assets are presented within the line item “Right-of-use assets”.

The Group applies IAS 36 to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in the “Property, plant and equipment” policy.

Variable rents that do not depend on an index or rate are not included in the measurement of the lease liability and the right-of-use asset. The related payments are recognized as an expense in the year in which the event or condition that triggers those payments occurs and are included in the line “Other expenses by nature” in the consolidated statement of comprehensive income (see Note 19d).

The Group assesses whether the transfer of an asset in a sale and leaseback transaction qualifies as a sale in accordance with the requirements of IFRS 15. When the transfer qualifies as a sale, the Group derecognizes the transferred asset and recognizes a right-of-use asset representing the right retained to use the underlying asset during the lease term, together with a corresponding lease liability measured in accordance with IFRS 16. Any gain or loss arising from the transaction is recognized only to the extent that it relates to the rights transferred to the buyer-lessor, while the portion relating to the retained right of use is deferred. If the transfer does not satisfy the requirements to be accounted for as a sale, the underlying asset continues to be recognized in the statement of financial position and the proceeds received are recognized as a financial liability. Sale and leaseback transactions are accounted for in accordance with the requirements of IFRS 16, including the amendments relating to lease liabilities arising from sale and leaseback arrangements.

Note 2 - Summary of significant accounting principles (continued)

2.8) Impairment of property, plant and equipment and intangible assets other than goodwill

At each reporting date, the Group reviews the carrying amounts of its property, plant and equipment and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any indication exists, the recoverable amount of the asset is estimated to determine the extent of the impairment loss (if any). Where the asset does not generate cash flows that are independent from other assets, the group estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Intangible assets with an indefinite useful life are tested for impairment at least annually and whenever there is an indication at the end of a reporting period that the asset may be impaired.

Recoverable amount is the higher of fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognized immediately in profit or loss.

Where an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognized immediately in profit or loss to the extent that it eliminates the impairment loss which has been recognized for the asset in prior years. Any increase in excess of this amount is treated as a revaluation increase.

2.9) Financial instruments

Financial assets and financial liabilities are recognized when the Company becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value, except for trade receivables that do not have a significant financing component which are measured at transaction price. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at FVTPL) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at FVTPL are recognized immediately in profit or loss.

Note 2 - Summary of significant accounting principles (continued)

2.9) Financial instruments (continued)

Financial assets

On initial recognition, a financial asset is classified as measured at: amortized cost, fair value through other comprehensive income ("FVTOCI"), or fair value through profit or loss ("FVTPL"). Financial assets at FVTPL are initially measured at fair value and those at amortized cost or FVTOCI are initially measured at fair value plus transaction costs.

Subsequent measurement of financial assets depends on the classifications of such assets and liabilities.

Amortized cost and effective interest method:

Financial assets that meet the following conditions are measured subsequently at amortized cost:

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

The amortized cost of a financial asset is the amount at which the financial asset is measured at initial recognition minus the principal repayments, plus the cumulative amortization using effective interest method of any difference between that initial amount and the maturity amount, adjusted for any loss allowance. Interest income is recognized using the effective interest method. Interest income is recognized in Finance income in the consolidated statement of comprehensive income.

The Company's financial assets at amortized cost primarily include cash and cash equivalents and trade and other receivables. The Group does not hold any debt instruments measured at amortized cost, FVTOCI or FVTPL.

FVTOCI:

Financial assets that meet the following conditions are measured at FVTOCI:

- The financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets, and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding; or
- The Company may make an irrevocable election at initial recognition for particular investments in equity instruments that would otherwise be measured at FVTPL to present subsequent changes in fair value in Other Comprehensive Income ("OCI").

Currently, the Group does not hold any financial assets at FVTOCI.

Note 2 - Summary of significant accounting principles (continued)

2.9) Financial instruments (continued)

FVTPL:

By default, all other financial assets are measured subsequently at FVTPL.

Financial assets measured at FVTPL are measured at fair value at the end of each reporting period, with any fair value gains or losses recognized in profit or loss to the extent they are not part of a designated hedging relationship.

Currently, the Group does not hold any financial assets at FVTPL.

Impairment of Financial Assets:

The Group utilizes a simplified approach for measuring the loss allowance at an amount equal to the lifetime ECL (Expected Credit Loss) for trade receivables and contract assets. The ECL on trade receivables are estimated using a provision matrix by reference to past default experience of the debtor and an analysis of the debtor's current financial position, adjusted for factors that are specific to the debtors, general economic conditions of the industry in which the debtors operate and an assessment of both the current as well as the forecast direction of conditions at the reporting date.

The ECL provision is presented net within the corresponding financial asset balance on the consolidated statements of financial position with a corresponding expense recorded in Impairment gains (losses) in the consolidated statements of comprehensive income.

Foreign exchange gains and losses:

The carrying amount of financial assets that are denominated in a foreign currency is determined in that foreign currency and translated at the spot rate at the end of each reporting period.

Specifically, for financial assets measured at amortized cost exchange differences are recognized in profit or loss in the 'Exchange difference gains (losses)' line item.

Derecognition of Financial Assets:

The group derecognizes a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the group neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the group recognizes its retained interest in the asset and an associated liability for amounts it may have to pay. If the group retains substantially all the risks and rewards of ownership of a transferred financial asset, the group continues to recognize the financial asset and also recognizes a collateralized borrowing for the proceeds received.

On derecognition of a financial asset measured at amortized cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognized in profit or loss. In addition, if any, on derecognition of an investment in a debt instrument classified as at FVTOCI, the cumulative gain or loss previously accumulated in the investments revaluation reserve is reclassified to profit or loss. In contrast, on derecognition of an investment in an equity instrument which the group has elected on initial recognition to measure at FVTOCI, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

Note 2 - Summary of significant accounting principles (continued)

2.9) Financial instruments (continued)

Financial liabilities and equity

Classification of debt or equity:

Debt and equity instruments are classified as either financial liabilities or as equity in accordance with the substance of the contractual arrangements and the definitions of a financial liability and an equity instrument.

Equity instruments:

An equity instrument is any contract that evidences a residual interest in the assets of an entity after deducting all of its liabilities. Equity instruments issued by the Group are recognized at the proceeds received, net of direct issue costs. The repurchase of equity instruments issued by the Group is recognized and deducted directly in equity. No gain or loss is recognized in profit or loss on the purchase, sale, issue or cancellation of equity instruments issued by the Group.

Financial liabilities:

All financial liabilities are measured subsequently at amortized cost using the effective interest method or at FVTPL.

The Groups's financial liabilities at amortized cost primarily include trade and other payables and loans and debt issued.

Financial liabilities at amortized cost (loans):

After initial recognition, interest-bearing loans are measured at amortized cost using the Effective Interest Rate (EIR). Gains and losses are recognized in profit or loss upon derecognition of the liability. Amortized cost includes discounts, premiums, and costs that are an integral part of the EIR.

Financial liabilities at fair value through profit or loss (FVTPL):

These are financial liabilities held for trading (with the intention of repurchasing them in the short term, part of a portfolio managed for short-term gains, or non-hedging derivatives) or are designated as FVTPL at inception. Gains or losses on for changes in fair value are recognized in profit or loss.

Gains or losses from exchange differences on liabilities denominated in foreign currency and measured at amortized cost are included in "Foreign currency exchange gains (losses)."

The Company uses the following hierarchy to determine and disclose the fair value of financial instruments:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets.

Level 2: Inputs other than quoted prices included in Level 1 that are observable for assets and liabilities, either directly (i.e., as prices) or indirectly (i.e., derived from prices).

Level 3: Inputs for assets or liabilities that are not based on observable market data.

The recognition method for financial assets and liabilities is described in the Note 4.

Note 2 - Summary of significant accounting principles (continued)

2.9) Financial instruments (continued)

Securitization of Accounts Receivable:

WOM SpA transfers a portion of its accounts receivable related to service plans and handsets through securitization.

This process involves transferring receivables from a selected customer portfolio, under a revolving credit arrangement, to a Special Purpose Entity (SPE) managed by a financial institution. This entity finances the acquisition of the receivables by issuing debt instruments (securitized bonds), where the payment of principal and interest is contingent upon the cash flows generated by WOM's underlying customer receivables.

The securitized bonds are structured into tranches based on payment priority: senior bonds and subordinated bonds. Senior bonds are placed within the financial market, while subordinated bonds are subscribed to by the originator (the seller). These subordinated instruments entitle the originator to all residual cash flows after the senior obligations have been satisfied.

The securitization vehicle is included in the scope of consolidation, as the originator's acquisition of the subordinated series constitutes, in substance, control over the entity and exposure to its variable returns.

Consequently, pursuant to IFRS 9, all receivables sold through securitization that do not meet the criteria for derecognition (elimination of financial assets) remain recognized in these consolidated financial statements, regardless of their legal sale status.

The financial liability corresponding to Series A and B preferred bonds is recorded in the statement of financial position under "Obligations to the public, securitized bonds."

2.10) Inventory

Inventories are measured at the lower of cost and net realizable value. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost is calculated using the weighted average cost method. Net realizable value represents the estimated selling price less all estimated costs of completion and the estimated costs to make the sale.

2.11) Cash and cash equivalents

Cash and cash equivalents recognized in the financial statements comprise cash and current bank accounts, time deposits with original maturity of 90 days or less, and other mutual fund investments (fixed income) with unrestricted use.

In the consolidated statement of financial position, overdrafts, if any, are classified as financial liabilities under current liabilities.

Note 2 - Summary of significant accounting principles (continued)

2.12) Taxation

The income tax expense represents the sum of current and deferred income tax expense.

Current tax

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in profit or loss because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The Group's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the end of the reporting period.

A provision is recognized for those matters for which the tax determination is uncertain but it is considered probable that there will be a future outflow of funds to a tax authority. The provisions are measured at the best estimate of the amount expected to become payable. The assessment is based on the judgement of tax professionals within the Group supported by previous experience in respect of such activities and in certain cases based on specialist independent tax advice.

Deferred tax

Deferred tax is the tax expected to be payable or recoverable on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit, and is accounted for using the liability method. Deferred tax liabilities are generally recognized for all taxable temporary differences and deferred tax assets are recognized to the extent that it is probable that taxable profits will be available against which deductible temporary differences can be utilized. Such assets and liabilities are not recognized if the temporary difference arises from the initial recognition (other than in a business combination or for transactions that give rise to equal taxable and deductible temporary differences) of other assets and liabilities in a transaction that affects neither the taxable profit nor the accounting profit. In addition, a deferred tax liability is not recognized if the temporary difference arises from the initial recognition of goodwill.

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 sufficient taxable profits will be available to allow all or part of the asset to be recovered.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised based on tax laws and rates that have been enacted or substantively enacted at the reporting date.

The measurement of deferred tax liabilities and assets reflects the tax consequences that would follow from the manner in which the group expects, at the end of the reporting period, to recover or settle the carrying amount of its assets and liabilities.

Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities and when they relate to income taxes levied by the same taxation authority and the Group intends to settle its current tax assets and liabilities on a net basis.

Current tax and deferred tax for the year

Current and deferred tax are recognized in profit or loss, except when they relate to items that are recognized in other comprehensive income or directly in equity, in which case, the current and deferred tax are also recognized in other comprehensive income or directly in equity respectively. Where current tax or deferred tax arises from the initial accounting for a business combination, the tax effect is included in the accounting for the business combination.

Note 2 - Summary of significant accounting principles (continued)

2.13) Employees benefits

Short term employee benefits

A liability is recognized for benefits accruing to employees in respect of wages and salaries, annual leave and sick leave in the period the related service is rendered at the undiscounted amount of the benefits expected to be paid in exchange for that service.

Liabilities recognised in respect of short-term employee benefits are measured at the undiscounted amount of the benefits expected to be paid in exchange for the related service.

Bonus plans

The Group recognizes bonus payments in the period the related services are rendered at the undiscounted amount to be paid in exchange for that service when, and only when, the Group has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when, and only when, the Group has no realistic alternative but to make the payments.

2.14) Provisions

Provisions are recognized when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that the group will be required to settle that obligation and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows (when the effect of the time value of money is material).

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, a receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

Note 2 - Summary of significant accounting principles (continued)

2.15) Revenue recognition

The Group provides mobile telecommunications services in Chile, including mobile voice and data, mobile broadband, and fiber services to individuals and small and medium-sized enterprises.

Services revenue

Under IFRS 15, revenue from services are recognized as a performance obligation satisfied over the period during which the service is provided, at a point in time, and/or based on the degree of completion of the service in proportion to the total cost of the services to be provided.

The Group's revenue comes primarily from the delivery of the following telecommunications services: Voice and data services, telephone and accessories rental and sales, Fiber services, interconnections, roaming, and other services, such as value added or maintenance services.

According to the origin of the services these are recognized under the following criteria:

- a) Revenue from contracts with customers (Voice, data and fiber services) is recognized when, the performance obligation is satisfied at an amount that reflects the consideration to which the Group expects to be entitled in exchange for those goods or services.
- b) Revenue generated only by traffic is recognized as it is consumed.
- c) Revenue generated by the sales of handset (included financed services) and accessories are recognized at a point in time when the performance obligation is satisfied (at the delivery date).
- d) Ordinary interconnection revenues originated from residential and mobile services, as well as other services used by customers, are recognized in the period in which the calls are made.

Revenue is measured at the fair value of the payment received.

Services provided and not yet billed are determined based on contracts, traffic and at the current prices and conditions of the period. The amounts corresponding to this concept are accrued and presented under Current trade receivables and other accounts receivable.

Revenue generated from the sale of electronic prepaid top-ups is recognized as revenue in the month in which the traffic is used, or when the pending consumption balances expire, whichever occurs first. Deferred revenue is included in current liabilities. Revenue and costs for the sale of phones are recognized at a point in time when the performance obligation is satisfied.

When it is probable that the total costs of the contract will exceed the total ordinary revenue from the same, the expected loss is immediately recognized as a loss in the statement of income for the year.

Note 2 - Summary of significant accounting principles (continued)

2.16) Government grants

Government grants are not recognized until there is reasonable assurance that the Group will comply with the conditions attaching to them and that the grants will be received.

Government grants are recognized in profit or loss on a systematic basis over the periods in which the Group recognizes as expenses the related costs for which the grants are intended to compensate. Specifically, Government grants whose primary condition is that the Group should purchase, construct or otherwise acquire non-current assets (including property, plant and equipment) are recognized as deferred income (once the reasonable assurance threshold is attained) in the consolidated statement of financial position and transferred to profit or loss on a systematic and rational basis over the useful lives of the related assets.

Government grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Group with no future related costs are recognized in profit or loss in the period in which they become receivable.

The benefit of a government loan at a below-market rate of interest is treated as a government grant, measured as the difference between proceeds received and the fair value of the loan based on prevailing market interest rates.

Government grants towards staff re-training costs are recognised as income over the periods necessary to match them with the related costs and are deducted in reporting the related expense.

2.17) Costs to obtain and fulfill a contract

Costs to obtain a contract: The Group capitalizes incremental costs of obtaining a contract with a customer when it expects to recover those costs. If the expected amortization period is one year or less, the Group applies the practical expedient and expenses such costs as incurred.

Costs to fulfill a contract: The Group capitalizes costs incurred to fulfill a contract when they (i) relate directly to a specific contract (or an anticipated contract), (ii) generate or enhance resources that will be used to satisfy performance obligations in the future, and (iii) are expected to be recovered.

Amortization: Capitalized contract costs are amortized on a systematic basis that reflects the transfer of the goods or services to which the asset relates, typically over the expected period of benefit, such as the average customer tenure (including expected renewals where applicable).

2.18) Environment

Expenses related to environment's protection are recognized and recorded in statement of comprehensive income as they are incurred.

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Note 2 - Summary of significant accounting principles (continued)

2.19) New accounting pronouncements and interpretations

a) The following Amendments to IFRS have been adopted in the consolidated financial statements:

Amendments to IFRS	Mandatory Effective Date
Amendments to the Classification and Measurement of Financial Instruments (Amendments to IFRS 9 and IFRS 7)	Annual periods beginning on or after January 01, 2026
Annual Improvements to IFRS Accounting Standards - Volume 11 (amendments to IFRS 1, IFRS 7, IFRS 9, IFRS 10 and IAS 7)	Annual periods beginning on or after January 01, 2026
Contracts Referencing Nature-dependent Electricity (Amendments to IFRS 9 and IFRS 7)	Annual periods beginning on or after January 01, 2026

The adoption of the amendment described above does not have a significant impact on the Company's consolidated financial statements.

b) New IFRS and Amendments to IFRS in issue but not yet effective:

New IFRS	Mandatory Effective Date
IFRS 18, Presentation and Disclosure in Financial Statements	Annual periods beginning on or after January 01, 2027
IFRS 19, Subsidiaries without Public Accountability: Disclosures	Annual periods beginning on or after January 01, 2027
IFRS 20, Regulatory Assets and Regulatory Liabilities	Annual periods beginning on or after January 01, 2029
Amendments to IFRS	Mandatory Effective Date
Translation to a Hyperinflationary Presentation Currency (Amendments to IAS 21)	Annual periods beginning on or after January 1, 2027
Disclosures about Uncertainties in the Financial Statements (Illustrative Examples)	No mandatory effective date
Amendments to Greenhouse Gas Emissions Disclosures (Amendments to IFRS S2)	Annual periods beginning on or after January 1, 2027
Amendments to the Fair Value Option for Investments in Associates and Joint Ventures (Amendments to IAS 28)	Annual periods beginning on or after January 1, 2027

The Company's management has not had the opportunity to consider the potential impact of the adoption of these new IFRSs and amendments to Standards.

Note 3 - Critical accounting judgments and key sources of estimation uncertainty

In applying the group's accounting policies, which are described in note 2, the directors are required to make judgements (other than those involving estimations) that have a significant impact on the amounts recognized and to make estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognized in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

i) Recoverability of the tax loss:

According to IAS 12 "Income taxes," deferred tax assets and tax credits are recognized only when it is considered probable that there will be enough future tax profits to realize the deferred tax asset or to make the tax credits effective.

ii) Useful life:

Regarding the estimated useful life assigned to elements of PPE, the Company and its subsidiaries periodically analyze these so that they reflect the appropriate value at the end of the respective period.

Management estimates the useful lives and based on them, the corresponding charges for depreciation of its property, plant and equipment. This estimate is based on technical studies prepared by internal and external specialists. When there are indications that advise changes in the useful lives of these assets, this should be done using technical estimates for this purpose. Management will increase the depreciation charge when useful lives are less than previously estimated lives or it will write off technically obsolete or non-strategic assets that have been abandoned or sold. The Group reviews the estimated useful lives of property, plant and equipment on an annual basis.

iii) Provisions and contingencies

In the case of obligations, the Management records a provision for a liability previously considered contingent when the loss is probable and the amount can be estimated reliably and there are reasonable expectations that a payment will be made. Based on the information available, the Company and its subsidiaries apply their knowledge, experience and professional judgment to the specific characteristics of the known risks. This process facilitates early evaluation and the quantification of the potential risks in individual cases or in the development of contingent matters.

The final cost of settling complaints and lawsuits may vary due to estimates based on different interpretations of the rules, opinions and final assessments of the amount of damages. Therefore, any changes in circumstances related to this type of contingency could have a significant effect on the amount of the recorded provision could have a significant effect on the importation of the recorded provision.

Note 3 - Critical accounting judgments and key sources of estimation uncertainty (continued)

iv) Asset Retirement Obligation:

Allowance for dismantling and restoration costs

There is an obligation to incur dismantling and restoration costs when the development or the production in progress of a telecommunications property includes such obligation as contractually agreed upon or a constructive obligation is present. Costs are estimated based on a defined formal decommissioning plan and said costs are subject to formal and periodic reviews.

The costs derived from the decommissioning of towers, antennas and other site preparation work, discounted at their net present value, are determined and recorded at the beginning of each project, as soon as the obligation is incurred and adjusted as necessary over the life of the obligation on a catch-up basis. The offsetting account is the asset to which the dismantlement pertains and the amount recorded is depreciated, along with the historical cost, over the life of such asset. Interest on the obligations is accreted over time as a finance expense.

The costs of restoring damages to the site, created continuously during the use of the land, are determined at their net present value and are recorded through profit and loss.

The Company and its subsidiaries establish a provision based on the net present values, for the dismantling and restoration costs, as soon as the obligation occurs after the development or production in progress of a telecommunications property.

Management uses its best judgment and experience to determine and (in the case of capitalized dismantling costs) amortize said estimated obligation over the useful life of the towers located on leased sites, considering a discount rate of 1.44% as of June 30, 2026 and December 31, 2025 corresponding to UF Chamber Swap rate for a term of 3 years.

The final cost of dismantling and the cost of restoration are uncertain and the cost estimates may vary due to many factors, including changes in legal requirements, the development of new restoration techniques or the experience of other telecommunications companies.

v) Right-of-use and lease liabilities

Since the application of IFRS 16 requires significant judgments and certain key estimates. Management uses its best judgment and experience to determine the key estimates required in the application of IFRS 16 include the following:

- Estimation of the lease term;
- Determination of the appropriate rate to discount lease payments;
- Evaluation of whether a right-of-use asset is impaired.

vi) Allowance for doubtful accounts

The book value of accounts receivable is reduced to its estimated recoverable value, through the Allowance for doubtful accounts. The Company uses a model that estimates two critical parameters from individual monthly invoices: the probability of default and the loss given default. Cumulative expected losses for trade receivables are recorded according to a percentage matrix defined for each aging range.

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Note 4 - Financial instruments

a) Financial assets

The financial assets are detailed as follows:

June 30, 2026:

Financial assets	Note	Financial assets at amortized cost		Financial asset at fair value = book value										Total financial assets	
		Financial assets at amortized cost	Fair value of the financial assets at amortized cost	Fair value through profit and loss		Fair value through other comprehensive income			Subtotal of financial assets at fair value	Fair value measurement hierarchy			Book value	Fair value	
				Financial assets - negotiable	Financial assets - option of fair value through profit and loss	Financial assets - debt instruments	Financial assets - equity instruments	Derivates		Level 1 (Quoted prices in active markets)	Level 2 (Significant observable inputs)	Level 3 (Significant unobservable inputs)			
		ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	
Cash and cash equivalents	(5)	77,532,167	77,532,167	-	-	-	-	-	-	-	-	-	-	77,532,167	77,532,167
Cash and cash equivalents		77,532,167	77,532,167	-	-	-	-	-	-	-	-	-	-	77,532,167	77,532,167
Other financial assets, current	(4)	30,011,546	30,011,546	-	-	-	-	-	-	-	-	-	-	30,011,546	30,011,546
Other financial assets, current		30,011,546	30,011,546	-	-	-	-	-	-	-	-	-	-	30,011,546	30,011,546
Trade receivables and other accounts receivable, current	(7.a)	177,980,334	177,980,334	-	-	-	-	-	-	-	-	-	-	177,980,334	177,980,334
Trade receivables and other accounts receivable, current		177,980,334	177,980,334	-	-	-	-	-	-	-	-	-	-	177,980,334	177,980,334
Accounts receivable from related entities, current	(8.a)	454,807	454,807	-	-	-	-	-	-	-	-	-	-	454,807	454,807
Accounts receivable from related entities, current		454,807	454,807	-	-	-	-	-	-	-	-	-	-	454,807	454,807
Total financial assets, current		285,978,854	285,978,854	-	-	-	-	-	-	-	-	-	-	285,978,854	285,978,854
Trade receivables, non-current	(7.a)	9,262,541	9,262,541	-	-	-	-	-	-	-	-	-	-	9,262,541	9,262,541
Trade receivables, non-current		9,262,541	9,262,541	-	-	-	-	-	-	-	-	-	-	9,262,541	9,262,541
Accounts receivable from related entities non-current	(8.a)	2,219,424	2,219,424	-	-	-	-	-	-	-	-	-	-	2,219,424	2,219,424
Accounts receivable from related entities non-current		2,219,424	2,219,424	-	-	-	-	-	-	-	-	-	-	2,219,424	2,219,424
Total financial assets, non-current		11,481,965	11,481,965	-	-	-	-	-	-	-	-	-	-	11,481,965	11,481,965
Total financial assets		297,460,819	297,460,819	-	-	-	-	-	-	-	-	-	-	297,460,819	297,460,819

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Note 4 - Financial instruments (continued)

a) Financial assets (continued)

December 31, 2025:

Financial assets	Note	Financial assets at amortized cost		Financial asset at fair value = book value									Total financial assets		
		Financial assets at amortized cost	Fair value of the financial assets at amortized cost	Fair value through profit and loss		Fair value through other comprehensive income			Subtotal of financial assets at fair value	Fair value measurement hierarchy			Book value	Fair value	
				Financial assets - negotiable	Financial assets - option of fair value through profit and loss	Financial assets - debt instruments	Financial assets - equity instruments	Derivates		Level 1 (Quoted prices in active markets)	Level 2 (Significant observable inputs)	Level 3 (Significant unobservable inputs)			
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	
Cash and cash equivalents	(5)	106,602,688	106,602,688	-	-	-	-	-	-	-	-	-	-	106,602,688	106,602,688
Cash and cash equivalents		106,602,688	106,602,688	-	-	-	-	-	-	-	-	-	-	106,602,688	106,602,688
Other financial assets, current	(4)	27,342,239	27,342,239	-	-	-	-	-	-	-	-	-	-	27,342,239	27,342,239
Other financial assets, current		27,342,239	27,342,239	-	-	-	-	-	-	-	-	-	-	27,342,239	27,342,239
Trade receivables and other accounts receivable, current	(7.a)	174,036,830	174,036,830	-	-	-	-	-	-	-	-	-	-	174,036,830	174,036,830
Trade receivables and other accounts receivable, current		174,036,830	174,036,830	-	-	-	-	-	-	-	-	-	-	174,036,830	174,036,830
Accounts receivable from related entities, current	(8.a)	306,643	306,643	-	-	-	-	-	-	-	-	-	-	306,643	306,643
Accounts receivable from related entities, current		306,643	306,643	-	-	-	-	-	-	-	-	-	-	306,643	306,643
Total financial assets, current		308,288,400	308,288,400	-	-	-	-	-	-	-	-	-	-	308,288,400	308,288,400
Trade receivables, non-current	(7.a)	7,841,025	7,841,025	-	-	-	-	-	-	-	-	-	-	7,841,025	7,841,025
Trade receivables, non-current		7,841,025	7,841,025	-	-	-	-	-	-	-	-	-	-	7,841,025	7,841,025
Accounts receivable from related entities non-current	(8.a)	1,482,793	1,482,793	-	-	-	-	-	-	-	-	-	-	1,482,793	1,482,793
Accounts receivable from related entities non-current		1,482,793	1,482,793	-	-	-	-	-	-	-	-	-	-	1,482,793	1,482,793
Total financial assets, non-current		9,323,818	9,323,818	-	-	-	-	-	-	-	-	-	-	9,323,818	9,323,818
Total financial assets		317,612,219	317,612,219	-	-	-	-	-	-	-	-	-	-	317,612,219	317,612,219

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Note 4 - Financial instruments (continued)

b) Financial liabilities

June 30, 2026:

Financial liabilities	Note	Financial liabilities at amortized cost		Financial liabilities at fair value = book value							Total financial liabilities	
		Financial liabilities at amortized cost	Fair value of the financial liabilities at amortized cost	Fair value through profit and loss		Derivates	Subtotal of financial liabilities at fair value	Fair value measurement hierarchy			Book value	Fair Value
				Financial liabilities - negotiable	Financial liabilities - option of fair value through profit and loss			Level 1 (Quoted prices in active markets)	Level 2 (Significant observable inputs)	Level 3 (Significant unobservable inputs)		
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	
Other financial liabilities, current	(16)	1,023,146	1,023,146	-	-	-	-	-	-	-	1,023,146	1,023,146
Public obligations, current		1,023,146	1,023,146	-	-	-	-	-	-	-	1,023,146	1,023,146
Lease liabilities, current	(12.b)	59,779,395	59,779,395	-	-	-	-	-	-	-	59,779,395	59,779,395
Lease liabilities, current		59,779,395	59,779,395	-	-	-	-	-	-	-	59,779,395	59,779,395
Trade payables and other accounts payable, current	(13)	169,665,951	169,665,951	-	-	-	-	-	-	-	169,665,951	169,665,951
Trade payables and other accounts payable, current		169,665,951	169,665,951	-	-	-	-	-	-	-	169,665,951	169,665,951
Total financial liabilities, current		230,468,491	230,468,491	-	-	-	-	-	-	-	230,468,491	230,468,491
Other financial liabilities, non-current	(16)	390,645,910	402,933,542	-	-	-	-	-	-	-	390,645,910	402,933,542
Public obligations, non current		53,073,624	53,073,624	-	-	-	-	-	-	-	53,073,624	53,073,624
Bonds payable, non current		337,572,287	349,859,918	-	-	-	-	-	-	-	337,572,287	349,859,918
Lease liabilities, non-current	(12.b)	441,911,958	441,911,958	-	-	-	-	-	-	-	441,911,958	441,911,958
Leases liabilities, non-current		441,911,958	441,911,958	-	-	-	-	-	-	-	441,911,958	441,911,958
Total financial liabilities, non-current		832,557,869	844,845,500	-	-	-	-	-	-	-	832,557,869	844,845,500
Total financial liabilities		1,063,026,360	1,075,313,991	-	-	-	-	-	-	-	1,063,026,360	1,075,313,991

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Note 4 - Financial instruments (continued)

b) Financial liabilities (continued)

December 31, 2025

Financial liabilities	Note	Financial liabilities at amortized cost		Financial liabilities at fair value = book value							Total financial liabilities	
		Financial liabilities at amortized cost	Fair value of the financial liabilities at amortized cost	Fair value through profit and loss		Derivates	Subtotal of financial liabilities at fair value	Fair value measurement hierarchy			Book value	Fair Value
				Financial liabilities - negotiable	Financial liabilities - option of fair value through profit and loss			Level 1 (Quoted prices in active markets)	Level 2 (Significant observable inputs)	Level 3 (Significant unobservable inputs)		
ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	
Other financial liabilities, current	(16)	233,990	233,990	-	-	-	-	-	-	-	233,990	233,990
Public obligations, current		233,990	233,990	-	-	-	-	-	-	-	233,990	233,990
Lease liabilities, current	(12.b)	57,843,633	57,843,633	-	-	-	-	-	-	-	57,843,633	57,843,633
Lease liabilities, current		57,843,633	57,843,633	-	-	-	-	-	-	-	57,843,633	57,843,633
Trade payables and other accounts payable, current	(13)	193,258,488	193,258,488	-	-	-	-	-	-	-	193,258,488	193,258,488
Trade payables and other accounts payable, current		193,258,488	193,258,488	-	-	-	-	-	-	-	193,258,488	193,258,488
Total financial liabilities, current		251,336,111	251,336,111	-	-	-	-	-	-	-	251,336,111	251,336,111
Other financial liabilities, non-current	(16)	357,889,739	355,468,101	-	-	-	-	-	-	-	357,889,739	355,468,101
Public obligations, non current		45,420,247	45,420,247	-	-	-	-	-	-	-	45,420,247	45,420,247
Bonds payable, non current		312,469,492	310,047,854	-	-	-	-	-	-	-	312,469,492	310,047,854
Lease liabilities, non-current	(12.b)	449,488,421	449,488,421	-	-	-	-	-	-	-	449,488,421	449,488,421
Leases liabilities, non-current		449,488,421	449,488,421	-	-	-	-	-	-	-	449,488,421	449,488,421
Total financial liabilities, non-current		807,378,160	804,956,522	-	-	-	-	-	-	-	807,378,160	804,956,522
Total financial liabilities		1,058,714,271	1,056,292,633	-	-	-	-	-	-	-	1,058,714,271	1,056,292,633

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Note 4 - Financial instruments (continued)

Detail of other financial instruments:

As of June 30, 2026 and December 31, 2025, the financial instruments are recorded and presented as follows:

Financial instruments	Current Assets		Non-Current Assets	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Cash-guarantees (1)	16,074,901	16,601,757	-	-
Bank guarantee collateral (2)	13,936,645	10,740,482	-	-
Total	30,011,546	27,342,239	-	-

(1) The detail of cash-guarantees breakdown as of June 30, 2026 and December 31, 2025 is as follows:

Bank	Currency	Amount	Expired date	Guarantee creditor / Cash	06.30.2026
					ThCh\$
Banco Itaú	CLP	4,500,000	2027	Apple	4,500,000
Banco Itaú	UF	84,129.99	2028	Subsecretaría de Telecomunicaciones	3,434,212
Banco Itaú	UF	70,985.79	2027	Subsecretaría de Telecomunicaciones	2,897,662
Banco Itaú	UF	32,888.38	2028	Subsecretaría de Telecomunicaciones	1,342,514
Banco Itaú / Banco BCI	UF	23,007.28	Several dates	Ministerio de Bienes Nacionales	939,164
Banco Itaú / Banco BCI	CLP	651,151	Several dates	Ministerio de Bienes Nacionales	651,151
Others UF	UF	34,528.55	Several dates	Several creditors	1,972,138
Others CLP	CLP	338,060	Several dates	Several creditors	338,060
Total					16,074,901

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Note 4 - Financial instruments (continued)

Detail of other financial instruments (continued):

Bank	Currency	Amount	Expired date	Guarantee creditor / Cash	12.31.2025
					ThCh\$
Banco Itaú	CLP	4,500,000.00	2026	Apple	4,500,000
Banco Itaú	UF	84,129.99	2028	Subsecretaría de Telecomunicaciones	3,342,313
Banco Itaú	UF	70,985.79	2027	Subsecretaría de Telecomunicaciones	2,820,121
Banco Itaú	UF	32,888.38	2028	Subsecretaría de Telecomunicaciones	1,306,588
Banco Itaú / Banco BCI	UF	19,011.96	Several Dates	Ministerio de Bienes Nacionales	755,306
Banco Itaú / Banco BCI	CLP	621,898.01	Several Dates	Ministerio de Bienes Nacionales	621,898
Banco Itaú	UF	12,900.00	2026	Empresa de Transporte Ferroviario S.A.	512,491
Banco Itaú	UF	9,411.13	Several Dates	S.R. Bienes Nacionales III Región	373,885
Others UF	UF	57,841.24	Several Dates	Several Creditors	2,297,914
Others CLP	CLP	71,240.91	Several Dates	Several Creditors	71,241
Total					16,601,757

(2) The detail of bank guarantee collateral breakdown as of June 30, 2026 and December 31, 2025 is as follows:

Bank	Currency	Principal	Interests	06.30.2026
		ThCh\$	ThCh\$	ThCh\$
Banco Santander	CLP	307,274	672	307,946
Banco Santander	USD	94,289	151	94,440
Banco Itau	UF	10,090,780	109,053	10,199,833
Banco BCI	CLP	3,297,819	36,607	3,334,426
Total		13,790,162	146,483	13,936,645

Bank	Currency	Principal	Interests	12.31.2025
		ThCh\$	ThCh\$	ThCh\$
Banco Santander	CLP	303,731	397	304,128
Banco Santander	UF	91,767	137	91,904
Banco Itau	UF	9,820,752	20,624	9,841,375
Banco Itau	CLP	500,000	3,075	503,075
Total		10,716,250	24,233	10,740,482

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Note 5 - Cash and cash equivalents

Cash and cash equivalents as of June 30, 2026 and December 31, 2025 are detailed as follows:

Concepts	Currency	Balance at	
		06.30.2026	12.31.2025
		ThCh\$	ThCh\$
Cash on hand (1)	CLP	94,564	78,575
Banks	CLP	18,523,198	31,479,679
Banks	USD	12,121,184	33,683,786
Banks and available cash subtotal (2)		30,738,946	65,242,040
Mutual funds	CLP	46,793,221	41,360,649
Mutual funds (3)		46,793,221	41,360,649
Cash and cash equivalents		77,532,167	106,602,688
Subtotal by currency	CLP	65,410,983	72,918,903
Subtotal by currency	USD	12,121,184	33,683,786
Total cash and cash equivalents		77,532,167	106,602,688

- (1) Cash on hand balance is composed of fixed cash funds set aside for minor expenses and its carrying amount is equal to its fair value.
- (2) Bank balances are composed of money held in bank accounts and its carrying amount is equal to its fair value.
- (3) As of June 30, 2026 and December 31, 2025, the mutual funds are detailed as follows:

Bank	Type fund	Currency	Beginning date	Units held	Unit value	06.30.2026
						ThCh\$
Santander	Fondo Tesoreria Corporativa	CLP	06.30.2026	1,841,392.98	1,961.60	3,612,092
Itau	Fondo Mutuo Itau Select Plus	CLP	12.30.2025	41,217,477.30	1,034.48	42,638,726
Banco de Chile	Capital Empresarial	CLP	12.29.2025	38,716.93	1,476.71	57,174
Banco de Chile	Capital Empresarial	CLP	06.20.2026	42.96	1,475.80	63
Banco de Chile	Capital Empresarial	CLP	06.26.2026	229,579.50	1,476.71	339,022
Banco de Chile	Corporate	USD	06.24.2026	158.45	922.34	146,144
Total						46,793,221

Bank	Type fund	Currency	Beginning date	Units held	Unit value	12.31.2025
						ThCh\$
Itau	Fondo Mutuo Itau Select Plus	CLP	12.30.2025	39,579,068.69	1,010.89	40,010,239
Banco de Chile	Capital Empresarial	CLP	12.24.2025	378,087.13	1,443.90	545,920
Banco de Chile	Capital Empresarial	CLP	12.29.2025	557,164.88	1,443.90	804,490
Total						41,360,649

Mutual funds qualify as cash equivalents because they are short-term, highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

Cash is managed under the Group's investment policy, which mandates liquidity and solvency guidelines. Counterparties are limited to financial institutions authorized and supervised by relevant local and international regulatory authorities.

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Note 6 - Other current and non-current non-financial assets

As of June 30, 2026 and December 31, 2025, other current and non-current non-financial assets are detailed as follows:

Description	Current		Non-Current	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Prepaid leases (1)	191,720	850,072	7,908	21,687
Performance bonds (2)	939,772	501,457	764,415	46,839
Prepaid expenses (3)	2,925,545	3,477,259	-	-
Other recoverable (4)	509,404	1,171,581	-	-
Costs obtaining contracts (5)	47,827,149	46,746,190	44,951,758	43,311,844
Subsidy receivable (6)	-	2,903,670	-	-
Others	(631,934)	673,170	-	-
Total	51,761,656	56,323,398	45,724,080	43,380,371

- (1) Includes payments in advance associated with site rentals without IFRS 16 scope.
- (2) As of June 30, 2026 and December 31, 2025, the balance of Performance bonds are granted to third parties.
- (3) Includes prepaid expenses related to supporting services for IT and Operations areas. Also the balance includes National Roaming services invoiced by other operators that have not been consumed yet. Includes prepay insurance and guarantee policy.
- (4) Represents the Monthly Provisional Tax Payment and other recoverable taxes.
- (5) Includes costs incurred in obtaining contracts referred to in IFRS15 which are amortized over the average period of permanence of the customers. The customers' period of permanence is estimated based on churn rates or knowledge of market behavior. For the years ended June 30, 2026 and December 31, 2025, the impact on the income statement amounted to ThCh\$ 28,631,219 and ThCh\$ 54,583,041, respectively. These are registered in other expenses by nature (see Note 19d under Advertising, marketing and commissions). There have been no impairment losses that affect capitalized balances.
- (6) Subsidy receivable to Subtel related to Fibra Optica Nacional (FON) project.

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Note 7 - Trade receivables and other accounts receivable

a) The accounts receivable as of June 30, 2026 and December 31, 2025 are detailed as follows:

Trade receivables and other accounts receivable (net)	Current						Non-current					
	06.30.2026			12.31.2025			06.30.2026			12.31.2025		
	Gross value	Allowance for doubtful collections	Net value	Gross value	Allowance for doubtful collections	Net value	Gross value	Allowance for doubtful collections	Net value	Gross value	Allowance for doubtful collections	Net value
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Invoiced services - Non securitized	121,752,345	(23,108,755)	98,643,589	96,234,514	(22,069,889)	74,164,625	9,269,136	(6,606)	9,262,530	5,241,803	(4,350)	5,237,453
Invoiced services - Securitized	42,660,685	(4,936,405)	37,724,280	56,643,161	(2,479,031)	54,164,130	11	-	11	2,603,572	-	2,603,572
Services provided & not invoiced (1)	36,787,560	-	36,787,560	41,301,504	-	41,301,504	-	-	-	-	-	-
Total Portfolio	201,200,591	(28,045,161)	173,155,430	194,179,179	(24,548,920)	169,630,259	9,269,146	(6,606)	9,262,541	7,845,375	(4,350)	7,841,025
Other accounts receivables (2)	4,824,904	-	4,824,904	4,406,571	-	4,406,571	-	-	-	-	-	-
Total	206,025,494	(28,045,161)	177,980,334	198,585,750	(24,548,920)	174,036,830	9,269,146	(6,606)	9,262,541	7,845,375	(4,350)	7,841,025

(1) The services provided and not invoiced are the services accrued during the month and invoiced the following month. For this reason, the company and its subsidiaries accrue for this revenue.

b) The allowance for bad debts roll forward is detailed as follows:

Description	06.30.2026	12.31.2025
	ThCh\$	ThCh\$
Opening balance	24,553,270	14,888,286
Recognition and reversal of provision	13,473,401	19,007,697
Write-offs for the year (1)	(9,974,905)	(9,342,713)
Subtotal movements	3,498,497	9,664,984
Closing balance	28,051,767	24,553,270

(1) As of June 30, 2026 and December 31, 2025, accounts receivable write-offs are executed once the asset is determined to be uncollectible. This process is carried out when the default period reaches or exceeds 365 days. These write-offs comply with current tax requirements in Chile.

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Note 7 - Trade receivables and other accounts receivable (continued)

c) The composition of the current and non-current stratified portfolio by segment and by range of days according to maturity corresponding to June 30, 2026 is as follows:

Portfolio stratified by segment as of June 30, 2026	Up to date	From 1 to 30 days	From 31 to 60 days	From 61 to 90 days	From 91 to 120 days	From 121 to 150 days	From 150 to 181 days	From 181 to 210 days	From 211 to 250 days	More than 250 days	Total Portfolio
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Consolidated portfolio renegotiated (net)	-	-	-	-	-	-	-	-	-	-	-
Balance	-	-	-	-	-	-	-	-	-	-	-
Provision bad debt	-	-	-	-	-	-	-	-	-	-	-
Consolidated portfolio no renegotiated (net)	148,813,590	16,782,121	8,479,123	2,751,534	900,638	422,599	385,544	330,390	261,089	3,291,343	182,417,971
Balance	153,941,075	17,908,189	8,981,665	3,253,429	2,499,949	2,383,931	2,418,943	2,548,973	2,301,098	14,232,484	210,469,737
Provision bad debt	(5,127,485)	(1,126,068)	(502,542)	(501,895)	(1,599,311)	(1,961,332)	(2,033,400)	(2,218,584)	(2,040,010)	(10,941,141)	(28,051,766)
Consolidated portfolio (net)	148,813,590	16,782,121	8,479,123	2,751,534	900,638	422,599	385,544	330,390	261,089	3,291,343	182,417,971
Total Balance	153,941,075	17,908,189	8,981,665	3,253,429	2,499,949	2,383,931	2,418,943	2,548,973	2,301,098	14,232,484	210,469,737
Total Provision bad debt	(5,127,485)	(1,126,068)	(502,542)	(501,895)	(1,599,311)	(1,961,332)	(2,033,400)	(2,218,584)	(2,040,010)	(10,941,141)	(28,051,766)

d) The composition of the current and non-current stratified portfolio by segment and by range of days according to maturity corresponding to December 31, 2025 is as follows:

Portfolio stratified by segment as of December 31, 2025	Up to date	From 1 to 30 days	From 31 to 60 days	From 61 to 90 days	From 91 to 120 days	From 121 to 150 days	From 150 to 181 days	From 181 to 210 days	From 211 to 250 days	More than 250 days	Total Portfolio
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Consolidated portfolio renegotiated (net)	-	-	-	-	-	-	-	-	-	-	-
Balance	-	-	-	-	-	-	-	-	-	-	-
Provision bad debt	-	-	-	-	-	-	-	-	-	-	-
Consolidated portfolio no renegotiated (net)	133,065,353	24,051,329	4,001,949	3,247,014	5,429,605	1,223,416	936,366	217,367	357,807	4,941,078	177,471,284
Balance	137,431,224	25,166,547	4,499,444	3,765,377	7,792,003	3,637,293	2,821,457	1,683,457	2,296,016	12,931,735	202,024,554
Provision bad debt	(4,365,871)	(1,115,218)	(497,495)	(518,363)	(2,362,398)	(2,413,877)	(1,885,091)	(1,466,090)	(1,938,209)	(7,990,657)	(24,553,270)
Consolidated portfolio (net)	133,065,353	24,051,329	4,001,949	3,247,014	5,429,605	1,223,416	936,366	217,367	357,807	4,941,078	177,471,284
Total Balance	137,431,224	25,166,547	4,499,444	3,765,377	7,792,003	3,637,293	2,821,457	1,683,457	2,296,016	12,931,735	202,024,554
Total Provision bad debt	(4,365,871)	(1,115,218)	(497,495)	(518,363)	(2,362,398)	(2,413,877)	(1,885,091)	(1,466,090)	(1,938,209)	(7,990,657)	(24,553,270)

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Note 8 - Related party disclosure

a) Accounts receivables from related parties, current and non-current

Accounts receivable from related entities						Balance			
						Current		Non-current	
						06.30.2026	12.31.2025	06.30.2026	12.31.2025
TAX ID	Company	Country of origin	Nature of relationship	Transaction currency	Origin of the transaction	ThCh\$	ThCh\$	ThCh\$	ThCh\$
59.266.660-K	WOM Cayman Holdings	Cayman Islands	Common parent company	USD	Loan	-	-	1,778,116	1,259,491
78.021.975-2	WOM Chile Holdco SpA	Chile	Common parent company	USD	Loan	-	-	246,993	223,303
76.637.257-0	Alza Telco Fondo de Inversión	Chile	Common parent company	UF	Loan	-	-	194,316	-
59.208.720-0	NC Telecom II AS	Norway	Common parent company	USD	Loan	454,807	306,643	-	-
Total						454,807	306,643	2,219,424	1,482,793

b) Accounts payable to related parties, current and non-current

There is no account payable to related parties as of June 30, 2026 and December 31, 2025.

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Note 8 - Related party disclosure (continued)

c) Main transactions with related parties

Transactions for the periods ended June 30, 2026 and December 31, 2025 between related entities that exceed ThCh\$500,000 are disclosed below:

Main transaction with related parties							06.30.2026		12.31.2025	
TAX ID	Company	Country of origin	Nature of relationship	Transaction currency	Origin of the transaction	Description of the transaction	Transaction amount	Effect on income statement (expenses)/ income	Transaction amount	Effect on income statement (expenses)/ income
							ThCh\$	ThCh\$	ThCh\$	ThCh\$
78.021.975-2	WOM Chile Holdco SpA	Chile	Parent company	USD	Capital	Increase in capital	-	-	756,574,763	-
1859321	Chilli JV Limited (1)	British Virgin Islands	Common parent company	USD	Loan	Write-off	-	-	322,785,435	(322,785,435)
B248880	Partners Telecom Latam II S.à r.l (1)	Luxembourg	Common parent company	USD	Interco receivable	Write-off	-	-	15,383,856	(15,383,856)
GB 868005221	Novator Partners LLP (1)	United Kingdom	Common parent company	USD	Management fees	Write-off	-	-	1,574,092	1,574,092
59.266.660-K	WOM Cayman Holding	Cayman Island	Parent company	USD	Loan	Loan	518,625	72,005	1,259,491	-
59.208.720-0	NC Telecom II AS (1)	Norway	Common parent company	USD	Loan	Write-off	-	-	662,395	662,395
59.208.720-0	NC Telecom II AS	Norway	Common parent company	USD	Loan	Reimbursement	-	-	609,164	-

(1) As a result of the agreement with Novator at the time of the change of control, all intercompany accounts were written off.

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Note 8 - Related party disclosure (continued)

d) Loans to related parties

June 30, 2026

TAX ID	Debtor	TAX ID	Borrower	Country of debtor	Currency	Origin date	Type	Effective and nominal rate	Nominal value	Nominal value	Total current	Total non-current	Expiry
									ThUSD / UF	ThCh\$	ThCh\$	ThCh\$	
59.266.660-K	WOM Cayman Holding	99.517.000-0	WOM Mobile SpA	Cayman Islands	USD	03.21.2025	Loan	0.00%	0.00	1	-	1	
78.021.975-2	WOM Chile Holdco SpA	78.921.690-8	WOM SpA	Chile	USD	07.08.2025	Loan	SOFR 3M + 3,51%	252.66	234,330	-	246,993	
59.266.660-K	WOM Cayman Holding	78.921.690-8	WOM SpA	Cayman Islands	USD	03.21.2025	Loan	SOFR 3M + 3,34%	1,497.28	1,388,665	-	1,778,115	
76.637.257-0	Alza Telco Fondo de Inversión	78.921.690-8	WOM SpA	Chile	UF	04.28.2026	Loan	3.84%	4,730.00	189,643	-	194,316	2031
Total									6,479.94	1,812,639	-	2,219,424	

December 31, 2025

TAX ID	Debtor	TAX ID	Borrower	Country of debtor	Currency	Origin date	Type	Effective and nominal rate	Nominal value	Nominal value	Total current	Total non-current	Expiry
									ThUSD	ThCh\$	ThCh\$	ThCh\$	
59.266.660-K	Wom Cayman Holding	99.517.000-0	WOM Mobile SpA	Cayman Islands	USD	03.21.2025	Loan	0.00%	0.00	1	-	1	
78.021.975-2	WOM Chile Holdco SpA	78.921.690-8	WOM SpA	Chile	USD	07.08.2025	Loan	SOFR 3M + 3,51%	243.66	221,028	-	223,302	
59.266.660-K	Wom Cayman Holding	78.921.690-8	WOM SpA	Cayman Islands	USD	03.21.2025	Loan	SOFR 3M + 3,34%	1,332.74	1,208,966	-	1,259,490	
Total									1,576.39	1,429,995	-	1,482,793	

e) Loans from related parties

There were no loans from related parties as of June 30, 2026 and December 31, 2025.

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Note 8 - Related party disclosure (continued)

f) Board of Directors and key management staff

As of June 30, 2026 and December 31, 2025, the Group is managed by WOM Cayman Holdings Ltda and the Board of Directors composed of 5 members, who are detailed below:

Directors	Position
Mauricio Ramos	Director
Christopher Bannister	Director
Eugene Davis	Director
Claudio Muñoz	Director
Alejandro Puentes	Director

The key management executives are detailed below:

Key executives	Position
Christopher Bannister	CEO
Barbara Parejas	VP of Human Value
Stefan Evergard	CTO
Nicolas Larach	CFO
María Paz Cerda	VP of Corporate Affair
Esteban Andres Ok	COO
Jessica Hernandez	Audit Director

As of June 30, 2026, 55 people are considered as key executives (57 as of June 30, 2025).

The salaries and benefit payments made to the Board of Directors and key executives are detailed as follows:

Concepts	06.30.2026	06.30.2025
	ThCh\$	ThCh\$
Board of Directors remuneration	-	494,149
Key executives salaries	4,692,377	5,056,481
Total	4,692,377	5,550,630

There are no other outstanding receivable and payable balances between the Company and its Directors.

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Note 9 - Inventory

The inventory as of June 30, 2026 and December 31, 2025 is detailed as follows:

Inventory	06.30.2026			12.31.2025		
	Gross value	Allowance for Obsolescence	Net value	Gross value	Allowance for Obsolescence	Net value
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Mobile equipment	27,829,426	(180,038)	27,649,389	18,189,014	(155,196)	18,033,817
Accessories	1,437,403	(21,481)	1,415,921	730,877	(10,461)	720,416
Simcards	853,545	-	853,545	1,093,741	-	1,093,741
Total	30,120,374	(201,519)	29,918,855	20,013,633	(165,658)	19,847,975

A rollforward of the inventory as of June 30, 2026 and December 31, 2025 is as follows:

Concepts	06.30.2026	12.31.2025
	ThCh\$	ThCh\$
Opening balance	19,847,974	13,732,779
Movements:		
Purchases	77,673,898	133,767,261
Cost of Sales	(67,567,156)	(127,606,529)
Net movement allowance	(35,861)	(45,536)
Total activity	10,070,881	6,115,195
Closing balance	29,918,856	19,847,974

A rollforward of the allowance for obsolescence as of June 30, 2026 and December 31, 2025 is as follows:

Concepts	06.30.2026	12.31.2025
	ThCh\$	ThCh\$
Opening balance	165,657	120,121
Additions	157,145	317,016
Write-offs/applications	(121,284)	(271,480)
Total activity	35,861	45,536
Closing balance	201,518	165,657

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WOM MOBILE SpA AND SUBSIDIARIES
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Note 10 - Intangible assets other than goodwill

a) As of June 30, 2026 and December 31, 2025, intangibles are detailed as follows:

Intangible assets other than goodwill	06.30.2026			12.31.2025		
	Gross intangible	Accumulated amortization	Net intangible	Gross intangible	Accumulated amortization	Net intangible
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Licenses	42,324,411	(32,801,589)	9,522,822	40,690,064	(32,647,105)	8,042,959
Software	66,042,595	(43,181,988)	22,860,607	62,042,900	(37,398,868)	24,644,032
Frequencies	136,056,000	(37,665,744)	98,390,255	136,056,000	(32,986,742)	103,069,258
Total	244,423,006	(113,649,322)	130,773,684	238,788,963	(103,032,714)	135,756,249

b) As of June 30, 2026, movements of intangible assets other than goodwill are detailed as follows:

Movements of intangible assets other than goodwill as of June 30, 2026		Licenses	Software	Frequency Rights	Intangible (Net)
		ThCh\$	ThCh\$	ThCh\$	ThCh\$
Reconciliation of changes in intangible assets other than goodwill					
Opening balance of Intangibles other than goodwill		8,042,959	24,644,032	103,069,258	135,756,249
Changes in opening balance of Intangibles other than goodwill		3,052,307	(96,070)	(2,956,236)	0
Changes in intangible assets other than goodwill					
	Increases other than those from business combinations intangible assets other than goodwill	-	-	-	-
	Amortization, intangible assets other than goodwill	(3,206,791)	(5,687,050)	(4,160,676)	(13,054,517)
	Impairment losses recognized in profit or loss, intangible assets other than goodwill	-	-	-	-
	Increases (decreases) for transfers and other changes, intangible assets other than goodwill (1)	1,634,347	3,999,695	2,437,909	8,071,952
	Disposals and removals, intangible assets other than goodwill	-	-	-	-
Total increase (decrease) in intangible assets other than goodwill		(1,572,444)	(1,687,355)	(1,722,767)	(4,982,565)
Intangible assets other than goodwill as of 06.30.2026		9,522,822	22,860,607	98,390,256	130,773,685

(1) These amount includes transfers from Property, Plant and Equipment to Intangibles as of June 30, 2026 (see Note 11).

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Note 10 - Intangible assets other than goodwill (continued)

- c) As of December 31, 2025, movements of intangible assets other than goodwill are detailed as follows:

Movements of intangible assets other than goodwill as of December 31, 2025		Licenses	Software	Frequency Rights	Intangible (Net)
		ThCh\$	ThCh\$	ThCh\$	ThCh\$
Reconciliation of changes in intangible assets other than goodwill					
Opening balance of Intangibles other than goodwill		11,200,615	25,424,254	107,843,280	144,468,149
Changes in opening balance of Intangibles other than goodwill		416,425	-	(416,425)	-
Changes in intangible assets other than goodwill					
	Increases other than those from business combinations intangible assets other than goodwill	-	-	-	-
	Amortization, intangible assets other than goodwill	(7,605,046)	(9,327,060)	(8,924,959)	(25,857,065)
	Impairment losses recognized in profit or loss, intangible assets other than goodwill	-	-	-	-
	Increases (decreases) for transfers and other changes, intangible assets other than goodwill (1)	4,030,965	8,546,838	4,567,363	17,145,165
	Disposals and removals, intangible assets other than goodwill	-	-	-	-
Total increase (decrease) in intangible assets other than goodwill		(3,574,081)	(780,222)	(4,357,597)	(8,711,900)
Intangible assets other than goodwill as of 12.31.2025		8,042,959	24,644,032	103,069,258	135,756,249

- (1) These amount includes transfers from Property, Plant and Equipment to Intangibles as of December 31, 2025 (see Note 11).

Definitely-lived intangibles are subjected to impairment tests every time there are indications of potential impairment. As of June 30, 2026 and December 31, 2025, there are no indications of impairment on definitely-lived intangibles.

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Note 11 - Property, plant and equipment

- a) As of June 30, 2026 and December 31, 2025, Property, plant and equipment items and its accumulated depreciation is detailed as follows:

Description	06.30.2026			12.31.2025		
	Gross PPE	Accumulated depreciation	PPE (Net)	Gross PPE	Accumulated depreciation	PPE (Net)
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Land	1,512,963	-	1,512,963	1,512,963	-	1,512,963
Building	6,765,137	(3,944,035)	2,821,102	6,731,835	(3,794,811)	2,937,024
Technological equipment	120,505,038	(113,308,565)	7,196,473	118,554,889	(109,729,805)	8,825,084
Fixed installations and accessories facilities	57,663,989	(46,895,687)	10,768,302	52,927,334	(42,746,043)	10,181,291
Work in progress	64,917,514	-	64,917,514	66,970,780	-	66,970,780
Switching communication and network equipment (1)	764,228,303	(434,755,542)	329,472,761	730,875,125	(405,451,667)	325,423,458
Transmission assets	142,143,034	(37,131,644)	105,011,390	137,584,253	(32,770,473)	104,813,780
Other property, plant and equipment (2)	9,409,487	(5,958,427)	3,451,061	8,866,981	(4,998,132)	3,868,849
Total	1,167,145,464	(641,993,900)	525,151,565	1,124,024,159	(599,490,931)	524,533,228

- (1) This category includes the following:
- Towers: site structure where sector radio frequency antennas (RF) are installed to provide service to customers and microwave antennas (MW) to connect each site to a mobile network.
 - Antennas: these provide connection service to the client.
 - RF Equipment: sector radio frequency antennas that provide service to customers. Those are called remote radio (RRU).
 - TX equipment (antennas for Radio Links): those transmit and transport the signal from one place to another.
- (2) Other property, plant and equipment includes minor network assets and facilities in stores and computer equipment, among others.

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Note 11 - Property, plant and equipment (continued)

b) As of June 30, 2026 movements of property, plant and equipment are detailed as follows:

Movements as of June 30, 2026		Land	Buildings	Technological equipment	Fixed installations and accessories facilities	Work in progress	Switching communication and network equipment	Transmission assets	Other property, plant and equipment	Property, plant and equipment (Net)
		ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Reconciliation of changes in property, plant and equipment										
Opening balance		1,512,963	2,937,024	8,825,084	10,181,291	66,970,780	325,423,458	104,813,781	3,868,848	524,533,229
Changes in property, plant and equipment										
	Increases other than those from business combinations, property, plant and equipment	-	-	-	-	58,542,818	-	-	-	58,542,818
	Depreciation, property, plant and equipment	-	(149,224)	(3,578,760)	(4,149,644)	-	(30,264,432)	(4,371,595)	(960,295)	(43,473,950)
	Impairment losses recognized in profit or loss, property, plant and equipment	-	-	-	-	-	-	-	-	-
	Total changes in property, plant and equipment	-	(149,224)	(3,578,760)	(4,149,644)	58,542,818	(30,264,432)	(4,371,595)	(960,295)	15,068,868
Increases (decreases) for transfers and other changes, property, plant and equipment										
	Increases (decreases) due to transfers from construction in progress, property, plant and equipment	-	33,303	1,950,149	4,736,654	(54,962,041)	42,797,411	4,902,018	542,506	-
	Increases (decreases) for other changes, property, plant and equipment (1) (2) (see Note 10)	-	-	-	-	(5,634,043)	-	-	-	(5,634,043)
	Total increases (decreases) for transfers and other changes, property, plant and equipment	-	33,303	1,950,149	4,736,654	(60,596,084)	42,797,411	4,902,018	542,506	(5,634,043)
Dispositions and removals of service, property, plant and equipment										
	Dispositions property, plant and equipment (3)	-	-	-	-	-	(8,483,677)	(332,812)	-	(8,816,489)
	Removals of service, property, plant and equipment	-	-	-	-	-	-	-	-	-
	Total dispositions and removals of service, property, plant and equipment	-	-	-	-	-	(8,483,677)	(332,812)	-	(8,816,489)
Total increase (decrease) in property, plant and equipment		-	(115,922)	(1,628,611)	587,010	(2,053,266)	4,049,302	197,610	(417,788)	618,336
Property, plant and equipment as of 06.30.2026		1,512,963	2,821,102	7,196,473	10,768,301	64,917,514	329,472,760	105,011,391	3,451,060	525,151,565

(1) These amounts include transfers from Property, Plant and Equipment to Intangibles as of June 30, 2026 (see Note 10).

(3) Corresponds to the reclassification of the provision for costs of sale of fixed assets between the WIP accounts to definitive PPE.

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Note 11 - Property, plant and equipment (continued)

c) As of December 31, 2025, movements of property, plant and equipment are detailed as follows:

Movements as of December 31, 2025		Land	Buildings	Technological equipment	Fixed installations and accessories facilities	Work in progress	Switching communication and network equipment	Transmission assets	Other property, plant and equipment	Property, plant and equipment (Net)
		ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Reconciliation of changes in property, plant and equipment										
Opening balance		1,512,963	3,171,303	16,202,366	8,810,528	73,927,238	373,438,845	90,123,844	3,950,283	571,137,370
Changes in property, plant and equipment										
	Increases other than those from business combinations, property, plant and equipment	-	-	-	-	83,680,961	-	-	-	83,680,961
	Depreciation, property, plant and equipment	-	(292,441)	(9,817,257)	(8,549,559)	-	(68,520,238)	(8,851,329)	(955,866)	(96,986,690)
	Impairment losses recognized in profit or loss, property, plant and equipment	-	-	-	-	-	-	-	-	-
	Total changes in property, plant and equipment	-	(292,441)	(9,817,257)	(8,549,559)	83,680,961	(68,520,238)	(8,851,329)	(955,866)	(13,305,729)
Increases (decreases) for transfers and other changes, property, plant and equipment										
	Increases (decreases) due to transfers from construction in progress, property, plant and equipment	-	58,162	2,439,975	9,949,891	(100,121,567)	42,434,281	44,364,826	874,432	-
	Increases (decreases) for other changes, property, plant and equipment (1) (2) (see Note 10)	-	-	-	-	(538,676)	-	(20,798,543)	-	(21,337,219)
	Total increases (decreases) for transfers and other changes, property, plant and equipment	-	58,162	2,439,975	9,949,891	(100,660,243)	42,434,281	23,566,283	874,432	(21,337,219)
Dispositions and removals of service, property, plant and equipment										
	Dispositions property, plant and equipment (3)	-	-	-	(29,569)	10,022,824	(21,929,430)	(25,018)	-	(11,961,193)
	Removals of service, property, plant and equipment	-	-	-	-	-	-	-	-	-
	Total dispositions and removals of service, property, plant and equipment	-	-	-	(29,569)	10,022,824	(21,929,430)	(25,018)	-	(11,961,193)
Total increase (decrease) in property, plant and equipment		-	(234,279)	(7,377,282)	1,370,763	(6,956,458)	(48,015,387)	14,689,936	(81,434)	(46,604,141)
Property, plant and equipment as of 12.31.2025		1,512,963	2,937,024	8,825,084	10,181,291	66,970,780	325,423,458	104,813,780	3,868,849	524,533,229

(1) These amounts include transfers from Property, Plant and Equipment to Intangibles as of December 31, 2025 (see Note 10).

(2) These amounts include the National Optical Fiber Project (FON) subsidy assigned to the Arica y Parinacota zone for ThCh\$ 6,280,389 and to the North zone for ThCh\$ 14,518,154.

(3) Corresponds to the reclassification of the provision for costs of sale of fixed assets between the WIP accounts to definitive PPE.

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Note 12 - Right of Use assets and lease liabilities

a) As of June 30, 2026 and December 31, 2025, right-of-use assets are detailed as follows:

Right-of-use assets	Sites	Stores	Offices	Warehouses	Other	Total
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Opening balance	267,466,977	16,110,649	8,344,561	97,920	14,667,723	306,687,831
Additions	25,486,904	1,355,628	394,028	2,370,131	518,224	30,124,914
Retirements	-	-	-	-	-	-
Depreciation	(26,341,720)	(3,869,577)	(305,632)	(273,911)	(616,671)	(31,407,511)
Closing balance as of 06.30.2026	266,612,161	13,596,700	8,432,957	2,194,140	14,569,275	305,405,234

Right-of-use assets	Sites	Stores	Offices	Warehouses	Other	Total
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Opening balance	255,375,067	13,384,743	8,498,696	205,841	13,103,435	290,567,782
Additions	62,129,864	10,095,059	480,087	140,220	2,841,407	75,686,637
Retirements	-	-	-	-	-	-
Depreciation	(50,037,954)	(7,369,153)	(634,222)	(248,141)	(1,277,119)	(59,566,589)
Closing balance as of 12.31.2025	267,466,977	16,110,649	8,344,561	97,920	14,667,723	306,687,830

The Company has lease contracts for concepts directly associated with the business, such as the leasing of commercial offices and telecommunications technical facility space.

The right-of-use assets generated by lease contracts are related to the following concepts:

- Sites: represents the land and physical spaces lease contracts where communication antennas are located to provide mobile and complementary telephony services.
- Stores: represents a lease of real estate, land or spaces related to the location of stores for commercial activities which are engaged in selling of handsets, accessories and mobile and data services.
- Offices and warehouses: represents a lease agreement which includes the corporate office and the inventory warehouses.
- Others: represents lease agreements for other equipment.

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Note 12 - Right of Use assets and lease liabilities (continued)

b) As of June 30, 2026, current and non-current lease liabilities are detailed below:

Debtor	Debtor country	Creditor	Creditor country	Currency	Amortization period	Average effective and nominal rate	Total Nominal amount in ThCh\$
WOM SpA	Chile	Miscellaneous creditors	Chile	UF	Monthly	11.38%	241,247,828
WOM SpA	Chile	Miscellaneous creditors	Chile	USD	Monthly	11.95%	212,432,498
WOM SpA	Chile	Miscellaneous creditors	Chile	CLP	Monthly	11.40%	3,013,986
WOM SpA	Chile	Miscellaneous creditors	Chile	UF	Monthly	5.56%	14,456,091
WOM SpA	Chile	Miscellaneous creditors	Chile	UF	Monthly	4.76%	15,055,968
WOM SpA	Chile	Miscellaneous creditors	Chile	UF	Monthly	15.23%	12,969,339
WOM SpA	Chile	Miscellaneous creditors	Chile	UF	Monthly	9.36%	2,165,164
MULTIKOM SpA	Chile	Miscellaneous creditors	Chile	UF	Monthly	4.95%	198,040
MULTIKOM SpA	Chile	Miscellaneous creditors	Chile	CLP	Monthly	5.33%	152,438

Tax ID debtor	Debtor	TAX ID creditor	Creditor	Type of contract	Currency	Rate	Number of contracts	Current lease liabilities			Non-current lease liabilities							
								Up to 90 days	More than 90 days to 1 year	Total current lease liabilities 06.30.2026	More than 1 year to 2 years	More than 2 years to 3 years	Total more than 1 year to 3 years	More than 3 years to 4 years	More than 4 years to 5 years	Total more than 3 years to 5 years	More than 5 years	Total non-current lease liabilities 06.30.2026
								ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
78.921.690-8	WOM SpA	Miscellaneous creditors	Miscellaneous creditors	Sites	UF	11.38%	3,542	9,453,943	15,328,670	24,782,613	35,872,661	37,023,936	72,896,597	38,355,747	38,522,436	76,878,183	66,690,435	216,465,215
78.921.690-8	WOM SpA	Miscellaneous creditors	Miscellaneous creditors	Sites	USD	11.95%	99	5,688,821	18,859,560	24,548,381	27,192,299	30,671,865	57,864,164	34,349,545	38,466,104	72,815,649	57,204,304	187,884,117
78.921.690-8	WOM SpA	Miscellaneous creditors	Miscellaneous creditors	Sites	CLP	11.40%	70	203,985	645,736	849,720	943,814	964,209	1,908,023	62,125	45,256	107,380	148,863	2,164,266
78.921.690-8	WOM SpA	Miscellaneous creditors	Miscellaneous creditors	Corporate Office	UF	5.56%	7	97,131	417,215	514,346	620,599	466,432	1,087,032	725,133	809,128	1,534,262	11,320,451	13,941,745
78.921.690-8	WOM SpA	Miscellaneous creditors	Miscellaneous creditors	Other	UF	4.76%	187	266,891	826,518	1,093,409	1,123,424	722,681	1,846,105	756,429	791,799	1,548,227	10,568,227	13,962,559
78.921.690-8	WOM SpA	Miscellaneous creditors	Miscellaneous creditors	Stores	UF	15.23%	185	1,810,129	5,655,914	7,466,044	4,170,165	1,262,539	5,432,704	64,810	5,782	70,592	-	5,503,296
78.921.690-8	WOM SpA	Miscellaneous creditors	Miscellaneous creditors	Warehouse	UF	9.36%	1	108,402	340,145	448,547	490,532	536,446	1,026,978	586,657	102,981	689,638	-	1,716,616
78.456.640-4	MULTIKOM SpA	Miscellaneous creditors	Miscellaneous creditors	Sites	UF	4.95%	15	15,042	42,625	57,667	32,672	17,028	49,700	16,937	30,736	47,673	43,000	140,373
78.456.640-4	MULTIKOM SpA	Miscellaneous creditors	Miscellaneous creditors	Sites	CLP	5.33%	1	4,489	14,178	18,667	20,681	22,913	43,594	25,385	28,124	53,509	36,669	133,771
Total							4,107	17,648,833	42,130,562	59,779,395	70,466,846	71,688,050	142,154,896	74,942,767	78,802,345	153,745,113	146,011,950	441,911,958

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Note 12 - Right of Use assets and lease liabilities (continued)

c) As of December 31, 2025, current and non-current lease liabilities are detailed below (continued):

Debtor	Debtor country	Creditor	Creditor country	Currency	Amortization period	Average effective and nominal rate	Total Nominal amount in ThCh\$
WOM SpA	Chile	Miscellaneous creditors	Chile	CLP	Monthly	11.42%	3,258,693
WOM SpA	Chile	Miscellaneous creditors	Chile	UF	Monthly	11.35%	240,532,561
WOM SpA	Chile	Miscellaneous creditors	Chile	USD	Monthly	11.94%	218,760,423
WOM SpA	Chile	Miscellaneous creditors	Chile	UF	Monthly	14.44%	15,099,064
WOM SpA	Chile	Miscellaneous creditors	Chile	UF	Monthly	5.56%	14,278,121
WOM SpA	Chile	Miscellaneous creditors	Chile	UF	Monthly	4.76%	15,259,451
MULTIKOM SpA	Chile	Miscellaneous creditors	Chile	UF	Monthly	4.95%	143,740

Tax ID debtor	Debtor	TAX ID creditor	Creditor	Type of contract	Currency	Rate	Number of contracts	Current lease liabilities			Non-current lease liabilities							
								Up to 90 days	More than 90 days to 1 year	Total current lease liabilities 12.31.2025	More than 1 year to 2 years	More than 2 years to 3 years	Total more than 1 year to 3 years	More than 3 years to 4 years	More than 4 years to 5 years	Total more than 3 years to 5 years	More than 5 years	Total non-current lease liabilities 12.31.2025
								ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
78.921.690-8	WOM SpA	Miscellaneous creditors	Miscellaneous creditors	Sites	UF	11.35%	3,674	9,095,159	16,995,639	26,090,798	32,958,354	33,482,533	66,440,887	34,854,370	35,108,081	69,962,451	78,038,427	214,441,765
78.921.690-8	WOM SpA	Miscellaneous creditors	Miscellaneous creditors	Sites	USD	11.94%	99	5,400,027	17,254,247	22,654,274	25,363,661	28,385,654	53,749,315	31,804,887	35,621,811	67,426,698	74,930,135	196,106,148
78.921.690-8	WOM SpA	Miscellaneous creditors	Miscellaneous creditors	Sites	CLP	11.42%	69	190,843	602,663	793,506	880,379	979,637	1,860,016	466,514	35,298	501,812	103,359	2,465,187
78.921.690-8	WOM SpA	Miscellaneous creditors	Miscellaneous creditors	Corporate Office	UF	5.56%	7	90,717	385,677	476,394	536,031	429,120	965,151	669,320	744,601	1,413,922	11,422,655	13,801,727
78.921.690-8	WOM SpA	Miscellaneous creditors	Miscellaneous creditors	Other	UF	4.76%	188	252,983	783,240	1,036,223	1,103,318	888,639	1,991,957	725,096	758,938	1,484,034	10,747,236	14,223,227
78.921.690-8	WOM SpA	Miscellaneous creditors	Miscellaneous creditors	Stores	UF	14.44%	186	1,660,241	5,109,202	6,769,443	5,824,627	2,168,618	7,993,245	322,611	13,767	336,378	-	8,329,623
78.456.640-4	MULTIKOM SpA	Miscellaneous creditors	Miscellaneous creditors	Sites	UF	4.95%	9	5,506	17,489	22,995	25,139	11,350	36,490	8,393	8,863	17,256	66,999	120,744
Total							4,232	16,695,476	41,148,157	57,843,633	66,691,509	66,345,551	133,037,060	68,851,191	72,291,359	141,142,550	175,308,811	449,488,421

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Note 12 - Right of Use assets and lease liabilities (continued)

d) Roll forward lease liabilities

The following table shows the movement of the lease liabilities as of June 30, 2026 and December 31, 2025:

Lease liabilities	06.30.2026	12.31.2025
	ThCh\$	ThCh\$
Opening balance	507,332,053	518,757,090
Lease liabilities generated	22,535,346	67,170,741
Interest cost	27,503,283	58,852,564
Lease liabilities (decrease)	(55,679,330)	(137,448,342)
Closing balance	501,691,352	507,332,053

e) Lease expenses recorded as operating expenses.

The expense related to current leases of low value assets not included in the measurement of lease liabilities under IFRS 16, for the years ended as of June 30, 2026 and 2025 is ThCh\$264,208 and ThCh\$230,622 respectively.

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Note 13 - Trade payables and other accounts payable

a) The accounts payable as of June 30, 2026 and December 31, 2025, are as follows:

Description	06.30.2026	12.31.2025
	ThCh\$	ThCh\$
Obligations due to purchases or services provided, not ceded (1)	51,091,492	85,517,675
Obligations due to purchases or services provided, ceded (2)	7,133,685	1,861,696
Obligations due to purchases or services provided (Factoring) (2.1)	2,807,570	1,861,696
Obligations due to purchases or services provided (Confirming) (2.2)	4,326,114	-
Obligations due to purchases or services provided, provisioned (3)	90,359,781	94,239,619
Invoices to receive	19,977,940	10,401,585
Employees accounts payable	1,103,053	1,237,912
Supplier advances (*)	-	-
Total current	169,665,951	193,258,488

(1)(2) The payables for purchases or service provision correspond to foreign and national providers, for purchases related to the business, interconnection services, marketing, maintenance and services, among others, according to the following detail:

Obligations due to purchases or services provided	06.30.2026	12.31.2025
	ThCh\$	ThCh\$
Domestic	55,511,504	70,537,305
Foreign	2,713,672	16,842,066
Total	58,225,176	87,379,371

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Note 13 - Trade and other accounts payable (continued)

(2) Within “**Obligations due to purchases or services provided, Ceded (2)**” we have:

(2.1) Obligations due to purchases or services provided (Factoring) main financing institutions to which our suppliers have transfer their account receivables:

Main Factoring Suppliers	06.30.2026	12.31.2025
	ThCh\$	ThCh\$
Moneda Renta CLP Fondo de Inversión	804,941	-
Moneda Cumplo Pronto Pago PYMES Fondo de Inversión	548,053	1,009,136
Primus Capital SpA	283,139	44,520
Capital Express Servicios Financieros S.A.	223,870	7,423
ACF capital S.A.	186,138	-
Bolsa de Productos de Chile Bolsa de Productos Agropecuarios S.A.	167,214	179,136
Banco Consorcio	149,192	29,896
Orsan Factoring SA	135,043	-
Finameris Servicios Financieros S.A.	90,674	34,819
Cordada S.A.	89,975	69,246
Interfactor S.A.	57,954	8,874
Factoring Security S.A.	23,308	16,412
Sociedad Proyeccion S.A.	20,586	24,850
Eurocapital S.A.	9,675	-
Go Factoring S.A.	8,493	23,261
Asesorias e Inversiones Rivax SpA	5,428	-
Fondo de Inversión Link Capital	1,698	-
Blanco Financiero SpA	1,123	-
CBP Financia Capital Factoring S.A.	1,068	-
Comercial de Valores Factoring S.A.	-	156,513
Fynpal SpA	-	150,279
RBKA Servicios Financieros SpA	-	33,509
Factoriza S.A.	-	25,618
C Capital SpA	-	24,628
Finterra Servicios Financieros S.A.	-	16,851
Santa Eliana Inversiones SpA	-	5,688
Fingo SpA	-	1,035
Total	2,807,571	1,861,696

(2.2) Obligations due to purchases or services provided (Confirming) considers the financial institutions that anticipated to our suppliers the payment of their invoices under agreements established with WOM.

Main Confirming Suppliers	06.30.2026	12.31.2025
	ThCh\$	ThCh\$
ST Capital SpA	1,699,599	-
Moneda Cumplo Pronto Pago Pymes Fondo de Inversión	1,172,955	-
Moneda Renta CLP Fondo de Inversion	1,453,560	-
Total	4,326,114	-

Notes to the Interim Consolidated Financial Statements
WOM MOBILE SpA AND SUBSIDIARIES
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Note 13 - Trade and other accounts payable (continued)

As disclosed in Note 1, as of March 31, 2025, part of the prepetition debts with national and international suppliers have been paid and haircuts have been made as indicated by the Delaware Court after the exit of CH11 for an amount of ThCh\$ 146,985,811 disclosed in the Note 19 k.

(3) Within provisions, there are some recorded in relation to the networks, interconnection, IT, marketing, legal, auditing and other areas. These are detailed as follows:

Description	06.30.2026	12.31.2025
	ThCh\$	ThCh\$
Operational expenses provision	18,561,487	18,056,690
Provision of personnel expenses	7,526,997	11,953,654
Sales commissions provision	5,348,957	8,279,091
Spectrum provision	5,116,580	-
General expenses provision	5,151,773	4,670,265
Advertising provision	3,084,983	6,167,966
Other provisions (1)	45,569,005	45,111,953
Total	90,359,781	94,239,619

(1) Corresponds to the provision under the agreement with SUBTEL.

b) Accounts payable payment terms

The aging of the account payable is disclosed based on the original contractual terms in effect as of June 30, 2026.

Payments of trade accounts payable with up to date payments as of June 30, 2026 and December 31, 2025 are detailed as follows:

Suppliers with payments up to date as of 06.30.2026	Total
	ThCh\$
Between 0 and 30 days	33,686,399
Between 31 and 60 days	14,441,165
Between 61 and 90 days	45,213
Between 91 and 120 days	291,766
Between 121 and more	-
Total	48,464,544

Suppliers with payments up to date as of 12.31.2025	Total
	ThCh\$
Between 0 and 30 days	36,808,177
Between 31 and 60 days	11,704,169
Between 61 and 90 days	869,250
Between 91 and 120 days	269,790
Between 121 and more	1,079,160
Total	50,730,546

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WOM MOBILE SpA AND SUBSIDIARIES
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Note 13 - Trade and other accounts payable (continued)

b) Accounts payable payment terms (continued)

The trade accounts payable overdue as of June 30, 2026 and December 31, 2025 are detailed as follows:

Aged suppliers as of 06.30.2026	Total
	ThCh\$
Between 0 and 30 days	5,913,249
Between 31 and 60 days	1,778,265
Between 61 and 90 days	474,069
Between 91 and 120 days	440,146
Between 121 and more	1,154,904
Total	9,760,632

Aged suppliers as of 12.31.2025	Total
	ThCh\$
Between 0 and 30 days	2,163,024
Between 31 and 60 days	38,057
Between 61 and 90 days	1,305,475
Between 91 and 120 days	1,009,609
Between 121 and more	32,132,660
Total	36,648,825

Note 14 - Current tax liabilities

a) Income taxes

The companies of the group with tax results are detailed as follows:

Tax Result	06.30.2026	12.31.2025
	ThCh\$	ThCh\$
WOM SpA	(573,232,487)	(553,352,716)
Conect SpA (1)	(4,647,768)	(4,647,768)
Multikom SpA (1)	(8,115,459)	(7,663,485)
WOM Mobile SpA (1)	(46,942,814)	(73,519,887)

(1) There are no future plans for recovery of these tax losses, for these reasons the Group did not register deferred tax loss carryforwards for these tax losses.

Regarding the tax losses of WOM SpA, due to the Chapter 11 process, a significant increase in tax loss carryforwards is revealed in 2024. However, with projected flows over the next 10 years, this loss is expected to be fully absorbed.

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Note 14 - Current tax liabilities (continued)

b) Current tax liabilities

As of June 30, 2026 and December 31, 2025, current taxes payable are detailed as follows:

c) Deferred taxes

Based on the evolution of the business model and its projections, the company's management estimates that the future profit projections for its subsidiary WOM S.A. will allow these assets to be recovered.

As of June 30, 2026 and December 31, 2025, deferred taxes are detailed as follows:

Concepts	Assets	Liabilities	Net Assets (Net Liabilities)	Effects in the period	
				Profit (Loss)	Equity
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Tax loss carry forwards	154,772,771	-	154,772,771	5,367,538	-
Property, plant and equipment	182,273,759	141,729,026	40,544,734	4,598,654	-
Allowance for doubtful collections	18,562,985	-	18,562,985	944,594	-
Other provisions	20,069,186	-	20,069,186	(1,674,950)	-
Asset Retirement Obligation provision (ARO)	3,684,271	-	3,684,271	231,910	-
Deferred income	5,028,732	-	5,028,732	(1,024,396)	-
Inventory	8,145,842	8,109,427	36,415	9,683	-
Cost obtaining contracts (IFRS 15)	-	25,050,305	(25,050,305)	(734,635)	-
Right-of-use assets and lease liabilities (IFRS 16)	138,683,657	82,366,500	56,317,156	(292,071)	-
Intangible assets	34,584,885	33,217,168	1,367,717	1,489,291	-
Others	156,817	1,528,844	(1,372,027)	(840)	-
Total as of 06.30.2026	565,962,905	292,001,270	273,961,635	8,914,779	-

Concepts	Assets	Liabilities	Net Assets (Net Liabilities)	Effects in the period	
				Profit (Loss)	Equity
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Tax loss carry forwards	149,405,233	-	149,405,233	(28,867,473)	-
Property, plant and equipment	177,508,154	141,562,075	35,946,079	3,695,977	-
Allowance for doubtful collections	17,618,391	-	17,618,391	2,609,546	-
Other provisions	21,744,136	-	21,744,136	11,219,369	-
Asset Retirement Obligation provision (ARO)	3,452,361	-	3,452,361	359,468	-
Deferred income	6,053,128	-	6,053,128	(660,298)	-
Inventory	5,383,851	5,357,119	26,732	(53,396)	-
Cost obtaining contracts (IFRS 15)	-	24,315,669	(24,315,669)	(1,762,569)	-
Right-of-use assets and lease liabilities (IFRS 16)	139,377,319	82,768,092	56,609,227	(7,726,346)	-
Intangible assets	34,369,416	34,490,990	(121,574)	2,060,972	-
Others	170,347	1,541,534	(1,371,187)	66,279	-
Total as of 12.31.2025	555,082,336	290,035,479	265,046,857	(19,058,471)	-

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Note 14 - Current tax liabilities (continued)

d) Tax effects - income statement

Composition of income tax expense (loss)	01.01.2026 06.30.2026	01.01.2025 06.30.2025	04.01.2026 06.30.2026	04.01.2025 06.30.2025
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Profit (Loss) Income tax, current				
Income tax expense, current	(6,742)	(144,443)	(6,742)	(30,013)
Other expenses by current taxes	-	-	-	-
Total current income tax, net	(6,742)	(144,443)	(6,742)	(30,013)
Deferred tax effects				
Deferred (expense) income for taxes related to the creation and reversal of temporary differences	8,914,779	(34,679,384)	6,253,840	(5,258,344)
Total deferred (expense) benefit, net	8,914,779	(34,679,384)	6,253,840	(5,258,344)
Total (Expense) benefit for income tax	8,908,037	(34,823,827)	6,247,097	(5,288,357)

e) Reconciliation between the legal rate and the effective tax rate

The reconciliation of tax effects using the legal tax rate and the effective rate for the periods ended June 30, 2026 and 2025 is as follows:

Reconciliation of tax income (expenses) using legal tax rate versus tax expense using the effective rate	01.01.2026 06.30.2026	01.01.2025 06.30.2025
	ThCh\$	ThCh\$
Profit (loss) before income tax	(21,968,303)	(219,770,815)
Tax (expense) benefit using the tax legal rate (27%)	5,931,442	59,338,120
Tax benefit using the effective rate	8,908,037	(34,823,827)
Difference	2,976,595	(94,161,947)
Effect of the tax rate on non-deductible expenses to determine the taxable profit (loss)		
Difference in deferred tax on tax loss carry forwards	3,897,890	3,925,498
Tax monetary correction on equity	4,144,241	1,125,652
Other prior year adjustments	(6,742)	(3,423)
Tax fines	-	(426,603)
Kenbourne tax	-	(98,402,854)
Other chilean companies tax	(4,958,554)	(380,217)
Others	(100,240)	-
Total adjustments to tax expense using the legal rate	2,976,595	(94,161,947)
Effective Tax Rate	-40.55%	15.85%

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Note 15 - Other non-financial liabilities, current and non-current

As of June 30, 2026 and December 31, 2025, the balance of other current and non-current liabilities is detailed as follows:

Concepts	06.30.2026		12.31.2025	
	Current	Non-current	Current	Non-current
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Other non-financial liabilities	186,263	-	192,675	-
Deferred revenue (1)	5,452,514	-	8,325,995	-
Advance income related to tower sales to PTI	13,372,999	-	14,237,409	-
Value added taxes (2)	3,205,800	-	531,820	-
Total	22,217,577	-	23,287,899	-

- (1) Corresponds mainly to top-ups of prepaid services unused at period end. Those have an expiration period of 180 days if no new top-ups are made and any deferred income associated with prepaid services (Fiber, Mobile, TV, and A2P) is recognized directly in results when the service is consumed or when the top-up expires. Also included other services related to Conect.
- (2) VAT composition is as follows:

Composition of Value added taxes	06.30.2026	12.31.2025
	ThCh\$	ThCh\$
Credit VAT	10,760,115	12,210,409
Debit VAT	(7,561,886)	(12,287,492)
VAT withholding	7,572	608,903
Total VAT	3,205,800	531,820

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Note 16 - Other current and non-current financial liabilities

Other current and non-current financial liabilities	Current		Non-current	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
	ThCh\$		ThCh\$	
Public obligations, securitized bonds	1,023,146	233,990	53,073,624	45,420,247
Bonds payable	-	-	337,572,287	312,469,492
Total	1,023,146	233,990	390,645,910	357,889,739

Bonds payable - New Senior Secured Notes Due 2031:

By private instrument dated March 21, 2025, a bond indenture in the English language and governed by the laws of the State of New York, United States, entitled the “Senior Secured Notes Indenture” (hereinafter, and as amended, supplemented, or amended and consolidated from time to time, the “Secured Indenture”), was entered into by WOM Mobile, as issuer, WOM Chile Holdco, as parent company, WOM, Conect, Multikom and NC Telecom II AS, as guarantor subsidiaries, UMB Bank, National Association, as representative of the bondholders, paying agent, registrar agent and transfer agent, and TMF Group New York LLC, as foreign security agent.

Pursuant to the terms of the Secured Indenture, WOM Mobile issued international bonds (hereinafter, the “Guaranteed International Bonds”) starting with an initial amount of USD\$331,875,000 and after a reduction of USD\$4,053,716, the resultant amount stands at USD\$327,821,284 (refer to note 1.1). The International Secured Bonds mature on April 1, 2031, and bear interest at the following rates:

- i. for the period from the issuance of the International Bonds to March 31, 2026, an annual rate of 12,50%;
- ii. for the period from April 1, 2026 to March 31, 2027, an annual rate of 11,00% (payable in cash) or, at the issuer’s option, an annual rate of 5,5% payable in cash and an annual rate of 6,5% payable in kind (no cash payment), which will be capitalized to the principal; and;
- iii. for the period from April 1, 2027 to April 1, 2031, an annual rate of 11,00%, or such other rates as may apply in accordance with the Secured Indenture, The rates indicated above are calculated on the basis of a 360-day year divided into 12 months of 30 days each.

The secured notes are mandatory redeemable upon a change in control event and payable in cash.

As of June 30, 2026, the secured note balance and accrued interest was ThCh\$ 288,894,994 and ThCh\$ 48,677,293, respectively. As of December 31, 2025, the secured note balance and accrued interest was ThCh\$ 284,170,976 and ThCh\$ 28,298,515, respectively.

Public obligations, securitized bonds:

In December 2025, WOM completed a receivables securitization. EF Securitizadora S.A., Patrimonio Separado No. 16, issued two series of securitized bonds: (i) Series A (BBEFS-P16A) for ThUSD 21,640, and (ii) Series B (BBEFS-P16B) for ThCh\$ 39,545,621. The amounts placed were ThUSD 12,118 and ThCh\$ 39,150,165, respectively. On January 09, 2026, an additional amount of the Series A was placed for ThUSD 9,522.

The financing structure has a 42-month term from issuance, with a nominal interest rate of 8.46% for the Series A bond and a rate of 10.08% for the Series B bond.

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Note 16 - Other current and non-current financial liabilities (continued)

a) As of June 30, 2026, the bonds payable are detailed as follows:

Tax ID Debtor	Debtor	Creditor	Country	Currency	Type	Effective rate	Nominal Rate	Nominal amount ThUSD	Expiry
99.517.000-0	Wom Mobile SpA	Bond holders	USA	USD	Bullet	11.98%	11.38%	327,821.28	2031

a.1) As of June 30, 2026, the maturity analysis of the recorded amounts of the bonds payable is as follows:

Tax ID Debtor	Debtor	Creditor	Currency	Class	Current bond payables		Total current	Non-current bond payables							Total non-current
					Up to 90 days	90 days - 1 year		1 - 2 years	2 - 3 years	1 - 3 years Total	3 - 4 years	4 - 5 years	3 - 5 years Total	5 years & over	
					ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
99.517.000-0	Wom Mobile SpA	Bond holders	USD	Bonds payable	-	-	-	-	-	-	-	-	-	337,572,287	337,572,287
Total					-	-	-	-	-	-	-	-	-	337,572,287	337,572,287

b) As of December 31, 2025, the bonds payable are detailed as follows:

Tax ID Debtor	Debtor	Creditor	Country	Currency	Type	Effective rate	Nominal Rate	Nominal amount ThUSD	Expiry
99.517.000-0	Wom Mobile SpA	Bond holders	USA	USD	Bullet	11.98%	11.38%	327,821.28	2031

b.1) As of December 31, 2025, the maturity analysis of the recorded amounts of the bonds payable is as follows:

Tax ID Debtor	Debtor	Creditor	Currency	Class	Current bond payables		Total current	Non-current bond payables							Total non-current
					Up to 90 days	90 days - 1 year		1 - 2 years	2 - 3 years	1 - 3 years Total	3 - 4 years	4 - 5 years	3 - 5 years Total	5 years & over	
					ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
99.517.000-0	Wom Mobile SpA	Bond holders	USD	Bonds payable	-	-	-	-	-	-	-	-	-	312,469,492	312,469,492
Total					-	-	-	-	-	-	-	-	-	312,469,492	312,469,492

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Note 16 - Other current and non-current financial liabilities (continued)

c) As of June 30, 2026, the securitized bonds are detailed as follows:

Tax ID Debtor	Debtor	Tax ID Creditor	Creditor	Country	Currency	Type	Effective rate	Nominal Rate	Nominal amount ThUSD	Expiry
78.921.690-8	WOM SpA	96.971.830-8	EF Securitizadora S.A.	Chili	USD	Securitized Bonds	11.64%	8.46%	21,640,000.00	2029
78.921.690-8	WOM SpA	96.971.830-8	EF Securitizadora S.A.	Chili	CLP	Securitized Bonds	13.26%	10.08%	39,150,164.59	2029

c.1) As of June 30, 2026, the maturity analysis of the recorded amounts of the securitized bonds is as follows:

Tax ID Debtor	Debtor	Tax ID Creditor	Creditor	Currency	Current securitized bonds payables		Total current	Non-current securitized bonds payables							Total non-current
					Up to 90 days	90 days - 1 year		1 - 2 years	2 - 3 years	1 - 3 years Total	3 - 4 years	4 - 5 years	3 - 5 years Total	5 years & over	
					ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
78.921.690-8	WOM SpA	96.971.830-8	EF Securitizadora S.A.	USD	345,452	-	345,452	-	-	-	17,919,606	-	17,919,606	-	17,919,606
78.921.690-8	WOM SpA	96.971.830-8	EF Securitizadora S.A.	CLP	677,694	-	677,694	-	-	-	35,154,018	-	35,154,018	-	35,154,018
Total					1,023,146	-	1,023,146	-	-	-	53,073,624	-	53,073,624	-	53,073,624

d) As of December 31, 2025, the securitized bonds are detailed as follows:

Tax ID Debtor	Debtor	Tax ID Creditor	Creditor	Country	Currency	Type	Effective rate	Nominal Rate	Nominal amount ThUSD	Expiry
78.921.690-8	WOM SpA	96.971.830-8	EF Securitizadora S.A.	Chili	USD	Securitized Bonds	11.07%	8.46%	10,992,964.19	2029
78.921.690-8	WOM SpA	96.971.830-8	EF Securitizadora S.A.	Chili	CLP	Securitized Bonds	12.46%	10.08%	39,150,164.59	2029

d.1) As of December 31, 2025, the maturity analysis of the recorded amounts of the securitized bonds is as follows:

Tax ID Debtor	Debtor	Tax ID Creditor	Creditor	Currency	Current securitized bonds payables		Total current	Non-current securitized bonds payables							Total non-current
					Up to 90 days	90 days - 1 year		1 - 2 years	2 - 3 years	1 - 3 years Total	3 - 4 years	4 - 5 years	3 - 5 years Total	5 years & over	
					ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
78.921.690-8	WOM SpA	96.971.830-8	EF Securitizadora S.A.	USD	45,719	-	45,719	-	-	-	9,909,804	-	9,909,804	-	9,909,804
78.921.690-8	WOM SpA	96.971.830-8	EF Securitizadora S.A.	CLP	188,271	-	188,271	-	-	-	35,510,443	-	35,510,443	-	35,510,443
Total					233,990	-	233,990	-	-	-	45,420,247	-	45,420,247	-	45,420,247

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Note 16 - Other current and non-current financial liabilities (continued)

e) Detail of the movements of current and non-current financial liabilities, derived from financing activities as of June 30, 2026:

	Cash flows				Non cash flows				
	Opening Balance 01.01.2026	Obtaining	Payments	Total	Accrued interest	Exchange readjustments	New contract	Others	Closing balance 06.30.2026
Loans and Obligations with the Public (Bonds)	312,469,493	-	-	-	19,362,120	5,740,675	-	-	337,572,288
Capital Contribution	371,132,719	-	-	-	-	-	-	-	371,132,719
Asset backed securities	45,654,237	7,660,591	(3,902,181)	3,758,410	4,057,301	326,629		300,191	54,096,769
Proceeds to loans related parties	(1,482,793)	-	(771,067)	(771,067)	(69,251)	(42,335)		(308,785)	(2,674,231)
Total net liabilities by financing activity	727,773,655	7,660,591	(4,673,248)	2,987,344	23,350,170	6,024,969	-	(8,594)	760,127,545
Payment of lease liabilities	507,332,053	-	(81,224,762)	(81,224,762)	27,503,283	11,404,310	22,535,346	14,141,123	501,691,353
Proceeds from government grants	-	2,903,631	-	2,903,631	-	-	-	(2,903,631)	-
Net cash flows provided (used in) by financing activities				(75,333,788)					

f) Detail of the movements of current and non-current financial liabilities, derived from financing activities as of June 30, 2025:

	Cash flows				Non cash flows				
	Opening Balance 01.01.2025	Obtaining	Payments	Total	Accrued interest	Exchange readjustments	New contract	Others	Ending Balance 06.30.2025
Loans and Obligations with the Public (Bonds)	643,569,102	87,984,250	-	87,984,250	(11,330,604)	(47,685,660)	-	(366,178,059)	306,359,028
Capital Contribution	-	371,132,719	-	371,132,719	-	-	-	-	371,132,719
Proceeds to loans related parties	-	-	(733,926)	(733,926)	(16,012)	3,946	-	(13,692)	(759,685)
Proceeds from loans obtained from third parties	225,473,987	-	(204,216,067)	(204,216,067)	4,453,553	(15,472,558)	-	(10,238,915)	-
Total net liabilities by financing activity	869,043,089	459,116,969	(204,949,993)	254,166,976	(6,893,064)	(63,154,273)	-	(376,430,666)	676,732,063
Payment of lease liabilities	512,185,040	-	(79,195,257)	(79,195,257)	27,644,064	(11,085,808)	16,068,927	26,113,679	491,730,645
Proceeds from government grants	-	2,198,138	-	2,198,138	-	-	-	(2,198,138)	-
Net cash flows provided (used in) by financing activities				177,169,857					

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Note 17 - Other non-current provisions

As of June 30, 2026 and December 31, 2025, the detail is as follows:

Description	06.30.2026	12.31.2025
	ThCh\$	ThCh\$
Asset Retirement Obligation provision (ARO)	13,645,448	12,786,521
Total	13,645,448	12,786,521

As of June 30, 2026 and December 31, 2025, movements in the Asset Retirement Obligation are detailed as follows:

Description	06.30.2026	12.31.2025
	ThCh\$	ThCh\$
Opening balance	12,786,521	11,455,158
Increase in existing provisions	542,506	874,300
Increase in finance costs (see Note 19g)	316,421	474,893
Provision used	-	(17,830)
Subtotal of movements	858,927	1,331,363
Closing balance	13,645,448	12,786,521

Note 18 - Equity

a) Subscribed and paid-in capital

As of June 30, 2026 and December 31, 2025, the paid-in capital of the parent company is detailed as follows:

Type of Shares	Subscribed capital		Paid-in capital	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Unique series	1,214,725,685	1,214,725,685	1,214,725,685	1,214,725,685

b) Shareholders

The Company's shareholders as of June 30, 2026 and December 31, 2025 are as follows:

Company	06.30.2026		12.31.2025	
	Shares	Participation %	Shares	Participation %
WOM Chile Holdco SpA	816,903,053	99.99999976%	816,903,053	99.99999976%
NC Telecom II AS	2	0.00000024%	2	0.00000024%
Total	816,903,055	100.00%	816,903,055	100.00%

c) Retained earnings

The rollforward of the retained earnings as of June 30, 2026 and December 31, 2025 is detailed as follows:

Concept	06.30.2026	12.31.2025
	ThCh\$	ThCh\$
Opening balance	(673,336,099)	(336,742,256)
Increase (decrease) from other changes	(54,111)	6,380,343
Income (loss) for the year	(13,060,266)	(342,974,185)
Closing balance	(686,450,476)	(673,336,099)

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Note 18 - Equity (continued)

d) Other reserves

Movements	Changes in other reserves				Total other reserves
	Reserve for cash flow hedges	Reserve Cost of hedge (changes in time value of options) (collar spread)	Reserve Cost of hedge (reclassification)	Other reserves (1)	
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Opening balance as of 01.01.2025	-	-	-	(5,249,597)	(5,249,597)
Changes:					
Other comprehensive income (loss)	-	-	-	-	-
Increase (decrease) from other changes	-	-	-	38,138,806	38,138,806
Closing balance as of 12.31.2025	-	-	-	32,889,209	32,889,209
Changes:					
Other comprehensive income (loss)	-	-	-	-	-
Increase (decrease) from other changes	-	-	-	-	-
Closing balance as of 06.30.2026	-	-	-	32,889,209	32,889,209

- (1) Other reserves: represents the revaluation of paid-in capital due to the transition to IFRS (year 2012) that has been recorded against other reserves in the amount of ThCh\$ (5,249,597).
(1) As a result of the merger with Kenbourne, the other reserves increased from ThCh\$ 32,138,806 which represent the conversion reserve of Kenbourne for being a foreign company.

e) Non-controlling interests

This is the recognition of the portion of equity and income from subsidiaries owned by third parties. As of June 30, 2026 and December 31, 2025, the non-controlling interests are detailed as follows:

Subsidiaries	Ownership		Shareholders equity (*)		Net income	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025	06.30.2026	12.31.2025
WOM SpA	0.0000000001%	0.0000000001%	-	-	-	-
Total			-	-	-	-

The rollforward of the non-controlling interests as of June 30, 2026 and December 31, 2025 and is detailed as follows:

Movements	06.30.2026	12.31.2025
	ThCh\$	ThCh\$
Opening balance	-	9,375,157
Increase (decrease) from other changes	-	(9,375,157)
Income (loss) for the year	-	-
Total	-	-

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Note 19 - Revenue and costs

a) Revenue from ordinary activities for the years ended June 30, 2026 and 2025, is detailed as follows:

Ordinary revenue	01.01.2026 06.30.2026	01.01.2025 06.30.2025	04.01.2026 06.30.2026	04.01.2025 06.30.2025
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Services provided	257,575,452	249,028,271	128,963,449	124,952,463
Sale of goods (1)	79,826,922	68,492,733	42,492,954	34,830,184
Total	337,402,374	317,521,003	171,456,403	159,782,647

(1) Corresponds to income from sale of handsets and accessories

b) For the years ended June 30, 2026 and 2025, other income by nature is detailed as follows:

Other income by nature	01.01.2026 06.30.2026	01.01.2025 06.30.2025	04.01.2026 06.30.2026	04.01.2025 06.30.2025
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Other Income (2)	(97,244)	243,686	(405,949)	97,935
Brand license (3)	-	(272,060)	-	-
Total	(97,244)	(28,373)	(405,949)	97,935

(2) Corresponds mainly to negotiations carried out with local suppliers.

(3) Represents the fee charged to Partners Telecom Colombia S.A.S. related to WOM brand license.

c) For the years ended June 30, 2026 and 2025, Other gains and losses is detailed as follows:

Other gains (losses)	01.01.2026 06.30.2026	01.01.2025 06.30.2025	04.01.2026 06.30.2026	04.01.2025 06.30.2025
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Net collection	5,396,606	171,639	5,396,606	-
Lease obligations	(83,371)	(6,056)	(83,371)	-
Cost of sale towers sold, net of right of use	(5,477,842)	(159,855)	(5,477,842)	-
Other expenses	(1,298,072)	(1,493,564)	(881,940)	(489,054)
Total	(1,462,679)	(1,487,835)	(1,046,547)	(489,054)

On August 12, 2022, the company finalized the initial process agreed in July with the tower infrastructure company Phoenix Tower International, through its local subsidiary, Phoenix Tower International Chile SpA ("PTI") to sell 3,800 towers in Chile. As part of the transaction, PTI acquired 3,079 tower sites between August 12, 2022, and December 31, 2024.

As of June 30, 2025, WOM delivered one additional site. As a result of the transaction, the company generated a pre-tax profit of ThCH\$ 5,729 during the first semester of 2025.

As of June 30, 2026, WOM delivered 31 additional sites. As a result of the transaction, the company generated a pre-tax loss of ThCH\$ 164,607 during the first semester of 2026.

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Note 19 - Revenue and costs (continued)

d) For the years ended June 30, 2026 and 2025, other expenses by nature are detailed as follows:

Other expenses, by nature	01.01.2026 06.30.2026	01.01.2025 06.30.2025	04.01.2026 06.30.2026	04.01.2025 06.30.2025
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Equipment selling cost	(58,146,814)	(50,967,452)	(31,003,438)	(25,452,431)
Administrative expenses	(15,165,431)	(15,485,925)	(8,480,508)	(6,244,160)
Network cost expenses	(41,070,973)	(39,339,421)	(20,335,676)	(19,828,126)
Advertising, marketing and commissions (4)	(42,974,855)	(42,399,866)	(21,523,009)	(22,275,456)
Other operating expenses	(7,024,969)	(6,242,749)	(3,284,165)	(3,129,181)
Human resources expenses	(4,445,356)	(4,704,798)	(2,232,263)	(2,777,317)
Storage	(1,740,892)	(2,103,394)	(860,556)	(1,007,755)
Leases	(2,056,292)	(7,880,560)	(619,165)	(3,878,971)
Maintenance	(757,182)	(586,994)	(382,502)	(275,485)
Taxes and fines	(440,936)	(492,735)	(178,973)	(219,384)
Transportation	(413,016)	(267,191)	(133,823)	(111,878)
Total	(174,236,716)	(170,471,086)	(89,034,079)	(85,200,143)

(4) Includes the amortization of the costs incurred in obtaining contracts referred to in IFRS15. The amortization period represents the average period of permanence of the customers. The customers' period of permanence is estimated based on churn rates or knowledge of market behavior.

e) For the years ended June 30, 2026 and 2025, employee's benefits expenses are detailed as follows:

Employees benefits expenses	01.01.2026 06.30.2026	01.01.2025 06.30.2025	04.01.2026 06.30.2026	04.01.2025 06.30.2025
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Wages and salaries	(24,235,197)	(23,329,953)	(11,797,054)	(11,601,072)
Employees benefits	(613,042)	(692,351)	(359,616)	(417,570)
Other	(17,398)	(4,659)	(6,723)	(2,852)
Total	(24,865,637)	(24,026,962)	(12,163,393)	(12,021,494)

f) For the years ended June 30, 2026 and 2025, finance income and costs are detailed as follows:

Finance income	01.01.2026 06.30.2026	01.01.2025 06.30.2025	04.01.2026 06.30.2026	04.01.2025 06.30.2025
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Interest earned	1,407,323	5,650,073	697,633	5,580,491
Interest Income from related parties	69,250	16,012	38,496	16,012
Total	1,476,574	5,666,085	736,129	5,596,503

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Note 19 - Revenue and costs (continued)

g) For the years ended June 30, 2026 and 2025, finance income and costs are detailed as follows:

Finance costs	01.01.2026 06.30.2026	01.01.2025 06.30.2025	04.01.2026 06.30.2026	04.01.2025 06.30.2025
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Interests related to lease liabilities (see Note 12)	(27,503,283)	(27,644,064)	(13,811,967)	(13,750,256)
Interests related to financial liabilities and others	(19,955,212)	(16,465,853)	(10,352,991)	(7,648,865)
Securitized bond expenses	(4,716,819)	-	(2,217,117)	-
Asset Retirement Obligation provision (ARO) (see Note 17)	(316,421)	(381,509)	(161,784)	(285,410)
Total	(52,491,735)	(44,491,426)	(26,543,859)	(21,684,530)

h) Exchange difference for the years ended June 30, 2026 and 2025, is as follows:

Exchange difference	01.01.2026 06.30.2026	01.01.2025 06.30.2025	04.01.2026 06.30.2026	04.01.2025 06.30.2025
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Available cash	105,055	208,504	8,177	(1,599,135)
Accounts payable and financial liabilities	(2,226,967)	48,938,587	5,871,430	4,120,421
Lease liabilities (IFRS16)	(3,364,727)	15,513,671	1,365,019	4,748,296
Total	(5,486,639)	64,660,762	7,244,626	7,269,581

i) Income from indexation for the years ended June 30, 2026 and 2025, is as follows:

Income from indexation	01.01.2026 06.30.2026	01.01.2025 06.30.2025	04.01.2026 06.30.2026	04.01.2025 06.30.2025
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Guarantees and performance bonds	(558,482)	464,313	(578,539)	114,835
Total	(558,482)	464,313	(578,539)	114,835

j) Impairment losses for the years ended June 30, 2026 and 2025, is as follows:

Impairment losses	01.01.2026 06.30.2026	01.01.2025 06.30.2025	04.01.2026 06.30.2026	04.01.2025 06.30.2025
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Doubtful account receivables (see Note 7)	(13,473,401)	(6,992,836)	(7,209,339)	(5,042,237)
Total	(13,473,401)	(6,992,836)	(7,209,339)	(5,042,237)

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Note 19 - Revenue and costs (continued)

k) Gains and losses from restructuring activities for the years ended June 30, 2026 and 2025, is as follows:

Gains (losses) from restructuring activities	01.01.2026 06.30.2026	01.01.2025 06.30.2025	04.01.2026 06.30.2026	04.01.2025 06.30.2025
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Legal and tax advisory	-	(63,755,704)	-	4,253,600
Restructuring compensation	-	(4,981,410)	-	(750,821)
Novator settlement	-	(341,394,584)	-	(342,042,889)
Additional expenses for negotiations and agreements	-	(6,596,540)	-	(1,329,544)
GUC Pool income / Foreign Vendors income	-	146,985,811	-	(2,045,903)
Total	-	(269,742,426)	-	(341,915,557)

As of June 30, 2026 and 2025, the Gains (losses) from restructuring activities line item shows a net balance of ThCh\$ 0 and ThCh\$ (269,742,426) respectively, which accounts for the financial effects derived from the strategic operational and administrative reorganization plan initiated by the Company.

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Note 20 - Detail of assets and liabilities by currency

The detail of denomination of the currencies of current and non-current assets is as follows:

Current Assets	06.30.2026	12.31.2025
	ThCh\$	ThCh\$
Cash and cash equivalents	77,532,167	106,602,688
US Dollar (USD)	12,121,184	33,683,786
Chilean Pesos (CLP)	65,410,983	72,918,903
Other financial assets	30,011,546	27,342,239
US Dollar (USD)	94,440	-
Chilean Pesos (CLP)	9,131,583	4,967,273
Units of Foment (UF)	20,785,523	22,374,966
Commercial accounts receivable and other accounts receivable	177,980,334	174,036,830
Chilean Pesos (CLP)	177,980,334	174,036,830
Accounts receivable from related parties	454,807	306,643
US Dollar (USD)	454,807	306,643
Other current assets (1)	81,680,512	76,171,374
US Dollar (USD)	207,096	878,148
Chilean Pesos (CLP)	80,645,932	74,904,057
Units of Foment (UF)	827,483	389,168
Total current assets	367,659,365	384,459,774
US Dollar (USD)	12,877,527	34,868,577
Chilean Pesos (CLP)	333,168,832	326,827,062
Units of Foment (UF)	21,613,006	22,764,135

(1) Includes: Other non-financial assets, current and inventory.

Non-current Assets	06.30.2026	12.31.2025
	ThCh\$	ThCh\$
Accounts receivable from related parties	2,219,424	1,482,793
US Dollar (USD)	2,219,424	1,482,793
Other non-financial assets	45,724,080	43,380,371
Chilean Pesos (CLP)	44,959,665	43,333,532
Units of Foment (UF)	764,415	46,839
Other non-current assets (2)	1,244,554,658	1,239,865,189
Chilean Pesos (CLP)	1,244,554,658	1,239,865,189
Total non-current assets	1,292,498,163	1,284,728,353
US Dollar (USD)	2,219,424	1,482,793
Chilean Pesos (CLP)	1,289,514,324	1,283,198,721
Units of Foment (UF)	764,415	46,839

(2) Includes: Intangible assets other than goodwill and property, plant and equipment, right of use assets deferred taxes and trade accounts receivable non-current.

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Note 20 - Detail of assets and liabilities by currency (continued)

The detail of the maturity of current and non-current liabilities broken down by currency is as follows:

Current liabilities	Until 90 days		From 91 days to 1 year	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025
	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Other financial liabilities	1,023,146	233,990	-	-
US Dollar (USD)	345,452	45,719	-	-
Chilean Pesos (CLP)	677,694	188,271	-	-
Trade payables and other accounts payable	169,374,184	191,909,537	291,766	1,348,951
US Dollar (USD)	2,442,300	16,842,002	-	-
Chilean Pesos (CLP)	166,931,884	175,067,535	291,766	1,348,951
Lease liabilities	17,648,833	16,695,477	42,130,562	41,148,157
US Dollar (USD)	5,688,821	5,400,027	18,859,560	17,254,247
Chilean Pesos (CLP)	208,474	190,844	659,914	602,663
Units of Foment (UF)	11,751,538	11,104,606	22,611,088	23,291,247
Other current liabilities (1)	22,217,577	23,287,899	103,724	120,641
US Dollar (USD)	214,761	184,978	-	-
Chilean Pesos (CLP)	22,002,816	23,102,921	103,724	120,641
Total current liabilities	210,263,740	232,126,903	42,526,052	42,617,749
US Dollar (USD)	8,691,334	22,472,725	18,859,560	17,254,247
Chilean Pesos (CLP)	189,820,868	198,549,572	1,055,404	2,072,254
Units of Foment (UF)	11,751,538	11,104,606	22,611,088	23,291,247

(1) Liabilities for taxes and other non-financial liabilities

Non-current liabilities	1 to 3 years		3 to 5 years		Over 5 years	
	06.30.2026	12.31.2025	06.30.2026	12.31.2025	06.30.2026	12.31.2025
	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Other financial liabilities	-	-	53,073,624	45,420,247	337,572,287	312,469,492
US Dollar (USD)	-	-	17,919,606	9,909,804	337,572,287	312,469,492
Chilean Pesos (CLP)	-	-	35,154,018	35,510,443	-	-
Other non financial liabilities	-	-	-	-	13,645,448	12,786,521
Chilean Pesos (CLP)	-	-	-	-	13,645,448	12,786,521
Lease liabilities	142,154,896	133,037,061	153,745,113	141,142,550	146,011,950	175,308,809
US Dollar (USD)	57,864,164	53,749,315	72,815,649	67,426,698	57,204,304	74,930,135
Chilean Pesos (CLP)	1,951,616	1,860,016	160,889	501,812	185,532	103,359
Units of Foment (UF)	82,339,116	77,427,730	80,768,575	73,214,041	88,622,114	100,275,316
Total non-current liabilities	142,154,896	133,037,061	206,818,736	186,562,797	497,229,685	500,564,822
US Dollar (USD)	57,864,164	53,749,315	90,735,255	77,336,501	394,776,591	387,399,627
Chilean Pesos (CLP)	1,951,616	1,860,016	35,314,907	36,012,255	13,830,980	12,889,879
Units of Foment (UF)	82,339,116	77,427,730	80,768,575	73,214,041	88,622,114	100,275,316

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Note 21 - Contingencies and commitments

a) Third party guarantees

Subsidiary WOM SpA has Performance bonds with third parties to guarantee compliance with the various lease, civil works and other contracts detailed as follows:

June 30, 2026

Guarantee creditor	Type of guarantee	Currency	Current balances 06.30.2026	Maturity			
				2026	2027	2028	Over 2029
			ThCh\$	ThCh\$	ThCh\$	ThCh\$	ThCh\$
Subsecretaría de telecomunicaciones (a.2)	Performance bonds	UF	14,475,821	-	14,475,821	-	-
Subsecretaría de telecomunicaciones (a.1)	Performance bonds	UF	12,915,961	5,241,573	2,897,662	4,776,726	-
Subsecretaría de telecomunicaciones (a.1)	Insurance policy	UF	8,268,154	8,268,154	-	-	-
Apple Chile Comercial Ltda	Performance bonds	CLP	4,500,000	-	4,500,000	-	-
Ministerio de Bienes Nacionales	Performance bonds	UF	939,164	599,610	-	59,857	279,697
Ministerio de Bienes Nacionales	Performance bonds	CLP	651,155	10,248	188	67,071	573,648
Others UF	Performance bonds	UF	3,854,212	2,030,079	937,643	187,630	698,860
Others CLP	Performance bonds	CLP	523,827	189,735	95,011	64,055	175,026
Total			46,128,294	16,339,399	22,906,325	5,155,339	1,727,231

December 31, 2025

Guarantee creditor	Type of guarantee	Currency	Current balances 12.31.2025	Maturity		
				2026	2027	Over 2028
			ThCh\$	ThCh\$	ThCh\$	ThCh\$
Subsecretaría de telecomunicaciones (a.1)	Performance bonds	UF	12,570,330	6,272,942	2,820,121	3,477,268
Subsecretaría de telecomunicaciones (a.2)	Performance bonds	UF	9,820,752	-	9,820,752	-
Subsecretaría de telecomunicaciones (a.1)	Insurance policy	UF	8,046,898	8,046,898	-	-
Apple Chile Comercial Ltda	Performance bonds	CLP	4,500,000	-	4,500,000	-
Ministerio de Bienes Nacionales	Performance bonds	UF	755,306	741,403	-	13,903
Ministerio de Bienes Nacionales	Performance bonds	CLP	621,898	14,152	-	607,746
Empresa de Transporte Ferroviario S.A.	Performance bonds	UF	512,491	512,491	-	-
Empresa de Transporte de Pasajeros METRO S.A.	Performance bonds	UF	239,877	239,877	-	-
Others UF	Performance bonds	UF	3,167,512	2,572,966	300,420	294,126
Others CLP	Performance bonds	CLP	239,369	115,737	-	123,632
Total			40,474,433	18,516,466	17,441,293	4,516,675

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Note 21 - Contingencies and commitments (continued)

a) Third party guarantees (continued)

a.1) The performance bonds were granted as required by Subtel for the National Optical Fiber Project (FON) and are as follows:

Macrozone	Issue date	Expiration date	Bank	Amount as of 06.30.2026	
				UF	ThCh\$
Arica y Parinacota	04.30.2025	01.31.2028	Banco Itaú	32,888.38	1,342,514
Centro Sur	05.06.2025	05.30.2027	Banco Itaú	70,985.79	2,897,662
Norte	06.12.2025	06.13.2028	Banco Itaú	84,129.99	3,434,212
Centro Oriente	10.10.2023	10.11.2026	Banco BCI	73,767.41	3,011,209
Centro Norte	12.28.2023	12.19.2026	Banco BCI	54,638.58	2,230,364
Total				316,410.15	12,915,961

Macrozone	Issue date	Expiration date	Bank	Amount as of 12.31.2025	
				UF	ThCh\$
Arica y Parinacota	04.30.2025	01.31.2028	Banco Itaú	32,888.38	1,306,588
Centro Sur	05.06.2025	05.30.2027	Banco Itaú	70,985.79	2,820,121
Norte	06.12.2025	06.13.2028	Banco Itaú	84,129.99	3,342,313
Centro Oriente	10.10.2023	10.11.2026	Banco BCI	73,767.41	2,930,629
Centro Norte	12.28.2023	12.19.2026	Banco BCI	54,638.58	2,170,679
Total				316,410.15	12,570,330

Insurance Policy	Issue date	Expiration date	Insurance Company	Amount as of 06.30.2026	
				UF	ThCh\$
Fibra/FON	03.22.2021	06.30.2026	Liberty Seguros	105,600.00	4,310,625
FON	10.04.2022	05.16.2026	Liberty Seguros	96,950.00	3,957,529
Total				202,550.00	8,268,154

Insurance Policy	Issue date	Expiration date	Insurance Company	Amount as of 12.31.2025	
				UF	ThCh\$
Fibra/FON	03.22.2021	06.30.2026	Liberty Seguros	105,600.00	4,195,273
FON	10.04.2022	05.16.2026	Liberty Seguros	96,950.00	3,851,625
Total				202,550.00	8,046,898

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Note 21 - Contingencies and commitments (continued)

a) Third party guarantees (continued)

a.2) On February 17, 2021, the results of the spectrum tender auction led by the Chilean government through SUBTEL the subsidiary WOM SpA was awarded 20 MHz of the 700 MHz band, 30 MHz of the AWS extended band (which adding to the existing 60 MHz in the same band, the subsidiary WOM now holds 90 MHz in AWS) and 50 MHz of the 3,5 GHz band, which add to the 400 MHz of the 26 GHz band.

Band	Issue date	Expiration date	Bank	Amount as of 06.30.2026	
				UF	ThCh\$
700GHz	11.28.2025	01.18.2027	Banco Itaú	143,500.00	5,857,714
3,5GHz	11.28.2025	01.18.2027	Banco Itaú	63,000.00	2,571,680
AWS	11.28.2025	01.18.2027	Banco Itaú	40,700.00	1,661,387
700GHz	06.30.2026	06.30.2027	Banco Itaú	107,423.00	4,385,040
Total				354,623.00	14,475,821

Band	Issue date	Expiration date	Bank	Amount as of 12.31.2025	
				UF	ThCh\$
700GHz	11.28.2025	01.18.2027	Banco Itaú	143,500.00	5,700,962
3,5GHz	11.28.2025	01.18.2027	Banco Itaú	63,000.00	2,502,862
AWS	11.28.2025	01.18.2027	Banco Itaú	40,700.00	1,616,928
Total				247,200.00	9,820,752

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Note 21 - Contingencies and commitments (continued)

b) Financial restrictions

WOM Mobile S.A. and its subsidiaries successfully completed their Chapter 11 reorganization process in the United States Bankruptcy Court for the District of Delaware in the United States on March 21, 2025 ("Effective Date"). As a result of the Plan of Reorganization, WOM Chile Holdco became the sole shareholder. All companies were controlled by the so-called ad-hoc group of creditors ("AHG"), comprised of funds and accounts managed or supervised by Amundi Asset Management US Inc. ("Amundi"), BlackRock Financial Management Inc. ("BlackRock"), GLG Partners LP ("Man GLG"), and Moneda S.A. Administradora General de Fondos ("Moneda"). On the Effective Date, and using the funds contributed by the new controlling parties, the DIP Loan to JPMorgan Chase Bank NA was fully repaid, canceling all financial obligations related to such financing. Also on that date, the 6.875% Senior Notes due 2024 and the 4.7% Senior Notes due 2028 were retired, thereby terminating all financial obligations related to these issues.

New Senior Secured Notes Due 2031:

On the Effective Date, WOM Mobile SpA (the "Senior Secured Notes Issuer") issued bonds for an aggregate principal amount of USD 327.8 million, secured by first lien collateral on the assets of the group, which were distributed primarily to the holders of the previous bonds, and maturing in 2031 (the "Senior Secured Notes"). Additionally, WOM Chile Holdco SpA, WOM SpA, Conect S.A. and Multikom S.A. guarantee the obligations arising from the Senior Secured Notes. These obligations consist of first lien liens on all assets of the Senior Secured Notes Issuer and its Guarantors. Certain financial restrictions of this new bond are set forth in section b.1).

New Senior Convertible Notes Due 2032:

On the Effective Date, WOM Chile Holdco SpA (the "Convertible Bond Issuer") also issued certain Convertible Bonds to the rights offering participants as part of the restructuring plan (including the AHG parties) pursuant to the rights offering proceedings filed with the Delaware court, for an aggregate principal amount of USD 455.6 million due 2032, which are convertible into equity of the issuing company. Certain financial restrictions on this new bond are set forth in section b.2).

Securitized Bonds:

As of December 23, 2025, WOM SpA entered into an agreement for an Account Receivable Facility consisting of a securitization of accounts receivable and future credits originating from WOM SpA's sales of mobile service contracts and equipment sales. The transaction, involving EF Securitizadora S.A. (EF) acting as the purchaser of the accounts transferred (securitizer regulated by Chilean Securities & Exchange Commission or *Comisión para el Mercado Financiero*, CMF), is structured through the EF's issuance of three bond series—senior Series A (USD) and Series B (CLP), plus a subordinated Series C—with a total value not exceeding USD 65 million and a 42-month term. The deal features quarterly interest payments and a 30-month grace period on principal, underpinned by a weekly revolving asset assignment mechanism to maintain a required minimum portfolio value. The structure includes first-degree pledges on collection accounts and payment processor rights, alongside mandatory redemption triggers for events such as payment defaults, insolvency, or change of control negatively affecting risk ratings.

Note 21 - Contingencies and commitments (continued)

b) Financial restrictions (continued)

The main financial restrictions are detailed below:

b.1) Senior Secured Notes Due 2031

Affirmative Covenants:

The definitive documents for the Senior Secured Notes contain customary covenants for the Company and its respective subsidiaries for transactions of this type, including, without limitation, the delivery of quarterly and annual financial statements; other information reasonably requested from time to time by the holders; payment of obligations; tax adjustments; business continuity and maintenance of existence and material rights and privileges; compliance with laws; use of funds; additional guarantees; additional guarantors and guarantors; maintenance of the property in its current condition and maintenance of insurance; maintenance of books and records; the right of the holders, the Collateral Agent, the Trustee (or any representative thereof) to inspect the property, books and records (including periodic field examinations and appraisals of inventory, equipment, and real estate); notifications of defaults, litigation, and other material events; and compliance with laws, including environmental laws (in each case, subject to exceptions to be negotiated in good faith between the parties).

Negative Covenants:

The definitive documents for the Senior Secured Notes will contain the usual negative covenants for transactions of this type, including, among others, that the Company Parties and their respective subsidiaries may not (except as set forth in the definitive documents for the Secured Notes): incur indebtedness (including guarantee obligations); incur liens; release or otherwise modify liens on the Collateral; merge, consolidate, liquidate, or dissolve; refinance debt that is not expressly subordinated to the Secured Notes and has a longer maturity; sell assets; make restricted payments (including dividends and other payments with respect to common stock); make capital expenditures; investments (including acquisitions), loans, and advances; sale and leaseback transactions; swap agreements; Optional payments and amendments to subordinated debt instruments and other debt instruments (including principal or other intercompany debt payments); transactions with subsidiaries; changes in fiscal year; negative lien clauses; and amendments to relevant documents.

The covenants of the Senior Secured Notes do not include any obligations regarding maintenance financial covenants to be reported periodically, such as leverage or liquidity ratios, however, certain financial restrictions are set forth therein to be followed during the course of the financial operations. WOM can certify that has kept, observed, performed and fulfilled its obligations under the Indentures, and is not in default in the performance or observance of any of the terms, provisions and conditions of the Senior Secured Notes financial covenants.

Note 21 - Contingencies and commitments (continued)

b) Financial restrictions (continued)

b.2) Senior Convertible Notes Due 2032

Affirmative Covenants:

The definitive documents for the 2032 Convertible Notes contain the customary affirmative covenants for the Issuer of the Convertible Notes and its subsidiaries in transactions of this type, including, among others, the delivery of quarterly and annual financial statements; other information that holders may reasonably request from time to time; payment of obligations; tax adjustments; business continuity and maintenance of existence and material rights and privileges; compliance with laws; use of funds; additional guarantees; maintenance of the property in its current condition and maintenance of insurance; maintenance of books and records; the right of holders and the Trustee (or any representative thereof) to inspect the property, books and records (including periodic field examinations and appraisals of inventory, equipment, and real estate); notifications of defaults, litigation, and other material events; and compliance with laws, including environmental laws (in each case, subject to exceptions to be negotiated in good faith between the parties).

Negative Covenants:

The definitive documents for the 2032 Convertible Notes contain the usual negative covenants for transactions of this type, including, without limitation, that the Issuer of the Convertible Notes and its subsidiaries may not (except as set forth in the Convertible Notes documents): incur indebtedness (including guarantee obligations); incur liens; merge, consolidate, liquidate, or dissolve; refinance debt that is not expressly subordinated to the Convertible Notes and has a maturity longer than the Convertible Notes; sell assets; make restricted payments (including dividends and other payments related to common stock); make capital expenditures; investments (including acquisitions), loans, and advances; sale and leaseback transactions; swap agreements; optional payments and modifications of subordinated and other debt instruments (including principal and other intercompany debt payments); transactions with subsidiaries; changes in the fiscal year; negative lien clauses; and modification of material documents.

c) Insurance

Among others, the Group, holds its risk property damage and business interruption insurance on all its facilities under market conditions.

d) Lawsuits filed by the Government against WOM Mobile SpA and its subsidiaries

As of June 30, 2026, there are no lawsuits filed by the Government against WOM Mobile SpA and its subsidiaries.

Note 21 - Contingencies and commitments (continued)

e) Miscellaneous lawsuits

As of June 30, 2026, the most relevant processes are detailed below:

1.- Claim for abuse of dominant position against WOM before the Chilean Antitrust Court (Tribunal de Defensa de la Libre Competencia), for alleged anticompetitive and exclusionary practices, in its capacity as a dominant party in the SMS A2P market:

Connectus SpA, Altera and other plaintiffs filed a lawsuit against WOM on August 2, 2022.

The lawsuit, referred to as the "A2P Case", involves multiple plaintiffs - Connectus SpA, Altera, and others – alleging anticompetitive practices and unfair treatment by WOM. The plaintiffs claim that WOM introduced unilateral changes to their agreements, including imposing higher rates for A2P SMS services and refusing to enable short numbering, essential for their operations. They argue that WOM's actions have resulted in financial losses and hindered their ability to compete in the market.

On June 12, 2025, the TDLC ruled on the case, imposing a fine payable to the Chilean Treasury for WOM of UF 1,312 (approximately USD 1,200,000), within a possible maximum of UF 60,000 (approximately USD 50,000,000).

On June 26, 2025, WOM filed an appeal with the Supreme Court, requesting the revocation of the judgment (and the fine). WOM argued there were procedural defects in the TDLC's handling of the case and substantive defects concerning the merits, which allegedly led to the imposition of an excessive fine against WOM. The case is currently pending before the Supreme Court, awaiting oral arguments from the parties. As of June 30, 2026, the appeal continues its processing before the Supreme Court, awaiting oral arguments (pleadings).

2.- Claim of unfair competition against WOM:

ENTEL PCS Comunicaciones S,A, and Empresa Nacional de Telecomunicaciones S,A, (jointly "Entel") filed a lawsuit against WOM on April 6, 2018, alleging unfair competition, based on the broadcasting of two advertising spots in November 2017 and March 2018; in addition to the projection of WOM's logo in the "Entel Tower" in October 2017. The lawsuit was filed before the 7th Civil Court of Santiago on Docket No, C-10234-2018.

On May 30, 2018, WOM responded to the lawsuit requesting its complete rejection.

On April 28, 2022, the court rejected Entel's lawsuit in its entirety.

On May 13, 2022, Entel filed an annulment remedy (recurso de casación en la forma) together with an appeal, in order to have the judgment annulled or revoked, requesting that its claim be accepted.

On May 16, 2022, WOM also appealed the judgment, requesting that certain rejected defenses should be accepted and that Entel should be ordered to pay the trial costs for having been totally defeated in the trial and not having plausible grounds to litigate.

On August 14, 2025, the hearing of the case ("vista de la causa") took place, and the case is now under review by the Supreme Court for deliberation. The judgment in this case is expected to be issued toward the beginning of 2026.

Note 21 - Contingencies and commitments (continued)

e) Miscellaneous lawsuits (continued)

On February 2, 2026, the Santiago Court of Appeals issued a ruling in favor of WOM, resolving that Entel failed to prove a diversion of customers resulting from WOM's conduct, which the court classified as permissible.

On February 19, 2026, Entel filed an appeal for annulment against the judgment issued by the Court of Appeals. As of June 30, 2026 parties are waiting for the scheduling of oral arguments.

3.- Collection of FON (Fibra Óptica Nacional) project performance bond ("boleto de garantía") for an amount of UF96,000 (approx, USD 3,840,000):

On December 12, 2023, Subtel issued a resolution ordering the execution of the performance bond associated with the FON project for the central-south (CTS) macro zone, alleging (i) that such guarantees had not been timely renewed and (ii) that the deadlines for the commencement of service in the CTS macro zone was not met, WOM filed a request with Subtel to issue a reimbursement of the amount collected in excess.

Likewise, during December 2024, Subtel issued a resolution ordering the execution of the guarantee bond associated with the FON project for the NTE macro zone.

On January 2025, Subtel cashed in such guarantee bond.

On January 3, 2025, the Company filed a motion for reconsideration with an appeal to a higher authority in the alternative (entry No. 929), alleging the lack of proportionality in the billing charge. As of June 30, 2026, Subtel has not issued a decision (or "ruling") on the matter.

4.- USA Service v, WOM, filed before the Arbitration and Mediation Center, Case No, A 6555-2024:

Arbitration claim filed by USA Service seeking payment of \$1,057,338 for alleged civil or electrical works performed and not paid for by WOM. USA Service justifies its claim on the existence of a framework contract that authorized it to carry out certain works upon express instruction from WOM, many of which remain unpaid to date.

On April 21, 2026 the parties attended a conciliation hearing that failed. Notwithstanding the foregoing, the parties entered into negotiations to reach a settlement agreement to terminate the arbitration. As of June 30, 2026, the parties have reached a full agreement, which was formalized through the execution of a public deed of settlement and released during the month of July 2026.

5.- CCP Ingeniería y Telecomunicaciones Limitada v. WOM SpA.

Civil lawsuit filed by CCP Ingeniería y Telecomunicaciones Limitada against WOM SpA for alleged works and repairs that—according to the plaintiff—were reportedly completed and unpaid by WOM, in connection with the FON project in Ñuble and Calama, during April and May 2023. The plaintiff seeks specific performance of the contract plus damages, for a total amount of CLP 1,745,897,000 (M\$ 1,745,897). On January 7, 2026, WOM filed its statement of defense during the discussion phase. These defenses were upheld, placing the burden on CCP Ingeniería y Telecomunicaciones Limitada to amend the claim in accordance with the court's instructions within a six-month period. As of June 30, 2026, CCP Ingeniería y Telecomunicaciones Limitada has not yet cured the defects.

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Note 22 - Risk management

22.1) Financial risk factors

The activities of the Group and its subsidiaries expose the company to a variety of financial risks: market risk (including currency risk and interest rate risk), credit risk and liquidity risk. Our overall risk management program seeks to identify, assess, and, if necessary, mitigate these financial risks in order to minimize potential adverse effects on our financial performance. Our risk mitigating activities include the use of financial derivatives to hedge certain risk exposures. Management is responsible to identify, monitor, evaluate and hedge financial risks, in accordance with the corporate policies approved by the Board of Director.

As of October 30, 2025, Fitch Ratings has assigned Long-Term Foreign and Local Currency Issuer Default Ratings (IDRs) of 'B' to both WOM Mobile SpA and its parent, WOM Chile Holdco SpA. Particularly, the rating agency assigned a favorable 'BB-' rating to WOM Mobile SpA's USD327 million Senior Secured Notes due 2031, with a Recovery Rating of 'RR2'. In addition, Fitch assigned 'B' rating to WOM Chile Holdco SpA's (with initial amount of) USD455 million Unsecured Convertible Notes due 2032, with a Recovery Rating of 'RR4'. The overall Outlook is designated as Stable.

This note explains the group's exposure to financial risks and how these risks could affect the group's financial performance:

Risk	Exposure arising from	Measurement	Management
Exchange rate risk	Bonds and DIP loan issues in USD	Sensitivity analysis	Asset and liability management in foreign currency
	Short-term investment in USD	Sensitivity analysis	Asset and liability management in foreign currency
Interest rate risk	Short-term investment in Chilean pesos and US Dollars	Sensitivity analysis	Money-market instruments with minimum duration
Credit Risk	Trade Receivables	Sensitivity analysis	Customer credit risk analysis and bad credit provisions
	Cash and cash equivalents and financial derivatives	Sensitivity analysis	Bank diversification based on credit rating and maximum allocation
Liquidity Risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of new money through capital contributions and working capital lines

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Note 22 - Risk management (continued)

22.1) Financial risk factors (continued)

a) Exchange risk

The Company has an exposure to foreign exchange risk, based on foreign currency bonds issued for the development of the Company investment plan.

Exposure:

As of June 30, 2026 and December 31, 2025, the group's exposure to foreign currency risk was as follows:

Exchange rate	06.30.2026		12.31.2025	
	USD	ThCh\$	USD	ThCh\$
Bonds	(327,821.28)	(302,320,066)	(327,821.28)	(297,376,521)
Short-term money market investment	13,143.63	12,121,184	37,132.26	33,683,786
IFRS 16	(230,351.54)	(212,432,498)	(241,156.64)	(218,760,423)
Net related parties	2,899.81	2,674,231	1,972.63	1,789,436
Net Exposure	(542,129.40)	(499,957,150)	(529,873.03)	(480,663,722)

We have performed a sensitivity analysis as of June 30, 2026 to determine the impact on the Group's results produced by the increase/decrease FX USD/CLP:

USD/CLP Change	Impact in profit or loss ThCh\$
10%	(45,450,650)
-10%	55,550,794

b) Interest rate risk

The group's main interest rate risk arises from a short-term investment portfolio in Chilean pesos and in USD. Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

As of June 30, 2026 and December 31, 2025, the Group holds the following short-term investment portfolio:

Interest rate	06.30.2026		12.31.2025	
	USD	ThCh\$	USD	ThCh\$
In Chilean Pesos	70,928.51	65,410,983	80,384.18	72,918,903
In USD	13,143.63	12,121,184	37,132.26	33,683,786
Total	84,072.14	77,532,167	117,516.44	106,602,688

We have performed a sensitivity analysis as of June 30, 2026 to determine the impact on the Group's results produced by the increase/decrease in short-term interest rates:

Interest rate change	Impact in profit or loss ThCh\$
10%	(20,402,677)
-10%	20,402,677

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Note 22 - Risk management (continued)

22.1) Financial risk factors (continued)

c) Credit Risk

The credit risk is the risk that a counterparty will not meet its obligations under a financial instrument or customer contract, which leads to a financial loss. The Group and its subsidiaries are exposed to credit risk primarily with respect to their trade receivables.

Credit risks related to customer credit are managed according to the policies, procedures and controls established by the Group and its subsidiaries, related to the management of customer credit risk. The customer's credit quality is continuously evaluated. Pending charges to customers are supervised.

The actions performed by the Group and its subsidiaries to minimize the bad debt risk include outsourcing of collection services and internal collection activities throughout the lifecycle of the documents issued to customers either for services provided or for the sale of telephones.

Additionally, the Company performs a credit analysis of each potential customer to ensure collections on services provided. This credit analysis results in delivering an offer to such customer based on risk, controlling the levels of bad debts, in line with the definitions established by the Group. The credit analysis uses predictive models for origination and behavior, which are periodically analyzed and calibrated.

We have performed a sensitivity analysis as of June 30, 2026 and December 31, 2025 to determine the impact on the Group's results produced by the increase/decrease of the probability of default (variables associated with the calculation of the provision for bad debts).

Change in probability of default	06.30.2026	12.31.2025
	Impact in profit or loss ThCh\$	
10%	(2,373,800)	(1,903,465)
-10%	6,532,972	5,132,974

The Company's investments in money-market instruments and time deposits are considered to be low credit risk investments. The credit ratings of the investments and banks counterparties are monitored weekly for credit deterioration.

c) Liquidity Risk

Risk generated by a mismatch between financing needs (including operating and financial expenses, investments, debt repayments, and dividend commitments) and sources of financing (including revenues, divestitures, credit lines from financial institutions, and capital market transactions).

The cost of financing could also be affected by movements in credit spreads (over reference rates) required by lenders.

The Company maintains sufficient cash and marketable securities and the availability of financing through an adequate amount of committed credit lines to meet maturing obligations and close out market positions.

Management monitors rolling forecasts of the Company's liquidity reserve (which includes undrawn borrowing facilities) and cash and cash equivalents based on expected cash flows.

Note 22 - Risk management (continued)

22.2) Capital management

The Company's capital comprises share capital, equity attributable to the parent, and all reserves. The Group's primary capital management objective is to maintain a strong credit rating and healthy capital ratios to support business operations and maximize shareholder value, adjusting its capital structure in response to shifting economic conditions.

Note 23 - Personnel

As of June 30, 2026, the Company's personnel amounted to 1,852 employees, averaging 1,851 employees during the year to June 30, 2026. As of December 31, 2025, the Company's personnel amounted to 1,876 employees, averaging 1,870 employees during the year to December 31, 2025.

Note 24 - Sanctions

The Group, its Directors and Management have not been affected by sanctions of any nature from regulators or any other administrative authorities.

Note 25 - Events after the reporting period

On August 3, 2026, the Undersecretary of Telecommunications (Subtel) issued Exempt Resolution No. 1413. Through this administrative act, the authority ordered the execution via administrative channels and the full collection of the performance bonds submitted by the Company under the "National Fiber Optic" Public Contest (Code FDT-2019-01), in connection with the concessions corresponding to the Arica y Parinacota, North, Center-North, Center, and Center-South macro-zones. The total amount of the five performance bonds ordered for execution amounted to 316,410.15 Unidades de Fomento (UF).

Subtel based its resolution on alleged technical and operational non-compliances, arguing that the annual service availability in the macro-zones fell below the minimum required threshold of 98%. Additionally, the authority alleged that WOM failed to comply with requirements related to the availability calculation methodology, reporting, incident traceability, and operational service management. The resolution required the Company to issue and deliver new performance bonds to replace those executed, for the same amounts and remaining validity periods, within 30 business days following notification.

In response to the ordered measure, on August 4, 2026, the Company filed an administrative motion for reconsideration, with a hierarchical appeal in subsidium, seeking to set aside the resolution. This motion was based on the breach of due process, as the resolution was issued summary-style without prior administrative proceedings or an opportunity for defense; the violation of the principle of proportionality by executing the total amount of the guarantees without a specific financial quantification; and the failure to consider WOM's collaborative conduct, as demonstrated by the prior submission of a "2026–2027 Operational Normalization Plan". In the same filing, the Company requested the suspension of the resolution's effects to prevent severe financial and operational harm while a final ruling is pending. As of this date, the appeal remains under review.

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Note 25 - Events after the reporting period (continued)

From a financial perspective, WOM assesses that the Company maintains a comfortable liquidity position sufficient to absorb the required funds. Consequently, this cash outflow is not expected to have a material adverse impact on the Company's financial leverage ratios or capital structure.

There are not other subsequent events occurring between June 30, 2026, and the issuance date of these financial statements that require disclosure.