

# **Interim consolidated financial statements**

For the periods ended June 30, 2024, and 2023

## **INVERSIONES AGUAS METROPOLITANAS S.A. AND SUBSIDIARIES**

**This document consists of:**

Independent Auditors' Reports  
Consolidated Statements of Financial Position  
Consolidated Statements of Comprehensive Income by Nature  
Consolidated Statements of Direct Cash Flows  
Consolidated Statements of Changes in Stockholders' Equity  
Explanatory Notes to the Consolidated Financial Statements



**Consolidated Statements of Financial Position**  
**As of June 30, 2024, and December 31, 2023**  
**(Thousands of pesos - Th\$)**

<b>ASSETS</b>	<b>Note</b>	<b>06-30-2024 Th\$</b>	<b>12-31-2023 Th\$</b>
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	109,769,506	110,795,410
Other non-financial assets	10	5,530,019	7,180,555
Trade and other accounts receivable	5	115,948,334	132,009,297
Accounts receivable from related entities	6	36,212	14,381
Inventories	7	12,846,974	12,812,483
Current tax assets	8	9,245,580	13,965,510
<b>Total current assets other than assets or groups of assets held for disposal classified as held for sale or held for distribution to owners</b>		<b>253,376,625</b>	<b>276,777,636</b>
Non-current assets held for sale	9	-	3,414
<b>TOTAL CURRENT ASSETS</b>		<b>253,376,625</b>	<b>276,781,050</b>
<b>NON-CURRENT ASSETS</b>			
Other financial assets	11	11,122,826	7,895,863
Other non-financial assets		2,583,046	1,481,897
Receivables	5	5,293,187	3,778,724
Intangible assets other than goodwill	12	230,335,074	231,747,713
Capital gains	13	305,171,468	305,171,468
Property, plant and equipment	14	1,831,047,523	1,805,370,932
Right-of-use assets	15	4,274,555	4,310,355
Deferred tax assets	16	63,340,672	59,938,069
<b>TOTAL NON-CURRENT ASSETS</b>		<b>2,453,168,351</b>	<b>2,419,695,021</b>
<b>TOTAL ASSETS</b>		<b>2,706,544,976</b>	<b>2,696,476,071</b>

The accompanying notes 1 through 37 are an integral part of these consolidated financial statements.

**Consolidated Statements of Financial Position**  
**As of June 30, 2024, and December 31, 2023**  
**(Thousands of pesos - Th\$)**

<b>LIABILITIES</b>	<b>Note</b>	<b>06-30-2024 Th\$</b>	<b>12-31-2023 Th\$</b>
<b>CURRENT LIABILITIES</b>			
Other financial liabilities	17	89,471,870	155,416,801
Lease liabilities	15	1,825,574	1,756,478
Trade and other accounts payable	18	142,099,922	177,869,738
Accounts payable to related entities	6	1,222,931	1,583,500
Other provisions	19	735,780	735,780
Tax liabilities	8	246,656	245,000
Current provisions for employee benefits	20	3,777,034	5,985,824
Other non-financial liabilities	21	14,312,747	19,041,225
<b>Total current liabilities other than liabilities included in groups of liabilities for disposal classified as held for sale</b>		<b>253,692,514</b>	<b>362,634,346</b>
<b>TOTAL CURRENT LIABILITIES</b>		<b>253,692,514</b>	<b>362,634,346</b>
<b>NON-CURRENT LIABILITIES</b>			
Other financial liabilities	17	1,254,574,719	1,125,060,897
Lease liabilities	15	2,637,414	2,762,179
Other accounts payable	18	1,236,160	1,181,871
Other provisions	19	1,864,283	1,823,379
Deferred tax liabilities	16	15,066,242	15,207,944
Non-current provisions for employee benefits	20	22,993,112	22,322,555
Other non-financial liabilities	21	7,729,896	7,454,642
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,306,101,826</b>	<b>1,175,813,467</b>
<b>TOTAL LIABILITIES</b>		<b>1,559,794,340</b>	<b>1,538,447,813</b>
<b>PATRIMONY</b>			
Issued Capital	22	468,358,402	468,358,402
Retained earnings (loss)	22	198,265,162	203,895,644
Other equity interests	22	(37,268,415)	(37,268,415)
Other reserves	22	81,041,675	80,864,058
<b>Equity attributable to owners of the parent company</b>		<b>710,396,824</b>	<b>715,849,689</b>
Non-controlling interests	23	436,353,812	442,178,569
<b>TOTAL EQUITY</b>		<b>1,146,750,636</b>	<b>1,158,028,258</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>2,706,544,976</b>	<b>2,696,476,071</b>

The accompanying notes 1 through 37 are an integral part of these consolidated financial statements.

**Consolidated Statements of Comprehensive Income by Nature**  
**For the Periods ended June 30, 2024, and June 30, 2023**  
**(Thousands of pesos - Th\$)**

STATEMENTS OF INCOME BY NATURE	Note	06-30-2024 Th\$	06-30-2023 Th\$	04-01-2024 06-30-2024 Th\$	04-01-2023 06-30-2023 Th\$
Income from ordinary activities	25	339,686,610	336,809,270	150,546,418	155,339,926
Raw materials and consumables used		(41,170,437)	(48,244,436)	(19,489,943)	(22,937,295)
Employee benefit expenses	20	(40,128,743)	(36,880,860)	(21,311,225)	(20,131,108)
Depreciation and amortization expense	12-14-15	(40,581,957)	(37,307,746)	(20,607,454)	(18,480,782)
Other expenses, by nature	26	(76,658,439)	(72,788,835)	(38,787,309)	(38,282,319)
Other gains (losses)	28	2,504,808	(1,891,317)	(648,826)	(1,279,921)
<b>Income from operating activities</b>		<b>143,651,842</b>	<b>139,696,076</b>	<b>49,701,661</b>	<b>54,228,501</b>
Financial revenue	28	5,002,286	10,652,158	2,966,203	5,368,493
Financial costs	28	(23,939,312)	(24,267,762)	(12,379,395)	(12,512,574)
Impairment gains and reversals of impairment losses (Impairment Losses) determined in accordance with MFRS 9 on financial assets	24	(6,587,500)	(8,186,340)	(2,562,064)	(5,067,079)
Exchange gains (losses) in foreign currencies	28	465,676	501,334	477,976	429,871
Income (loss) per readjustable units	30	(21,466,496)	(26,761,561)	(13,118,396)	(13,432,032)
<b>Income before taxes</b>		<b>97,126,496</b>	<b>91,633,905</b>	<b>25,085,985</b>	<b>29,015,180</b>
Income tax expense	15	(21,718,497)	(17,965,177)	(4,189,449)	(3,853,023)
<b>Profit from continuing operations</b>		<b>75,407,999</b>	<b>73,668,728</b>	<b>20,896,536</b>	<b>25,162,157</b>
<b>Profit</b>		<b>75,407,999</b>	<b>73,668,728</b>	<b>20,896,536</b>	<b>25,162,157</b>
<b>Profit attributable to</b>					
<b>Profit attributable to owners of parent company</b>		<b>37,231,529</b>	<b>36,532,318</b>	<b>10,119,333</b>	<b>12,432,569</b>
Profit, attributable to non-controlling interests	22	38,176,470	37,136,410	10,777,203	12,729,588
<b>Profit</b>		<b>75,407,999</b>	<b>73,668,728</b>	<b>20,896,536</b>	<b>25,162,157</b>
<b>Earnings per share</b>					
Basic earnings per share from continuing operations (\$)	31	37,232	36,532	10,119	12,433
<b>Earnings per basic share (\$)</b>		<b>37,232</b>	<b>36,532</b>	<b>10,119</b>	<b>12,433</b>

The accompanying notes 1 through 37 are an integral part of these consolidated financial statements.

**Consolidated Statements of Comprehensive Income by Nature**  
**For the Periods ended June 30, 2024, and June 30, 2023**  
**(Thousands of pesos - Th\$)**

STATEMENTS OF COMPREHENSIVE INCOME	Note	06-30-2024 Th\$	06-30-2023 Th\$	01-07-2023 30-09-2023 Th\$	01-07-2022 30-09-2022 Th\$
Profit		75,407,999	73,668,728	20,896,536	25,162,157
OTHER COMPREHENSIVE INCOME					
Components of other comprehensive income to be reclassified to profit or loss for the period, before taxes				-	-
Cash flow hedges					
Gains (losses) on cash flow hedges		485,629	4,563,311	(1,179,607)	966,272
Total other comprehensive income that will not be reclassified to income for the period		485,629	4,563,311	(1,179,607)	966,272
Other components of other comprehensive income, before income tax		485,629	4,563,311	(1,179,607)	966,272
Income taxes relating to components of other comprehensive income that will not be reclassified to profit or loss for the period					
Taxes Gains (losses) on cash flow hedges		(131,120)	(1,232,094)	318,494	(260,893)
Income taxes relating to components of other comprehensive income that will not be reclassified to profit or loss for the period		(131,120)	(1,232,094)	318,494	(260,893)
Total other comprehensive income		354,509	3,331,217	(861,113)	705,379
TOTAL COMPREHENSIVE INCOME		75,762,508	76,999,945	20,035,423	25,867,536
Comprehensive income attributable to					
Comprehensive income attributable to owners of the parent company		37,409,146	38,201,336	9,687,895	10,165,517
Comprehensive income attributable to non-controlling interests		38,353,362	38,798,609	10,347,528	15,702,019
Total comprehensive income		75,762,508	76,999,945	20,035,423	25,867,536

The accompanying notes 1 through 37 are an integral part of these consolidated financial statements.

**Consolidated Statements of Direct Cash Flows**  
**For the periods ended June 30, 2024, and June 30, 2023 (Thousands of**  
**Chilean pesos - Th\$)**

Statement of Direct Cash Flows	Note	06-30-2024 Th\$	06-30-2023 Th\$
Proceeds from the sale of goods and rendering of services		404,976,603	393,820,914
Other charges for operating activities		4,768,099	2,197,245
<b>Types of operating activity fees</b>		<b>409,744,702</b>	<b>396,018,159</b>
Payments to suppliers for the supply of goods and services		(142,143,990)	(136,830,247)
Payments to and on behalf of employees		(40,538,241)	(39,158,962)
Payments for premiums and benefits, annuities and other obligations arising from the policies underwritten			(2,007,271)
Other payments for operating activities		(33,708,774)	(31,565,747)
<b>Types of cash payments from operating activities</b>		<b>(216,391,005)</b>	<b>(209,562,227)</b>
Interest paid		(22,569,771)	(24,123,985)
Interest received		3,195,945	9,401,101
Income tax (paid) refunded		(20,737,775)	(30,392,773)
Other cash inflows (outflows)		(4,850,422)	(11,644,508)
Cash flows from operating activities		<b>(44,962,023)</b>	<b>(56,760,165)</b>
<b>Cash flows provided by (used in) operating activities</b>		<b>148,391,674</b>	<b>129,695,767</b>
Amounts from sales of property, plant and equipment		4,056,384	4,998,196
Purchases of property, plant and equipment		(99,369,959)	(67,549,350)
Purchases of intangible assets		(2,190,079)	(2,260,943)
Other cash inflows (outflows)		-	57,540
<b>Cash flows from (used in) investing activities</b>		<b>(97,503,654)</b>	<b>(64,754,557)</b>
Amounts from long-term loans		138,104,922	4,832,921
Amounts from short-term loans		-	-
<b>Amounts from borrowings, classified as financing activities</b>		<b>138,104,922</b>	<b>4,832,921</b>
Loan repayments		(99,756,698)	(34,617,591)
Dividends paid		(88,602,504)	(50,189,935)
Other cash inflows (outflows)		(1,659,644)	-
<b>Cash flows from (used in) financing activities</b>		<b>(51,913,924)</b>	<b>(79,974,605)</b>
<b>Increase (decrease) in cash and cash equivalents, before the effect of exchange rate changes</b>		<b>(1,025,904)</b>	<b>(15,033,395)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>		<b>(1,025,904)</b>	<b>(15,033,395)</b>
Cash and cash equivalents at beginning of period		110,795,410	180,545,868
<b>Cash and cash equivalents at the end of the period</b>	<b>4</b>	<b>109,769,506</b>	<b>165,512,473</b>

The accompanying notes 1 through 37 are an integral part of these consolidated financial statements.

**Statements of Changes in Stockholders' Equity**  
**For the periods ended June 30, 2024, and June 30, 2023 (Thousands of**  
**Chilean pesos - Th\$)**

Statements of changes in equity	Note	Issued capital	Other equity interests	Retained earnings (loss)	Reserves		Total other reserves	Equity attributable to owners of controlled company	Non-controlling interests	Total equity
					Revaluation surplus	Cash flow hedge reserve				
		Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Opening balance at 01-01-2024		468,358,402	(37,268,415)	203,895,644	81,439,777	(575,719)	80,864,058	715,849,689	442,178,569	1,158,028,258
Profit		-	-	37,231,529	-	-	-	37,231,529	38,176,470	75,407,999
Other comprehensive income		-	-	-	-	177,617	177,617	177,617	176,892	354,509
<b>Comprehensive income</b>		-	-	<b>37,231,529</b>	-	<b>177,617</b>	<b>177,617</b>	<b>37,409,146</b>	<b>38,353,362</b>	<b>75,762,508</b>
Dividends		-	-	(42,862,011)	-	-	-	(42,862,011)	(44,178,119)	(87,040,130)
Decrease due to transfers and other changes		-	-	-	-	-	-	-	-	-
<b>Total changes in equity</b>		-	-	<b>(5,630,482)</b>	-	<b>177,617</b>	<b>177,617</b>	<b>(5,452,865)</b>	<b>(5,824,757)</b>	<b>(11,277,622)</b>
Ending balance as of 06-30-2024	21	468,358,402	(37,268,415)	198,265,162	81,439,777	(398,102)	81,041,675	710,396,824	436,353,812	1,146,750,636

Statements of changes in equity	Note	Issued capital	Other equity interests	Retained earnings (loss)	Reserves		Total other reserves	Equity attributable to owners of controlled company	Non-controlling interests	Total equity
					Revaluation surplus	Cash flow hedge reserve				
		Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Opening balance at 01-01-2023		468,358,402	(37,268,415)	181,974,048	81,439,777	(2,709,365)	78,730,412	691,794,447	418,601,845	1,110,396,292
Profit		-	-	36,532,318	-	-	-	36,532,318	37,136,410	73,668,728
Other comprehensive income		-	-	-	-	1,669,017	1,669,017	1,669,017	1,662,199	3,331,216
<b>Comprehensive income</b>		-	-	<b>36,532,318</b>	-	<b>1,669,017</b>	<b>1,669,017</b>	<b>38,201,335</b>	<b>38,798,609</b>	<b>76,999,944</b>
Dividends		-	-	(23,237,613)	-	-	-	(23,237,613)	(25,072,926)	(48,310,539)
Decrease due to transfers and other changes		-	-	5,260	-	-	-	5,260	5,920	11,180
<b>Total changes in equity</b>		-	-	<b>13,299,965</b>	-	<b>1,669,017</b>	<b>1,669,017</b>	<b>14,968,982</b>	<b>13,731,603</b>	<b>28,700,585</b>
Ending balance as of 06-30-2023	21	468,358,402	(37,268,415)	195,274,013	81,439,777	(1,040,348)	80,399,429	706,763,429	432,333,448	1,139,096,877

The accompanying notes 1 through 37 are an integral part of these consolidated financial statements.



## Table of Contents Page

Note 1. GENERAL INFORMATION .....	9
Note 2. BASIS OF PREPARATION AND ACCOUNTING POLICIES .....	10
2,1 BASIS OF PREPARATION .....	10
2,2 ACCOUNTING POLICIES.....	11
A. BASIS OF CONSOLIDATION.....	11
B. OPERATING SEGMENTS .....	12
C. INTANGIBLE ASSETS OTHER THAN GOODWILL .....	12
D. CAPITAL GAINS.....	13
E. PROPERTY, PLANT AND EQUIPMENT.....	13
F. IMPAIRMENT OF TANGIBLE AND INTANGIBLE ASSETS OTHER THAN GOODWILL.....	14
G. LEASES.....	15
H. FINANCIAL ASSETS .....	15
I. INVENTORIES .....	17
J. DIVIDEND PAYMENT POLICY .....	17
K. FOREIGN CURRENCY TRANSACTIONS .....	17
L. FINANCIAL LIABILITIES.....	18
M. DERIVATIVE FINANCIAL INSTRUMENTS AND HEDGE ACCOUNTING.....	18
N. PROVISIONS AND CONTINGENT LIABILITIES .....	18
O. EMPLOYEE BENEFITS.....	19
P. INCOME TAXES AND DEFERRED TAXES.....	19
Q. REVENUE.....	¡Error! Marcador no definido.
R. EARNINGS PER SHARE.....	21
S. ENVIRONMENTAL INFORMATION .....	21
T. CONSOLIDATED STATEMENTS OF CASH FLOWS.....	21
U. CAPITALIZED FINANCING COSTS INTEREST-BEARING LENDING POLICY .....	21
V. NON-CURRENT ASSETS HELD FOR SALE OR TO BE DISTRIBUTED TO OWNERS .....	21
Note 3. RISK MANAGEMENT .....	23
Note 4. CASH AND CASH EQUIVALENTS .....	25
Note 5. TRADE AND OTHER ACCOUNTS RECEIVABLE AND ACCOUNTS RECEIVABLE AND RECEIVABLES .....	26
Note 6. DISCLOSURES ABOUT RELATED PARTIES .....	29
Note 7. INVENTORIES .....	32
Note 8. CURRENT TAXES.....	33
Note 9. NON-CURRENT ASSETS HELD FOR SALE.....	33
Note 10. OTHER NON-FINANCIAL ASSETS .....	33
Note 11. OTHER FINANCIAL ASSETS .....	34

Note 12. INTANGIBLE ASSETS OTHER THAN GOODWILL .....	34
Note 13. CAPITAL GAIN .....	37
Note 14. PROPERTY, PLANT AND EQUIPMENT .....	38
Note 15. LEASES.....	48
Note 16. DEFERRED TAXES AND INCOME TAXES.....	53
Note 17. FINANCIAL INSTRUMENTS .....	55
Note 18. TRADE AND OTHER ACCOUNTS PAYABLE .....	72
Note 19. OTHER PROVISIONS AND CONTINGENT LIABILITIES .....	73
Note 20. EMPLOYEE BENEFITS .....	75
Note 21. OTHER NON-FINANCIAL LIABILITIES .....	79
Note 22. EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT COMPANY .....	80
Note 23. EQUITY ATTRIBUTABLE TO NON-CONTROLLING INTERESTS .....	81
Note 24. IMPAIRMENT LOSSES ON FINANCIAL ASSETS IN ACCORDANCE WITH IFRS 9 .....	81
Note 25. REVENUE.....	81
Note 26. OTHER EXPENSES BY NATURE.....	82
Note 27. OTHER REVENUE AND EXPENSES .....	82
Note 28. FOREIGN EXCHANGE GAINS (LOSSES).....	83
Note 29. INCOME PER UNIT OF RESTATEMENT .....	83
Note 30. BUSINESS SEGMENTS.....	83
Note 31. EARNINGS PER SHARE.....	89
Note 32. FINANCIAL STATEMENTS OF SUBSIDIARIES .....	90
Note 33. IMPAIRMENT OF ASSETS .....	92
Note 34. GUARANTEES AND RESTRICTIONS .....	93
Note 35. CAPITALIZED FINANCING COSTS .....	100
Note 36. ENVIRONMENT .....	100
Note 37. EVENTS OCCURRING AFTER THE STATEMENT OF FINANCIAL POSITION DATE .....	101

## Note 1. GENERAL INFORMATION

Inversiones Aguas Metropolitanas S.A. (hereinafter "IAM" or the "Company") and its subsidiaries form the Inversiones Aguas Metropolitanas S.A. Group (hereinafter the "Group"). Its legal domicile is Apoquindo N°4800, Torre 2, office 2001, 20th floor, Las Condes, Santiago, Chile and its Taxpayer Identification Number (RUT) is 77,274,820-5,

IAM was incorporated on May 19, 1999, by Aguas de Barcelona S.A. ("AGBAR") and Suez Environnement as a Limitada liability company, in order to participate in the privatization process of Empresa Metropolitana de Obras Sanitarias ("EMOS"), currently Aguas Andinas S.A.

IAM was awarded the shareholding package in the international bidding carried out by the Corporación de Fomento de la Producción (CORFO), subscribed a capital increase and purchased additional shares in the Stock Exchange, thus controlling 51.2% of the capital stock of Aguas Andinas S.A. (formerly EMOS).

In July 2005, the company became an open stock corporation and restricted its corporate purpose, which was limited to investment in shares of Aguas Andinas S.A. and the provision of all kinds of advisory, consulting and services related to technology transfer and know-how, technical assistance, business and project management, especially those related to the management and operation of businesses related to the sanitation business.

In November 2005, IAM was floated on the stock exchange, through the placement of a package of shares corresponding to 43.4% of its ownership, which resulted in the incorporation of new shareholders.

During 2006, IAM sold 1.1% of its shares in Aguas Andinas S.A., retaining 50.1% of its shares, which allowed it to maintain control of the company.

In 2007 it implemented an ADR Level I program, which made it possible to trade its shares in the U.S. over-the-counter market; this program was terminated in 2016,

The Company is the parent company of three sanitation companies in Gran Santiago (Aguas Andinas S.A., Aguas Cordillera S.A. and Aguas Manquehue S.A.). In order to provide an integral service within its line of business, the Company has non-sanitation subsidiaries, providing services such as liquid industrial waste treatment (EcoRiles S.A.), laboratory analysis (Análisis Ambientales S.A.), marketing of materials and other services related to the sanitation sector (Hidrogística S.A.) and activities associated with water use rights and energy projects derived from facilities and assets of sanitation companies (Biogenera S.A.).

The Company and its subsidiary Aguas Andinas S.A. are registered in the Registro de Valores de la Comisión para el Mercado Financiero under No. 912 and No. 346, respectively. The subsidiaries Aguas Cordillera S.A. and Aguas Manquehue S.A. are registered in the special registry of reporting entities of the Comisión para el Mercado Financiero under No. 170 and No. 2, respectively. As sanitation sector companies, they are regulated by the Superintendency of Sanitation Services (SISS), in accordance with Law No. 18,902 of 1989 and Decrees with Force of Law No. 382 and No. 70, both of 1988,

For the purpose of preparing the consolidated financial statements, a group is understood to exist when the parent company has one or more subsidiaries over which the parent company has direct or indirect control. The accounting policies applied in the preparation of the Group's consolidated financial statements are detailed in Note 2.2,

The direct controlling entity is Veolia Inversiones Aguas del Gran Santiago Ltda. ("VIAGSA") with a 50.1% ownership interest, which is controlled by Veolia Inversiones Andina S.A., and is controlled by Agbar S.L.U., an entity based in Spain and one of the largest sanitation services operators in the world, which in turn is controlled by Veolia Environnement (France).

## Note 2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

### 2.1 Basis of preparation

These interim consolidated financial statements correspond to the consolidated statements of financial position as of June 30, 2024, and December 31, 2023, and the consolidated statements of comprehensive income, changes in shareholders' equity and cash flows for the periods ended June 30, 2024, and 2023, which have been prepared in accordance with International Accounting Standard (IAS) 34 Interim Financial Reporting, incorporated in the International Financial Reporting Standards, issued by the International Accounting Standards Board (hereinafter "IASB"), and represent the full, explicit and unreserved adoption of the aforementioned IFRS.

The Group complies with the legal conditions of the environment in which it develops its operations, particularly the sanitation subsidiaries compared to the regulations of the sanitation sector. The Group's companies present normal operating conditions in each area in which they develop their activities, their projections show a profitable operation and they have the capacity to access the financial system to finance their operations, which in the opinion of management determines their capacity to continue as a going concern, as established by the accounting standards under which these interim consolidated financial statements are issued.

### Functional and presentation currency

The financial statements of each of the companies comprising the Group are presented in the currency of the primary economic environment in which such companies operate (functional currency). For purposes of the consolidated financial statements, the results and financial position of each Group Company are expressed in Chilean pesos (rounded in thousands of pesos), which is the functional currency of the Company and its Subsidiaries, and the presentation currency for the consolidated financial statements.

### New accounting pronouncements

The standards and interpretations, as well as improvements and amendments to IFRS that have been issued, effective as of the date of these financial statements, are detailed below. The Company has applied these standards and concluded that they did not significantly affect the financial statements.

	Standards and Amendments	Date of mandatory application
IAS 1	Classification of liabilities as current or non-current	January 1, 2024
IFRS 16	Lease liabilities related to sale-leaseback sales	January 1, 2024
IAS 7 and IFRS 7	Disclosures about vendor financing arrangements	January 1, 2024

The standards and interpretations, as well as improvements and amendments to IFRS, that have been issued but are not yet effective as of the date of these financial statements are detailed below. The Company has not applied these standards early.

	Amendments	Date of mandatory application
IAS 21	Lack of interchangeability	January 1, 2025
IFRS 9 and IFRS 7	Classification and measurement of financial instruments	January 1, 2026
IFRS 18	Presentation and Disclosures in the Financial Statements	January 1, 2027
IFRS 19	Non-Publicly Accountable Subsidiaries: Information to be Disclosed	January 1, 2027
IFRS 10 and IAS 28	Interim consolidated financial statements - sale or contribution of assets between an investor and its associate or joint venture	To be determined

The Standards, Amendments and Interpretations described above, which may apply to Inversiones Aguas Metropolitanas S.A. and Subsidiaries, are in the process of evaluation by the Company's Management and it is estimated that to date they would not have a significant impact on the consolidated financial statements of the Group in the period of their first application. Management is periodically evaluating these implications.

### **Responsibility for the information and estimates made**

The information contained in these consolidated financial statements is the responsibility of the Company's Board of Directors, which declares that all the principles and criteria included in the International Financial Reporting Standards (IFRS) have been applied. The Board of Directors, at its meeting held on August 21, 2024, approved these consolidated financial statements.

Estimates have been used in the preparation of the consolidated financial statements:

- Revaluation of land
- Service life of property, plant and equipment and intangible assets
- Valuation of assets and goodwill purchased (goodwill or goodwill on investments)
- Impairment losses
- Assumptions used in the actuarial computation of employee termination benefits
- Assumptions used to calculate the fair value of financial instruments
- Revenue from supplies pending invoicing
- Provisions for commitments acquired with third parties
- Risks arising from current litigation

Although these estimates and judgments were made based on the best information available at the date of issuance of these consolidated financial statements, it is possible that events that may occur in the future may make it necessary to modify them (upward or downward) in future periods, which would be recorded prospectively, at the time the variation becomes known, recognizing the effects of such changes in the corresponding future consolidated financial statements.

## **2.2 Accounting policies**

The capital accounting policies adopted in the preparation of these consolidated financial statements are described below.

### **A. Basis of consolidation**

The consolidated financial statements include the financial statements of the Company and the entities controlled by the Company (its Subsidiaries). Subsidiaries are those entities over which the Group has the power to direct the relevant activities, is entitled to variable returns from its involvement and has the ability to use that power to influence the amounts of the investor's returns. Subsidiaries are consolidated from the date on which control is transferred to the Group and are excluded from consolidation on the date on which control ceases.

In the consolidation process all transactions, balances, gains and losses between Group entities are eliminated.

The Company and its subsidiaries present uniformity in the policies used by the Group.

The subsidiaries included in the consolidated financial statements of Inversiones Aguas Metropolitanas S.A. are as follows:

R.U.T.	Name Company	Direct %	Indirect %	Total 06-30-2024 %	Direct %	Indirect %	Total 06-30-2023 %
61.808.000-5	Aguas Andinas S.A.	50.10	0.00	50.10	50.10	0.00	50.10
96.809.310-K	Aguas Cordillera S.A.	0.00	99.99	99.99	0.00	99.99	99.99
89.221.000-4	Aguas Manquehue S.A.	0.00	100.00	100.00	0.00	100.00	100.00
96.945.210-3	EcoRiles S.A.	0.00	100.00	100.00	0.00	100.00	100.00
96.828.120-8	Hidrogística S.A.	0.00	100.00	100.00	0.00	100.00	100.00
96.967.550-1	Análisis Ambientales S.A.	0.00	100.00	100.00	0.00	100.00	100.00
76.190.084-6	Biogenera S.A.	0.00	100.00	100.00	0.00	100.00	100.00

(\*) On February 29, 2024, Aguas del Maipo S.A. changed its corporate name to Biogenera S.A.

## B. Operating segments

IFRS 8 establishes standards for reporting on operating segments and disclosures related to products and services. Operating segments are defined as components of an entity for which there is separate financial information, which is regularly reviewed by management to make decisions about resources to be allocated to the segments and to evaluate their performance.

The Group manages and measures the performance of its operations by business segment. The internally reported operating segments are as follows:

- Operations related to the sanitation (water) business.
- Operations not related to the sanitation business (Non-water).

## C. Intangible assets other than goodwill

The Company recognizes an identifiable intangible asset when it can demonstrate that it is probable that the future economic benefits attributed to the asset will flow to the entity and the cost can be measured reliably.

### i. Intangible assets acquired separately

Intangible assets acquired separately are stated at cost less accumulated amortization and accumulated impairment losses. Amortization is calculated on a straight-line basis using estimated service lives. The estimated service lives and amortization method are reviewed at the end of each reporting period and the effect of any change in estimate is accounted for prospectively.

### ii. Amortization method for intangible assets with finite service lives

The amortization method applied by the Company reflects the pattern in which the future economic benefits of the asset are expected to be used by the entity. For this purpose, the Company uses the straight-line method of amortization.

## Computer software

The estimated service life for software is 4 years. For other assets with a defined service life, the service life over which they are amortized corresponds to the periods defined in the contracts or rights that originate them.

## **Intangible assets of indefinite service life**

Intangible assets with indefinite service lives correspond mainly to water rights and easements, which were obtained on an indefinite basis, as established in the acquisition contracts and rights obtained from the Dirección General de Aguas, which is part of the Ministerio de Obras Públicas.

### **Determination of service life**

Factors to be considered in estimating service life include, but are not limited to, the following:

- Legal, regulatory or contractual limitations.
- Predictable life of the business or industry.
- Economic factors (product obsolescence, changes in demand).
- Expected reactions from current or potential competitors.
- Natural and climatic factors and technological changes that affect the capacity to generate profits.

The service life may require modifications over time due to changes in estimates as a result of changes in assumptions about the aforementioned factors.

## **D. Capital gains**

Goodwill generated in the business combination represents the excess of the cost of acquisition over the Group's interest in the fair value of the assets and liabilities, including the identifiable contingent liabilities of a Subsidiary Company at the acquisition date.

The valuation of the assets and liabilities acquired is made provisionally on the date on which control of the Company is acquired, and is reviewed within a maximum period of one year from the date of acquisition. Until the fair value of the assets and liabilities is definitively determined, the excess between the acquisition price and the book value of the Company acquired is provisionally recorded as goodwill.

In the event that the final determination of goodwill is made in the financial statements of the year following the year in which the interest was acquired, the prior period captions presented for comparative purposes are modified to incorporate the value of the assets and liabilities acquired and of the final goodwill from the date of acquisition of the interest.

Goodwill generated prior to the date of our transition to IFRS, i.e. January 1, 2008, is maintained at the net value recorded at that date, while goodwill originated after that date remains recorded according to the acquisition method.

Instead, at the end of each accounting period, an impairment test is performed to determine whether the recoverable amount of goodwill has been reduced to an amount lower than the recorded net cost, and if so, the appropriate impairment adjustment is made, as required by IAS 36,

## **E. Property, plant and equipment**

The Group uses the cost method for the valuation of Property, Plant and Equipment, except for land, which is valued using the revaluation method. The historical cost includes expenses that are directly attributable to the acquisition of the asset.

Land revaluations are performed with sufficient regularity to ensure that the carrying value of the revalued asset does not differ significantly from fair value.

The revaluation surplus, net of the corresponding deferred taxes, is recognized in other comprehensive income within equity. However, in the event that a revaluation deficit of the same asset previously recognized as a loss is reversed, such increase is recognized in the statement of income. A decrease in value is recorded in the statement of income, except in the event that such decrease reverses the existing surplus on the same asset that would have been recognized in adjustments for changes in value.

Subsequent costs are included in the value of the initial asset or recognized as a separate asset only when it is probable that future economic benefits associated with the fixed asset items will flow to the Group and the cost of the item can be

reliably determined. The value of the replaced component is derecognized for accounting purposes. All other repairs and maintenance are charged to income for the period in which they are incurred.

### Depreciation method and estimated service life for property, plant and equipment

The depreciation method applied by the Group reflects the pattern in which the assets are expected to be used by the entity during the period in which they generate economic benefits. For this purpose, the Group uses the straight-line depreciation method over their technical service lives, which is based on studies prepared by independent experts (external specialist companies). The residual value and service life of the assets are reviewed, and adjusted if necessary, at each closing of the Statement of Financial Position.

When the value of an asset exceeds its estimated recoverable amount, its value is written down immediately to its recoverable amount (Note 14).

### Service lives

The service lives considered for purposes of calculating depreciation are based on technical studies prepared by specialized external companies, which are reviewed as new information becomes available to consider that the service life of an asset has been modified.

The allocation of total service life for assets is made based on several factors, including the nature of the equipment. Such factors generally include:

1. Nature of the component materials of the equipment or constructions.
2. Means of operation of the equipment.
3. Intensity of use.
4. Legal, regulatory or contractual limitations.

The service life range (in years) by type of assets is as follows:

Item	Minimum service life (years)	Maximum service life (years)
Buildings	25	80
Plant and equipment	5	50
Information technology equipment	4	4
Fixed installations and accessories	5	80
Motor vehicles	7	10
Leasehold improvements	5	10
Other property, plant and equipment	5	80

### Cost estimation policy for dismantling, removal or rehabilitation of property, plant and equipment

Due to the nature of the assets being constructed in the Group and given that there are no contractual obligations or other constructive requirements such as those mentioned in IFRS and in the regulatory framework, the concept of decommissioning costs is not applicable at the date of these consolidated financial statements.

### Property, plant and equipment sales policy

Gains or losses on the sale of property, plant and equipment are calculated by comparing the proceeds obtained with the carrying value and are recorded in the Consolidated Statement of Comprehensive Income.

### F. Impairment of tangible and intangible assets except for goodwill

At each reporting date of the Consolidated Statement of Financial Position, the Group reviews the carrying amounts of its tangible and intangible assets with definite service lives to determine whether there are indicators that such assets have suffered an impairment loss. If such indicators exist, the recoverable amount of the assets is estimated to determine the amount of the impairment loss (if any). When it is not possible to estimate the recoverable amount of a particular asset, the Group estimates the recoverable amount of the Cash Generating Unit to which the asset belongs.



Intangible assets with indefinite service lives are tested annually for impairment and when there are indicators that the asset may be impaired before the end of that period.

The recoverable amount is the higher of fair value less costs to sell and value in use. In estimating value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects both the current market conditions of the time value of money and the specific risks associated with the asset.

When the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of that asset (or cash-generating unit) is adjusted to its recoverable amount by immediately recognizing an impairment loss in profit or loss. When an impairment loss is reversed, the carrying amount of the asset (or cash-generating unit) is adjusted to the revised estimate of its recoverable amount, provided that the adjusted 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 periods.

## **G. Leases**

The Group evaluates its lease contracts in accordance with IFRS 16, i.e. whether the right to control the use of an identified asset is transferred for a period of time in exchange for consideration. Control is deemed to exist if the customer has i) the right to obtain substantially all the economic benefits from the use of an identified asset; and ii) the right to direct the use of the asset.

When the Group acts as lessee, at the inception of the lease (i.e. on the date the underlying asset is available for use) it records a right-of-use asset and a lease liability in the statement of financial position.

The Group initially recognizes the right-of-use asset at cost, adjusted for any remeasurement of the lease liability, less accumulated depreciation and accumulated impairment losses. The right-of-use asset is depreciated over the lease term. To determine whether the right-of-use asset is impaired, the same criteria detailed in Note 2.2F are applied.

Lease liabilities are initially measured at the present value of the lease payments, discounted at the company's incremental borrowing rate, if the interest rate implicit in the lease cannot be readily determined.

After the commencement date, the lease liability is increased to reflect the accrual of interest and reduced by lease payments made. In addition, the carrying amount of the liability is remeasured if there is a change in the terms of the lease (changes in the term, in the amount of payments or in the evaluation of a purchase option or change in the amounts payable). Interest expense is recognized as a finance cost in profit or loss for the period.

Short-term leases, equal to or less than one year, or leases of low-value assets are exempt from the application of the recognition criteria described above, recording the payments associated with the lease as an expense on a straight-line basis over the term of the lease.

When the Group acts as lessor, it classifies at the inception of the agreement whether the lease is an operating or finance lease, based on the substance of the transaction. Leases in which substantially all the risks and rewards incidental to ownership of the underlying asset are transferred are classified as finance leases. All other leases are classified as operating leases.

## **H. Financial assets**

Acquisitions and disposals of financial instruments are recognized on the trade date, i.e. the date on which the Group undertakes to acquire or sell the asset. Investments are derecognized when the rights to receive cash flows from them have been transferred and the Group has transferred substantially all the risks and rewards of ownership.

Financial assets are classified in the following categories:

- Financial assets at fair value through profit or loss
- Financial assets at fair value through profit or loss
- Financial assets at amortized cost

The classification depends on the nature and purpose of the financial assets and is determined at initial recognition.

The Group and its Subsidiaries invest in low-risk instruments that comply with the classification standards established in their investment policies. Thus, mutual investment funds must have an AAfm / M1 rating (quotas with very high protection against loss, associated with credit risks / quotas with the lowest sensitivity to changes in economic conditions). Time deposits and contracted covenants are N-1 rated instruments (Instruments with the highest capacity to pay capital and interest on the agreed terms and maturities).

The issuing institutions of these instruments correspond to banking companies or subsidiaries of banks, with a risk rating of N-1 and their instruments have a risk rating of at least AA (with a very high capacity to pay capital and interest on the agreed terms and maturities, which would not be significantly affected by possible changes in the issuer, the industry to which it belongs or in the economy).

#### **i. Effective interest rate method**

The effective interest rate method corresponds to the method of calculating the amortized cost of a financial asset or liability and the allocation of interest income or expense over the entire period. The effective interest rate corresponds to the rate that exactly discounts the estimated future cash flows receivable over the expected life of the financial asset and makes the Net Present Value (NPV) equal to its nominal amount.

#### **ii. Fair value through other comprehensive income**

For the classification of an asset at fair value through other comprehensive income, the sale of financial assets for which the capital amount plus interest, if any, is expected to be recovered within a specified period of time must be complied with as a principle.

#### **iii. Financial assets at fair value through profit or loss**

Financial assets are presented at fair value through profit or loss when the financial asset is held for trading or is designated as at fair value through profit or loss.

Financial assets at fair value through profit or loss are measured at fair value and any resulting gain or loss is recognized in profit or loss. The net gain or loss recognized in profit or loss includes any dividend or interest received on the financial asset.

The subsidiaries hold shares of Sociedad Eléctrica Puntilla S.A., which have been valued at fair value at the date of acquisition, as established in IFRS 9, They are subsequently measured at cost since there is no active market, according to the same standard.

#### **iv. Financial assets at amortized cost Loans and accounts receivable**

Trade, loans and other receivables are non-derivative financial assets, which have fixed or determinable payments and are not quoted in an active market and are classified as loans and receivables. Loans and receivables are measured at amortized cost using the effective interest rate method, less any impairment losses, except for short-term receivables where the recognition of interest would be immaterial.

#### **Trade and other receivables**

Trade receivables correspond to amounts billed for consumption of potable water, sewer services, wastewater treatment and other services and to income accrued for consumption between the date of the last reading (according to the established monthly calendar) and the closing date of the Financial Statement. These are recorded at the net value of the allowance for doubtful accounts or those with a low probability of collection.

The trade receivables policy is subject to the credit policy, which establishes the payment conditions, as well as the different scenarios to be agreed upon for defaulter customers.

## Impairment policy for trade and other receivables

The Group periodically evaluates impairment losses affecting its financial assets. The amount is recorded in the allowance account. The carrying amount of the asset is reduced as the allowance account is used and the loss is recognized in the consolidated statement of comprehensive income within "other expenses". When an account receivable is uncollectible, it is recorded against the allowance account for accounts receivable based on the expected credit loss model as established in IFRS 9,

The estimates are based on recovery statistics, which indicate that after the eighth month of unpaid invoices, the possibility of collection is marginal, in other words, the probability of recovering an invoiced amount is minimal.

In the subsidiaries Aguas Andinas S.A., Aguas Cordillera S.A. and Aguas Manquehue S.A., customer debts with more than 8 balances are provisioned at 100%.

In addition, the debts for consumption transformed into payment agreements are provisioned at 100% of the agreed balance.

Notes receivable with overdue debt are provided for at 100%.

### I. Inventories

Materials, spare parts and supplies are stated at acquisition cost, which does not exceed net realizable value. The costing method corresponds to the weighted average cost. Annually, an impairment estimate is made for those materials that are damaged, partially or totally obsolete, or have not been in rotation for the last twelve months and their market price has fallen by more than 20%.

### J. Dividend payment policy

The Group's dividend policy, as established in Article 79 of Law 18,046 governing corporations, is to distribute at least 30% of the net income for each period. In the event that these dividends do not exist or are less than the minimum established by law, the respective provision will be made.

In addition to this, and with the prior authorization of the Ordinary Shareholders' Meeting, the remaining 70% may be distributed as an additional dividend, provided that the current level of capitalization of the Company is maintained and that it is compatible with the investment policies.

### K. Transactions in foreign currencies

Assets and liabilities denominated in foreign currencies are stated at the respective exchange rates in effect at the end of each year, according to the following parities:

Currency	06-30-2024 \$	12-31-2023 \$
U.S. dollar	944,34	877,12
Euro	1011,83	970,05
CHF	1051,14	1044,56
JPY	5,87	6,23
AUD	629,98	599,21

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign currency gains and losses resulting from the settlement of these transactions and from the translation at closing exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the consolidated statement of comprehensive income. Exceptions to the above are assets and liabilities arising from financial derivative contracts. Differences in the fair value of these hedging contracts are charged to equity.

Exchange differences are recorded in the results of the period in which they accrue.

## L. Financial liabilities

Loans, obligations with the public and similar are initially recorded at fair value, net of transaction costs incurred. Subsequently, they are valued at amortized cost, using the effective interest rate, except for those transactions for which hedging contracts have been entered into, which are valued in accordance with the following paragraph.

## M. Derivative financial instruments and hedge accounting

The use of derivative financial instruments by the Company and Subsidiaries is based on the Group's financial risk management policies, which establish the guidelines for their use.

Derivatives are recorded at fair value at the date of the statement of financial position. In the case of financial derivatives, if their value is positive, they are recorded under the caption "Other Financial Assets" and if it is negative under the caption "Other Financial Liabilities".

Changes in fair value are recorded directly in income, unless a derivative has been designated for accounting purposes as a hedging instrument and all the conditions established by IFRS for applying hedge accounting are met.

The treatment of hedging transactions with derivative instruments is as follows:

**Fair value hedges.** Changes in the market value of derivative financial instruments designated as hedging instruments, as well as the hedged items, are recorded with a charge or credit to the financial results of the respective income statement accounts.

**Cash flow hedges and hedges of net investment in foreign currency.** Changes in the fair value of these derivative financial instruments are recorded for the effective portion directly in an equity reserve called "cash flow hedge", while the ineffective portion is recorded in income. The amount recognized in equity is not transferred to the income statement until the results of the hedged transactions are recorded in the income statement, or until the maturity date of such transactions.

In the event of discontinuation of the hedge, the accumulated loss or gain at that date in equity is maintained until the underlying hedged transaction is realized. At that time, the accumulated gain or loss in equity will be reversed in the income statement affecting that transaction.

At the end of each period, financial instruments are stated at fair value. In the case of derivatives not traded in formal markets, the Group uses assumptions for their valuation based on market conditions at that date.

**Effectiveness.** A hedge is considered highly effective when changes in the fair value or cash flows of the underlying directly attributable to the hedged risk are offset by changes in the fair value or cash flows of the hedging instrument with an effectiveness ranging from 80% to 125%.

**Embedded derivatives.** The Group also evaluates the existence of embedded derivatives in contracts and financial instruments to determine whether their characteristics and risks are closely related to the host contract provided that the whole is not being accounted for at fair value. If they are not closely related, they are recorded separately and the changes in value are recognized directly in the consolidated statement of income.

## N. Provisions and contingent liabilities

Provisions are recognized when the Group has a present obligation as a result of past events, for which it is probable that the Group will use resources to settle the obligation and for which it can make a reasonable estimate of the amount of the obligation.

Provisions are quantified based on the best information available on the event and its consequences and are re-estimated at each accounting close. The provisions recorded are used to face the specific risks for which they were originally recognized, and are reviewed, in whole or in part, when such risks disappear or decrease.

Contingent liabilities are all those possible obligations arising as a result of past events, whose future materialization and associated financial loss is estimated to be of low probability. In accordance with IFRS, the Group does not recognize any provision for these items, although, as required by the same standard, they are detailed in Note 18.

#### **O. Employee benefits**

The obligations for severance indemnities estimated to accrue to employees retiring from Aguas Andinas S.A., Aguas Cordillera S.A. and Aguas Manquehue S.A. are recorded at actuarial value, determined using the projected unit credit method. Actuarial gains and losses on severance indemnities arising from changes in estimates of turnover rates, mortality, salary increases, or discount rates are determined in accordance with IAS 19 in other comprehensive income, directly affecting equity, which is subsequently reclassified to retained earnings.

##### **Aguas Andinas S.A.**

The severance payment for years of service at Aguas Andinas S.A. is governed by the provisions of the Labor Code, except for the amount of the severance payment accrued on July 31, 2002, which is adjusted quarterly according to the variation of the consumer price index. For those employees who are part of the collective bargaining agreements in force, the payment factor for dismissal is 1,45 salaries, excluding voluntary resignation, without limits on the amount and years, this also applies to those employees who, in their individual employment contract, were granted the same benefit. Also, the aforementioned collective bargaining agreement establishes that employees who retire from Aguas Andinas S.A. and make their retirement effective within 120 days from the date on which they reach the legal retirement age, may access the benefit detailed in the collective bargaining agreement, and continue to accrue this benefit after July 2002,

##### **Aguas Cordillera S.A. and Aguas Manquehue S.A.**

The severance payment for years of service in Aguas Cordillera S.A. and Aguas Manquehue S.A. is governed by the provisions of the Labor Code, except for the amount of severance payment accrued as of December 31, 2002, which is adjusted quarterly according to the variation of the consumer price index. For those employees who are part of the collective bargaining agreements in force, the payment factor for dismissal is 1 salary, excluding voluntary resignation, without limits on the amount and years, this also applies to those employees who, in their individual employment contract, were granted the same benefit. Also, the aforementioned collective bargaining agreements establish that employees retiring from Aguas Cordillera S.A. and Aguas Manquehue S.A. continue to accrue this benefit after December 2002, There are no benefits of this nature for the other subsidiaries.

#### **P. Income tax and deferred taxes**

The income tax expense corresponds to the sum of income tax payable and the change in deferred tax assets and liabilities.

Income tax payable is determined based on the taxable income for the period. The Group's income tax payable is calculated using the tax rates that have been approved, or are in the last approval process, at the closing date of the statement of financial position.

Deferred taxes are recognized based on the differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the calculation of taxable income and are accounted for using the balance sheet liability method. Deferred tax liabilities are recognized for all taxable temporary differences, and deferred tax assets are recognized for all deductible temporary differences to the extent that it is probable that future taxable profits will be available against which such differences can be utilized. Deferred tax assets or liabilities are not recognized if the temporary differences arise from the initial recognition (except in a business combination) of other assets and liabilities in a transaction that does not affect taxable profit or financial results.

The carrying amount of deferred tax assets is reviewed at each statement of financial position date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow the recovery of all or part of the asset.

Deferred tax assets and liabilities are measured at the tax rates that are expected to be in effect for the period in which the liability is settled or the asset realized, based on tax rates that have been enacted or substantively enacted by the end of the statement of financial position period. The measurement of deferred tax assets and liabilities reflects the tax consequences that would result from the way the Group expects, at the reporting date, to recover or settle the carrying amounts of its assets and liabilities.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset tax assets against tax liabilities and they relate to the same entity and tax authority.

## **Q. Revenue**

### **Revenue recognition policy**

The Group determined its recognition and measurement of revenue from ordinary activities based on the principle that revenue is recognized at an amount that reflects the consideration to which the entity expects to be entitled in exchange for transferring goods or services to a customer. This fundamental principle should be applied based on a five-step model:

- 1) identification of the contract with the customer;
- 2) identification of the performance obligations of the contract;
- 3) determination of the transaction price;
- 4) allocation of the transaction price to performance obligations; and
- 5) revenue recognition when (or as) performance obligations are satisfied.

### **Revenue recognition policy for sales of goods**

Revenue from the sale of goods is recognized when the significant risk and rewards of ownership of the goods have been transferred, the Group retains no relationship with the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the sale will flow to the company and the costs incurred in the transaction are also measured reliably.

### **Revenue recognition policy for sales of services**

Revenue from the sale of services are measured at fair value. Billings are made based on actual consumption or work performed of the consideration receivable, net of returns, trade discounts and rebates, so that revenue is recognized when it is transferred to the customer and recovery is considered probable, the associated costs and possible discounts for erroneous collections can be estimated reliably.

The service area of the sanitation companies is divided into billing groups, which determines dates for readings and subsequent billing. This process is developed based on a monthly calendar, which generates that at the end of each month there are consumptions not read and, therefore, not billed.

For billing groups that have information based on consumption actually read, the corresponding tariff will be applied.

In those cases, in which the Group does not have all the consumption read, it will proceed to make the best estimate of those revenue pending billing, that is, based on the physical data of the previous month valued at the current rate, considering in both cases (billing or estimate) the normal rate or overconsumption, as appropriate.

The transfer of risks and benefits varies according to the company's line of business. For the sanitation services companies, the provision of services and all associated charges are made according to actual consumption and a monthly provision is made for consumption made and not billed based on previous invoicing. For the subsidiaries Análisis Ambientales S.A., EcoRiles S.A., Hidrogística S.A. and Biogenera S.A., billing and any provision is made based on work performed.

### **Method for determining service termination status**

The provision of sanitation services is verified through the measurement of consumption, in accordance with the provisions of the related legal regulations, while for the non-sanitation subsidiaries, once the services have been concluded and/or the respective reports have been issued.

Revenue from agreements with developers are recorded as revenue to the extent that certain conditions stipulated in each contract are met, which ensure that the associated economic benefit will flow to the Group.

## **R. Earnings per-share**

Basic earnings per share is calculated by dividing the profit (loss) attributable to equity holders of the Parent Company by the weighted average number of common shares outstanding.

The Group has not carried out any transactions with a potential dilutive effect that would result in earnings per diluted share other than basic earnings per share.

## **S. Environmental information**

Assets of an environmental nature are considered to be those that are used on a lasting basis in the activity of the Subsidiaries, the main purpose of which is the minimization of adverse environmental impacts and the protection and improvement of the environment, including the reduction or elimination of future pollution from the operations of the Subsidiaries.

These assets are valued at acquisition cost. The subsidiaries amortize these items on a straight-line basis over the estimated remaining service lives of the various items.

## **T. Consolidated statements of cash flows**

The statement of cash flows shows the cash movements during the period, which include the value added tax (VAT), determined by the direct method and with the following criteria:

**Cash and cash equivalents:** represent inflows and outflows of cash and cash equivalents, which are short-term, highly liquid investments with low risk of changes in value (term of less than three months from the date of contract and without restrictions).

**Operating activities:** represent activities typical of the normal operation of the business of the Company and its Subsidiaries, as well as other activities not classified as investing or financing activities.

**Investing activities:** represent the acquisition, sale or disposal by other means of long-term assets and other investments not included in cash and cash equivalents.

**Financing activities:** represent activities that produce changes in the amount and composition of shareholders' equity and liabilities that are not part of ordinary activities.

## **U. Capitalized financing costs**

### **Interest-bearing loan policy**

Borrowing costs that are directly attributable to the acquisition, construction or production of assets that meet the conditions for qualification are capitalized, forming part of the cost of such assets.

### **Interest cost capitalization policy**

Interest paid or accrued on debt financing qualifying assets is capitalized, as stipulated in IAS 23, The aforementioned IAS 23 establishes that when the Entity acquires debt to finance investments, the interest on such debt must be deducted from financial expense and incorporated to the financed construction work, up to the total amount of such interest, applying the respective rate to the disbursements made at the date of presentation of the financial statements.

## **V. Non-current assets held for sale or to be distributed to owners**

The Group classifies as non-current assets (or group of assets for disposal) held for sale, property, plant and equipment, intangible assets, investments in associates, joint ventures and disposal groups (group of assets to be disposed of together

with their directly associated liabilities), for which at the closing date of the statement of financial position active efforts have been initiated for their sale, and it is estimated that it is highly probable that the transaction will be completed during the twelve-month period following that date.

Assets or groups subject to divestiture classified as held for sale are valued at the lower of their carrying amount or fair value less costs to sell and are no longer depreciated as soon as they acquire this classification.

Non-current assets held for sale and components of disposal groups classified as held for sale or held for distribution to owners are presented in the consolidated financial statements as follows:

Assets in a single line item called "non-current assets or groups of assets for disposal classified as held for sale". Liabilities forming part of a group of assets for disposal classified as held for sale shall be presented in the statement of financial position separately from other liabilities, i.e. in the line item "Liabilities included in groups of assets for disposal classified as held for sale". These assets and liabilities will not be offset, nor will they be presented as a single amount.

In the statement of comprehensive income, a single amount comprising the total after-tax result of discontinued operations, and the after-tax gain or loss recognized on measurement at fair value less costs to sell, or on disposal of the assets or disposal groups constituting the discontinued operation, is presented under the caption "Gain (loss) from discontinued operations".

## W. Reclassifications

For the period ended June 30, 2024, reclassifications have been made to facilitate comparison as of June 30, 2023, as follows:

Reclassifications	Increase/ (Decrease) Th\$
<b>Statement of comprehensive income by nature:</b>	
Income from ordinary activities	3,682,996
Financial revenue	(3,682,996)
<b>Cash flows from (used in) operating activities:</b>	
Payments for premiums and benefits, annuities and other obligations arising from the policies underwritten	1,935,731
Other cash inflows (outflows)	(836,814)
Other payments for operating activities	(1,098,917)
<b>Cash flows from (used in) financing activities:</b>	
Loan repayments	(1,446,282)
<b>Cash flows provided by (used in) operating activities</b>	
Other cash inflows (outflows)	1,446,282



### Note 3. RISK MANAGEMENT

The main objectives of financial risk management are to ensure the availability of funds to meet financial commitments and to protect the value of the Group's economic flows, assets and liabilities.

Such management is developed from the identification of risks, the determination of the tolerance of each risk, the hedging of such financial risks and the control of the hedging operations established. In order to achieve the objectives, the management of financial risks is based on hedging all significant exposures, provided that adequate instruments are available, and the cost is reasonable.

#### i. Credit risk

Credit risk is the possibility of financial loss resulting from non-compliance by our counterparties (customers) with their obligations.

The sanitation subsidiaries have an atomized market, which means that the credit risk of a particular client is not significant.

The Group's objective is to maintain minimum levels of uncollectibility. There is a credit policy, which establishes the conditions and types of payment, as well as conditions to be agreed upon for defaulter customers. The management processes are: control, estimate and evaluate uncollectibility in order to take corrective actions to achieve the proposed compliance. One of the main actions and measures to maintain low levels of uncollectible accounts is to cut off the supply.

It should be pointed out that the sanitation subsidiaries voluntarily decided to suspend the cut-off of service due to late payment of their bills during the State of Catastrophe, in accordance with the Basic Services Law No. 21,249 in force until December 31, 2021,

On February 11, 2022, Basic Services Law No. 21,423 was published in the Diario Oficial, which partially resolves the debt incurred during the pandemic by sanitation service customers who are in a more vulnerable situation and who have an average consumption of no more than 15 cubic meters of potable water per month. The debt and subsidy will be prorated in 48 successive monthly installments. Each installment may not exceed 15% of the average monthly consumption. The portion of the debt not covered by the subsidy will be extinguished, which will be recognized as a tax accepted expense.

The credit risk analysis method is based on the expected credit loss model, as established by IFRS 9, Estimates are based on recovery statistics, which indicate that after the eighth month of unpaid invoicing, the probability of recovering an invoiced value is minimal. Consequently, as from ninth month's billing, an impairment of the account receivable is immediately recognized, i.e. the defaulter customer is identified, and the amount of the allowance is determined (it is not a percentage of the total portfolio). In addition, the debts for consumption transformed into agreements and the documents receivable with overdue debt are provisioned at 100%.

As of June 30, 2024, and December 31, 2023, credit risk balances are Th\$52,545,171 and Th\$45,961,780, respectively (see Note 5).

#### ii. Liquidity risk

Liquidity risk is the possibility that the Group will encounter difficulties in meeting its obligations associated with financial liabilities that are settled by delivering cash or other financial assets and will not be able to fund its commitments, such as long-term investments and working capital requirements, at reasonable market prices.

Management monitors the Group's liquidity reserve forecasts based on expected cash flows.

Various preventive measures are used to manage liquidity risk, such as:

- Diversify sources and instruments of financing.
- Agree with creditors on maturity profiles that do not concentrate high amortizations in one period.

### Maturity profile (undiscounted cash flows)

Maturity profile	Up to 90 days		From 91 days to 1 year		From 13 months to 3 years		More than 3 years to 5 years		More than 5 years	
	Th\$	Contract interest rate	Th\$	Contract interest rate	Th\$	Contract interest rate	Th\$	Contract interest rate	Th\$	Contract interest rate
RFC	7,616,599	3.21%	16,019,891	2.51%	41,746,710	2.56%	44,809,682	3.21%	86,291,957	2.05%
Bank loans	30,759,042	1.90%	23,641,586	6.56%	110,861,089	7.08%	65,780,333	8.06%	-	0.00%
Bonds	11,983,706	1.80%	33,817,950	1.80%	61,552,447	2.10%	166,983,427	2.10%	1,041,756,265	3.45%
Lease liabilities	456,394	4.45%	1,369,180	4.45%	1,140,951	4.58%	644,798	4.98%	851,665	2.64%
Trade and other accounts payable	134,271,498	0.00%	7,828,424	0.00%	649,099	0.00%	288,976	0.00%	298,085	0.00%
<b>Totals</b>	<b>185,087,239</b>		<b>82,677,031</b>		<b>215,950,296</b>		<b>278,507,216</b>		<b>1,129,197,972</b>	

Liquidity risk is monitored periodically in order to perceive, detect and correct deviations to mitigate possible impacts on results.

### iii. Interest rate risk

The Group has a fee structure that combines fixed and variable rates as detailed below:

Debt instruments	Rate	%
Bank loans	Variable	10.55%
Bank loans	Fixed	4.37%
Bonds	Fixed	71.30%
RFC	Fixed	12.89%
Derivative	Fixed	0.56%
Lease liabilities	Fixed	0.33%
<b>Total</b>		<b>100%</b>

### Interest rate sensitization analysis

A rate analysis is performed, compared to the TAB (Tasa Activa Bancaria), assuming that all other variables remain constant. The method consists of measuring the positive or negative variation of the nominal TAB at the reporting date compared to the average TAB of the last loan fixation.

The analysis is based on historical data compared to the average daily market price of the 180-day TAB for the last 3 years as of the filing of the report.

Group	Nominal amount of debt (Th\$)	Variable rate	Points (+/-)	Impact on income (Th\$) (+/-)
Inversiones Aguas Metropolitanas Consolidated	142,841,149	TAB rate	175	2,495,439

#### Note 4. CASH AND CASH EQUIVALENTS

The composition of this caption is as follows:

Cash and cash equivalents	06-30-2024 Th\$	12-31-2023 Th\$
Banks	4,124,874	5,346,594
Time deposit	93,661,462	94,498,478
Mutual funds	11,983,170	10,950,338
<b>Totals</b>	<b>109,769,506</b>	<b>110,795,410</b>

The cash equivalent corresponds to financial assets in time deposits and mutual funds with maturities of less than 90 days from the date of the transaction giving rise to them.

#### Detail of certain items of the cash flow statement

- Other charges for operating activities: these correspond to services ancillary to the operation of the business, mainly agreements entered with developers.
- Other payments for operating activities: correspond to the payment of monthly taxes.
- Other outflows from investing activities: correspond mainly to interest associated with bond issues, which have been capitalized as a result of investments in property, plant and equipment.

There are no legal restrictions that prevent the immediate availability of cash and cash equivalents used by the Group.

#### Cash equivalents

The detail by type of financial instruments in each company is as follows:

Group	Instruments	06-30-2024 Th\$	12-31-2023 Th\$
Aguas Andinas S.A.	Time deposit	91,566,698	88,546,101
Aguas Cordillera S.A.	Time deposit	354,566	3,266,177
Aguas Manquehue S.A.	Time deposit	-	681,000
EcoRiles S.A.	Time deposit	125,208	2,005,200
Análisis Ambientales S.A.	Time deposit	114,190	-
Aguas Andinas S.A.	Mutual Funds	4,714,759	6,829,936
Aguas Cordillera S.A.	Mutual Funds	2,352,118	523,238
Aguas Manquehue S.A.	Mutual Funds	1,390,000	133,000
EcoRiles S.A.	Mutual Funds	2,741,005	1,422,910
Análisis Ambientales S.A.	Mutual Funds	455,166	340,136
Hidrogística S.A.	Mutual Funds	330,122	1,701,118
Inversiones Aguas Metropolitanas S.A.	Time deposit	1,500,800	-
<b>Totals</b>		<b>105,644,632</b>	<b>105,448,816</b>

The Company and Subsidiaries make investments with portfolio limits of a maximum of 40% of the total per issuing Institution, and limits per instrument corresponding to: mutual funds, 10% of the effective equity of the mutual fund and time deposits, 10% of the effective equity of the bank.

## Note 5. TRADE AND OTHER ACCOUNTS RECEIVABLE AND RECEIVABLES

The composition of trade receivables (current and non-current) as of June 30, 2024, and December 31, 2023, is as follows:

Credit risk	06-30-2024 Th\$	12-31-2023 Th\$
Gross exposure trade accounts receivable	161,428,461	168,409,768
Gross exposure notes receivable	716,264	1,509,402
Gross exposure other accounts receivable	5,741,780	7,589,377
Allowances for accounts receivable	(51,938,171)	(45,499,250)
<b>Trade and other current receivables, net</b>	<b>115,948,334</b>	<b>132,009,297</b>
Gross exposure other accounts receivable	5,900,187	4,241,254
Allowances for accounts receivable	(607,000)	(462,530)
<b>Non-current receivables, net</b>	<b>5,293,187</b>	<b>3,778,724</b>
<b>Net exposure, risk concentrations</b>	<b>121,241,521</b>	<b>135,788,021</b>

In accordance with the Group's policy, debts for consumption transformed into payment agreements are provided for in full. see Note 2.2, Letter H numeral iv. Impairment policy for trade and other receivables.

The main variation as of June 30, 2024, is presented in trade receivables and other accounts receivable (decrease of Th\$ 6,981,304 and Th\$ 1,846,969, respectively, compared to December 31, 2023).

During the period 2024, there was a decrease compared to December 2023 in commercial debts not yet due for less than or equal to 8 months, in the amount of Th\$4,956,151, which is explained by the seasonality of the sales cycle.

There are no customers with sales representing 10% or more of its consolidated revenue and no material restrictions on accounts receivable requiring disclosure for the periods ended June 30, 2024, and December 31, 2023.

The changes in the allowance for doubtful accounts are as follows:

Movement in credit risk accounts receivable	06-30-2024 Th\$	12-31-2023 Th\$
<b>Opening balance as of January 01</b>	<b>(45,961,780)</b>	<b>(45,399,651)</b>
Increase in existing provisions	(6,587,500)	(12,316,346)
Other	4,109	11,754,217
<b>Changes, total</b>	<b>(6,583,391)</b>	<b>(562,129)</b>
<b>Ending balance</b>	<b>(52,545,171)</b>	<b>(45,961,780)</b>

The age composition of gross debt as of June 30, 2024, and December 31, 2023 is presented below:

Composition of debt	Debt aging as of June 30, 2024				Total Th\$	Total current Th\$	Total non-current Th\$
	less than three months	between three and six months	six to eight months	more than eight months			
	Th\$	Th\$	Th\$	Th\$			
Gross exposure trade accounts receivable	106,067,106	6,713,200	3,362,161	45,285,994	161,428,461	161,428,461	-
Gross exposure notes receivable	141,478	-	-	574,786	716,264	716,264	-
Gross exposure other accounts receivable	5,741,780	-	-	5,900,187	11,641,967	5,741,780	5,900,187
<b>Total Aging of Debt</b>	<b>111,950,364</b>	<b>6,713,200</b>	<b>3,362,161</b>	<b>51,760,967</b>	<b>173,786,692</b>	<b>167,886,505</b>	<b>5,900,187</b>
Allowances for accounts receivable	(2,251,286)	(2,197,833)	(1,574,249)	(46,521,803)	-52,545,171	(51,938,171)	(607,000)
<b>Totals</b>	<b>109,699,078</b>	<b>4,515,367</b>	<b>1,787,912</b>	<b>5,239,164</b>	<b>121,241,521</b>	<b>115,948,334</b>	<b>5,293,187</b>

Composition of debt	Aging of debt as of December 31, 2023				Total	Total current	Total non-current
	less than three months	between three and six months	six to eight months	more than eight months			
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Gross exposure trade accounts receivable	118,315,635	6,102,480	3,763,339	40,228,314	168,409,768	168,409,768	-
Gross exposure notes receivable	1,147,562	-	-	361,840	1,509,402	1,509,402	-
Gross exposure other accounts receivable	7,589,377	-	-	4,241,254	11,830,631	7,589,377	4,241,254
<b>Total Aging of Debt</b>	<b>127,052,574</b>	<b>6,102,480</b>	<b>3,763,339</b>	<b>44,831,408</b>	<b>181,749,801</b>	<b>177,508,547</b>	<b>4,241,254</b>
Allowances for accounts receivable	(1,717,506)	(1,736,326)	(1,455,264)	(41,052,684)	-45,961,780	(45,499,250)	(462,530)
<b>Totals</b>	<b>125,335,068</b>	<b>4,366,154</b>	<b>2,308,075</b>	<b>3,778,724</b>	<b>135,788,021</b>	<b>132,009,297</b>	<b>3,778,724</b>

As of June 30, 2024, and December 31, 2023, the analysis of the gross exposure of current trade receivables and current and non-current notes receivable for the restructured and non-restructured portfolio is as follows:

June 30, 2024						
Trade Accounts Receivable	Non-restructured portfolio		Restructured portfolio		Total gross portfolio	
	N° of customers	Gross amount Th\$	N° of customers	Gross amount Th\$	N° of customers	Gross amount Th\$
Up to date	518,099	54,711,724	-	-	518,099	54,711,724
Between 1 and 30 days	1,075,403	38,448,085	7,721	286,827	1,083,124	38,734,912
Between 31 and 60 days	217,083	12,802,100	15,055	796,604	232,138	13,598,704
Between 61 and 90 days	60,589	3,737,169	18,050	1,167,855	78,639	4,905,024
Between 91 and 120 days	26,443	2,190,682	8,976	760,792	35,419	2,951,474
Between 121 and 150 days	16,206	1,270,083	7,250	721,216	23,456	1,991,299
Between 151 and 180 days	10,817	1,054,602	6,337	715,825	17,154	1,770,427
Between 181 and 210 days	8,691	938,104	5,438	670,796	14,129	1,608,900
Between 211 and 250 days	7,175	849,808	5,611	903,453	12,786	1,753,261
More than 251 days	101,031	11,813,596	90,376	39,947,371	191,407	51,760,967
<b>Totals</b>	<b>2,041,537</b>	<b>127,815,953</b>	<b>164,814</b>	<b>45,970,739</b>	<b>2,206,351</b>	<b>173,786,692</b>

December 31, 2023						
Trade Accounts Receivable	Non-restructured portfolio		Restructured portfolio		Total gross portfolio	
	N° of customers	Gross amount Th\$	N° of customers	Gross amount Th\$	N° of customers	Gross amount Th\$
Up to date	495,763	63,343,857	0	0	495,763	63,343,857
Between 1 and 30 days	1,044,769	45,019,234	6,626	181,884	1,051,395	45,201,118
Between 31 and 60 days	231,829	12,943,141	13,124	620,807	244,953	13,563,948
Between 61 and 90 days	66,069	4,027,008	16,711	914,814	82,780	4,941,822
Between 91 and 120 days	31,251	1,888,170	7,871	534,664	39,122	2,422,834
Between 121 and 150 days	19,522	1,311,242	6,746	579,341	26,268	1,890,583
Between 151 and 180 days	12,175	1,166,741	6,097	622,322	18,272	1,789,063
Between 181 and 210 days	12,964	1,340,686	5,313	606,960	18,277	1,947,646
Between 211 and 250 days	7,715	967,389	5,612	848,304	13,327	1,815,693
More than 251 days	99,804	7,930,416	95,174	36,900,992	194,978	44,831,408
<b>Totals</b>	<b>2,021,861</b>	<b>139,937,884</b>	<b>163,274</b>	<b>41,810,088</b>	<b>2,185,135</b>	<b>181,747,972</b>

As of June 30, 2024, and December 31, 2023, the analysis of protested notes receivable and notes receivable in legal collection is as follows:

Protested portfolio and receivables in legal collection	NON-SECURITIZED PORTFOLIO			
	Non-restructured portfolio 31-03-2024		Non-restructured portfolio 12/31/2023	
	N° of Customers	Portfolio amount Th\$	N° of Customers	Portfolio amount Th\$
Protested notes receivable	997	574,786	785	361,840
Documents receivable in legal collection	5	464,160	5	435,546
<b>Totals</b>	<b>1002</b>	<b>1,038,946</b>	<b>790</b>	<b>797,386</b>

As of June 30, 2024, and December 31, 2023, the credit risk analysis is as follows:

Provisions and write-offs	06-30-2024	12-31-2023
	Th\$	Th\$
Provision for non-restructured portfolio	(6,574,432)	(4,151,692)
Provision for portfolio repurchase agreements	(45,970,739)	(41,810,088)
<b>Total provisions</b>	<b>(52,545,171)</b>	<b>(45,961,780)</b>
Period penalties	4,109	11,754,217

## Note 6. DISCLOSURES ABOUT RELATED PARTIES

### Balances and transactions with related entities

Transactions between the Company and its Subsidiaries are on an arm's length basis. These transactions have been eliminated in the consolidation process and are not disclosed in this note.

### Accounts receivable from related entities

Accounts receivable from related entities are originated in Chile, the currency of the transactions is in pesos, the maturities are 30 days, and they are not collateralized.

The composition of this caption as of June 30, 2024, and December 31, 2023 is as follows:

Rut related company	Related Company Name	Nature of relationship	Related Company Nature of Transactions	Deadlines	Guarantees	06-30-2024 Th\$	12-31-2023 Th\$
77,441,870-9	Veolia Soluciones Ambientales Chile S.A.	Controller Related	Laboratory Analysis and Sampling Services	30 days	No guarantees	857	6,552
96,964,360-K	Gestion Integral de Residuos SpA.	Controller Related	Sale of sludge for inoculation	30 days	No guarantees	15,620	-
78,851,880-3	Veolia Water Technologies & Solutions Chile Ltda.	Controller Related	Laboratory Analysis and Sampling Services	30 days	No guarantees	12,246	-
65,113,732-2	Corporación Chilena de Investigación del Agua SpA.	Controller Related	Lease	30 days	No guarantees	1,922	3,707
65,113,732-2	Corporación Chilena de Investigación del Agua SpA.	Controller Related	Expense reimbursement	30 days	No guarantees	-	575
87,803,800-2	Veolia SU Chile S.A.	Controller Related	Income from excess load, laboratory analysis and sampling services	30 days	No guarantees	5,567	3,547
<b>Totals</b>						<b>36,212</b>	<b>14,381</b>

### Accounts payable to related entities

Accounts payable to related entities are originated in Chile, the currency of the transactions is in Chilean pesos.

Rut related company	Related Company Name	Nature of relationship	Related Company Nature of Transactions	Deadlines	Guarantees	06-30-2024 Th\$	12-31-2023 Th\$
77,441,870-9	Veolia Soluciones Ambientales Chile S.A.	Controller Related	CCO 2,0 Operational Control Center Upgrade Project, maintenance and support.	30 days	Contract performance guaranty Amount UF 4,017	576,339	251,121
No Rut	Aquatec Proyectos para el Sector del Agua S.A.	Controller Related	Technical assistance	30 days	No guarantees	-	302,272
No Rut	Aquatec Proyectos para el Sector del Agua S.A.	Controller Related	Purchase of materials	30 days	No guarantees	54,610	237,929
76,080,553-K	Veolia Solutions Chile Limitada	Controller Related	Virtual platform	30 days	No guarantees	36,705	163,810
76,080,553-K	Veolia Solutions Chile Limitada	Controller Related	Specialized customer service	30 days	No guarantees	117,708	125,224
76,080,553-K	Veolia Solutions Chile Limitada	Controller Related	Purchase of materials	60 days	No guarantees	232,868	218,244
70,009,410-3	Asociación Sociedad de Canalistas del Maipo	Common Director	Purchase of water, electric power and interconnections.	30 days	No guarantees	174,744	12,881
65,113,732-2	Corporación Chilena de Investigación del Agua SpA.	Controller Related	Studies and Consulting	30 days	No guarantees	-	267,072
77,329,730-4	Veolia Inversiones Aguas del Gran Santiago Ltda.	Controller	Lease	30 days	No guarantees	29,957	4,947
<b>Totals</b>						<b>1,222,931</b>	<b>1,583,500</b>

## Transactions with related entities

Transactions with related entities are originated in Chile, and the currency of the transactions is in Chilean pesos.

Related Company Taxpayer ID (RUT)	Related Company Name	Nature of Relationship	Country of Origin	Related Company Nature of Transactions	Currency Type	Th\$		Th\$		Th\$		Th\$	
						06-30-2024		06-30-2023		04-01-2024 06-30-2024		04-01-2023 06-30-2023	
						Amount	Effect on income (charge)/credit	Amount	Effect on income (charge)/credit				
77,329,730-4	Veolia Inversiones Aguas del Gran Santiago Ltda.	Controller	CL	Dividends paid	CLP	21,473,862	-	11,642,002	-	21,473,862	-	11,642,002	-
77,441,870-9	Veolia Soluciones Ambientales Chile S.A.	Controller Related	CL	CCO 2,0 Operational Control Center Upgrade and Tracer Gas Leak Detection Project	CLP	2,292,725	(1,770,867)	1,283,009	(1,038,537)	1,015,299	(843,190)	435,038	(419,651)
76,080,553-K	Veolia Solutions Chile Ltda.	Controller Related	CL	Siebel virtual platform maintenance, Aquacis consulting and evolutionary maintenance, and Aquacis licenses.	CLP	1,247,960	(1,157,596)	855,728	(637,836)	668,278	(634,968)	99,882	(2,670)
70,009,410-3	Asociación Sociedad de Canalistas del Maipo	Common Director	CL	Purchase of water, electric power and canal administrator	CLP	558,917	(469,678)	4,740,229	(3,983,385)	201,275	(169,139)	1,703,242	(1,431,296)
96,817,230-1	EPSA Eléctrica Puntilla S.A.	Common Director	CL	Purchase of water and electricity	CLP	551,028	(463,049)	1,873,540	(1,574,403)	-	-	1,678,105	(1,410,172)
No Rut	Aquatec Proyectos para el Sector del Agua S.A.	Controller Related	EN	Technical assistance and training	EUR	810,010	437,537	1,222,172	(1,181,262)	723,377	524,170	671,649	(630,739)
65,113,732-2	Chilean Water Research Corporation	Controller Related	CL	Research and development consultancy and laboratory analysis, and sampling contracts	CLP	151,997	(144,808)	92,067	(89,888)	3,906	3,283	92,067	(89,888)
No Rut	Logistium Logistic Services S.A.	Controller Related	EN	Operating Supplies	EUR	-	-	601,155	(505,172)	-	-	-	-
76,078,231-9	Empresa Depuradora de Aguas Servidas Mapocho El Trebal Ltda.	Controller Related	CL	Biogas plant operation and maintenance services	CLP	-	-	117,625	(117,625)	-	-	67,656	(67,656)
76,746,454-1	Biofactoria Andina Spa.	Controller Related	CL	Operation, maintenance and adaptation of the biofactory treatment plant.	CLP	-	-	69,705	(69,705)	-	-	37,002	-

The materiality criterion for reporting transactions between related companies is amounts greater than Th\$50,000 accumulated.



## Directors' compensation and Directors' Committee

Salary paid to the directors of Inversiones Aguas Metropolitanas S.A. and Subsidiaries and directors' committee.

Salary paid	06-30-2024 Th\$	06-30-2023 Th\$	04-01-2024 06- 30-2024 Th\$	04-01-2023 06- 30-2023 Th\$
Directory	556,631	537,976	279,108	273,108
Directors' Committee	91,412	86,975	46,032	43,363
<b>Totals</b>	<b>648,043</b>	<b>624,951</b>	<b>325,140</b>	<b>316,471</b>

Correspond solely to fees associated with their functions as defined and agreed at the Ordinary Shareholders' Meeting.

## Detail of related entities and transactions with related entities between Directors and Executives

The Group's management is not aware of the existence of transactions between related parties and directors and/or executives, other than their per fees and salary.

## Note 7. INVENTORIES

The detail by class of inventories as of June 30, 2024, and December 31, 2023 is as follows:

Types of inventories	06-30-2024 Th\$	12-31-2023 Th\$
Merchandise	2,666,347	3,065,616
Production supplies	5,103,927	4,704,327
Building materials	5,060,139	5,046,387
Other inventories	231,546	248,950
Estimation of obsolescence	(214,985)	(252,797)
<b>Total inventories</b>	<b>12,846,974</b>	<b>12,812,483</b>

The cost of inventories recognized as an expense in the statement of income as of June 30, 2024, and 2023 is Th\$17,698,933 and Th\$18,250,453, respectively.

Additionally, an allowance for inventory impairment is presented, which includes amounts related to obsolescence derived from low turnover, obsolescence due to damage and/or its market price is greater than 20%. The changes in the aforementioned allowance are as follows:

Obsolescence estimation movement	06-30-2024 Th\$	12-31-2023 Th\$
Opening balance	(252,797)	(388,391)
Provision for Price	-	(6,235)
Provision for obsolescence	-	(158,324)
Provision for damage	-	(88,238)
Reverse provisioning	37,812	388,391
<b>Totals</b>	<b>(214,985)</b>	<b>(252,797)</b>

## Note 8. CURRENT TAXES

Details of current tax assets and liabilities as of June 30, 2024, and December 31, 2023 are as follows:

<b>Current tax assets</b>	<b>06-30-2024</b>	<b>12-31-2023</b>
	<b>Th\$</b>	<b>Th\$</b>
Recoverable taxes	11,615,298	1,535,041
Monthly interim payments	21,998,860	49,718,707
Credits	682,192	707,934
Provision for income tax	(25,050,770)	(37,996,172)
<b>Totals</b>	<b>9,245,580</b>	<b>13,965,510</b>

<b>Current tax liabilities</b>	<b>06-30-2024</b>	<b>12-31-2023</b>
	<b>Th\$</b>	<b>Th\$</b>
Provision for income tax	262,021	259,166
Tax provision article 21 disallowed expenses	59,792	120,272
Monthly interim payments	(65,108)	(122,923)
Credits	(10,049)	(11,515)
<b>Totals</b>	<b>246,656</b>	<b>245,000</b>

## Note 9. NON-CURRENT ASSETS HELD FOR SALE

As of June 30, 2024, the Group complied with the sale plan for the land located in the different districts of the Metropolitan Region in accordance with the classification made as of December 31, 2023, for Th\$3,414 as established in IFRS 5,

<b>Non-current assets held for sale</b>	<b>06-30-2024</b>	<b>12-31-2023</b>
	<b>Th\$</b>	<b>Th\$</b>
Book value of land	-	3,414
<b>Total available-for-sale assets</b>	<b>-</b>	<b>3,414</b>

## Note 10. OTHER NON-FINANCIAL ASSETS

The composition of other non-financial assets as of June 30, 2024, and December 31, 2023, is as follows:

<b>Other non-financial assets</b>	<b>06-30-2024</b>	<b>12-31-2023</b>
	<b>Th\$</b>	<b>Th\$</b>
Prepaid insurance	1,993,699	3,727,774
Prepaid expenses	2,801,440	2,648,943
Remaining tax credit	720,501	789,459
Other	14,379	14,379
<b>Other non-financial current assets</b>	<b>5,530,019</b>	<b>7,180,555</b>
Prepaid expenses	2,583,046	1,481,897
<b>Other non-current non-financial assets</b>	<b>2,583,046</b>	<b>1,481,897</b>

## Note 11. OTHER FINANCIAL ASSETS

The composition of other financial assets as of June 30, 2024, and December 31, 2023 is as follows:

OTHER FINANCIAL ASSETS	06-30-2024 Th\$	12-31-2023 Th\$
Hedging derivatives (*)	3,226,963	-
Other Investments (**)	7,895,863	7,895,863
<b>Total Financial Assets</b>	<b>11,122,826</b>	<b>7,895,863</b>

(\*) See detail in Note 17.7 Derivative financial instruments.

(\*\*) On June 30, 2024, and December 31, 2023 the Group maintains a value of Th\$7,895,863 corresponding to the acquisition of shares of Sociedad Eléctrica Puntilla S.A. (EPSA), over which the Group has no control or significant influence (see note 2,2 letter H, iii). Associated with this acquisition, an obligation is maintained with the Asociación Sociedad de Canalistas del Maipo relating to the commitment not to transfer the water rights in force at the date of the contract in the amount of Th\$7,355,177 as of June 30, 2024, and December 31, 2023.

## Note 12. INTANGIBLE ASSETS OTHER THAN GOODWILL

The following is the information required compared to the Group's intangible assets, according to IAS 38 Intangible Assets:

INTANGIBLE ASSETS OTHER THAN GOODWILL	06-30-2024 Th\$	12-31-2023 Th\$
Trademarks, gross	15,933	15,933
Computer programs, raw	75,029,920	73,591,445
Other intangible assets, gross	232,409,274	232,195,037
<b>Intangible assets, gross</b>	<b>307,455,127</b>	<b>305,802,415</b>
Computer software, accumulated amortization	(63,359,986)	(60,388,243)
Other intangible assets, accumulated amortization	(13,760,067)	(13,666,459)
<b>Intangible assets, accumulated amortization</b>	<b>(77,120,053)</b>	<b>(74,054,702)</b>
Trademarks, net	15,933	15,933
Computer programs, net	11,669,934	13,203,202
Other intangible assets, net	218,649,207	218,528,578
<b>Intangible assets, net</b>	<b>230,335,074</b>	<b>231,747,713</b>

(\*) Corresponds to water rights, easements and other.

## Movements in intangible assets as of June 30, 2024

Movements in intangible assets	Trademarks, net Th\$	Computer programs, net Th\$	Other Intangible Assets, net Th\$	Total Th\$
<b>Opening Balance as of 01-01-2024</b>	<b>15,933</b>	<b>13,203,202</b>	<b>218,528,578</b>	<b>231,747,713</b>
Amortization	-	(2,971,744)	(93,608)	(3,065,352)
<b>Total depreciation</b>	<b>-</b>	<b>(2,971,744)</b>	<b>(93,608)</b>	<b>(3,065,352)</b>
Increases (decreases) due to transfers	-	1,209,875	(9,324)	1,200,551
Increases (decreases) due to other changes	-	228,601	223,561	452,162
<b>Total increases (decreases) due to transfers and other changes</b>	<b>-</b>	<b>1,438,476</b>	<b>214,237</b>	<b>1,652,713</b>
<b>Changes, Total</b>	<b>-</b>	<b>(1,533,268)</b>	<b>120,629</b>	<b>(1,412,639)</b>
<b>Ending balance as of 06-30-2024</b>	<b>15,933</b>	<b>11,669,934</b>	<b>218,649,207</b>	<b>230,335,074</b>

### Changes in intangible assets as of December 31, 2023

Movements in intangible assets	Trademarks, net Th\$	Computer programs, net Th\$	Other Intangible Assets, net Th\$	Total Th\$
<b>Opening Balance as of 01-01-2023</b>	<b>15,933</b>	<b>16,254,763</b>	<b>216,748,285</b>	<b>233,018,981</b>
Amortization	-	(5,628,049)	(187,215)	(5,815,264)
<b>Total depreciation</b>	<b>-</b>	<b>(5,628,049)</b>	<b>(187,215)</b>	<b>(5,815,264)</b>
Increases (decreases) due to transfers	-	4,877,389	-	4,877,389
Increases (decreases) due to other changes	-	(2,300,901)	1,967,508	(333,393)
<b>Total increases (decreases) due to transfers and other changes</b>	<b>-</b>	<b>2,576,488</b>	<b>1,967,508</b>	<b>4,543,996</b>
<b>Changes, Total</b>	<b>-</b>	<b>(3,051,561)</b>	<b>1,780,293</b>	<b>(1,271,268)</b>
<b>Ending balance at 12/31/2023</b>	<b>15,933</b>	<b>13,203,202</b>	<b>218,528,578</b>	<b>231,747,713</b>

### Detailed disclosure of intangible assets (gross value) Current period: June 30, 2024

Movements in intangible assets	Trademarks, gross Th\$	Computer programs, raw Th\$	Other Intangible Assets, gross Th\$	Total Th\$
<b>Opening Balance</b>	<b>15,933</b>	<b>73,591,445</b>	<b>232,195,037</b>	<b>305,802,415</b>
Increases (decreases) due to transfers	-	1,209,875	(9,324)	1,200,551
Increases (decreases) due to other changes	-	228,600	223,561	452,161
<b>Total increases (decreases) due to transfers and other changes</b>	<b>-</b>	<b>1,438,475</b>	<b>214,237</b>	<b>1,652,712</b>
<b>Changes, Total</b>	<b>-</b>	<b>1,438,475</b>	<b>214,237</b>	<b>1,652,712</b>
<b>Ending balance</b>	<b>15,933</b>	<b>75,029,920</b>	<b>232,409,274</b>	<b>307,455,127</b>

### Prior period: December 31, 2023

Movements in intangible assets	Trademarks, gross Th\$	Computer programs, raw Th\$	Other Intangible Assets, gross Th\$	Total Th\$
<b>Opening Balance</b>	<b>15,933</b>	<b>71,006,735</b>	<b>230,227,529</b>	<b>301,250,197</b>
Increases (decreases) due to transfers	-	4,877,389	-	4,877,389
Increases (decreases) due to other changes	-	(2,292,679)	1,967,508	(325,171)
<b>Total increases (decreases) due to transfers and other changes</b>	<b>-</b>	<b>2,584,710</b>	<b>1,967,508</b>	<b>4,552,218</b>
Dispositions and Retirements	-	-	-	-
<b>Total loss of subsidiary control, dispositions and withdrawals from service</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Changes, Total</b>	<b>-</b>	<b>2,584,710</b>	<b>1,967,508</b>	<b>4,552,218</b>
<b>Ending balance</b>	<b>15,933</b>	<b>73,591,445</b>	<b>232,195,037</b>	<b>305,802,415</b>

## Detailed disclosure of intangible assets (accumulated amortization)

Current period: June 30, 2024

Movements in intangible assets	Computer software, accumulated amortization	Other intangible assets, accumulated amortization	Total
	Th\$	Th\$	Th\$
<b>Opening Balance</b>	<b>(60,388,243)</b>	<b>(13,666,459)</b>	<b>(74,054,702)</b>
Amortization	(2,971,743)	(93,608)	(3,065,351)
<b>Total depreciation</b>	<b>(2,971,743)</b>	<b>(93,608)</b>	<b>(3,065,351)</b>
Increases (decreases) due to other changes	0	-	-
<b>Changes, Total</b>	<b>(2,971,743)</b>	<b>(93,608)</b>	<b>(3,065,351)</b>
<b>Ending balance</b>	<b>(63,359,986)</b>	<b>(13,760,067)</b>	<b>(77,120,053)</b>

Prior period: December 31, 2023

Movements in intangible assets	Computer software, accumulated depreciation	Other Intangible Assets, accumulated depreciation	Total
	Th\$	Th\$	Th\$
<b>Opening Balance</b>	<b>(54,751,972)</b>	<b>(13,479,244)</b>	<b>(68,231,216)</b>
Amortization	(5,636,271)	(187,215)	(5,823,486)
<b>Total depreciation</b>	<b>(5,636,271)</b>	<b>(187,215)</b>	<b>(5,823,486)</b>
Dispositions and Retirements	-	-	-
<b>Total disposals and retirements</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Changes, Total</b>	<b>(5,636,271)</b>	<b>(187,215)</b>	<b>(5,823,486)</b>
<b>Ending balance</b>	<b>(60,388,243)</b>	<b>(13,666,459)</b>	<b>(74,054,702)</b>

## Details of significant individual intangible assets (other):

Water rights and easements are the main intangible assets with indefinite service lives and their breakdown by company is as follows:

Company	06-30-2024			12-31-2023		
	Water rights Th\$	Easement Th\$	Other Th\$	Water rights Th\$	Easement Th\$	Other Th\$
Aguas Andinas S.A.	80,714,502	10,292,310	3,555,998	80,249,767	10,554,311	3,648,961
Aguas Cordillera S.A.	93,799,713	7,761,932	-	93,795,443	7,761,932	-
Aguas Manquehue S.A.	21,944,556	866,673	-	21,937,967	866,673	-
Aguas del Maipo S.A.	13,700	-	-	13,700	-	-
EcoRiles S.A.	13,700	-	-	13,700	-	-
Hidrogística S.A.	13,700	-	-	13,700	-	-
Análisis Ambientales S.A.	13,700	-	-	13,700	-	-
Consolidation Adjustments	(227,482)	(113,795)	-	(227,481)	(113,795)	-
<b>Totals</b>	<b>196,286,089</b>	<b>18,807,120</b>	<b>3,555,998</b>	<b>195,810,496</b>	<b>19,069,121</b>	<b>3,648,961</b>

### Intangible assets with indefinite service lives

Both water rights and easements are rights held by the Group for which it is not possible to establish a finite service life, i.e., the terms of the economic benefits associated with these assets are indefinite. Both assets are legal rights that do not extinguish and are not subject to restrictions.

### Commitments for the acquisition of intangible assets

Commitments for the acquisition of intangible assets for the period 2024 correspond to water rights, easements and software necessary for the normal operation of the Group's companies and in particular for new works under development or previous stages of study, as well as the expansion of concession areas, which are presented below:

Company	Th\$
Aguas Andinas S.A.	2,210,765
Aguas Cordillera S.A.	518,244
Aguas Manquehue S.A.	40,000
Análisis Ambientales S.A.	2,679
<b>Total</b>	<b>2,771,688</b>

### Note 13. CAPITAL GAIN

The following is a detail of goodwill by the different Cash Generating Units (CGU) or group of CGUs to which it is allocated as of June 30, 2024, and December 31, 2023:

Rut	Company	06-30-2024 Th\$	12-31-2023 Th\$
61.808.000-5	Aguas Andinas S.A.	271,348,419	271,348,419
96.809.310-K	Aguas Cordillera S.A.	33,823,049	33,823,049
<b>Total</b>		<b>305,171,468</b>	<b>305,171,468</b>

# Note 14. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment balances as of June 30, 2024, and December 31, 2023, are as follows:

Property, plant and equipment	Gross Values		Accumulated depreciation		Net Values	
	06-30-2024	12-31-2023	06-30-2024	12-31-2023	06-30-2024	12-31-2023
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Land	358,539,293	358,539,292	-	-	358,539,293	358,539,292
Buildings	96,217,986	93,870,006	(26,628,578)	(25,845,298)	69,589,408	68,024,708
<b>Subtotal land and constructions</b>	<b>454,757,279</b>	<b>452,409,298</b>	<b>(26,628,578)</b>	<b>(25,845,298)</b>	<b>428,128,701</b>	<b>426,564,000</b>
Complementary works	53,469,793	51,946,102	(25,870,083)	(25,056,518)	27,599,710	26,889,584
Production facilities	470,683,163	466,749,178	(178,913,685)	(174,814,229)	291,769,478	291,934,949
Potable water networks	581,766,761	563,035,583	(338,236,216)	(334,462,633)	243,530,545	228,572,950
Sewer networks	557,372,989	545,282,177	(302,752,014)	(296,661,504)	254,620,975	248,620,673
Wastewater treatment plants	241,294,498	238,535,888	(84,658,285)	(81,957,964)	156,636,213	156,577,924
Other facilities	201,109,727	194,785,707	(139,207,508)	(134,492,941)	61,902,219	60,292,766
Non-operating assets	1,856,850	1,856,850	(1,667,485)	(1,664,541)	189,365	192,309
<b>Subtotal other property, plant and equipment</b>	<b>2,107,553,781</b>	<b>2,062,191,485</b>	<b>(1,071,305,276)</b>	<b>(1,049,110,330)</b>	<b>1,036,248,505</b>	<b>1,013,081,155</b>
Machinery	467,654,877	456,415,825	(345,452,399)	(338,309,121)	122,202,478	118,106,704
Transportation Equipment	5,772,036	5,674,298	(4,628,926)	(4,520,191)	1,143,110	1,154,107
Fixtures and fittings	6,768,753	6,655,123	(5,776,069)	(5,653,980)	992,684	1,001,143
Computer equipment	15,453,317	15,150,747	(14,400,069)	(14,127,727)	1,053,248	1,023,020
Leasehold improvements	1,968,047	1,968,047	(1,267,338)	(1,181,116)	700,709	786,931
Construction in progress	240,578,088	243,653,872	-	-	240,578,088	243,653,872
<b>Totals</b>	<b>3,300,506,178</b>	<b>3,244,118,695</b>	<b>(1,469,458,655)</b>	<b>(1,438,747,763)</b>	<b>1,831,047,523</b>	<b>1,805,370,932</b>

Information regarding the main holdings of the Group's companies is presented below:

Property, plant and equipment, net	06-30-2024 Th\$	Aguas Andinas S.A. %	Aguas Cordillera S.A. %	Aguas Manquehue S.A. %	Other %
Land	358,539,292	73%	24%	2%	0%
Buildings	69,589,408	83%	10%	5%	3%
Machinery	122,202,478	77%	15%	5%	3%
Transportation Equipment	1,143,110	93%	0%	0%	6%
Fixtures and fittings	992,684	81%	3%	1%	16%
Computer equipment	1,053,248	90%	4%	1%	6%
Leasehold improvements	700,709	1%	0%	0%	99%
Construction in progress	240,578,088	86%	10%	3%	1%
Complementary works	27,599,710	84%	10%	5%	1%
Production facilities	291,769,478	74%	15%	11%	0%
Potable water networks	243,530,545	81%	16%	3%	0%
Sewer networks	254,620,975	93%	3%	3%	0%
Wastewater treatment plants	156,636,213	99%	0%	0%	1%
Other facilities	61,902,219	77%	15%	6%	2%
Non-operating assets	189,365	21%	79%	0%	0%
<b>Totals</b>	<b>1,831,047,522</b>	<b>82%</b>	<b>13%</b>	<b>4%</b>	<b>1%</b>

In accordance with IAS 16 paragraph 79 letter d, the Group presents information regarding the fair value of its main assets:

Asset classes	Cost 06-30-2024 Th\$	Fair value 06-30-2024 Th\$
Land	358,539,293	358,539,293
Buildings	69,589,408	86,268,829
Complementary works	27,599,710	39,067,670
Production facilities	291,769,478	380,177,966
Potable water networks	243,530,545	359,398,162
Sewer networks	254,620,975	345,500,444
Wastewater treatment plants	156,636,213	163,711,583
Other facilities	61,902,219	66,617,651
Machinery	122,202,478	123,919,375
<b>Totals</b>	<b>1,586,390,319</b>	<b>1,923,200,973</b>

#### Reconciliation of changes in property, plant and equipment according to class

As indicated in IAS 16 paragraph 73, information is provided for each of the entity's classes of property, plant and equipment.



## Movements in property, plant and equipment As of June 30, 2024 net value

Concept	Opening balance	Increases (decreases) due to transfers from construction in process	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Dispositions and recalls	Subtotal increases (decreases) from transfers and other changes, depreciation, held for sale, disposals and retirements	Ending balance
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Land	358,539,292	-	-	-	-		-	358,539,292
Buildings	68,024,708	2,273,156	74,824	2,347,980	(783,280)	-	1,564,700	69,589,408
<b>Subtotal land and constructions</b>	<b>426,564,000</b>	<b>2,273,156</b>	<b>74,824</b>	<b>2,347,980</b>	<b>(783,280)</b>	<b>-</b>	<b>1,564,700</b>	<b>428,128,700</b>
Complementary Works	26,889,584	1,505,083	18,608	1,523,691	(813,565)		710,126	27,599,710
Production facilities	291,934,949	4,058,266	(124,281)	3,933,985	(4,099,456)	-	(165,471)	291,769,478
Potable water networks	228,572,950	15,065,103	3,666,075	18,731,178	(3,773,583)	-	14,957,595	243,530,545
Sewer networks	248,620,673	11,353,696	737,116	12,090,812	(6,090,510)	-	6,000,302	254,620,975
Wastewater treatment plants	156,577,924	2,737,030	21,580	2,758,610	(2,700,321)	-	58,289	156,636,213
Other facilities	60,292,766	5,661,880	662,140	6,324,020	(4,714,567)	-	1,609,453	61,902,219
Non-operating assets	192,309	-	-	-	(2,944)	-	(2,944)	189,365
<b>Subtotal other property, plant and equipment</b>	<b>1,013,081,155</b>	<b>40,381,058</b>	<b>4,981,238</b>	<b>45,362,296</b>	<b>(22,194,946)</b>	<b>-</b>	<b>23,167,350</b>	<b>1,036,248,505</b>
Machinery	118,106,704	16,972,584	116,094	17,088,678	(12,989,010)	(3,894)	4,095,774	122,202,478
Transportation Equipment	1,154,107	37,886	59,852	97,738	(108,735)	-	(10,997)	1,143,110
Fixtures and fittings	1,001,143	100,874	12,756	113,630	(122,089)	-	(8,459)	992,684
Computer equipment	1,023,020	191,660	110,910	302,570	(272,342)	-	30,228	1,053,248
Leasehold improvements	786,931	-	-	-	(86,222)	-	(86,222)	700,709
Construction in progress	243,653,872	(61,157,771)	58,451,291	(2,706,480)	-	(369,304)	(3,075,784)	240,578,088
<b>Property, plant and equipment, net</b>	<b>1,805,370,932</b>	<b>(1,200,553)</b>	<b>63,806,965</b>	<b>62,606,412</b>	<b>(36,556,624)</b>	<b>(373,198)</b>	<b>25,676,590</b>	<b>1,831,047,522</b>

**Prior period: December 31, 2023**

Concept	Opening balance	Increases (decreases) due to transfers from construction in process	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Dispositions and recalls	Subtotal depreciation, held for sale, disposals and retirements	Ending balance
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Land	358,821,974	1,022	(194,002)	(192,980)	-	(89,702)	(282,682)	358,539,292
Buildings	66,321,472	2,579,493	619,000	3,198,493	(1,495,257)		1,703,236	68,024,708
<b>Subtotal land and constructions</b>	<b>425,143,446</b>	<b>2,580,515</b>	<b>424,998</b>	<b>3,005,513</b>	<b>(1,495,257)</b>	<b>(89,702)</b>	<b>1,420,554</b>	<b>426,564,000</b>
Complementary Works	25,639,563	2,519,471	317,843	2,837,314	(1,587,293)	-	1,250,021	26,889,584
Production facilities	277,934,628	21,218,066	898,481	22,116,547	(8,116,226)	-	14,000,321	291,934,949
Potable water networks	205,384,579	21,262,085	9,236,895	30,498,980	(7,310,609)	-	23,188,371	228,572,950
Sewer networks	232,898,959	23,673,814	3,806,847	27,480,661	(11,758,947)	-	15,721,714	248,620,673
Wastewater treatment plants	158,263,863	2,674,441	967,657	3,642,098	(5,328,037)	-	(1,685,939)	156,577,924
Other facilities	57,100,061	10,265,321	1,561,330	11,826,651	(8,633,946)	-	3,192,705	60,292,766
Non-operating assets	199,124	-	-	-	(6,815)	-	(6,815)	192,309
<b>Subtotal other property, plant and equipment</b>	<b>957,420,777</b>	<b>81,613,198</b>	<b>16,789,053</b>	<b>98,402,251</b>	<b>(42,741,873)</b>	<b>-</b>	<b>55,660,378</b>	<b>1,013,081,155</b>
Machinery	113,691,977	20,611,284	8,446,716	29,058,000	(24,571,020)	(72,253)	4,414,727	118,106,704
Transportation Equipment	551,564	789,602	19,040	808,642	(206,099)	-	602,543	1,154,107
Fixtures and fittings	1,167,715	28,182	39,194	67,376	(233,948)	-	(166,572)	1,001,143
Computer equipment	867,147	325,049	353,168	678,217	(522,341)	(3)	155,873	1,023,020
Leasehold improvements	982,934	24,393	(2,572)	21,821	(217,824)	-	(196,003)	786,931
Construction in progress	214,071,062	(110,849,610)	140,432,420	29,582,810	-	-	29,582,810	243,653,872
<b>Classes of property, plant and equipment, net</b>	<b>1,713,896,622</b>	<b>(4,877,387)</b>	<b>166,502,017</b>	<b>161,624,630</b>	<b>(69,988,362)</b>	<b>(161,958)</b>	<b>91,474,310</b>	<b>1,805,370,932</b>

## Detailed disclosure of property, plant and equipment - Gross value Current period: June 30, 2024

Concept	Opening balance	Increases (decreases) due to transfers from construction in progress	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Dispositions and recalls	Subtotal depreciation, held for sale, disposals and retirements	Ending balance
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Land	358,539,292	-	-	-	-	-	358,539,292
Buildings	93,870,006	2,273,156	74,824	2,347,980	-	2,347,980	96,217,986
<b>Subtotal land and constructions</b>	<b>452,409,298</b>	<b>2,273,156</b>	<b>74,824</b>	<b>2,347,980</b>	<b>-</b>	<b>2,347,980</b>	<b>454,757,278</b>
Complementary Works	51,946,102	1,505,083	18,608	1,523,691	-	1,523,691	53,469,793
Production facilities	466,749,178	4,058,266	(124,281)	3,933,985	-	3,933,985	470,683,163
Potable water networks	563,035,583	15,065,103	3,666,075	18,731,178	-	18,731,178	581,766,761
Sewer networks	545,282,177	11,353,696	737,116	12,090,812	-	12,090,812	557,372,989
Wastewater treatment plants	238,535,888	2,737,030	21,580	2,758,610	-	2,758,610	241,294,498
Other facilities	194,785,707	5,661,880	662,140	6,324,020	-	6,324,020	201,109,727
Non-operating assets	1,856,850	-	-	-	-	-	1,856,850
<b>Subtotal other property, plant and equipment</b>	<b>2,062,191,485</b>	<b>40,381,058</b>	<b>4,981,238</b>	<b>45,362,296</b>	<b>-</b>	<b>45,362,296</b>	<b>2,107,553,781</b>
Machinery	456,415,825	16,972,584	116,094	17,088,678	(5,849,626)	11,239,052	467,654,877
Transportation Equipment	5,674,298	37,886	59,852	97,738	-	97,738	5,772,036
Fixtures and fittings	6,655,123	100,874	12,756	113,630	-	113,630	6,768,753
Computer equipment	15,150,747	191,660	110,910	302,570	-	302,570	15,453,317
Leasehold improvements	1,968,047	-	-	-	-	-	1,968,047
Construction in progress	243,653,872	(61,157,771)	58,451,291	(2,706,480)	(369,304)	(3,075,784)	240,578,088
<b>Classes of property, plant and equipment, gross</b>	<b>3,244,118,695</b>	<b>(1,200,553)</b>	<b>63,806,965</b>	<b>62,606,412</b>	<b>(6,218,930)</b>	<b>56,387,482</b>	<b>3,300,506,177</b>

**Prior period: December 31, 2023**

Concept	Opening balance	Increases (decreases) due to transfers from construction in progress	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Dispositions and recalls	Subtotal depreciation, held for sale, disposals and retirements	Ending balance
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Land	358,821,974	1,022	(194,002)	(192,980)	(89,702)	(282,682)	358,539,292
Buildings	90,671,513	2,579,493	619,000	3,198,493	-	3,198,493	93,870,006
<b>Subtotal land and constructions</b>	<b>449,493,487</b>	<b>2,580,515</b>	<b>424,998</b>	<b>3,005,513</b>	<b>(89,702)</b>	<b>2,915,811</b>	<b>452,409,298</b>
Complementary Works	49,108,451	2,519,471	318,180	2,837,651	-	2,837,651	51,946,102
Production facilities	444,632,965	21,218,066	898,147	22,116,213	-	22,116,213	466,749,178
Potable water networks	532,536,123	21,262,085	9,237,375	30,499,460	-	30,499,460	563,035,583
Sewer networks	517,801,999	23,673,814	3,806,364	27,480,178	-	27,480,178	545,282,177
Wastewater treatment plants	234,893,790	2,674,441	967,657	3,642,098	-	3,642,098	238,535,888
Other facilities	182,990,115	10,265,321	1,561,330	11,826,651	(31,059)	11,795,592	194,785,707
Non-operating assets	1,856,850	-	-	-	-	-	1,856,850
<b>Subtotal other property, plant and equipment</b>	<b>1,963,820,293</b>	<b>81,613,198</b>	<b>16,789,053</b>	<b>98,402,251</b>	<b>(31,059)</b>	<b>98,371,192</b>	<b>2,062,191,485</b>
Machinery	430,885,893	20,611,284	8,446,716	29,058,000	(3,573,806)	25,484,194	456,370,087
Transportation Equipment	4,865,656	789,602	19,040	808,642	-	808,642	5,674,298
Fixtures and fittings	6,554,080	28,182	39,194	67,376	-	67,376	6,621,456
Computer equipment	14,755,985	325,049	353,168	678,217	(293,403)	384,814	15,140,799
Leasehold improvements	1,946,226	24,393	(2,572)	21,821	-	21,821	1,968,047
Construction in progress	214,071,062	(110,849,610)	140,432,420	29,582,810	-	29,582,810	243,653,872
<b>Classes of property, plant and equipment, gross</b>	<b>3,086,392,682</b>	<b>(4,877,387)</b>	<b>166,502,017</b>	<b>161,624,630</b>	<b>(3,987,970)</b>	<b>157,636,660</b>	<b>3,244,029,342</b>

Detailed disclosure of property, plant and equipment - Accumulated depreciation Current period: June 30, 2024

Concept	Opening balance	Depreciation	Dispositions and recalls	Subtotal depreciation, held for sale, disposals and retirements	Ending balance
	Th\$	Th\$	Th\$	Th\$	Th\$
Buildings	(25,845,298)	(783,280)	-	(783,280)	(26,628,578)
<b>Subtotal land and constructions</b>	<b>(25,845,298)</b>	<b>(783,280)</b>	<b>-</b>	<b>(783,280)</b>	<b>(26,628,578)</b>
Complementary Works	(25,056,518)	(813,565)	-	(813,565)	(25,870,083)
Production facilities	(174,814,229)	(4,099,456)	-	(4,099,456)	(178,913,685)
Potable water networks	(334,462,633)	(3,773,583)	-	(3,773,583)	(338,236,216)
Sewer networks	(296,661,504)	(6,090,510)	-	(6,090,510)	(302,752,014)
Wastewater treatment plants	(81,957,964)	(2,700,321)	-	(2,700,321)	(84,658,285)
Other facilities	(134,492,941)	(4,714,567)	-	(4,714,567)	(139,207,508)
Non-operating assets	(1,664,541)	(2,944)	-	(2,944)	(1,667,485)
<b>Subtotal other property, plant and equipment</b>	<b>(1,049,110,330)</b>	<b>(22,194,946)</b>	<b>-</b>	<b>(22,194,946)</b>	<b>(1,071,305,276)</b>
Machinery	(338,309,121)	(12,989,010)	5,845,732	(7,143,278)	(345,452,399)
Transportation Equipment	(4,520,191)	(108,735)	-	(108,735)	(4,628,926)
Fixtures and fittings	(5,653,980)	(122,089)	-	(122,089)	(5,776,069)
Computer equipment	(14,127,727)	(272,342)	-	(272,342)	(14,400,069)
Leasehold improvements	(1,181,116)	(86,222)	-	(86,222)	(1,267,338)
<b>Classes of property, plant and equipment, accumulated depreciation</b>	<b>(1,438,747,763)</b>	<b>(36,556,624)</b>	<b>5,845,732</b>	<b>(30,710,892)</b>	<b>(1,469,458,655)</b>

Prior period: December 31, 2023

Concept	Opening balance	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Dispositions and recalls	Subtotal depreciation, held for sale, disposals and retirements	Ending balance
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Buildings	(24,350,041)	-	-	(1,495,257)	-	(1,495,257)	(25,845,298)
<b>Subtotal land and constructions</b>	<b>(24,350,041)</b>	<b>-</b>	<b>-</b>	<b>(1,495,257)</b>	<b>-</b>	<b>(1,495,257)</b>	<b>(25,845,298)</b>
Complementary Works	(23,468,888)	(337)	(337)	(1,587,293)	-	(1,587,630)	(25,056,518)
Production facilities	(166,698,337)	334	334	(8,116,226)	-	(8,115,892)	(174,814,229)
Potable water networks	(327,151,544)	(480)	(480)	(7,310,609)	-	(7,311,089)	(334,462,633)
Sewer networks	(284,903,040)	483	483	(11,758,947)	-	(11,758,464)	(296,661,504)
Wastewater treatment plants	(76,629,927)	-	-	(5,328,037)	-	(5,328,037)	(81,957,964)
Other facilities	(125,890,054)	-	-	(8,633,946)	31,059	(8,602,887)	(134,492,941)
Non-operating assets	(1,657,726)	-	-	(6,815)	-	(6,815)	(1,664,541)
<b>Subtotal other property, plant and equipment</b>	<b>(1,006,399,516)</b>	<b>-</b>	<b>-</b>	<b>(42,741,873)</b>	<b>31,059</b>	<b>(42,710,814)</b>	<b>(1,049,110,330)</b>
Machinery	(317,193,916)	-	-	(24,571,020)	3,501,553	(21,069,467)	(338,263,383)
Transportation Equipment	(4,314,092)	-	-	(206,099)	-	(206,099)	(4,520,191)
Fixtures and fittings	(5,386,365)	-	-	(233,948)	-	(233,948)	(5,620,313)
Computer equipment	(13,888,838)	-	-	(522,341)	293,400	(228,941)	(14,117,779)
Leasehold improvements	(963,292)	-	-	(217,824)	-	(217,824)	(1,181,116)
<b>Classes of property, plant and equipment, accumulated depreciation</b>	<b>(1,372,496,060)</b>	<b>-</b>	<b>-</b>	<b>(69,988,362)</b>	<b>3,826,012</b>	<b>(66,162,350)</b>	<b>(1,438,658,410)</b>

### Commitments for the acquisition of property, plant and equipment

The detail of future commitments for the acquisition of property, plant and equipment by each consolidated Group company for the year 2024 is as follows:

Company	Th\$
Aguas Andinas S.A.	65,526,239
Aguas Cordillera S.A.	10,025,144
Aguas Manquehue S.A.	7,101,094
EcoRiles S.A.	306,616
Hidrogística S.A.	85,431
Análisis Ambientales S.A.	521,274
<b>Total</b>	<b>84,240,284</b>

Items of property, plant and equipment temporarily idle as of June 30, 2024:

Company	Gross Value	Accumulated depreciation	Net Value
	Th\$	Th\$	Th\$
Aguas Andinas S.A.	1,577,333	(1,536,688)	40,645
Aguas Cordillera S.A.	279,517	(130,797)	148,720
<b>Total</b>	<b>1,856,850</b>	<b>(1,667,485)</b>	<b>189,365</b>

### Restrictions on ownership of property, plant and equipment

As of June 30, 2024, and December 31, 2023, property, plant and equipment are not subject to title restrictions, nor are they subject to performance bonds, as established in IAS 16 paragraph 74 (a).

### Financial leasing contracts

As of June 30, 2024, and December 31, 2023, the following contracts are recorded under the caption "Rights of use assets leases under IFRS 16 (see Note 15).

### Impairment of assets

As of June 30, 2024, and December 31, 2023, the Group has not recognized any impairment losses, reversals of impairment losses or compensation from third parties in the income statement for the period, as established in points (v) and (vi) of paragraph 73 (e) and paragraph 74 (d) of IAS 16, since there is no indication of impairment in accordance with IAS 36,

### Revaluation of property, plant and equipment.

Land is initially recognized at acquisition cost and subsequently revalued using the revaluation method at fair value.

Appraisals of property, plant and equipment are performed whenever there are significant variations in the variables that affect the determination of their fair values. Such frequent revaluations will be unnecessary for items of property, plant and equipment with insignificant variations in their fair value. For these, revaluations made every three or five years may be sufficient.

The fair value of the land of property, plant and equipment was determined using the Market Comparison methodology, where a value is assigned to the land associated with the properties, based on a comparison with other properties of similar or comparable characteristics, according to objective criteria such as; location, suitability, level of exposure, surface, morphology, topography, building conditions, as indicated in the respective Municipal Regulatory Plans in force, among other.

The sources used are transactions from the Real Estate Registry (Conservador de Bienes Raíces), where such information is available, and offers registered in the written media or real estate portals.

The appraisal of this land was carried out under the principle of highest and best use of land, in accordance with IAS 16, IFRS 13 and the requirements of the regulatory authority. The services of Transsa Consultores Inmobiliarios were hired, who are specialized independent appraisers with more than 35 years of experience throughout Chile and appraising all types of assets. Additionally, financial advisory services were hired from Valtin Capital, who carried out an analysis of the real estate funds during the period from December 2019 to September 2020,

As indicated in note 2,2,E, a decision has been made to change the IAS 16 accounting policy from the cost method to the continuous revaluation method as of December 31, 2020, The revaluation increase in assets has been as follows:

Reconciliation of the carrying value for revaluation of land	06-30-2024 Th\$	12-31-2023 Th\$
<b>Opening balance - Carrying amount of land</b>	<b>358,539,292</b>	<b>358,821,974</b>
Other increases (decreases)	-	(192,980)
<b>Carrying value and fair value</b>	<b>358,539,292</b>	<b>358,628,994</b>
Dispositions and recalls	-	(89,702)
<b>Ending balance - Carrying amount and fair value of land</b>	<b>358,539,292</b>	<b>358,539,292</b>

#### Other disclosures.

#### Fully depreciated assets still in use

Fully depreciated assets still in use, Gross	06-30-2024 Th\$	12-31-2023 Th\$
Buildings	403,269	381,114
Complementary Works	2,103,683	1,840,200
Production facilities	19,404,446	18,315,435
Potable water networks	28,930,154	26,936,779
Sewer networks	23,654,875	22,993,329
Wastewater treatment plants	3,096,201	1,131,285
Other facilities	23,456,392	21,743,643
Machinery	43,135,171	41,023,879
Computer equipment	786,898	436,984
Transportation Equipment	205,085	208,172
Fixtures and fittings	148,347	107,485
Leasehold improvements	312,317	137,034
Non-operating assets	194,172	170,562
<b>Totals</b>	<b>145,831,010</b>	<b>135,425,901</b>



## Note 15. LEASES

The following is a detail of the asset for rights of use and the liability for leases in accordance with IFRS 16:

### 15.1 Rights-of-use assets

Details of right-of-use assets as of June 30, 2024, and December 31, 2023, are as follows:

Assets for rights of use	Gross values		Accumulated depreciation		Net values	
	31-03-2024	12-31-2023	31-03-2024	12-31-2023	31-03-2024	12-31-2023
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Buildings	1,975,010	1,927,215	(925,527)	(729,536)	1,049,483	1,197,679
Transport equipment	5,833,173	4,865,951	(2,608,101)	(1,753,275)	3,225,072	3,112,676
<b>Totals</b>	<b>7,808,183</b>	<b>6,793,166</b>	<b>(3,533,628)</b>	<b>(2,482,811)</b>	<b>4,274,555</b>	<b>4,310,355</b>

Movements in right-of-use assets as of June 30, 2024, and December 31, 2023:

Assets for rights of use	01-01-2024	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Subtotal depreciation, disposals and retirements	31-03-2024
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Buildings	1,197,679	33,816	33,816	(182,012)	(182,012)	1,049,483
Transport equipment	3,112,676	890,365	890,365	(777,969)	(777,969)	3,225,072
<b>Totals</b>	<b>4,310,355</b>	<b>924,181</b>	<b>924,181</b>	<b>(959,981)</b>	<b>(959,981)</b>	<b>4,274,555</b>

Assets for rights of use	01-01-2023	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Subtotal depreciation, disposals and retirements	12-31-2023
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Buildings	1,483,678	72,122	72,122	(358,121)	(358,121)	1,197,679
Transport equipment	2,515,298	2,123,759	2,123,759	(1,526,381)	(1,526,381)	3,112,676
<b>Totals</b>	<b>3,998,976</b>	<b>2,195,881</b>	<b>2,195,881</b>	<b>(1,884,502)</b>	<b>(1,884,502)</b>	<b>4,310,355</b>

## 15.2 Lease liability

The present value of future payments under these contracts as of June 30, 2024, are as follows:

Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Concept	Currency or unit of adjustment	Maturities		Total Th\$	Amortization rate	Interest rate (%)	Nominal rate (%)
					Up to 90 days	More than 90 days up to 1 year				
					Th\$	Th\$				
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	U.F.	21,922	65,767	87,689	Monthly	0,26	0,26
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	U.F.	219,053	657,160	876,213	Monthly	0,49	0,49
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	PESOS	17,892	53,676	71,568	Monthly	0,24	0,24
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	U.F.	7,297	21,891	29,188	Monthly	0,45	0,45
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	U.F.	849	2,545	3,394	Monthly	0,40	0,40
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	U.F.	26,197	78,591	104,788	Monthly	0,46	0,46
96.828.120-8	Hidrogística S.A.	Chile	Buildings	U.F.	38,834	116,503	155,337	Monthly	0,18	0,18
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	U.F.	46,855	140,564	187,419	Monthly	0,53	0,53
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	U.F.	3,711	11,131	14,842	Monthly	0,12	0,12
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	U.F.	73,784	221,352	295,136	Monthly	0,51	0,51
<b>Totals</b>					<b>456,394</b>	<b>1,369,180</b>	<b>1,825,574</b>			

Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Concept	Currency or unit of adjustment	Maturities			Total Th\$	Amortization rate	Interest rate (%)	Nominal rate
					More than 1 year up to 3 years	More than 3 years up to 5 years	More than 5 years				
					Th\$	Th\$	Th\$				
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	U.F.	99,630	0	0	99,630	Monthly	0,26	0,26
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	U.F.	614,772	379,268	185,746	1,179,786	Monthly	0,49	0,49
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	PESOS	83,437	0	0	83,437	Monthly	0,45	0,45
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	U.F.	11,679	0	0	11,679	Monthly	0,40	0,40
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	U.F.	2,111	0	0	2,111	Monthly	0,46	0,46
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	U.F.	53,798	77,043	0	130,841	Monthly	0,18	0,18
96.828.120-8	Hidrogística S.A.	Chile	Buildings	U.F.	0	0	625,160	625,160	Monthly	0,53	0,53
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	U.F.	147,268	172,193	40,759	360,220	Monthly	0,12	0,12
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	U.F.	529	0	0	529	Monthly	0,51	0,51
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	U.F.	127,727	16,294	0	144,021			
<b>Totals</b>					<b>1,140,951</b>	<b>644,798</b>	<b>851,665</b>	<b>2,637,414</b>			

## 15.2 Lease liabilities (continued)

The present value of future payments under these contracts as of December 31, 2023, are as follows:

<i>Lease liabilities (Accounting) Current</i>										
Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Concept	Currency or unit of adjustment	Maturities		Total  Th\$	Amortization rate	Interest rate  (%)	Nominal rate  (%)
					Up to 90 days  Th\$	More than 90 days up to 1 year  Th\$				
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	U.F.	24,753	74,258	99,011	Monthly	0,26	0,26
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	U.F.	214,625	643,876	858,501	Monthly	0,49	0,49
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	PESOS	17,273	51,818	69,091	Monthly	0,24	0,24
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	U.F.	7,966	23,897	31,863	Monthly	0,45	0,45
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	U.F.	798	2,394	3,192	Monthly	0,40	0,40
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	U.F.	26,875	80,626	107,501	Monthly	0,46	0,46
96.828.120-8	Hidrogística S.A.	Chile	Buildings	U.F.	36,661	109,983	146,644	Monthly	0,18	0,18
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	U.F.	32,426	97,278	129,704	Monthly	0,53	0,53
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	U.F.	7,834	23,503	31,337	Monthly	0,12	0,12
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	U.F.	69,017	207,051	276,068	Monthly	0,51	0,51
77.274.820-5	Inversiones Aguas Metropolitanas S.A.	Chile	Transport equipment	U.F.	1,862	1,704	3,566	Monthly	0,24	0,24
<b>Total</b>					<b>440,090</b>	<b>1,316,388</b>	<b>1,756,478</b>			

Lease liabilities (Accounting) Non-Current											
Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Concept	Currency or unit of adjustment	Maturities		More than 5 years  Th\$	Total	Amortization rate	Interest rate  (%)	Nominal rate  (%)
					More than 1 year up to 3 years  Th\$	More than 3 years up to 5 years  Th\$					
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	U.F.	99,316	49,658	-	148,974	Monthly	0,26	0,26
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	U.F.	795,275	397,637	-	1,192,912	Monthly	0,49	0,49
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	U.F.	130,442	13,164	-	143,606	Monthly	0,45	0,45
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	U.F.	3,763	-	-	3,763	Monthly	0,40	0,40
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	U.F.	81,111	40,555	-	121,666	Monthly	0,46	0,46
96.828.120-8	Hidrogística S.A.	Chile	Buildings	U.F.	297,673	297,673	148,838	744,184	Monthly	0,18	0,18
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	U.F.	137,193	68,596	-	205,789	Monthly	0,53	0,53
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	U.F.	518	-	-	518	Monthly	0,12	0,12
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	U.F.	90,042	110,725	-	200,767	Monthly	0,51	0,51
Total					1,635,333	978,008	148,838	2,762,179			

## 15.2 Lease liabilities (continued)

The changes in lease liabilities and cash flows for the periods ended June 30, 2024, and December 31, 2023, are as follows:

Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Concept	Currency or unit of adjustment	Balances as of January 1, 2024 Th\$	Increases due to new leases Th\$	Interest accrual expense Th\$	Capital and interest payments Th\$	Effect of changes in U.F. Th\$	Balances as of June 31, 2024 Th\$
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	U.F.	220,084	13,641	8,058	-54,747	283	187,319
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	U.F.	2,079,316	458,892	71,777	-556,660	2,674	2,055,999
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	PESOS	188,942	-	6,177	-40,138	24	155,005
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	U.F.	55,618	-	1,915	-16,669	3	40,867
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	U.F.	6,954	-	246	-1,698	3	5,505
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	U.F.	229,167	85,980	7,933	-88,937	1,486	235,629
96.828.120-8	Hidrogística S.A.	Chile	Buildings	U.F.	890,827	-	29,847	-140,299	122	780,497
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	U.F.	335,493	224,049	15,436	-27,896	557	547,639
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	U.F.	29,882	-	861	-15,477	105	15,371
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	U.F.	478,808	96,065	16,669	-152,525	140	439,157
96.967.550-1	Inversiones Aguas Metropolitanas S.A.	Chile	Transport equipment	U.F.	3,566	-	-	-3,566	-	-
<b>Totals</b>					<b>4,518,657</b>	<b>878,627</b>	<b>158,919</b>	<b>(1,098,612)</b>	<b>5,397</b>	<b>4,462,988</b>

Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Concept	Currency or unit of adjustment	Balances as of January 1, 2023 Th\$	Increases due to new leases Th\$	Interest accrual expense Th\$	Capital and interest payments Th\$	Effect of changes in U.F. Th\$	Balances as of December 31, 2023 Th\$
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	U.F.	335,334	-	20,522	(147,104)	11,332	220,084
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	U.F.	1,615,879	1,387,482	161,143	(1,096,313)	11,125	2,079,316
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	PESOS	46,332	215,064	8,549	(81,241)	238	188,942
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	U.F.	104,960	-	5,838	(55,656)	476	55,618
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	U.F.	11,604	-	695	(5,452)	107	6,954
76.190.084-6	Aguas del Maipo S.A.	Chile	Transport equipment	U.F.	2,106	-	50	(2,148)	(8)	-
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	U.F.	225,587	123,201	19,473	(146,022)	6,928	229,167
96.828.120-8	Hidrogística S.A.	Chile	Buildings	U.F.	1,078,456	-	65,370	(285,258)	32,259	890,827
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	U.F.	197,924	292,096	26,018	(185,137)	4,592	335,493
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	U.F.	61,012	-	3,518	(37,094)	2,446	29,882
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	U.F.	379,549	337,645	45,460	(297,060)	13,214	478,808
77,274,820-5	Inversiones Aguas Metropolitanas S.A.	Chile	Transport equipment	U.F.	3,566	-	-	-	-	3,566
<b>Totals</b>					<b>4,062,309</b>	<b>2,355,488</b>	<b>356,636</b>	<b>(2,338,485)</b>	<b>82,709</b>	<b>4,518,657</b>

### 15.3 Disclosures about operating leases as lessee

This item includes leases of transportation services and leases of real estate.

Non-cancelable future minimum lease payments, lessees	06-30-2024		06-30-2023	
	Th\$		Th\$	
	Renting	Property	Renting	Property
Non-cancelable minimum future lease payments, up to one year, lessees	748,069	164,718	665,571	136,744
Minimum future non-cancelable lease payments, more than one year and less than five years, lessees	2,576,726	973,474	2,737,325	919,140
<b>Noncancelable minimum future lease payments, lessees, total</b>	<b>3,324,795</b>	<b>1,138,192</b>	<b>3,402,896</b>	<b>1,055,884</b>
Minimum lease payments under operating leases	3,839,304	405,481	2,984,696	516,845
<b>Lease and sublease payments recognized in the statement of income, total</b>	<b>3,839,304</b>	<b>405,481</b>	<b>2,984,696</b>	<b>516,845</b>

The consolidated statements of income for the periods ended June 30, 2024, and 2023 include an expense of Th\$ 4,244,785 and Th\$ 3,501,541, respectively, which relates to short-term lease payments and are exempt from the application of IFRS 16 (see Note 2.2 letter G).

#### Significant operating lease agreements

The most significant operating leases are related to the leasing of vehicles. In these cases, contracts are for periods of less than 12 months. Lease services are paid on a monthly basis upon presentation and approval of payment statements.

**Termination of the contract:** The Company may terminate the lease contracts in advance in the event of serious noncompliance with any of the conditions and obligations contained in the administrative bases and technical specifications; in this case, the Company shall be entitled to enforce the guarantee for faithful, complete and timely performance of the contract, as compensation for damages.

### 15.5 Disclosures about operating leases as lessors

The Group has contracts of this type where it acts as lessor, which refer mainly to parts of operating enclosures, mostly with telecommunications companies, which have automatic renewal from 1 to 5 years; however, the Group has the power to give notice of termination between 30, 60, 90 and 180 days depending on the contract.

Non-cancelable minimum future lease payments, up to one year, lessors	06-30-2024 Th\$	31-03-2023 Th\$
Non-cancelable minimum future lease payments, up to one year, lessors	389,253	262,556
<b>Total</b>	<b>389,253</b>	<b>262,556</b>

#### Lessor's significant operating lease agreements

Income from these items is not material for the Group.

## Note 16. DEFERRED TAXES AND INCOME TAXES

As established in IAS 12, the net position of deferred tax assets and liabilities, determined by each individual Company and presented in the consolidated statement of financial position aggregating each position, is presented below.

Statements of financial position	06-30-2024		12-31-2023	
	Deferred tax asset	Deferred tax liabilities	Deferred tax asset	Deferred tax liabilities
	Th\$	Th\$	Th\$	Th\$
Gross deferred taxes	179,668,198	131,393,768	175,861,083	131,130,958
Compensation	(116,327,526)	(116,327,526)	(115,923,014)	(115,923,014)
<b>Net deferred tax position</b>	<b>63,340,672</b>	<b>15,066,242</b>	<b>59,938,069</b>	<b>15,207,944</b>

The net position presented has its origin in a variety of concepts constituting temporary and permanent differences that at the consolidated level can be presented under the concepts mentioned below:

### Disclosure of deferred tax assets

Deferred tax assets	06-30-2024	12-31-2023
	Th\$	Th\$
Variation in price-level restatement and depreciation of assets	150,944,874	148,984,428
Allowance for doubtful accounts	14,187,196	12,409,681
Severance indemnity	5,399,236	5,292,375
Deferred income	1,985,898	1,985,898
Vacation provision	1,484,323	1,542,492
Amortizations	1,359,167	1,391,638
Lease liabilities	1,205,007	1,321,820
Water rights (amortization)	855,502	722,442
Other provisions	795,939	1,115,969
Transaction Tranque La Dehesa	528,405	519,237
Impairment losses due to change in accounting principle	379,335	379,335
Litigation	307,502	63,274
Tax losses	198,661	0
Other	37,153	132,494
<b>Deferred tax assets</b>	<b>179,668,198</b>	<b>175,861,083</b>

## Disclosures on deferred tax liabilities

Deferred tax liabilities	06-30-2024 Th\$	12-31-2023 Th\$
Revaluation of land due to change in accounting principle	60,122,068	60,122,068
Revaluations of water rights first time adoption of IFRS	45,611,780	45,611,780
Revaluations of land first-time adoption of IFRS	22,484,085	22,484,085
Amortizations	1,630,391	1,275,198
Assets for rights of use	1,154,131	1,246,515
Investment expense related companies	387,431	387,430
Other	3,882	3,882
<b>Deferred tax liabilities</b>	<b>131,393,768</b>	<b>131,130,958</b>

<b>Net deferred tax position</b>	<b>48,274,430</b>	<b>44,730,125</b>
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## Movements in deferred tax assets

Movements in deferred tax assets	06-30-2024 Th\$	12-31-2023 Th\$
<b>Deferred tax assets, opening balance</b>	<b>175,861,083</b>	<b>172,774,208</b>
Increases (decreases) in deferred tax assets	69,154	142,616,965
Increases (decreases) due to variation in price-level restatement and depreciation of assets	1,960,446	(139,681,865)
Increases (decreases) for allowance for doubtful accounts receivable	1,777,515	151,775
<b>Changes in deferred tax assets</b>	<b>3,807,115</b>	<b>3,086,875</b>
<b>Changes in deferred tax assets total</b>	<b>179,668,198</b>	<b>175,861,083</b>

## Movements in deferred tax liabilities

Movements in deferred tax liabilities	06-30-2024 Th\$	12-31-2023 Th\$
<b>Deferred income tax liabilities, opening balance</b>	<b>131,130,958</b>	<b>131,152,845</b>
Increases (decreases) in deferred tax liabilities	262,810	(21,887)
<b>Changes in deferred tax liabilities</b>	<b>262,810</b>	<b>(21,887)</b>
<b>Changes in deferred income tax liabilities total</b>	<b>131,393,768</b>	<b>131,130,958</b>

## Income tax expense

Current and deferred income tax (expense) income (expense) for current and deferred income tax parts	06-30-2024 Th\$	06-30-2023 Th\$
Current tax expense	(25,296,392)	(21,404,348)
Adjustment of tax expense for the previous year	99,120	31,973
<b>Current income tax expense</b>	<b>(25,197,272)</b>	<b>(21,372,375)</b>
Benefit tax loss	0	113,696
Deferred tax income (expense) on the creation and reversal of temporary differences	3,544,306	3,383,721
One-time tax expense (disallowed expenses)	(65,531)	(90,219)
<b>Income (expense) from other taxes</b>	<b>3,478,775</b>	<b>3,407,198</b>
<b>Income tax expense</b>	<b>(21,718,497)</b>	<b>(17,965,177)</b>

The following table shows the reconciliation between the income tax recorded and the income tax that would result from applying the effective tax rate for the periods ended June 30, 2024, and December 31, 2023:

Reconciliation between the income tax result recorded and the effective tax rate	06-30-2024 Th\$	06-30-2023 Th\$
<b>Tax expense using the statutory rate</b>	<b>(26,224,154)</b>	<b>(24,741,154)</b>
Permanent difference due to price-level restatement tax equity	5,043,464	6,504,803
Permanent variance for disallowed expenses	(59,792)	(90,219)
Permanent difference from prior years' income taxes	99,120	31,973
Other permanent differences	(577,135)	329,420
<b>Adjustments to tax expense using statutory rate</b>	<b>4,505,657</b>	<b>6,775,977</b>
<b>Tax expense using the effective tax rate</b>	<b>(21,718,497)</b>	<b>(17,965,177)</b>

#### Reconciliation of statutory tax rate with effective tax rate

	06-30-2024	06-30-2023
Statutory tax rate	27.00%	27.00%
Permanent difference due to price-level restatement of tax equity	(5.19%)	(7.10%)
Permanent variance for disallowed expenses	0.06%	0.10%
Permanent difference from prior years' income taxes	(0.10%)	(0.03%)
Other permanent differences	0.59%	(0.36%)
<b>Effective tax rate</b>	<b>22.36%</b>	<b>19.61%</b>

### Note 17. FINANCIAL INSTRUMENTS

#### 17.1 Capital risk management

The Group manages its capital to ensure that the Group's entities will continue as a going concern by maximizing returns to shareholders through optimization of the debt and equity structure. The Group's overall strategy has remained unchanged since 2009. The Group's capital structure is comprised of debt, which includes the loans disclosed in Item 16.4, and equity attributable to equity holders of the parent, which includes capital, reserves and retained earnings, which are disclosed in Note 22.

#### 17.2 Significant accounting policies

Details of the significant accounting policies and methods adopted, including recognition criteria, measurement bases and the basis on which income and expenses are recognized, compared to each class of financial assets and financial liabilities are described in Note 2.2 letter H, 2.2 letter L and 2.2 letter M to these consolidated financial statements.



### 17.3 Type of financial instruments

A summary of financial instruments as of June 30, 2024, and December 31, 2023, is presented below:

Types of financial instruments	Currency	Note	06-30-2024	12-31-2023
			Th\$	Th\$
<b>Current financial assets</b>				
Advance bonuses	CLP		-	-
<b>Other financial assets, current</b>			-	-
Trade and other receivables	CLP	5	110,714,491	127,317,685
Trade and other receivables	USD	5	5,174,103	4,675,457
Trade and other receivables	EUR	5	59,740	16,155
<b>Total current trade and other accounts receivable</b>			<b>115,948,334</b>	<b>132,009,297</b>
Accounts receivable from related entities	CLP	6	36,212	14,381
<b>Information on related entities, current</b>			<b>36,212</b>	<b>14,381</b>
<b>Total financial assets, current</b>			<b>115,984,546</b>	<b>132,023,678</b>
<b>Non-current financial assets</b>				
Receivables	CLP	5	5,293,187	3,778,724
Derivative	UF	10	3,226,963	-
Other financial assets	CLP	10	7,895,863	7,895,863
<b>Total financial assets, non-current</b>			<b>16,416,013</b>	<b>11,674,587</b>
<b>Total financial assets</b>			<b>132,400,559</b>	<b>143,698,265</b>
<b>Current financial liabilities</b>				
Bank loans	CLP	16,4	44,589,354	107,083,857
Bonds	UF	16,4	21,157,316	20,729,458
Bonds	AUD	16,4	31,332	29,507
Reimbursable financial contributions	CLP	16,4	23,535,639	27,573,979
Derivatives	CLP	16,4	158,229	-
<b>Other financial liabilities, current</b>			<b>89,471,870</b>	<b>155,416,801</b>
Lease liabilities	CLP	15	1,825,574	1,756,478
<b>Lease liabilities, current</b>			<b>1,825,574</b>	<b>1,756,478</b>
Trade and other accounts payable	CLP	17	141,959,408	177,740,697
Trade and other accounts payable	EUR	17	90,858	27,963
Trade and other accounts payable	USD	17	49,656	101,078
<b>Trade and other accounts payable, current</b>			<b>142,099,922</b>	<b>177,869,738</b>
Accounts payable to related entities	CLP	6	1,168,321	1,281,228
Accounts payable to related entities	EUR	6	54,610	302,272
<b>Information on related entities, current</b>			<b>1,222,931</b>	<b>1,583,500</b>
<b>Total financial liabilities, current</b>			<b>234,620,297</b>	<b>336,626,517</b>
<b>Non-current financial liabilities</b>				
Bank loans	CLP	16,4	156,613,529	136,240,440
Bonds	UF	16,4	795,404,572	785,857,777
Bonds	AUD	16,4	12,342,790	11,721,373
Bonds	JPY	16,4	28,679,602	30,468,592
Bonds	CHF	16,4	103,951,592	-
Reimbursable financial contributions	CLP	16,4	150,226,712	155,029,889
Derivative	UF	16,4	7,355,922	5,742,826
<b>Other financial liabilities, non-current</b>			<b>1,254,574,719</b>	<b>1,125,060,897</b>
Lease liabilities	CLP	15	2,637,414	2,762,179
<b>Lease liabilities, non-current</b>			<b>2,637,414</b>	<b>2,762,179</b>
Trade and other accounts payable	CLP	17	1,236,160	1,181,871
<b>Other accounts payable, non-current</b>			<b>1,236,160</b>	<b>1,181,871</b>
<b>Total financial liabilities, non-current</b>			<b>1,258,448,293</b>	<b>1,129,004,947</b>
<b>Total financial liabilities</b>			<b>1,493,068,590</b>	<b>1,465,631,464</b>

## 17.4 Disclosures on financial liabilities

### Other financial liabilities

Other financial liabilities include bank loans, obligations with the public (bonds) and Repayable Financial Contributions (RFC), which are valued at amortized cost, as explained below:

### Reimbursable Financial Contributions (RFC)

According to the provisions of Article 42-A of MINECON D.S. No. 453 of 1989, "Reimbursable Financial Contributions for extension and capacity are a financing alternative available to the provider (company rendering sanitation services) for the execution of the extension and capacity sanitation works that, according to the Law, are its responsibility and cost".

They consist of specific amounts of money or works that public sanitation service providers may demand from those who request to be incorporated as customers or request an extension of service, which, in accordance with current regulations, have defined forms and terms for their return.

The repayment of the amounts contributed by customers is basically carried out through the issuance of 10 or 15-year endorsable promissory notes, through repayment in the provision of sanitation services.

The detail of the reimbursable financial contributions as of June 30, 2024, and December 31, 2023 is as follows:

### Reimbursable Financial Contributions, current portion

Instrument Registration or Identification No.	Currency readjustment index	Residual UF	Book value		Actual contract interest rate	Effective rate	Placement in Chile or abroad	Issuing company	Debtor Company TaxPayer ID (RUT)	Amortization rate	Guaranteed (Y/N)
			06-30-2024	12-31-2023							
			Th\$	Th\$							
RFC	UF	419,940	16,027,471	20,589,010	2.89%	2.82%	Chile	Aguas Andinas S.A.	61.808.000-5	At maturity	No
RFC	UF	89,635	3,414,037	3,918,875	2.49%	2.43%	Chile	Aguas Cordillera S.A.	96,809,310-k	At maturity	No
RFC	UF	107,665	4,094,131	3,066,094	2.33%	2.29%	Chile	Aguas Manquehue S.A.	89.221.000-4	At maturity	No
		617,240	23,535,639	27,573,979							

### Refundable Financial Contributions, non-current portion

Instrument Registration or Identification No.	Currency readjustment index	Residual UF	Book value		Expiration date	Actual contract interest rate	Effective rate	Issuing company	Debtor Company TaxPayer ID (RUT)	Amortization rate	Guaranteed (Y/N)
			06-30-2024	12-31-2023							
			Th\$	Th\$							
RFC	UF	3,152,454	119,169,993	120,389,286	06-11-2039	2.48%	2.42%	Aguas Andinas S.A.	61.808.000-5	At maturity	No
RFC	UF	497,390	18,806,215	20,229,845	05-07-2039	2.55%	2.49%	Aguas Cordillera S.A.	96,809,310-k	At maturity	No
RFC	UF	324,003	12,250,504	14,410,757	06-12-2039	2.46%	2.41%	Aguas Manquehue S.A.	89.221.000-4	At maturity	No
		3,973,847	150,226,712	155,029,888							

Details of bank loans as of June 30, 2024, and December 31, 2023, are as follows:

### Balances of current bank loans, current period

Current bank loans - Book values										
Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Name of creditor entity	Currency or unit of adjustment	Maturities			Amortization rate	Effective rate	Nominal rate
					Up to 90 days	More than 90 days up to 1 year	Total			
					Th\$	Th\$	Th\$		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	Banco de Chile	CLP	-	8,875,900	8,875,900	Semi-annual	6.25%	6.25%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	260,659	260,659	At maturity	7.52%	7.38%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco de Chile	CLP	28,128,844	-	28,128,844	At maturity	1.94%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	725,392	-	725,392	At maturity	7.12%	6.95%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	-	301,417	301,417	At maturity	7.08%	6.88%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itau 2	CLP	927,333	-	927,333	Semi-annual	9.07%	8.80%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI 4	CLP	-	287,920	287,920	Semi-annual	7.74%	0.00%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	-	5,081,889	5,081,889	Semi-annual	7.37%	7.37%
<b>Total</b>					<b>29,781,569</b>	<b>14,807,785</b>	<b>44,589,354</b>			

Current bank loans - Nominal Values										
Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Name of creditor entity	Currency or unit of adjustment	Maturities			Amortization rate	Effective rate	Nominal rate
					Up to 90 days	More than 90 days up to 1 year	Total			
					Th\$	Th\$	Th\$		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	Banco de Chile	CLP	-	8,875,900	8,875,900	Semi-annual	6.25%	6.25%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	276,529	276,529	At maturity	7.52%	7.38%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco de Chile	CLP	28,140,448	-	28,140,448	At maturity	1.94%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	797,860	-	797,860	At maturity	7.12%	6.95%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	-	372,667	372,667	At maturity	7.08%	6.88%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itau 2	CLP	975,333	-	975,333	Semi-annual	9.07%	8.80%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI 4	CLP	-	366,000	366,000	Semi-annual	7.74%	7.32%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	-	5,081,889	5,081,889	Semi-annual	7.37%	7.37%
<b>Total</b>					<b>29,913,641</b>	<b>14,972,985</b>	<b>44,886,626</b>			

Book value = capital +/- issuance over/under - issuance costs + interest accrued by the effective rate method - interest and capital paid.

Nominal value= capital +/- interest accrued at issue rate - capital / interest payments.

### Balances of current bank loans, prior period

Non-current bank loans - Carrying Values										
Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Name of creditor entity	Currency or unit of adjustment	Maturities			Amortization rate	Effective rate	Nominal rate
					Up to 90 days	More than 90 days up to 1 year	Total			
					Th\$	Th\$	Th\$		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	Banco de Chile	CLP	-	8,908,389	8,908,389	Semi-annual	8.83%	8.83%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	362,578	362,578	At maturity	10.33%	10.10%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco de Chile	CLP	105,636	28,000,000	28,105,636	At maturity	1.96%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BICE	CLP	-	20,002,333	20,002,333	At maturity	2.10%	2.10%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	113,765	22,000,000	22,113,765	At maturity	1.90%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	1,021,576	-	1,021,576	At maturity	9.77%	9.53%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	58,897	25,000,000	25,058,897	At maturity	1.54%	1.50%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	-	452,350	452,350	At maturity	9.80%	9.52%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itau	CLP	949,333	-	949,333	Semi-annual	9.09%	8.80%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	-	109,000	109,000	Semi-annual	9.81%	9.81%
<b>Total</b>					<b>2,249,207</b>	<b>104,834,650</b>	<b>107,083,857</b>			

Non-current bank loans - Nominal Values										
Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Name of creditor entity	Currency or unit of adjustment	Maturities			Amortization rate	Effective rate	Nominal rate
					Up to 90 days	More than 90 days up to 1 year	Total			
					Th\$	Th\$	Th\$		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	Banco de Chile	CLP	-	8,908,389	8,908,389	Semi-annual	8.83%	8.83%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	378,447	378,447	At maturity	10.33%	10.10%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco de Chile	CLP	140,448	28,000,000	28,140,448	At maturity	1.96%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BICE	CLP	-	20,002,333	20,002,333	At maturity	2.10%	2.10%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	113,765	22,000,000	22,113,765	At maturity	1.90%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	1,094,044	-	1,094,044	At maturity	9.77%	9.53%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	131,250	25,000,000	25,131,250	At maturity	1.54%	1.50%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	-	523,600	523,600	At maturity	9.80%	9.52%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itau	CLP	997,333	-	997,333	Semi-annual	9.09%	8.80%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	-	109,000	109,000	Semi-annual	9.81%	9.81%
<b>Total</b>					<b>2,476,840</b>	<b>104,921,769</b>	<b>107,398,609</b>			

(\*) Corresponds to activation of bank charges.

Book value = capital +/- over/under issuance - issuance costs + accrued interest at effective rate method - interest and capital paid.

Nominal value = capital +/- accrued interest at issuance rate - capital / interest paid.

### Balances of non-current bank loans, current period

Non-current bank loans - Book values										
Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Name of creditor entity	Currency or unit of adjustment	Maturities			Amortization rate	Effective rate (%)	Nominal rate (%)
					More than 1 year up to 3 years	More than 3 years up to 5 years	Total			
					Th\$	Th\$	Th\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	19,261,047	-	19,261,047	At maturity	7.52%	7.38%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	32,787,922	-	32,787,922	At maturity	7.12%	6.95%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	29,974,375	-	29,974,375	At maturity	7.08%	6.88%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itau 2	CLP	-	29,896,000	29,896,000	Semi-annual	9.07%	8.80%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI 4	CLP	-	29,694,185	29,694,185	Semi-annual	7.74%	7.32%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	15,000,000	-	15,000,000	Semi-annual	7.37%	7.37%
<b>Total</b>					<b>97,023,344</b>	<b>59,590,185</b>	<b>156,613,529</b>			

Non-current bank loans - Nominal values										
Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Name of creditor entity	Currency or unit of adjustment	Maturities			Amortization rate	Effective rate (%)	Nominal rate (%)
					More than 1 year up to 3 years	More than 3 years up to 5 years	Total			
					Th\$	Th\$	Th\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	19,270,304	-	19,270,304	At maturity	7.52%	7.38%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	32,800,000	-	32,800,000	At maturity	7.12%	6.95%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	30,000,000	-	30,000,000	At maturity	7.08%	6.88%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itau 2	CLP	-	30,000,000	30,000,000	Semi-annual	9.07%	8.80%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI 4	CLP	-	30,000,000	30,000,000	Semi-annual	7.74%	7.32%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	15,000,000	-	15,000,000	Semi-annual	7.37%	7.37%
<b>Total</b>					<b>97,070,304</b>	<b>60,000,000</b>	<b>157,070,304</b>			

Book value = capital +/- over/under issuance - issuance costs + accrued interest at effective rate method - interest and capital paid.

Nominal value = capital +/- accrued interest at issuance rate - capital / interest paid.

### Balances of non-current bank loans, prior period

Non-current bank loans - Book values										
Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Name of creditor entity	Currency or unit of adjustment	Maturities			Amortization rate	Effective rate  (%)	Nominal rate  (%)
					More than 1 year up to 3 years	More than 3 years up to 5 years	Total			
					Th\$	Th\$	Th\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco de Chile	CLP	4,424,891	-	4,424,891	Semi-annual	8.83%	8.83%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	19,253,111	-	19,253,111	At maturity	10.33%	10.10%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	32,751,688	-	32,751,688	At maturity	9.77%	9.53%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	29,938,750	-	29,938,750	At maturity	9.80%	9.52%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itau 2	CLP	-	29,872,000	29,872,000	Semi-annual	9.09%	8.80%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	20,000,000	-	20,000,000	Semi-annual	9.81%	9.81%
<b>Total</b>					<b>106,368,440</b>	<b>29,872,000</b>	<b>136,240,440</b>			

Non-current bank loans - Nominal values										
Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Name of creditor entity	Currency or unit of adjustment	Maturities			Amortization rate	Effective rate  (%)	Nominal rate  (%)
					More than 1 year up to 3 years	More than 3 years up to 5 years	Total			
					Th\$	Th\$	Th\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco de Chile	CLP	4,424,891	-	4,424,891	Semi-annual	8.83%	8.83%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	19,270,304	-	19,270,304	At maturity	10.33%	10.10%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	32,800,000	-	32,800,000	At maturity	9.77%	9.53%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	30,000,000	-	30,000,000	At maturity	9.80%	9.52%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itau 2	CLP	-	30,000,000	30,000,000	Semi-annual	9.09%	8.80%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	20,000,000	-	20,000,000	Semi-annual	9.81%	9.81%
<b>Total</b>					<b>106,495,195</b>	<b>30,000,000</b>	<b>136,495,195</b>			

Book value = capital +/- over/under issuance - issuance costs + accrued interest at effective rate method - interest and capital paid.

Nominal value = capital +/- accrued interest at issuance rate - capital / interest paid.

The detail of the bond obligations as of June 30, 2024, and December 31, 2023, is as follows:

**Total current liabilities to the public, current period**

<i>Current liabilities to the public - Book values</i>												
Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Amortization rate	Effective rate  (%)	Nominal rate  (%)
							Up to 90 days	More than 90 days up to 1 year	Total			
							Th\$	Th\$	Th\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-31	UF	-	699,043	699,043	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-33	UF	-	548,846	548,846	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-32	UF	-	222,117	222,117	At maturity	3.96%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-35	UF	-	825,921	825,921	Semi-annual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-36	UF	-	702,911	702,911	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-37	UF	-	651,834	651,834	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-37	UF	-	285,944	285,944	Semi-annual	3.22%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-38	UF	702,515	-	702,515	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-40	UF	1,055,702	-	1,055,702	Semi-annual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-43	UF	592,328	-	592,328	Semi-annual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-25	UF	7,106,184	7,044,724	14,150,908	Semi-annual	1.99%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-44	UF	719,247	-	719,247	Semi-annual	2.16%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	0	AUD SERIES	12-14-37	AUD	-	31,332	31,332	Semi-annual	7.07%	6.82%
<b>Total</b>							<b>10,175,976</b>	<b>11,012,672</b>	<b>21,188,648</b>			

<i>Current liabilities to the public - Nominal values</i>												
Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Amortization rate	Effective rate  (%)	Nominal rate  (%)
							Up to 90 days	More than 90 days up to 1 year	Total			
							Th\$	Th\$	Th\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-31	UF	-	683,282	683,282	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-33	UF	-	538,696	538,696	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-32	UF	-	204,620	204,620	At maturity	3.96%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-35	UF	-	834,469	834,469	Semi-annual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-36	UF	-	707,215	707,215	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-37	UF	-	651,834	651,834	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-37	UF	-	235,712	235,712	Semi-annual	3.22%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-38	UF	745,877	-	745,877	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-40	UF	1,100,056	-	1,100,056	Semi-annual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-43	UF	615,226	-	615,226	Semi-annual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-25	UF	7,119,066	7,044,724	14,163,790	Semi-annual	1.99%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-44	UF	549,734	-	549,734	Semi-annual	2.16%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	0	AUD SERIES	12-14-37	AUD	-	43,099	43,099	Semi-annual	7.07%	6.82%
<b>Total</b>							<b>10,129,959</b>	<b>10,943,651</b>	<b>21,073,610</b>			

**Total current liabilities to the public, prior period**

Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Amortization rate	Effective rate  (%)	Nominal rate  (%)
							Up to 90 days	More than 90 days up to 1 year	Total			
							Th\$	Th\$	Th\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-31	UF	-	684,481	684,481	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-33	UF	-	537,293	537,293	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-32	UF	-	216,655	216,655	At maturity	4.04%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-35	UF	-	808,708	808,708	Semi-annual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-36	UF	-	688,263	688,263	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-37	UF	-	638,259	638,259	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-37	UF	-	282,112	282,112	Semi-annual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-38	UF	687,649	-	687,649	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-40	UF	1,033,510	-	1,033,510	Semi-annual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-43	UF	579,839	-	579,839	Semi-annual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-25	UF	6,976,894	6,889,700	13,866,594	Semi-annual	1.97%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-44	UF	706,095	0	706,095	Semi-annual	2.15%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	0	AUD SERIES	12-14-37	AUD	-	29,507	29,507	Semi-annual	7.08%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	0	JPY SERIES	12-14-37	JPY	-	-	-	Semi-annual	2.35%	2.16%
<b>Total</b>							<b>9,983,987</b>	<b>10,774,978</b>	<b>20,758,965</b>			



Current liabilities to the public - Nominal values												
Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Amortization rate	Effective rate (%)	Nominal rate (%)
							Up to 90 days	More than 90 days up to 1 year	Total			
							Th\$	Th\$	Th\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-31	UF	-	669,051	669,051	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-33	UF	-	527,477	527,477	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-32	UF	-	200,359	200,359	At maturity	4.04%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-35	UF	-	817,090	817,090	Semi-annual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-36	UF	-	692,486	692,486	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-37	UF	-	638,259	638,259	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-37	UF	-	230,803	230,803	Semi-annual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-38	UF	730,342	-	730,342	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-40	UF	1,077,145	-	1,077,145	Semi-annual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-43	UF	602,413	-	602,413	Semi-annual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-25	UF	7,007,196	6,898,005	13,905,201	Semi-annual	1.97%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-44	UF	538,285	-	538,285	Semi-annual	2.15%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	0	AUD SERIES	12-14-37	AUD	-	40,866	40,866	Semi-annual	7.08%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	0	JPY SERIES	12-14-37	JPY	-	33,642	33,642	Semi-annual	2.35%	2.16%
Total							9,955,381	10,748,038	20,703,419			

### Total non-current liabilities to the public, current period

Non-current liabilities to the public - Book values												
Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Amortization rate	Effective rate (%)	Nominal rate (%)
							More than 3 years up to 5 years	More than 5 years	Total			
							Th\$	Th\$	Th\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-31	UF	-	65,854,980	65,854,980	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-33	UF	-	56,457,819	56,457,819	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-32	UF	-	62,140,753	62,140,753	At maturity	3.96%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-35	UF	-	86,321,695	86,321,695	Semi-annual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-36	UF	-	75,085,712	75,085,712	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-37	UF	-	75,143,720	75,143,720	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-37	UF	-	87,078,192	87,078,192	Semi-annual	3.22%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-38	UF	-	59,431,990	59,431,990	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-40	UF	-	74,351,088	74,351,088	Semi-annual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-43	UF	-	74,638,457	74,638,457	Semi-annual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-44	UF	-	78,900,166	78,900,166	Semi-annual	2.16%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	0	AUD SERIES	12-14-37	AUD	-	12,342,790	12,342,790	Semi-annual	7.07%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	0	JPY SERIES	12-14-37	JPY	-	28,679,602	28,679,602	Semi-annual	2.36%	2.16%
61.808.000-5	Aguas Andinas S.A.	Chile	0	CHF SERIES	05-30-29	CHF	103,951,592	-	103,951,592	At maturity	2.39%	2.10%
							103,951,592	836,426,964	940,378,556			

Non-current liabilities to the public - Nominal values												
Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Amortization rate	Effective rate	Nominal rate
							More than 3 years up to 5 years	More than 5 years	Total			
							Th\$	Th\$	Th\$		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-31	UF	-	65,750,755	65,750,755	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-33	UF	-	56,357,790	56,357,790	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-32	UF	-	61,993,569	61,993,569	At maturity	3.96%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-35	UF	-	86,415,278	86,415,278	Semi-annual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-36	UF	-	75,143,720	75,143,720	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-37	UF	-	75,143,720	75,143,720	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-37	UF	-	86,415,278	86,415,278	Semi-annual	3.22%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-38	UF	-	60,114,976	60,114,976	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-40	UF	-	75,143,720	75,143,720	Semi-annual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-43	UF	-	75,143,720	75,143,720	Semi-annual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-44	UF	-	75,143,720	75,143,720	Semi-annual	2.16%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	0	AUD SERIES	12-14-37	AUD	-	12,599,600	12,599,600	Semi-annual	7.07%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	0	JPY SERIES	12-14-37	JPY	-	29,350,000	29,350,000	Semi-annual	2.36%	2.16%
61.808.000-5	Aguas Andinas S.A.	Chile	0	CHF SERIES	05-30-29	CHF	105,114,000	-	105,114,000	At maturity	2.39%	2.10%
<b>Total</b>							<b>105,114,000</b>	<b>834,715,846</b>	<b>939,829,846</b>			

## Total non-current liabilities to the public, prior period

Non-current liabilities to the public - Book values												
Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Amortization rate	Effective rate	Nominal rate
							More than 1 year up to 3 years	More than 5 years	Total			
							Th\$	Th\$	Th\$		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-31	UF	-	64,493,467	64,493,467	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-33	UF	-	55,289,284	55,289,284	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-32	UF	-	60,850,960	60,850,960	At maturity	4.04%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-35	UF	-	84,517,667	84,517,667	Semi-annual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-36	UF	-	73,518,556	73,518,556	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-37	UF	-	73,578,720	73,578,720	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-37	UF	-	85,302,103	85,302,103	Semi-annual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-38	UF	-	58,158,280	58,158,280	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-40	UF	-	72,763,858	72,763,858	Semi-annual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-43	UF	-	73,061,981	73,061,981	Semi-annual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-25	UF	6,903,050	-	6,903,050	Semi-annual	1.97%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-44	UF	-	77,419,851	77,419,851	Semi-annual	2.15%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	0	AUD SERIES	12-14-37	AUD	-	11,721,373	11,721,373	Semi-annual	7.08%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	0	JPY SERIES	12-14-37	JPY	-	30,468,592	30,468,592	Semi-annual	2.35%	2.16%
								-	-			
<b>Total</b>							<b>6,903,050</b>	<b>821,144,692</b>	<b>828,047,742</b>			

Non-current liabilities to the public - Nominal values												
Debtor Company TaxPayer ID (RUT)	Debtor Company Name	Debtor Company Country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Amortization rate	Effective rate	Nominal rate
							More than 1 year up to 3 years	More than 5 years	Total			
							Th\$	Th\$	Th\$		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-31	UF	-	64,381,380	64,381,380	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-33	UF	-	55,184,040	55,184,040	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-32	UF	-	60,702,444	60,702,444	At maturity	4.04%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-35	UF	-	84,615,528	84,615,528	Semi-annual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-36	UF	-	73,578,720	73,578,720	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-37	UF	-	73,578,720	73,578,720	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-37	UF	-	84,615,528	84,615,528	Semi-annual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-38	UF	-	58,862,976	58,862,976	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-40	UF	-	73,578,720	73,578,720	Semi-annual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-43	UF	-	73,578,720	73,578,720	Semi-annual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-25	UF	6,898,005	-	6,898,005	Semi-annual	1.97%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-44	UF	-	73,578,720	73,578,720	Semi-annual	2.15%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	0	AUD SERIES	12-14-37	AUD	-	11,984,200	11,984,200	Semi-annual	7.08%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	0	JPY SERIES	12-14-37	JPY	-	31,150,000	31,150,000	Semi-annual	2.35%	2.16%
								-	-			
<b>Total</b>							<b>6,898,005</b>	<b>819,389,696</b>	<b>826,287,701</b>			

## Reconciliation of financial liabilities and lease liabilities

A reconciliation between the opening and closing balances of other financial liabilities as of June 30, 2024, and December 31, 2023, is presented below:

### Current period

Other financial liabilities, current	Opening balance 01-01-2024	Highs	Low	Transfers	Ending balance 06-30-2024
	Th\$	Th\$	Th\$	Th\$	Th\$
Bank loans	107,083,857	-	(71,424,891)	8,930,388	44,589,354
Bonds	20,758,965	-	(6,933,594)	7,363,277	21,188,648
Reimbursable financial contributions	27,573,979	-	(21,398,213)	17,359,873	23,535,639
Derivative	-	-	-	158,229	158,229
<b>Total financial liabilities</b>	<b>155,416,801</b>	<b>-</b>	<b>(99,756,698)</b>	<b>33,811,767</b>	<b>89,471,870</b>
Lease liabilities	1,756,478	-	(929,049)	998,145	1,825,574
<b>Total lease liabilities</b>	<b>1,756,478</b>	<b>-</b>	<b>(929,049)</b>	<b>998,145</b>	<b>1,825,574</b>
<b>Total other current financial liabilities</b>	<b>157,173,279</b>	<b>-</b>	<b>(100,685,747)</b>	<b>34,809,912</b>	<b>91,297,444</b>

Other financial liabilities, non-current	Opening balance 01-01-2024	Highs	Low	Transfers	Ending balance 12/31/2023
	Th\$	Th\$	Th\$	Th\$	Th\$
Bank loans	136,240,440	30,000,000	-	(9,626,911)	156,613,529
Bonds	828,047,742	101,421,000	-	10,909,814	940,378,556
Reimbursable financial contributions	155,029,889	9,047,552	-	(13,850,729)	150,226,712
Derivative	5,742,826	-	-	1,613,096	7,355,922
<b>Total financial liabilities</b>	<b>1,125,060,897</b>	<b>140,468,552</b>	<b>-</b>	<b>(10,954,730)</b>	<b>1,254,574,719</b>
Lease liabilities	2,762,179	878,627	(1,682)	(1,001,710)	2,637,414
<b>Total lease liabilities</b>	<b>2,762,179</b>	<b>878,627</b>	<b>(1,682)</b>	<b>(1,001,710)</b>	<b>2,637,414</b>
<b>Total other financial liabilities, non-current</b>	<b>1,127,823,076</b>	<b>141,347,179</b>	<b>(1,682)</b>	<b>(11,956,440)</b>	<b>1,257,212,133</b>

\*Transfers include variation in UF

Previous period

Other financial liabilities, current	Opening balance 01-01-2023 Th\$	Highs Th\$	Low Th\$	Transfers Th\$	Ending balance 12/31/2023 Th\$
Bank loans	23,076,961	-	(19,349,781)	103,356,677	107,083,857
Bonds	24,284,209	-	(17,862,043)	14,336,799	20,758,965
Reimbursable financial contributions	26,950,978	-	(37,929,596)	38,552,597	27,573,979
Forward	34,991	-	(34,991)	-	-
<b>Total financial liabilities</b>	<b>74,347,139</b>	<b>-</b>	<b>(75,176,411)</b>	<b>156,246,073</b>	<b>155,416,801</b>
Lease liabilities	1,397,996	-	(1,786,470)	2,144,952	1,756,478
<b>Total lease liabilities</b>	<b>1,397,996</b>	<b>-</b>	<b>(1,786,470)</b>	<b>2,144,952</b>	<b>1,756,478</b>
<b>Total other current financial liabilities</b>	<b>75,745,135</b>	<b>-</b>	<b>(76,962,881)</b>	<b>158,391,025</b>	<b>157,173,279</b>

Other financial liabilities, non-current	Opening balance 01-01-2023 Th\$	High Th\$	Low Th\$	Transfers Th\$	Ending balance 12/31/2023 Th\$
Bank loans	239,775,469	-	-	(103,535,029)	136,240,440
Bonds	806,657,594	-	-	21,390,148	828,047,742
Reimbursable financial contributions	168,175,125	11,415,588	-	(24,560,824)	155,029,889
Derivative	8,297,799	-	-	(2,554,973)	5,742,826
<b>Total financial liabilities</b>	<b>1,222,905,987</b>	<b>11,415,588</b>	<b>-</b>	<b>(109,260,678)</b>	<b>1,125,060,897</b>
Lease liabilities	2,667,950	2,347,729	(56,326)	(2,197,174)	2,762,179
<b>Total lease liabilities</b>	<b>2,667,950</b>	<b>2,347,729</b>	<b>(56,326)</b>	<b>(2,197,174)</b>	<b>2,762,179</b>
<b>Total other financial liabilities, non-current</b>	<b>1,225,573,937</b>	<b>13,763,317</b>	<b>(56,326)</b>	<b>(111,457,852)</b>	<b>1,127,823,076</b>

## 17.5 Fair value of financial instruments

The financing cash flows as of June 30, 2024, and December 31, 2023 are summarized below:

Other financial liabilities	Balances as of 01,01,2024  Th\$	Financing cash flows				Changes that do not represent cash flows				Balances as of 06,30,2024  Th\$
		Retrieved Th\$	Capital payments Th\$	Interest payments Th\$	Subtotal cash flow from financing Th\$	Reset Th\$	Difference in exchange Th\$	Interests Th\$	Other Th\$	
Bank loans	243,324,297	30,000,000	(71,424,891)	(8,279,547)	(49,704,438)	-	-	7,565,592	17,432	201,202,883
Obligations to the public (Bonds)	848,806,707	101,421,000	(6,933,594)	(14,290,224)	80,197,182	17,408,340	2,508,400	14,584,994	(1,938,419)	961,567,204
Reimbursable financial contributions (RFC)	182,603,868	6,683,922	(21,398,213)	-	(14,714,291)	3,606,293	-	2,266,481	-	173,762,351
Derivative	5,742,826	-	-	-	-	1,380,061	(2,508,400)	-	2,899,664	7,514,151
<b>Total</b>	<b>1,280,477,698</b>	<b>138,104,922</b>	<b>(99,756,698)</b>	<b>(22,569,771)</b>	<b>15,778,453</b>	<b>22,394,694</b>	<b>-</b>	<b>24,417,067</b>	<b>978,677</b>	<b>1,344,046,589</b>

Other financial liabilities	Balances as of 01,01,2023  Th\$	Financing cash flows				Changes that do not represent cash flows				Balances as of 12,31,2023  Th\$
		Retrieved Th\$	Capital payments Th\$	Interest payments Th\$	Subtotal cash flow from financing Th\$	Reset Th\$	Difference in exchange Th\$	Interests Th\$	Other Th\$	
Bank loans	262,852,430	-	(19,349,781)	(20,125,834)	(39,475,615)	-	-	18,971,027	976,455	243,324,297
Obligations to the public (Bonds)	830,941,803	-	(17,862,043)	(27,875,985)	(45,738,028)	36,664,459	(1,126,000)	28,070,186	(5,713)	848,806,707
Reimbursable financial contributions (RFC)	195,126,103	11,415,588	(37,929,596)	-	(26,514,008)	8,757,579	-	5,031,722	202,472	182,603,868
Derivative	8,332,790	-	(34,991)	-	(34,991)	964,865	1,126,000	-	(4,645,838)	5,742,826
<b>Total</b>	<b>1,297,253,126</b>	<b>11,415,588</b>	<b>(75,176,411)</b>	<b>(48,001,819)</b>	<b>(111,762,642)</b>	<b>46,386,903</b>	<b>-</b>	<b>52,072,935</b>	<b>(3,472,624)</b>	<b>1,280,477,698</b>

## 17.6 Fair value of financial instruments

Fair value of financial instruments carried at amortized cost.

The fair values of the main financial assets and liabilities, including those that are not presented at fair value in the consolidated statement of financial position, are summarized below:

	06-30-2024	
	Amortized Cost Th\$	Fair Value Th\$
<b>Cash equivalent</b>		
Time deposits, level 1	93,661,462	93,661,462
Mutual Funds, level 1	11,983,170	11,983,170
<b>Investments held at fair value</b>	<b>105,644,632</b>	<b>105,644,632</b>
<b>Other Financial Liabilities</b>		
Bank debt, level 2	201,202,883	209,101,096
Bonds, level 1	961,567,204	911,920,380
RFC, level 3	173,762,351	173,762,351
<b>Financial Liabilities held at amortized cost</b>	<b>1,336,532,438</b>	<b>1,294,783,827</b>

### Methodology and assumptions used in the calculation of fair value

The fair value of financial assets and liabilities were determined using the following methodology:

- The amortized cost of time deposits and mutual funds is a good approximation of fair value because they are short-term transactions.
- The market value of forward derivative transactions in foreign currency corresponds to the value resulting from the application of the exchange rates in effect at the valuation date at the maturity of the transaction and the application of a rate.
- The amortized cost of RFC liabilities is a good approximation of fair value, since they are transactions with low liquidity in the market, and the rate applied corresponds to that indicated in the norm that regulates them (DFL No. 70).
- The fair value of the bonds was determined based on market price references, since these instruments are traded in the market under standard conditions and with a high degree of liquidity.
- The fair value of the bank debt was determined by discounting the cash flows of each loan (capital and interest disbursements) at an interpolated swap curve rate corresponding to the remaining term. This term corresponds to the number of days counted between the closing date of the month of the Financial Statements and the date corresponding to the disbursement of each flow.

### Hierarchy recognition of fair value measurements in consolidated statements of financial information

- Level 1 corresponds to fair value measurement methodologies using market shares (without adjustments) in active markets and considering the same assets and liabilities valued.
- Level 2 corresponds to fair value measurement methodologies using quoted market price data, not included in Level 1, that are observable for the assets and liabilities measured, either directly (prices) or indirectly (derived from prices).
- Level 3 corresponds to fair value measurement methodologies using valuation techniques that include data on the assets and liabilities being valued that are not based on observable market data.

## 17.7 Derivative financial instruments

On December 13, 2022, the Company issued and placed in the international markets bonds issued under "Reg-S" format under the regulation of the Securities and Exchange Commission (SEC) of the United States of America, under the Securities Act of 1933, of the United States of America for an amount of AUD\$20,000,000 (twenty million Australian dollars) maturing in 2037 at a coupon rate of 6.82% with semi-annual payment and JPY \$5,000,000,000,000 (five billion Japanese yen) at a coupon rate of 6.82% with semi-annual payment.000,000,000 (twenty million Australian dollars) maturing in 2037, at a coupon rate of 6.82% with semi-annual payments and JPY \$5,000,000,000 (five billion Japanese yen) maturing in 2037, at a coupon rate of 2.16% with semi-annual payments. Together the bonds are equivalent to approximately USD50,000,000,000,

The obligations arising from the bonds for the Company will not be secured by guarantees of any kind and will not be subject to public offering either in the United States of America or in the Republic of Chile.

In order to mitigate the risk, the Company entered into cross-currency swap derivative contracts, whereby the Company receives from its counterparties flows equal to the flows payable to the bondholders, and pays fixed flows to the counterparties, thus being free of the exchange rate risk. The notional amount hedged amounts to JPY\$5,000,000,000,000 and AUD\$20,000,000,000,

On May 15, 2024, the Company issued and placed on the international markets bonds issued under the regulation of the "FinSA" the Swiss Federal Financial Services Act as amended in 2018, for a total amount of CHF\$100,000,000 (one hundred million Swiss francs). the bonds provide for a term of 5 years and an interest rate of 2,0975%.

In order to mitigate the risk, the Company entered into a cross-currency rate swap derivative contract, whereby the Company receives from its counterparties flows equal to the flows payable to the bondholders and pays fixed flows to the counterparties, thus being free of the exchange rate risk. The notional amount hedged amounts to CHF\$100,000,000,

The derivative position as of June 30, 2024, and December 31, 2023 is as follows:

Cross Currency Swap Transactions (Liabilities)	Currency	Active Position at 06-30-2024 Th\$	Active Position at 12-31-2023 Th\$
Swap MD34182224/ MD34180252 Date 05-30-2024	CHF	3,226,963	-
<b>Totals</b>		<b>3,226,963</b>	<b>-</b>

Cross Currency Swap Transactions (Liabilities)	Currency	Passive Position at 06-30-2024 Th\$	Passive Position at 12-31-2023 Th\$
Swap N°27773559,24 Date 12-13-2022	JPY	6,696,694	4,487,902
Swap N°27773807,24 Date 12-13-2022	AUD	659,228	1,254,924
<b>Totals</b>		<b>7,355,922</b>	<b>5,742,826</b>



## Note 18. TRADE AND OTHER ACCOUNTS PAYABLE

The composition of trade and other current and non-current accounts payable as of June 30, 2024, and December 31, 2023, is as follows:

Trade and other accounts payable	Currency	06-30-2024 Th\$	Active Position at Th\$
Subcontractors	CLP	46,142,412	53,718,142
Dividends	CLP	145,584	204,348
Suppliers	CLP	31,546,961	55,786,089
Suppliers	EUR	90,858	27,963
Suppliers	USD	49,656	101,078
Accrued income and services	CLP	49,889,996	50,852,761
Staff	CLP	5,855,423	6,484,582
Notes payable	CLP	7,197,116	9,672,270
Other	CLP	1,181,916	1,022,505
<b>Current subtotal</b>		<b>142,099,922</b>	<b>177,869,738</b>
Notes payable	CLP	994,495	946,533
Suppliers	CLP	171,269	164,943
Various creditors	CLP	70,396	70,395
<b>Sub-total non-current</b>		<b>1,236,160</b>	<b>1,181,871</b>
<b>Total current and non-current</b>		<b>143,336,082</b>	<b>179,051,609</b>

The following is information regarding billed trade accounts by due date:

### Trade accounts (Suppliers)

#### Current period:

Trade accounts current according to term	06-30-2024			
	Goods Th\$	Services Th\$	Other Th\$	Total Th\$
Up to 30 days	5,996,416	23,282,077	538,498	29,816,991
Between 31 and 60 days	9,018	1,266,272	-	1,275,290
Between 61 and 90 days	-	258,657	-	258,657
<b>Totals</b>	<b>6,005,434</b>	<b>24,807,006</b>	<b>538,498</b>	<b>31,350,938</b>

Overdue trade accounts by term	06-30-2024			
	Goods Th\$	Services Th\$	Other Th\$	Total Th\$
Between 31 and 60 days	2,477	205,721	378	208,576
Between 61 and 90 days	-	13,367	420	13,787
Between 91 and 120 days	-	25,781	3,115	28,896
Between 121 and 365 days	-	55,097	1,870	56,967
More than 365 days	143	26,041	2,127	28,311
<b>Totals</b>	<b>2,620</b>	<b>326,007</b>	<b>7,910</b>	<b>336,537</b>

**Previous exercise:**

Trade accounts current according to term	12-31-2023			
	Goods Th\$	Services Th\$	Other Th\$	Total Th\$
Up to 30 days	10,167,445	38,390,269	999,589	49,557,303
Between 31 and 60 days	3,242	719,741	101	723,084
Between 61 and 90 days	-	375,134	-	375,134
<b>Totals</b>	<b>10,170,687</b>	<b>39,485,144</b>	<b>999,690</b>	<b>50,655,521</b>

Overdue trade accounts by term	12-31-2023			
	Goods Th\$	Services Th\$	Other Th\$	Total Th\$
Between 31 and 60 days	2,936	4,874,182	230	4,877,348
Between 61 and 90 days	-	8,695	235	8,930
Between 91 and 120 days	-	6,211	235	6,446
Between 121 and 365 days	-	46,200	2,604	48,804
More than 365 days	3,567	14,346	300,168	318,081
<b>Totals</b>	<b>6,503</b>	<b>4,949,634</b>	<b>303,472</b>	<b>5,259,609</b>

**Note 19. OTHER PROVISIONS AND CONTINGENT LIABILITIES**

**A. Other Provisions**

The breakdown of this item as of June 30, 2024, and December 31, 2023, is as follows:

Other provisions	06-30-2024			
	Provision for guarantees Th\$	Provisions for legal proceedings Th\$	Provision for onerous contracts Th\$	Total Other Provisions Th\$
Other provisions at beginning of period 01,01,2024	500,000	235,780	1,823,379	2,559,159
<b>Changes in other provisions</b>				
<b>Additional provisions, other provisions</b>				
Increase in existing provisions	-	-	40,904	40,904
<b>Total additional provisions</b>	-	-	40,904	40,904
<b>Total Increase (decrease)</b>	-	-	-	-
<b>Other current provisions</b>	<b>500,000</b>	<b>235,780</b>	<b>-</b>	<b>735,780</b>
<b>Other non-current provisions</b>	<b>-</b>	<b>-</b>	<b>1,864,283</b>	<b>1,864,283</b>

Other provisions	12-31-2023			
	Provision for guarantees Th\$	Provisions for legal proceedings Th\$	Provision for onerous contracts Th\$	Total Other Provisions Th\$
Other provisions at beginning of period 01/01/2022	17,858,515	129,167	1,735,643	19,723,325
Changes in other provisions				
Additional provisions, other provisions				
Total additional provisions	-	-	-	-
Acquisitions through business combinations				-
(-) Provisions used	(10,249,330)	(26,578)	-	(10,275,908)
(-) Unused reversed provisions	(624,450)	(59,464)	87,736	(596,178)
Increases due to adjustments arising from the passage of time	(5,091,000)	-	-	(5,091,000)
Increase (decrease) due to transfers and other changes, other provisions	(1,393,735)	192,655	-	(1,201,080)
Total Increase (decrease)	(17,358,515)	106,613	87,736	(17,164,166)
Other current provisions	500,000	235,780	-	735,780
Other non-current provisions	-	-	1,823,379	1,823,379

(\*) On April 27, 2023, the parties signed a settlement agreement putting an end to this litigation and providing for any eventual litigation compared to the sale of ESSAL. In the transaction it was expressly recognized that in the process and in the sale of ESSAL, both Aguas Andinas and the other parties involved acted in good faith, fulfilling all their obligations with the diligence and care required by law.

Likewise, Aguas Andinas, as a reciprocal concession and against the dismissal of all claims filed and the total termination of the sales contract, paid compensation equivalent to Th\$10,249,330,

The description of the provisions included in this caption is as follows:

#### Other provisions, current.

##### i. Legal claims

The Group records the provision corresponding to lawsuits arising from its operations, mainly originated by sanction processes carried out by audit entities. Additionally, Aguas Andinas and Subsidiaries are parties to civil and labor lawsuits whose resolutions are pending in the corresponding courts.

Provisions associated with the Group's current lawsuits have been reflected in the caption "Provisions", in accordance with IAS 37, In those cases, in which Management considers that the cases have a low probability of success and do not represent a certain probability of material loss, no provision has been made.

The legal claims that could affect the Group are detailed below:

**The Superintendency of Sanitation Services (SISS)** has issued fines against Aguas Andinas S.A. and Subsidiaries, mainly due to non-compliance with instructions and violation of the continuity and quality of the service provided by the Company. The total of the claims filed as of June 2024 amount to UTA 275, which were paid prior to initiating the claim processes in each of the cases, and the final sentences are pending resolution.

In addition, Aguas Andinas S.A. was notified of the initiation of sanction procedures by the Superintendencia de Servicios Sanitarios. This corresponds to alleged violations in the delivery of the service. There are currently administrative appeals and legal claims pending to be resolved, so it is premature to estimate an outcome. The Company considers that it did not incur in the infractions reported, therefore, it is expected that the claims and appeals will be accepted.

**Secretaría Regional Ministerial de Salud Región Metropolitana (SEREMI de Salud RM)**, there are pending sanction processes against Aguas Andinas, initiated by Resolution for alleged violations in the service provided. Administrative appeals and legal claims are currently in process. The fine ranges from 1 to 1000 UTM.

**Labor lawsuits**, Aguas Andinas was sued directly or subsidiarily, in labor lawsuits whose subject matter corresponds mainly to unjustified dismissals. The total amount of the lawsuits is Th\$59,094 thousand. The lawsuits are pending in the respective courts or administrative instances.

## **ii. Provision for guarantees.**

The Group has recognized provisions for guarantees derived from the purchase and sale agreement of ESSAL S.A. and Iberaguas Ltda., entered between Aguas Andinas S.A. and Algonquin Power & Utilities Corp.

## **Other non-current provisions**

This basically corresponds to the transaction dated July 10, 2007, signed at the Notary Office of Mrs. María Gloria Acharan Toledo, between Aguas Cordillera S.A. and the developers, in which it is assumed that if in the future Aguas Cordillera S.A. disaffects and sells the land that was transferred to it, it must pay at least U.F. 52,273,29, This amount will be imputed to the existing debt receivable from the developers.

## **B.- Contingent liabilities**

The Company and its subsidiaries are parties to other lawsuits of lesser amounts. It is considered that they will not have a material adverse effect on the financial statements of the respective companies.

## **Note 20. EMPLOYEE BENEFITS**

At the consolidated level, the Group has 2,138 employees, of which 79 are managers and senior executives. Workers who are part of collective bargaining agreements and individual labor contracts, with special severance clauses, amount to 1,881 and 18 respectively. Meanwhile, 239 workers are governed by the provisions of the Labor Code.

During September 2023, collective bargaining with the Aguas Andinas Union No. 2 and Aguas Andinas Professional and Technical Workers Union No. 3 culminated. These agreements are valid for three years.

During the month of July 2023, the anticipated collective bargaining with Union No. 1 of the Aguas Andinas Workers' Union culminated. The agreement is valid for three years.

During the month of May 2023, collective bargaining with the Union of Workers of the Empresa Depuradora de Aguas Servidas Mapocho Trebal workers of Aguas Andinas culminated. The agreement is valid for three years.

During the month of March 2023, collective bargaining with the Aguas Andinas workers' union of professional biofactory workers culminated. The agreement is valid for three years.

The collective bargaining agreements in effect for Análisis Ambientales S.A., Hidrográfica S.A. and EcoRiles S.A. were signed in December 2021, October 2021 and May 2022, respectively. The term of these contracts is 35 months for Análisis Ambientales, 36 months for Hidrográfica, and 24 months for EcoRiles S.A. The employees of these subsidiaries are governed by the rules established in articles 159, 160 and 161 of the Labor Code; therefore, no severance indemnity provision is recorded. Additionally, in May 2023 a Collective Bargaining Agreement was signed with the "Grupo negociador de Empresa EcoRiles S.A." and in January 2022 a Collective Bargaining Agreement was signed with the "Grupo negociador de Análisis Ambientales S.A.", both with a duration of two years.

## **Policies on defined benefit plans**

Employees who are not part of the collective bargaining agreements of Aguas Andinas S.A. and its subsidiaries are governed by the rules established in Articles 159, 160 and 161 of the Labor Code, and therefore no provision for severance indemnity is recorded.

The actuarial calculation is applied to those employees who recorded severance indemnities at current value up to 2002 (including severance indemnities recognized at that date), as well as to the advances granted on account of this indemnity.

For employees who are part of or were assimilated to the collective bargaining agreements in effect at the date of the interim consolidated financial statements, the actuarial value calculation for severance indemnities is applied.

### **Accounting policies on the recognition of gains and losses in defined benefit plans**

The obligation for severance indemnities estimated to accrue to employees retiring from Aguas Andinas S.A., Aguas Cordillera S.A. and Aguas Manquehue S.A. is recorded at actuarial value, determined using the projected unit credit method.

Actuarial gains and losses on severance payments arising from changes in estimates of turnover rates, mortality, salary increases, or discount rate are recorded in accordance with the provisions of IAS 19 revised, in other comprehensive income, directly affecting equity, which is subsequently reclassified to retained earnings. This procedure began to be applied in 2013, due to the entry into force of revised IAS 19. Until 2012, all variations in the estimates and parameters used determined a direct effect to income for the period.

### **Actuarial assumptions**

**Years of service:** In Aguas Andinas S.A., Aguas Cordillera S.A. and Aguas Manquehue S.A., it is adopted as an assumption that workers will remain in those companies until they reach the legal age to retire, (women until 60 years of age and men until 65 years of age).

**Participants of each plan:** Workers who are part of union or union-like agreements (indicated above) and workers with individual contracts with indemnity clause in all events. The employees who are part of the actuarial indemnity calculation are as follows: Aguas Andinas S.A.: 1,099; Aguas Cordillera S.A.: 103; and Aguas Manquehue S.A.: 9,

**Mortality:** The Financial Market Commission's RV mortality tables are used.

**Employee turnover rate and disability and early retirements:** According to the Group's statistical experience, the turnover used in the period 2023, and 2024 for the target employees are as follows: Aguas Andinas S.A.: 5.87%; Aguas Cordillera S.A.: 7.10% and for Aguas Manquehue S.A. neither disability nor premature retirements have been considered due to the infrequency of these events.

**Discount rate:** As from January 1, 2024, a discount rate of 6.00% is used, while for the 2023 period a rate of 5.60% was used for Aguas Andinas S.A., Aguas Cordillera S.A., and Aguas Manquehue S.A., which corresponds to the risk-free rate and the estimate of expected inflation in the long term.

**Inflation rate:** Beginning January 1, 2024, the same inflation rate of 3.00% continues to be used for long-term estimates, based on the same estimated long-term inflation rate reported by the Central Bank of Chile of 3.00% for the period 2023.

**Rate of compensation increase:** The rates used for the periods 2024, and 2023 are as follows: Aguas Andinas S.A.: 1.7%; Aguas Cordillera S.A. 0.31%; and Aguas Manquehue S.A.: No rate of compensation increase.

### **Overview of defined benefit plans**

In addition to the benefits indicated in note 2,2 letter O, the following are indicated:

In the event of death of the employee, compensation will be paid to the employee's immediate family in accordance with the provisions of Article 60 of the Labor Code.

In the event that the employee withdraws from the Company in accordance with numbers 2, 4 or 5 of article 159, number 1 letter a) or number 6 of article 160 of the Labor Code, the amount accumulated for this concept up to July 31, 2002 in Aguas Andinas S.A. and December 31, 2002 in Aguas Cordillera S.A. will be paid as indemnity, readjusted quarterly by the variation of the Consumer Price Index, provided that this variation is positive.

For employees of Aguas Andinas S.A. and its subsidiaries that are not part of their collective bargaining agreements, the provisions of their individual employment contracts apply. For the non-sanitation subsidiaries, that is, Hidrográfica S.A., EcoRiles S.A., Análisis Ambientales S.A. and Biogenera S.A., the provisions of the Labor Code apply, unless the individual contracts indicate otherwise.

The provision for severance indemnities is presented net of advances granted to employees.

Movements in actuarial provisions As of June 30, 2024, and December 31, 2023, are as follows:

Provisions for employee benefits	06-30-2024 Th\$	12-31-2023 Th\$
<b>Changes in actuarial provision</b>		
Opening balance	22,568,253	22,673,308
Cost of services	834,607	1,203,227
Interest cost	813,150	1,071,022
Actuarial (gain) or loss	-	225,558
Benefits paid	(1,019,978)	(2,604,862)
<b>Subtotals</b>	<b>23,196,032</b>	<b>22,568,253</b>
Profit sharing and bonuses	3,574,114	5,740,126
<b>Totals</b>	<b>26,770,146</b>	<b>28,308,379</b>

In the statement of financial position these balances are included in the following items:

Provisions for employee benefits	06-30-2024 Th\$	12-31-2023 Th\$
Provisions for employee benefits, current	3,777,034	5,985,824
Provisions for employee benefits, non-current	22,993,112	22,322,555
<b>Totals</b>	<b>26,770,146</b>	<b>28,308,379</b>

### Expected payment flows

The Aguas Andinas S.A. Collective Bargaining Agreement states in its seventeenth clause that employees who voluntarily resign to retire due to old age will have a period of 120 days from the date they reach the legal retirement age to make their resignation effective.

The collective bargaining agreements of Aguas Cordillera S.A. and Aguas Manquehue S.A. state that a severance payment will be made to employees who voluntarily resign because they have reached the legal age for old-age pensions.

During the 2019 period, the company, together with the Aguas Andinas workers' unions and with the aim of recognizing the contributions in the working career of personnel with serious health problems who have a duly accredited disabling disease that affects their work performance or that does not allow them to return to their functions under normal conditions or who are close to reaching the legal age of retirement, For this purpose, female employees, with an indefinite-term employment contract in force, who reach 57 years of age and male employees, with an indefinite-term employment contract in force, who reach 62 years of age, have the option to apply for a Voluntary Retirement Plan. Those workers who have reached the age required by Article 3 of Decree Law No. 3,500 to obtain an old age pension, i.e. over 60 years of age for women and over 65 years of age for men (age attained), may also opt for a Voluntary Retirement Plan.

In accordance with the defined benefit plans indicated, the cash flows for the current period are shown below:

Company	Number of employees	Expected cash flow Th\$	Year
Aguas Andinas S.A.	35	3,100,000	2,024
Aguas Cordillera S.A.	12	500,000	2,024
Aguas Manquehue S.A.	3	150,000	2,024
<b>Totals</b>	<b>50</b>	<b>3,750,000</b>	

#### Projected liabilities as of December 31, 2024

For the calculation of the projected liabilities for severance payments at actuarial value, as of December 2024, in accordance with IAS 19, the actuarial assumptions in effect as of December 31, 2023, have been used, already reported in this note, only the amount of the legal bonus has been increased according to the increase in the minimum salary established in January of this year.

The summary by Company is as follows:

Company	Number of employees	Service costs Th\$	Interest costs Th\$
Aguas Andinas S.A.	1066	1,073,529	1,073,792
Aguas Cordillera S.A.	97	140,077	105,206
Aguas Manquehue S.A.	9	484	24,984
<b>Totals</b>	<b>1,172</b>	<b>1,214,090</b>	<b>1,203,982</b>

#### Sensitivity of assumptions

Based on the actuarial calculation as of December 31, 2023, the main assumptions have been sensitized and the following impacts have been determined:

Discount rate	Base	Plus 0.5% Th\$	Less 0.5% Th\$
Aguas Andinas S.A.	6.00%	(681,261)	729,983
Aguas Cordillera S.A.	6.00%	(52,069)	54,582
Aguas Manquehue S.A.	6.00%	(12,913)	13,554
<b>Totals</b>		<b>(746,243)</b>	<b>798,119</b>

Turnover rate	Base	Plus 0.5% Th\$	Less 0.5% Th\$
Aguas Andinas S.A.	5.87%	(804,160)	762,469
Aguas Cordillera S.A.	7.10%	(58,786)	61,402
Aguas Manquehue S.A.	0.00%	(13,562)	-
<b>Totals</b>		<b>(876,509)</b>	<b>823,871</b>

Salary increase rate	Base	Plus 0.5% Th\$	Less 0.5% Th\$
Aguas Andinas S.A.	1.70%	758,126	(712,439)
Aguas Cordillera S.A.	0.31%	56,296	(34,538)
Aguas Manquehue S.A.	0.00%	14,315	-
<b>Totals</b>		<b>828,738</b>	<b>(746,977)</b>

## Disclosure of termination benefit information

Severance indemnities for termination of employment are governed by the provisions of the Labor Code, except for those special clauses of the respective collective bargaining agreements or individual contracts.

## Profit sharing and bonuses

Corresponds to the Company's obligation with its employees for participation bonuses payable in February and March of the following year. The accrued participation to be paid to workers, as stipulated in the current contracts, is recalculated during the month of February based on the balance sheet of the immediately preceding business period. As of June 30, 2024, and December 31, 2023, the amounts are Th\$ 3,552,218 and Th\$ 5,710,022, respectively. Additionally, advances of this bonus are made in March, June, September and December of each calendar year.

Its annual amount will depend on the profits generated by each Group Company.

## Personnel expenses

Personnel expenses as of June 30, 2024, and June 30, 2023, are as follows:

Personnel expenses	06-30-2024	06-30-2023	04-01-2024 06-30-2024	04-01-2023 06-30-2023
	Th\$	Th\$	Th\$	Th\$
Wages and salaries	(24,202,372)	(22,459,625)	(13,025,661)	(11,974,458)
Defined benefits	(12,534,108)	(10,885,591)	(6,618,788)	(5,923,657)
Severance indemnity	(1,822,431)	(1,808,228)	(938,305)	(1,323,621)
Other personnel expenses	(1,569,832)	(1,727,416)	(728,472)	(909,372)
<b>Totals</b>	<b>(40,128,743)</b>	<b>(36,880,860)</b>	<b>(21,311,225)</b>	<b>(20,131,108)</b>

## Note 21. OTHER NON-FINANCIAL LIABILITIES

The breakdown of this current and non-current item as of June 30, 2024, and December 31, 2023, is as follows:

Other non-financial liabilities	06-30-2024	12-31-2023
	Th\$	Th\$
Value Added Tax	10,303,811	10,998,546
Monthly Provisional Payments	2,569,582	3,684,520
Other taxes	230,467	2,230,090
Agreement for real estate developments	838,233	824,508
Work requested by third parties	370,654	1,303,561
<b>Total current</b>	<b>14,312,747</b>	<b>19,041,225</b>
Maipo Canal Owners Society Association	7,355,177	7,355,174
Agreement for real estate developments	374,719	99,468
<b>Total non-current</b>	<b>7,729,896</b>	<b>7,454,642</b>



## **Note 22. EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT COMPANY**

The Company's capital is divided into 1,000,000,000 registered shares without par value and of a single series.

As of June 30, 2024, and December 31, 2023, capital corresponds to Th\$ 468,358,402, There are no treasury shares or preferred shares in the portfolio.

The Company manages its capital with the objective of ensuring permanent and expeditious access to the financial markets, allowing it to achieve its growth, solvency and profitability objectives.

In the period ended June 30, 2024, the following dividend payment was agreed and made.

On April 25, 2024, the Shareholders' Meeting was held, at which it was agreed to distribute 96.36% of the recurring profit for the year 2023, excluding the interim dividend paid in December 2023 in the amount of Th\$20,040,900, therefore, the amount to be distributed was set at Th\$42,862,000, which means a final dividend of Ch\$42,8620 per share, which was payable as of May 23, 2024.

In the period ended December 31, 2023, the following dividend payments were agreed and made:

- On April 20, 2023, the Ordinary Shareholders' Meeting was held, at which it was agreed to distribute the net profit for the year 2022, amounting to Th\$41,320,154, It is noted that, in view of the interim dividend for the year 2022, which amounted to Th\$17,535,000, the profit to be distributed amounts to Th\$23,237,530, which meant a final dividend of Ch\$23,23753 per share, which was payable as of May 4, 2023.
- On November 22, 2023, at an ordinary meeting, the Company's Board of Directors unanimously agreed to distribute among the shareholders the amount of Th\$20,040,900, as an interim dividend, on account of the profits for the year 2023, In view of the above, the Company's interim dividend will amount to the sum of Th\$20,0409 per share and will be payable as of December 20, 2023.

In the year ended December 31, 2022, the following dividend payments were agreed and made:

- On March 3, 2022, the Ordinary Shareholders' Meeting was held, at which it was agreed to distribute the net profit for the year 2021, amounting to Th\$48,989,722, It is noted that, in view of the interim dividend paid in November 2021 amounting to Th\$20,041,000, the profit to be distributed amounts to Th\$20,490,750, which meant a final dividend of Ch\$20,49075 per share, which was payable as of April 1, 2022,
- On November 23, 2022, at an ordinary meeting, the Company's Board of Directors unanimously agreed to distribute among the shareholders the amount of Th\$17,535,000, as an interim dividend, on account of the profits for the year 2022, In view of the above, the Company's interim dividend will amount to the sum of Th\$17,535 per share and will be payable as of December 21, 2022,

### **Minimum dividend provision**

In accordance with the policy described in note 2,2 letter J, the Company has not recorded a minimum dividend provision as of June 30, 2024, and December 31, 2023.

### **Retained earnings**

The amounts recorded for revaluation of land and intangible assets and other first-time adoption adjustments of IFRS are presented in retained earnings, and have restrictions for their distribution, since they must first be recognized as realized, through use or sale, according to IFRS 1, IAS 16 and Circular No. 456 of September 20, 2008, issued by the Financial Market Commission. Also included under this concept is the amount corresponding to actuarial gains and losses determined since 2009, as a result of the variation in defined benefit plan obligations.

The total accumulated gain balances as of June 30, 2024, and December 31, 2023, amount to Th\$198,265,162 and Th\$203,895,644, respectively.

## Other equity interests

The amount recorded in other equity corresponds to the price-level restatement of paid-in capital for 2008, the year of transition to IFRS, by virtue of the provisions of Circular No. 456 of the Financial Market Commission and the effects of business combinations of companies under common control carried out in 2007 and 2008, The balance as of June 30, 2024, and December 31, 2023, corresponds to Th\$(37,268,415).

## Other reserves

The amount recorded in other reserves corresponds to the surplus from the revaluation of property, plant and equipment, which occurred on June 30, 2024, and December 31, 2023, which generated an increase in value of Th\$ 81,041,275 and Th\$ 80,864,058, respectively.

The amount recorded for derivative hedges as of June 30, 2024, and December 31, 2023 amounts to Th\$(398,102) and Th\$(575,719) respectively, explained in note 2,2 M and note 17,7,

## Note 23. EQUITY ATTRIBUTABLE TO NON-CONTROLLING INTERESTS

The detail, by Company, of the effects originated by the participation of third parties in the equity and results as of June 30, 2024, and December 31, 2023 is as follows:

Company	Participation		Non-controlling interests				Result	
	06-30-2024	12-31-2023	Equity		Result			
			06-30-2024	12-31-2023	06-30-2024	06-30-2023	04-01-2024 06-30-2024	04-01-2023 06-30-2023
			%	%	Th\$	Th\$	Th\$	Th\$
Aguas Andinas S.A.	49,89766%	49,89766%	436,321,354	442,147,170	38,175,242	37,135,227	10,776,902	12,729,224
Aguas Cordillera S.A.	0,00997%	0,00997%	32,458	31,399	1,228	1,183	301	364
Totals			436,353,812	442,178,569	38,176,470	37,136,410	10,777,203	12,729,588

## Note 24. IMPAIRMENT LOSSES ON FINANCIAL ASSETS IN ACCORDANCE WITH IFRS 9

Impairment gains and reversals of impairment losses	06-30-2024	06-30-2023	04-01-2024 06-30-2024	04-01-2023 06-30-2023
	Th\$	Th\$	Th\$	Th\$
Impairment gains and reversals of impairment losses (Impairment Losses) determined in accordance with MFRS 9 on financial assets	(6,587,500)	(8,186,340)	(2,562,064)	(5,067,079)
<b>Totals</b>	<b>(6,587,500)</b>	<b>(8,186,340)</b>	<b>(2,562,064)</b>	<b>(5,067,079)</b>

## Note 25. REVENUE

The detail of the revenue recorded by the Group companies is as follows:

Type of revenue	06-30-2024	06-30-2023	04-01-2024 06-30-2024	04-01-2023 06-30-2023
	Th\$	Th\$	Th\$	Th\$
<b>Ordinary Income</b>				
Potable Water	142,418,852	139,716,978	58,923,484	58,887,676
Wastewater	150,558,399	148,527,990	70,237,253	70,825,414
Non-sanitation income	33,387,282	36,188,751	14,642,473	17,397,858
Other sanitation income	13,322,077	12,375,551	6,743,208	8,228,978
<b>Totals</b>	<b>339,686,610</b>	<b>336,809,270</b>	<b>150,546,418</b>	<b>155,339,926</b>

## Note 26. OTHER EXPENSES BY NATURE

Information on other expenses, by nature, is presented below:

Other expenses by nature	06-30-2024	06-30-2023	04-01-2024 06-30-2024	04-01-2023 06-30-2023
	Th\$	Th\$	Th\$	Th\$
Network maintenance and repairs	(20,313,078)	(14,847,929)	(9,557,512)	(8,125,911)
Services	(12,816,678)	(12,217,992)	(6,963,449)	(5,696,979)
Maintenance of enclosures and equipment	(9,069,004)	(9,062,960)	(4,218,891)	(4,985,551)
Commercial Services	(7,810,040)	(6,655,765)	(4,069,572)	(3,329,871)
Costs for work requested by third parties	(5,691,938)	(9,682,756)	(2,408,584)	(4,331,345)
Operating leases	(6,258,181)	(5,049,487)	(3,342,396)	(3,161,534)
Contributions, patents, insurance and royalties	(5,849,412)	(6,203,815)	(3,552,480)	(3,943,498)
Waste and sludge removal	(4,145,615)	(3,630,927)	(2,000,723)	(1,843,060)
Overhead	(4,071,225)	(4,684,175)	(2,359,559)	(2,444,207)
Other	(633,268)	(753,029)	(314,143)	(420,363)
<b>Totals</b>	<b>(76,658,439)</b>	<b>(72,788,835)</b>	<b>(38,787,309)</b>	<b>(38,282,319)</b>

## Note 27. OTHER REVENUE AND EXPENSES

The following is additional information to be disclosed as indicated in IAS 1, referring to other income and expenses other than operating income and expenses:

Income and expenses other than operating income	06-30-2024	06-30-2023	04-01-2024 06-30-2024	04-01-2023 06-30-2023
	Th\$	Th\$	Th\$	Th\$
Gain (loss) on sale of non-current assets, not held for sale	4,058,016	1,625,556	24,278	80,752
Organizational restructuring program	(1,995,854)	(2,128,950)	(997,831)	(95,308)
Discarded projects and Guarantee bonds**	58,781	(1,819,483)	(55,413)	(1,694,999)
Other earnings	383,865	431,560	380,140	429,634
<b>Other gains (losses)</b>	<b>2,504,808</b>	<b>(1,891,317)</b>	<b>(648,826)</b>	<b>(1,279,921)</b>
Interest expense, Bank loans	(7,569,103)	(9,922,166)	(3,743,742)	(5,006,252)
Interest expense, RFC	(2,266,481)	(2,591,707)	(1,121,671)	(1,280,809)
Interest expense, Bonds	(14,584,994)	(13,945,281)	(7,382,889)	(8,735,619)
Interest expense, lease liabilities	(158,971)	(176,305)	(79,971)	(132,125)
Interest expense, other	(1,064,098)	(691,837)	(857,036)	(502,321)
Amortization of ancillary costs related to loan agreements	(134,131)	(173,224)	(126,366)	(88,206)
Activation of interest	1,838,466	3,232,758	932,280	3,232,758
<b>Financial costs</b>	<b>(23,939,312)</b>	<b>(24,267,762)</b>	<b>(12,379,395)</b>	<b>(12,512,574)</b>
Interest income	4,167,342	9,789,085	2,518,805	4,906,331
Gain on redemption and extinguishment of debt	834,944	863,073	447,398	462,162
<b>Financial revenue</b>	<b>5,002,286</b>	<b>10,652,158</b>	<b>2,966,203</b>	<b>5,368,493</b>

\*Corresponds to the amounts accrued as a result of the Company's restructuring plan, which consists of two parts: the redesign of the organization seeking greater efficiency, which entails a reduction of certain positions, and a voluntary retirement plan.

\*\*Corresponds mainly to gains (losses) generated as a result of guarantees associated with projects that have not yet been approved and/or projects that have been discarded.

## Note 28. FOREIGN EXCHANGE GAINS (LOSSES)

The detail of exchange differences as of June 30, 2024, and June 30, 2023 is as follows:

		06-30-2024	06-30-2023	04-01-2024 06-30-2024	04-01-2023 06-30-2023
		Th\$	Th\$	Th\$	Th\$
Trade and other receivables	EUR	340,957	(3,447)	343,319	(3,389)
Trade and other receivables	USD	189,769	-	-	-
<b>Total variation by assets</b>		<b>530,726</b>	<b>(3,447)</b>	<b>343,319</b>	<b>(3,389)</b>
Trade and other accounts payable	EUR	44,664	(6,937)	117,659	(3,472)
Trade and other accounts payable	USD	(109,714)	511,718	16,998	436,732
<b>Total change in liabilities</b>		<b>(65,050)</b>	<b>504,781</b>	<b>134,657</b>	<b>433,260</b>
<b>Foreign exchange gain (loss)</b>		<b>465,676</b>	<b>501,334</b>	<b>477,976</b>	<b>429,871</b>

## Note 29. RESULTS PER UNIT OF RESTATEMENT

The composition of the results per unit of restatement for the periods ended June 30, 2024, and March 31, 2023, is as follows:

Item	06-30-2024	06-30-2023	04-01-2024 06-30-2024	04-01-2023 06-30-2023
	Th\$	Th\$	Th\$	Th\$
Accounts receivable from related entities	131	361	79	189
Current tax assets	356,508	284,536	266,569	226,007
Trade and other receivables	35,692	762,922	(3,139)	815,758
<b>Total variation by assets</b>	<b>392,331</b>	<b>1,047,819</b>	<b>263,509</b>	<b>1,041,954</b>
Other financial liabilities	(22,396,810)	(27,277,834)	(13,979,793)	(13,913,594)
Trade and other accounts payable	502,650	(493,247)	562,922	(526,717)
Accounts payable to related entities	(6,455)	(8,273)	(3,946)	(4,346)
Other non-financial liabilities	41,788	(30,026)	38,912	(29,329)
<b>Total change in liabilities</b>	<b>(21,858,827)</b>	<b>(27,809,380)</b>	<b>(13,381,905)</b>	<b>(14,473,986)</b>
<b>Loss per readjustment unit</b>	<b>(21,466,496)</b>	<b>(26,761,561)</b>	<b>(13,118,396)</b>	<b>(13,432,032)</b>

## Note 30. BUSINESS SEGMENTS

The Group discloses segment information in accordance with IFRS No. 8, "Operating Segments", which establishes the standards for reporting operating segments and related disclosures for products and services. Operating segments are defined as components of an entity for which there is separate financial information that is regularly used by management to make decisions, such as allocating resources and evaluating performance.

The Group manages and measures the performance of its operations by business segment. The internally reported operating segments are as follows:

- Operations related to the sanitation (water) business.
- Operations not related to the sanitation business (non-water).

## Description of types of products and services providing revenue for each reportable segment

The Water segment only includes sanitation services that allow the delivery of products and services for the production and distribution of potable water and the collection and treatment of wastewater. The subsidiaries Aguas Andinas S.A., Aguas Cordillera S.A. and Aguas Manquehue S.A. are classified in this segment.

The Non-water segment includes services related to environmental analysis, industrial waste treatment (industrial liquid waste), integral engineering services, such as the sale of products related to sanitation services and energy projects. The subsidiaries included are EcoRiles S.A., Análisis Ambientales S.A., Hidrogística S.A. and Biogenera S.A.

## General information on results, assets, liabilities and equity and cash flows

Totals on general information on results	06-30-2024		06-30-2023	
	Water	Non-water	Water	Non-water
	Th\$	Th\$	Th\$	Th\$
Income from ordinary activities from external customers	319,727,957	19,958,653	317,876,527	18,932,743
Intersegment income from ordinary activities	750,761	6,672,032	815,808	4,909,373
<b>Subtotal revenue from ordinary activities from external customers and transactions with other operating segments of the same entity</b>	<b>320,478,718</b>	<b>26,630,685</b>	<b>318,692,335</b>	<b>23,842,116</b>
Raw materials and consumables used	(34,518,569)	(7,018,933)	(42,227,430)	(6,502,424)
Employee benefit expenses	(32,802,867)	(7,162,010)	(30,421,155)	(6,292,990)
Operating expenses	(75,462,143)	(7,294,913)	(70,419,023)	(6,948,385)
Depreciation and amortization	(39,387,018)	(1,191,580)	(36,161,136)	(1,142,530)
Other income and expenses	1,828,629	673,123	(1,665,207)	(226,109)
Financial revenue	4,974,470	132,866	10,501,879	150,279
Financial costs	(23,845,702)	(228,643)	(23,767,866)	(497,452)
Impairment of gains and reversal of impairment losses, determined in accordance with MFRS 9	(6,587,363)	(137)	(8,230,029)	43,689
Result from adjustment units and foreign exchange differences	(21,039,578)	42,030	(26,267,742)	7,724
<b>Income (loss) before taxes</b>	<b>93,638,577</b>	<b>4,582,488</b>	<b>90,034,626</b>	<b>2,433,918</b>
Income tax expense (Income)	(20,704,308)	(1,008,451)	(17,513,050)	(531,529)
<b>Segment gain</b>	<b>72,934,269</b>	<b>3,574,037</b>	<b>72,521,576</b>	<b>1,902,389</b>
<b>Segment profit attributable to owners of the parent company</b>	<b>72,933,041</b>	<b>3,574,037</b>	<b>72,520,393</b>	<b>1,902,389</b>
Segment income (loss) attributable to non-controlling interests	1,228	-	1,183	-

Totals on general information on assets, liabilities and equity	06-30-2024		12-31-2023	
	Water	Non-water	Water	Non-water
	Th\$	Th\$	Th\$	Th\$
Current assets	231,952,341	26,213,437	265,846,421	28,599,831
Non-current assets	2,159,666,830	23,162,108	2,126,513,947	23,067,859
<b>Total Assets</b>	<b>2,391,619,171</b>	<b>49,375,545</b>	<b>2,392,360,368</b>	<b>51,667,690</b>
Current liabilities	246,407,168	14,107,670	363,472,077	18,844,378
Non-current liabilities	1,304,755,032	1,260,771	1,174,267,381	1,304,924
<b>Total Liabilities</b>	<b>1,551,162,200</b>	<b>15,368,441</b>	<b>1,537,739,458</b>	<b>20,149,302</b>
Equity attributable to owners of the parent company	840,423,639	34,007,104	854,589,442	31,518,388
Non-controlling interests	33,332	-	31,468	-
<b>Total Equity</b>	<b>840,456,971</b>	<b>34,007,104</b>	<b>854,620,910</b>	<b>31,518,388</b>
<b>Total Equity and Liabilities</b>	<b>2,391,619,171</b>	<b>49,375,545</b>	<b>2,392,360,368</b>	<b>51,667,690</b>

Statement of Cash Flow	06-30-2024		06-30-2023	
	Water	Non-water	Water	Non-water
	Th\$	Th\$	Th\$	Th\$
Cash flows provided by (used in) operating activities	149,439,301	1,761,463	129,248,485	3,248,214
Cash flows from (used in) investing activities	(96,608,301)	(1,318,353)	(64,234,818)	(811,814)
Cash flows from (used in) financing activities	(52,264,833)	(2,405,770)	(81,912,844)	293,625

## Significant revenue and expense items by segment:

### Water and Non-water Segment

The significant items of revenue and expenses are mainly those related to the segment's activity. On the other hand, there are also relevant amounts related to depreciation expenses, personnel, and other miscellaneous expenses, among which outsourced services are relevant.

#### Revenue

The Group's revenue is mainly derived from regulated services corresponding to: production and distribution of potable water, collection, treatment and disposal of sewage and other regulated services (which include revenue related to supply cut-off and repositioning charges, monitoring of industrial liquid waste discharge and fixed charges).

#### Detail of significant revenue items

##### Water segment

Significant items of revenue are mainly those related to the potable water and sewage business activity, i.e., revenue from water sales, over consumption, variable charge, fixed charge, sewer service, sewer use and wastewater treatment.

#### Tariffs

The most important factor that determines our results of operations and financial position are the tariffs set for our sales and regulated services. As a sanitation company, we are regulated by the S.I.S.S. and our tariffs are set in accordance with the Ley de Tarifas de los Servicios Sanitarios D.F.L. No. 70 of 1988,

Our tariff levels are reviewed every five years and, during that period, are subject to readjustments linked to an indexation polynomial, if the accumulated variation since the previous adjustment is equal to or greater than 3.0% (absolute value), as calculated based on various inflation indexes.

Specifically, the adjustments are applied based on formulas that include the Consumer Price Index, the Manufacturing Sector Imported Goods Price Index and the Manufacturing Industry Sector Producer Price Index, all measured by the Chilean National Institute of Statistics. The latest indexations made by each Group Company were applied on the following dates:

Aguas Andinas S.A.

Group 1	February 2023, and January 2024
Group 2	February 2023, January 2024, and June 2024

Aguas Cordillera S.A.      March 2023, and March 2024

Aguas Manquehue S.A.

Santa Maria	January 2023, November 2023, and May 2024
Los Trapenses	January 2023, november 2023, and May 2024
Chamisero	January 2023, November 2023, and May 2024
Chicureo	January 2023, November 2023, and May 2024
Valle Grande 3	January 2023, November 2023, and May 2024

The tariffs in force for the period 2020-2025 were approved by Decree No. 33 dated May 5, 2020, for Aguas Andinas S.A., of the Ministerio de Economía, Desarrollo y Turismo and came into effect on March 1, 2020 (published in the Diario Oficial on December 2, 2020). The current tariffs of Aguas Cordillera S.A. for the five-year period 2020-2025 were approved by Decree No. 56 dated September 11, 2020, and became effective as of June 30, 2020 (published in the Diario Oficial on February 24, 2021) and the current tariffs of Aguas Manquehue S.A. for the five-year period 2020-2025 were approved by Decree No. 56 dated September 11, 2020, and became effective as of June 30, 2020 (published in the Diario Oficial on February 24, 2021). 2020-2025 were approved by Decree No. 69 dated October 27, 2020 (published in the Diario Oficial on March 13, 2021) and became effective as of May 19, 2020, for the Santa María and Los Trapenses systems, April 22, 2019, for Group 3 Chamisero, July 9, 2020 for Group 2 Chicureo and June 22, 2021 for Group 4 Valle Grande III.

#### **Non-water segment**

Significant items of revenue are mainly those related to the segment's activity and are closely related to the main activity of each subsidiary, this involves the sale of materials to third parties, logistics operation services, income from the operation of the liquid industrial waste treatment plant, income from services and analysis of potable water and sewage and sale of biogas.

#### **Detail of significant expense items**

##### **Water segment**

Significant expense items are mainly those related to salaries, electricity, maintenance and repair of networks, equipment, operating maintenance, chemical supplies, depreciation of real estate and personal property, financial interest expense, income tax expense.

##### **Non-water segment**

Significant expense items are mainly those related to compensation, cost of materials for sale and income tax expense.

#### **Detail of explanation of measurement of results, assets, liabilities, equity and cash flows of each segment:**

The measurement applicable to segments corresponds to the grouping of those subsidiaries directly related to the segment.

The accounting criterion corresponds to the recording of those economic events in which rights and obligations emanate in the same sense that arise between economic relationships with third parties. The particularity is that these records will generate committed balances in an asset and liability account according to the spirit of the transaction in each related company according to the segment in which it participates. These accounts, called accounts receivable or payable with related companies, must be netted at the time of consolidating financial statements according to the consolidation rules explained in IFRS 10,

There are no differences in the nature of the measurement of results, since according to the standard, there are no accounting policies that state different cost allocation criteria or similar.

<b>Reconciliation of revenue from ordinary activities</b>	<b>06-30-2024</b> <b>Th\$</b>	<b>06-30-2023</b> <b>Th\$</b>
Revenue from ordinary activities of the segments	347,109,403	342,534,451
Elimination of corporate headquarters accounts with segments	3,054	-
Elimination of intersegment ordinary activities	(7,422,793)	(5,725,181)
<b>Income from ordinary activities</b>	<b>339,689,664</b>	<b>336,809,270</b>

<b>Gain reconciliation</b>	<b>06-30-2024</b> <b>Th\$</b>	<b>06-30-2023</b> <b>Th\$</b>
Consolidation total segment profit (loss)	76,507,078	74,422,782
Elimination of corporate headquarters accounts with segments	(1,100,307)	(755,237)
Consolidation of intersegment profit (loss) elimination	1,228	1,183
<b>Consolidation of gain (loss)</b>	<b>75,407,999</b>	<b>73,668,728</b>

There are no differences in the nature of the measurement of assets and liabilities since, according to the standard, there are no accounting policies that show different allocation criteria.

<b>Reconciliations of assets, liabilities and equity of the segments</b>	<b>06-30-2024</b> <b>Th\$</b>	<b>12-31-2023</b> <b>Th\$</b>
<b>Asset reconciliation</b>		
Consolidation of total segment assets	2,440,994,716	2,444,028,058
Elimination of corporate headquarters accounts with segments	273,411,821	273,128,342
Elimination of intersegment accounts	(7,861,561)	(20,680,329)
<b>Total Assets</b>	<b>2,706,544,976</b>	<b>2,696,476,071</b>
<b>Reconciliation of liabilities</b>		
Consolidation of total segment liabilities	1,566,530,641	1,557,888,760
Elimination of corporate headquarters accounts with segments	1,125,260	1,239,382
Elimination of intersegment accounts	(7,861,561)	(20,680,329)
<b>Total Liabilities</b>	<b>1,559,794,340</b>	<b>1,538,447,813</b>
<b>Equity reconciliation</b>		
Consolidation of total segment equity	942,232,458	886,107,830
Elimination of corporate headquarters accounts with segments	(231,835,634)	(170,258,141)
<b>Equity attributable to owners of the parent company</b>	<b>710,396,824</b>	<b>715,849,689</b>

There are no differences in the nature of the measurement of cash flows since, according to the standard, there are no accounting policies that show different allocation criteria.

<b>Reconciliation of operating cash flows of the segments</b>	<b>06-30-2024</b> <b>Th\$</b>	<b>06-30-2023</b> <b>Th\$</b>
Consolidation of operating cash flows of the segments	151,200,764	132,496,699
Elimination of corporate headquarters accounts with segments	(2,809,090)	(2,800,932)
<b>Total operating cash flows</b>	<b>148,391,674</b>	<b>129,695,767</b>

<b>Reconciliation of the investment flows of the segments</b>	<b>06-30-2024</b> <b>Th\$</b>	<b>06-30-2023</b> <b>Th\$</b>
Consolidation of segment investment flows	(97,926,654)	(65,046,632)
Elimination of intersegment accounts	423,000	292,075
<b>Total investment flows</b>	<b>(97,503,654)</b>	<b>(64,754,557)</b>



Reconciliation of segment financing flows	06-30-2024 Th\$	06-30-2023 Th\$
Consolidation of segment cash flows	(54,670,603)	(81,619,220)
Elimination of intersegment accounts	2,756,679	1,644,615
<b>Total cash flows</b>	<b>(51,913,924)</b>	<b>(79,974,605)</b>

#### Information on main customers

##### Main customers in the water segment:

- Municipalidad de Puente Alto
- Municipalidad de Santiago
- Municipalidad de La Florida
- Municipalidad de San Bernardo
- Municipalidad de Peñalolén
- Municipalidad de Las Condes
- Municipalidad de La Pintana
- Municipalidad de Pudahuel
- Municipalidad de El Bosque
- Municipalidad de Quilicura
- Embotelladoras Chilenas Unidas S.A.
- Centro de Detención Preventiva Santiago 1
- Embotelladora Andina S.A.
- Administradora de Centros Comerciales Cencosud SpA.
- Cervecería CCU Chile Ltda.
- Universidad de Chile
- Soprole S.A.
- Inversiones y Servicios Data Luna Ltda.
- Akro Diseños SpA.
- Dirección General de Gendarmería de Chile

##### Main customers in the non-water segment:

- Papeles Cordillera S.A.
- EME Servicios Generales Ltda.
- Inmobiliaria Constructora Nueva Pacifico
- Cartulinas CMPC S.A.
- Watt's S.A.
- Soprole S.A.
- Echeverría Izquierdo Ingeniería y Construcción S.A.
- Constructora Pérez y Gómez Ltda.
- Agroindustrial El Paico S.A.
- Cooperativa Agrícola y Lechera La Unión

#### Types of segment products Water - Non-water

##### Water segment

The types of products and services for the water segment are as follows:

- Production and distribution of potable water.
- Wastewater collection and treatment.

Segment comprised of Aguas Andinas S.A., Aguas Cordillera S.A. and Aguas Manquehue S.A.

##### Non-water segment

The types of products and services for the non-water segment are:

- Outsourcing services in operations of industrial waste treatment plants and treatment of excess organic load (subsidiary EcoRiles S.A.).
- Physical, chemical and biological analysis of water, air and solids (subsidiary Análisis Ambientales S.A.).
- Integral engineering services and sale of products such as pipes, valves, faucets and other related products (subsidiary Hidrogística S.A.).
- Energy projects (subsidiary Biogenera S.A.).

### Note 31. EARNINGS PER SHARE

Basic earnings per share is calculated by dividing the profit (loss) attributable to equity holders of the Parent Company by the weighted average number of common shares outstanding during the period.

Earnings per share		06-30-2024	06-30-2023	04-01-2024 06-30-2024	01-07-2022 30-09-2022
Profit attributable to holders of equity instruments in the net equity of the parent company	Th\$	37,231,529	36,532,318	10,119,333	12,432,569
Results available for common shareholders, basic	Th\$	37,231,529	36,532,318	10,119,333	12,432,569
Weighted average number of shares, basic		1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
<b>Earnings per share</b>	<b>\$</b>	<b>37,232</b>	<b>36,532</b>	<b>10,119</b>	<b>12,433</b>

### Disclosure of diluted earnings (loss) per share information

The Group has not carried out any transactions with a potential dilutive effect that would result in earnings per diluted share other than basic earnings per share.

## Note 32. FINANCIAL STATEMENTS OF SUBSIDIARIES

The summarized information of the statement of financial position and statement of comprehensive income of each of the Subsidiaries included in the consolidated financial statements is as follows:

### Summary Financial Information of Subsidiaries (Statement of Financial Position) as of June 30, 2024

06-30-2024	Current assets	Non-current assets	Current liabilities	Non-current liabilities	Equity
Subsidiaries	Th\$	Th\$	Th\$	Th\$	Th\$
Aguas Andinas S.A.	243,724,813	2,080,303,629	212,190,970	1,237,406,729	874,430,743
Aguas Cordillera S.A.	16,552,074	421,542,578	52,272,949	51,336,997	334,484,706
Aguas Manquehue S.A.	5,534,179	101,397,730	15,801,973	16,011,307	75,118,629
EcoRiles S.A.	10,115,751	1,331,299	2,961,275	130,841	8,354,934
Hidrogística S.A.	6,055,230	4,195,487	3,141,337	985,380	6,124,000
Análisis Ambientales S.A.	7,656,872	6,442,216	2,030,146	144,550	11,924,392
Biogenera S.A.	2,507,467	11,193,107	6,096,797	-	7,603,777

### Summarized financial information of subsidiaries (Statement of Comprehensive Income) as of June 30, 2024

06-30-2024	Result for the period	Revenue	Operating expenses	Other Expenses (-) / Net Income (+)
Subsidiaries	Th\$	Th\$	Th\$	Th\$
Aguas Andinas S.A.	76,507,078	281,460,009	(161,034,866)	(43,918,065)
Aguas Cordillera S.A.	12,318,918	39,412,712	(26,021,944)	(1,071,850)
Aguas Manquehue S.A.	3,198,168	11,731,961	(7,261,885)	(1,271,908)
EcoRiles S.A.	1,206,873	11,284,765	(9,775,615)	(302,277)
Hidrogística S.A.	1,229,334	6,295,464	(5,438,160)	372,030
Análisis Ambientales S.A.	690,639	7,491,826	(6,606,670)	(194,517)
Biogenera S.A.	447,190	1,973,920	(1,262,283)	(264,447)

### Summary Financial Information of Subsidiaries (Statement of Financial Position) as of December 31, 2023

12-31-2023	Current assets	Non-current assets	Current liabilities	Non-current liabilities	Equity
Subsidiaries	Th\$	Th\$	Th\$	Th\$	Th\$
Aguas Andinas S.A.	270,132,444	2,029,337,734	315,229,761	1,098,132,650	886,107,767
Aguas Cordillera S.A.	21,905,477	415,895,233	63,680,880	57,703,901	316,415,929
Aguas Manquehue S.A.	7,555,149	99,888,202	18,308,085	18,430,829	70,704,437
EcoRiles S.A.	11,734,652	1,344,331	4,039,116	121,666	8,918,201
Hidrogística S.A.	7,382,180	3,998,185	5,857,967	949,972	4,572,426
Análisis Ambientales S.A.	7,813,785	6,383,879	3,093,205	233,285	10,871,174
Biogenera S.A.	1,782,902	11,341,463	5,967,778	-	7,156,587

## Summarized financial information of subsidiaries (Statement of Comprehensive Income) as of June 30, 2023

06-30-2023	Result for the period	Revenue	Operating expenses	Other Expenses (-) / Net Income (+)
Subsidiaries	Th\$	Th\$	Th\$	Th\$
Aguas Andinas S.A.	74,422,781	276,118,549	(157,983,803)	(43,711,965)
Aguas Cordillera S.A.	11,870,086	38,921,229	(26,095,168)	(955,975)
Aguas Manquehue S.A.	3,409,682	13,411,420	(8,613,764)	(1,387,974)
EcoRiles S.A.	1,174,840	11,035,048	(9,560,344)	(299,864)
Hidrogística S.A.	454,400	6,105,192	(5,328,593)	(322,199)
Análisis Ambientales S.A.	343,483	6,407,670	(5,867,041)	(197,146)
Aguas del Maipo S.A.	(70,337)	1,332,495	(1,168,640)	(234,192)

### Detail of significant subsidiaries

The definition of significant subsidiaries is based on their percentage share of operating results and their share of fixed assets and results for the period compared to the consolidated financial statements. The following companies are considered significant subsidiaries:

Name of significant subsidiary	Aguas Andinas S.A.	Aguas Cordillera S.A.	Aguas Manquehue S.A.
Taxpayer ID (RUT)	61.808.000-5	96.809.310-k	89.221.000-4
Country	Chile	Chile	Chile
Functional currency	Chilean Pesos	Chilean Pesos	Chilean Pesos
Percentage interest in significant subsidiary	50,10234%	99,99003%	100,00000%
Percentage of voting power in significant affiliate	50,10234%	99,99003%	100,00000%
<b>Percentage over consolidated values as of June 30, 2024</b>			
Contribution margin	83.00%	10.65%	4.44%
Property, plant and equipment	81.97%	13.25%	4.19%
Result for the period	75.20%	15.42%	6.85%

The subsidiary Aguas Andinas S.A. will be prohibited from distributing dividends, except for the mandatory minimum, in the event of default or delay in the payment of any installment of one of the current loans.

### Note 33. IMPAIRMENT OF ASSETS

#### Disclosures on impairment of assets by cash-generating unit

A Cash Generating Unit (CGU) is defined as each Company as a whole, since each one is individually capable of generating future economic benefits and represents the smallest group of assets that generate independent cash flows. In accordance with the standard, the Group shall assess at each balance sheet date, whether there is any indication of impairment of any asset. If such an indication exists, the Group estimates the recoverable amount of the asset. Assets with indefinite service lives and goodwill are tested for impairment at least at the end of the reporting period or whenever there is an indication of impairment.

For intangible assets with indefinite service lives, water rights, a valuation study is performed at market prices, which are compared with the values assigned as deemed cost at the date of adoption of IFRS.

For the lower values, the value in use is calculated, considering the different companies as CGUs, using the latest available budget estimates for the companies in the medium term and different parameters such as discount rates according to models widely used in the market. The parameters are established through the information in force for risk-free rates and those of the relevant market, service life of each company's own assets and usual income growth rates for the companies, considering population growth and variations in consumption over the years.

The recoverable amount is the higher of fair value less cost to sell and value in use, which is the present value of estimated future cash flows. Value in use is the approach used by the Group to calculate the recoverable amount of property, plant and equipment, goodwill and intangible assets.

To estimate the value in use of the CGU, the Group prepares projections of future pre-tax cash flows based on the budget available at the time of the impairment test. These budgets incorporate the best estimates, past experience and future expectations of the Group's management.

Revenue and costs are projected with a growth rate equal to inflation, investments are projected by the value of depreciation of property, plant and equipment and intangibles increased by inflation and the variation in working capital is estimated according to the variation between each year of the operating financing needs.

To obtain the present value, cash flows are discounted at a pre-tax rate of 9.07% nominal annual rate, which includes the cash flows generated from the beginning of the following year until the end of the average remaining service life of the assets, and the residual value of the perpetuity of the last cash flow is added.

The pre-tax discount rate is determined considering that the present value of the after-tax cash flows should be equal to the present value of the pre-tax cash flows.

The horizon for the projection of future cash flows corresponds to the average remaining service life of the CGU's assets, i.e. 18 years. Additionally, the investments are authorized by the Superintendency of Sanitation Services in a development plan, under the figure of an indefinite concession and in a stable regulatory framework.

The approach used by the company to assign value to each key assumption used to project cash flows considers:

Inflation of 3.0% from 2024 onwards.

Discount rate: weighted average cost of capital (WACC) after tax obtained from market information.

WACC before tax is obtained by finding the target rate that yields the net present value obtained by discounting the cash flows at the WACC after tax.

Projection exercise: 18 years plus perpetuity. The projection exercise is obtained by dividing net assets into depreciation and amortization and depreciation and amortization for the last 12 months.

Perpetuity: cash flow of the last fiscal year, discounted at the WACC obtained minus inflation and brought to the present at the same WACC.

The Company and Subsidiaries test their intangible assets with indefinite service lives and goodwill for impairment on an annual basis.

As of December 31, 2023, the respective impairment tests were performed, based on estimates and projections available to the Group. These estimates indicated that the benefits attributable to the investments with lower associated values individually exceed their consolidated book value in all cases, as well as intangible assets with indefinite service lives were evaluated resulting in a higher value than that recorded in books.

As of June 30, 2024, and December 31, 2023, no impairment of assets has been recorded, nor is there any indication of impairment.

## GUARANTEES AND RESTRICTIONS

### a) Direct guarantees

Among the main ones are the Superintendencia de Servicios Sanitarios to guarantee the conditions for rendering services and development programs in the company's concession areas, SERVIU Metropolitano to guarantee pavement replacement and other institutions for the total amount of Th\$53,223,438 and Th\$54,374,920 as of June 30, 2024, and December 31, 2023, respectively.

The detail of the main guarantees exceeding Th\$ 10,000 thousand is as follows:

Collateral Creditor	Debtor Name	Type of Guarantee	06-30-2024	12-31-2023
			Th\$	Th\$
SERVIU METROPOLITANO	Aguas Andinas S.A.	Guarantee Bond	16,524,560	18,766,898
ASOCIACION DE CANALISTAS DEL MAIPO	Aguas Andinas S.A.	Guarantee Bond	10,712,821	10,482,350
S.I.S.S.	Aguas Andinas S.A.	Guarantee Bond	8,366,239	8,125,776
MINISTERIO DE OBRAS PUBLICAS (MOP) DOHM	Aguas Andinas S.A.	Guarantee Bond	1,794,295	1,561,914
MUNICIPALIDAD DE LA FLORIDA	Aguas Andinas S.A.	Guarantee Bond	629,216	616,111
MUNICIPALIDAD DE PROVIDENCIA	Aguas Andinas S.A.	Guarantee Bond	57,297	112,208
CAMARA DE COMERCIO DE SANTIAGO	Aguas Andinas S.A.	Guarantee Bond	10,800	-
CARBOMET ENERGIA S.A.	Aguas Andinas S.A.	Guarantee Bond	-	110,368
MUNICIPALIDAD DE PEÑALOEN	Aguas Andinas S.A.	Guarantee Bond	61,010	59,740
MUNICIPALIDAD DE LA REINA	Aguas Andinas S.A.	Guarantee Bond	56,358	55,184
MUNICIPALIDAD DE CERRILLOS	Aguas Andinas S.A.	Guarantee Bond	37,094	36,789
MUNICIPALIDAD DE SANTIAGO	Aguas Andinas S.A.	Guarantee Bond	94,045	34,251
SOCIEDAD CONCESIONARIA AMERICO VESPUCIO	Aguas Andinas S.A.	Guarantee Bond	18,786	18,395
RUTA DEL MAIPO SOC. CONCESIONA	Aguas Andinas S.A.	Guarantee Bond	10,800	18,395
DIR. GRAL. AERONAUTICA CIVIL	Aguas Andinas S.A.	Guarantee Bond	15,029	14,716
MUNICIPALIDAD DE PADRE HURTADO	Aguas Andinas S.A.	Guarantee Bond	19,276	-
GOB REG METROPOLITANO	Aguas Andinas S.A.	Guarantee Bond	-	13,435
S.I.S.S.	Aguas Cordillera S.A.	Guarantee Bond	2,522,199	2,430,526
ASOCIACION DE CANALISTAS DEL MAIPO	Aguas Cordillera S.A.	Guarantee Bond	1,413,361	1,383,925
SERVIU METROPOLITANO	Aguas Cordillera S.A.	Guarantee Bond	659,376	882,889

MUNICIPALIDAD DE LAS CONDES	Aguas Cordillera S.A.	Guarantee Bond	171,000	171,000
MUNICIPALIDAD DE LO BARNECHEA	Aguas Cordillera S.A.	Guarantee Bond	269,217	148,538
MUNICIPALIDAD DE VITACURA	Aguas Cordillera S.A.	Guarantee Bond	75,144	73,579
ASOCIACION DE CANALISTAS DEL MAIPO	Aguas Manquehue S.A.	Guarantee Bond	2,070,295	2,027,177
S.I.S.S.	Aguas Manquehue S.A.	Guarantee Bond	1,350,859	1,190,430
MUNICIPALIDAD DE VITACURA	Aguas Manquehue S.A.	Guarantee Bond	15,029	14,716
DIRECCIÓN GENERAL DEL TERRITORIO MARÍTIMO Y DE MARINA MERCANTE	Anam S.A.	Guarantee Bond	164,955	230,451
SOC CONTRACTUAL MINERA EL ABRA	Anam S.A.	Guarantee Bond	193,270	189,244
SEMBICORP AGUAS CHACABUCO S.A.	Anam S.A.	Guarantee Bond	56,132	54,963
CMPC PULP SPA	Anam S.A.	Guarantee Bond	75,933	52,866
SUPERINTENDENCIA DEL MEDIO AMBIENTE	Anam S.A.	Guarantee Bond	18,786	18,395
CELULOSA ARAUCO Y CONSTITUCION S.A.	Anam S.A.	Guarantee Bond	11,118	10,886
EMPRESAS CMPC S A	Anam S.A.	Guarantee Bond	10,144	-
ROCKWOOD LITIO LTDA.	Anam S.A.	Guarantee Bond	161,855	-
PROLESUR S.A.	EcoRiles S.A.	Guarantee Bond	-	79,674
FORSAC SPA	EcoRiles S.A.	Guarantee Bond	269,325	77,021
EMPRESAS CAROZZI S.A.	EcoRiles S.A.	Guarantee Bond	37,271	36,495
SOPROLE S.A.	EcoRiles S.A.	Guarantee Bond	-	30,259
EMBOTELLADORAS CHILENAS UNIDAS S.A.	EcoRiles S.A.	Guarantee Bond	21,957	21,957
SALFA MONTAJES S.A.	EcoRiles S.A.	Guarantee Bond	120,946	19,005
CARTULINAS CMPC S.A.	EcoRiles S.A.	Guarantee Bond	147,507	-
ENVASES IMPRESOS SPA	EcoRiles S.A.	Guarantee Bond	223,365	-
SERVIU METROPOLITANO	Hidrogística S.A.	Guarantee Bond	1,133,344	-
ESVAL S.A.	Hidrogística S.A.	Guarantee Bond	35,731	-
SERVIU METROPOLITANO	Hidrogística S.A.	Guarantee Bond	-	1,330,685
<b>Totals</b>			<b>49,635,745</b>	<b>50,501,211</b>

The following are the capital bond and loan restrictions observed by the Company:

## **b) Restrictions for bond issuance**

### **i) Aguas Andinas S.A.**

The Company has restrictions and obligations arising from bond issues made in the domestic market, where those related to financial metrics are as follows:

#### **1. Series M, P, Q, S, S, U, V, W, X and AA bonds:**

Maintain at the close of each quarter of the Issuer's Financial Statements, a Debt Level no greater than 1,5 times. Notwithstanding the above, the above limit will be adjusted according to the quotient between the Consumer Price Index of the month in which the Indebtedness Level is calculated and the Consumer Price Index of December 2009. However, the above limit will be adjusted up to a maximum level of 2 times. For these purposes, the leverage level will be defined as the ratio between the Expendable Liabilities and the Total Net Equity. The Issuer's Current Liabilities shall be defined as the sum of Total Current Liabilities and Total Non-Current Liabilities. For purposes of determining the aforementioned ratio, the amount of all guarantees, simple or joint and several bonds, joint and several co-debts or other guarantees, personal or real, that the Issuer or its subsidiaries may have granted to guarantee third party obligations are included within the Expendable Liabilities, with the exception of: (i) those granted by the Issuer or its Subsidiaries for obligations of other Subsidiaries of the Issuer, (ii) those granted by Subsidiaries of the Issuer for obligations of the Issuer, and (iii) those granted to public institutions to guarantee compliance with sanitation legislation and the execution of works in public spaces. For the foregoing purposes, Total Net Worth will correspond to the amount resulting from the difference between the Total Assets accounts and the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts of the Issuer's interim consolidated financial statements.

Borrowing Level Limit as of June 30, 2024, corresponds to the maximum level of 2 times the cumulative inflation rate of 80.50%.

**Debt level as of June 30, 2024: 1,78,**

#### **2. AC, AD and AE series bonds:**

Maintain at the close of each quarter of the Issuer's Financial Statements, a Debt Level no greater than 1,5 times. Notwithstanding the foregoing, the above limit shall be adjusted according to the quotient between the Consumer Price Index of the month in which the Indebtedness Level is calculated and the Consumer Price Index of December 2009. For these purposes, the leverage level will be defined as the ratio between the Net Expendable Liabilities and the Total Net Equity. The Issuer's Net Liabilities will be defined as the sum of Total Current Liabilities and Total Non-Current Liabilities minus the "Cash and Cash Equivalents" account in its Financial Statements. For purposes of determining the aforementioned ratio, Net Liabilities include the amount of all guarantees, simple or joint and several bonds, joint and several co-debts or other guarantees, personal or in rem, that the Issuer or its subsidiaries may have granted to guarantee third party obligations, except for: (i) those granted by the Issuer or its Subsidiaries for obligations of other Subsidiaries of the Issuer, (ii) those granted by Subsidiaries of the Issuer for obligations of the Issuer, and (iii) those granted to public institutions to guarantee compliance with sanitation legislation, the execution of works in public spaces and the provision of advisory and technical inspection services for rural potable water projects. For the above purposes, Total Net Worth will correspond to the amount resulting from the difference between the Total Assets accounts and the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts in the Issuer's Interim Consolidated Financial Statements.

Net Debt Level Limit as of June 30, 2024: 2,71 times, with cumulative inflation of 80.50%.

**Net debt level as of June 30, 2024: 1.66**



As of June 30, 2024, the tables for the determination of the net Debt Levels are as follows:

Level of Indebtedness	06-30-2024	
	Th\$	
	M, P, Q, S, S, U, V, W, X and AA bonds	AC, AD and AE bonds
Total current liabilities	252,840,419	252,840,419
Total non-current liabilities	1,305,828,661	1,305,828,661
<b>Total IFRS liabilities</b>	<b>1,558,669,080</b>	<b>1,558,669,080</b>
Cash and cash equivalents	-	(107,760,188)
Guarantees with third parties	1,462,746	1,462,746
<b>Total liabilities due</b>	<b>1,560,131,826</b>	<b>1,452,371,638</b>
Total assets	2,433,133,155	2,433,133,155
Total current liabilities	(252,840,419)	(252,840,419)
Total non-current liabilities	(1,305,828,661)	(1,305,828,661)
<b>Total equity</b>	<b>874,464,075</b>	<b>874,464,075</b>
<b>Leverage level</b>	<b>1.78</b>	<b>1.66</b>

- Not to sell, assign or transfer essential assets (concession of public services granted by S.I.S.S. for Gran Santiago), except in the case of contributions or transfers of essential assets to Subsidiaries.

The Company is in compliance with all the requirements set forth in the bond agreements as of June 30, 2024, and December 31, 2023.

#### c) Restrictions for bank loans

##### i) Aguas Andinas S.A.

The Company has obligations and restrictions for obtaining loans contracted with several domestic banks, which establish the financial conditions detailed below:

##### a) Restrictions related to loans from Banco BCI, Banco de Chile and Banco Itaú:

- A leverage level not exceeding one point five times, measured on the figures of its consolidated balance sheets. Notwithstanding the foregoing, the above limit will be adjusted according to the quotient between the Consumer Price Index of the month in which the leverage level is calculated and the Consumer Price Index of December 2009, For the period ending June 30, 2024, the variation of the debt level limit amounts to 2.71 times, being the accumulated inflation 80.50%. For these purposes, the leverage level will be defined as the ratio between Net Liabilities and Total Equity. Net Liabilities are defined as the sum of Total Current Liabilities and Total Non-Current Liabilities minus Cash and Cash Equivalents in its interim consolidated financial statements. In determining the aforementioned ratio, Net Liabilities include the amount of all guarantees, simple or joint and several bonds, joint and several co-debts or other guarantees, personal or in rem, that the Issuer or its subsidiaries may have granted to secure third-party obligations, except for: (i) those granted by the Issuer or its Subsidiaries for obligations of other Subsidiaries of the Issuer, (ii) those granted by Subsidiaries of the Issuer for obligations of the Issuer, and (iii) those granted to public institutions to guarantee compliance with sanitation legislation, the execution of works in public spaces and the provision of advisory and technical inspection services for rural potable water projects. For the above purposes, the total Net Equity will correspond to the amount resulting from the difference between the Total Assets accounts and the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts.

**Net leverage level as of June 30, 2024: 1.66**

- Prohibition to dispose of or lose ownership of essential assets, except in the case of contributions or transfers of essential assets to Subsidiaries.
- Prohibition to distribute dividends, except for the mandatory minimum if there is a situation of default or delay in the payment of any installment of the loan.

## b) Restrictions related to loans from Banco Scotiabank and Banco BCI:

- 1) A leverage level not exceeding one point five times, measured on the figures of its consolidated balance sheets. Notwithstanding the foregoing, the above limit will be adjusted according to the quotient between the Consumer Price Index of the month in which the leverage level is calculated and the Consumer Price Index of December 2009, For the period ending June 30, 2024, the variation of the debt level limit amounts to 2.71 times, being the accumulated inflation 80.50%. For these purposes, the leverage level will be defined as the ratio between Net Liabilities and Total Equity. Net Liabilities are defined as the sum of Total Current Liabilities and Total Non-Current Liabilities minus the Cash and Cash Equivalents account in its interim consolidated financial statements.

**Net leverage level at June 30, 2024: 1.66**

- 2) Prohibition to dispose of or lose ownership of essential assets, except in the case of contributions or transfers of essential assets to Subsidiaries.
- 3) Prohibition to distribute dividends, except for the mandatory minimum if there is a situation of default or delay in the payment of any installment of the loan.

## Summary of banking restrictions

As of June 30, 2024, the table for the determination of the net Debt Levels is as follows:

Level of Indebtedness	06-30-2024 Th\$	
	Banco BCI (*) / Banco de Chile and Banco Itaú	Scotiabank / Banco BCI (*)
Total current liabilities	252,840,419	252,840,419
Total non-current liabilities	1,305,828,661	1,305,828,661
<b>Total IFRS liabilities</b>	<b>1,558,669,080</b>	<b>1,558,669,080</b>
Cash and cash equivalents	(107,760,188)	(107,760,188)
Guarantees with third parties	1,462,746	-
<b>Total liabilities due</b>	<b>1,452,371,638</b>	<b>1,450,908,892</b>
Total assets	2,433,133,155	2,433,133,155
Total current liabilities	(252,840,419)	(252,840,419)
Total non-current liabilities	(1,305,828,661)	(1,305,828,661)
<b>Total equity</b>	<b>874,464,075</b>	<b>874,464,075</b>
<b>Leverage level</b>	<b>1.66</b>	<b>1.66</b>

(\*) The Company has obligations and restrictions for obtaining loans contracted with Banco BCI, where financial conditions are established that for some contracts include guarantees with third parties for their calculation, while in other they should not be included.

The Company is in compliance with all bank loan restrictions as of June 30, 2024, and December 31, 2023.

## 3) Guarantees obtained from third parties

As of June 30, 2024, and December 31, 2023, the Group has received guarantee documents for Th\$ 43,074,121 and Th\$ 40,098,140, respectively, which are mainly originated by construction contracts with construction companies to guarantee the faithful fulfillment of the contract. In addition, there are other guarantees for service contracts and acquisition of materials that guarantee their timely delivery.

Details of the most significant bank guarantees received as of June 30, 2024, are summarized below:

Contractor or Supplier	Company	06-30-2024	Expiration date
		Th\$	
CONSORCIO AQUAMBIENTE - EDAM	Aguas Andinas S.A.	2,648,011	01-31-25
AES ANDES S.A.	Aguas Andinas S.A.	1,277,443	02-01-27
CONSTRUCTORA MALPO SPA	Aguas Andinas S.A.	1,089,584	10-30-24
MOTOROLA CHILE S.A.	Aguas Andinas S.A.	1,039,238	12-01-25
ING. Y CONSTRUCCION MST LTDA.	Aguas Andinas S.A.	1,035,320	09-05-24
EMPRESA DE TRANSPORTE DE PASAJEROS METRO S.A.	Aguas Andinas S.A.	1,014,440	01-15-25
VEOLIA SOLUTIONS CHILE LIMITADA	Aguas Andinas S.A.	879,182	03-30-28
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	681,944	10-18-24
EMPRESA NACIONAL DE ENERGIA ENEX S.A.	Aguas Andinas S.A.	666,112	12-12-24
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	660,651	11-15-25
SOCIEDAD CONCESIONARIA AMERICO VESPUCIO ORIENTE II	Aguas Andinas S.A.	611,858	03-31-25
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	570,962	12-05-24
MATHIESEN S.A.C.	Aguas Andinas S.A.	495,189	10-31-24
EMPRESA DE TRANSPORTE DE PASAJEROS METRO S.A.	Aguas Andinas S.A.	462,134	01-15-25
CENCOSUD SHOPPING S.A.	Aguas Andinas S.A.	450,862	09-02-25
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	448,909	12-01-24
METRO S.A.	Aguas Andinas S.A.	432,076	04-01-25
I C M S.A.	Aguas Andinas S.A.	416,860	12-02-24
KALLPLAT CHILE LIMITADA	Aguas Andinas S.A.	413,290	06-30-25
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	386,501	08-21-24
SERVICIO DE REHABILITACION INDUSTRIAL CIPP CHILE	Aguas Andinas S.A.	385,418	01-12-25
MARKETING RELACIONAL UPCOM LTDA.	Aguas Andinas S.A.	375,719	10-31-25
EMPRESA NACIONAL DE ENERGIA ENEX S.A.	Aguas Andinas S.A.	362,681	12-12-24
CIRION TECHNOLOGIES CHILE S.A.	Aguas Andinas S.A.	347,930	06-02-25
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	340,138	07-18-25
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	300,575	10-31-24
INMOBILIARIA MONTE ACONCAGUA S.A.	Aguas Andinas S.A.	300,575	11-27-24
MONTECORVO INGENIERIA Y CONTRUCCION LTDA	Aguas Andinas S.A.	299,152	07-10-24
BESALCO ARRIGONI LIMITADA	Aguas Andinas S.A.	297,569	10-06-24
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	297,006	03-15-26
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	283,353	08-21-24
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	272,119	07-18-25
SNF CHILE S.A.	Aguas Andinas S.A.	271,951	09-23-24
TRANSPORTE CENTRO SUR-NORTE S.A.	Aguas Andinas S.A.	271,339	11-17-26
MONTECORVO INGENIERIA Y CONTRUCCION LTDA	Aguas Andinas S.A.	265,415	07-10-24
INMOBILIARIA VIVIENDAS 2000 SPA	Aguas Andinas S.A.	263,003	04-24-25
SOCIEDAD CONCESIONARIA AMERICO VESPUCIO	Aguas Andinas S.A.	263,003	12-19-25
CONSTRUCTORA OLBERTZ LTDA.	Aguas Andinas S.A.	262,315	09-30-24
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	236,483	08-20-24
FAST SOLUCIONES CONSTRUCCIONES LIMITADA	Aguas Andinas S.A.	231,149	06-02-25
INLAC S.A.	Aguas Andinas S.A.	229,307	03-31-25
NEREUS SPA	Aguas Andinas S.A.	222,751	03-15-25
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	218,563	08-01-25
SOCIEDAD CONCESIONARIA AMERICO VESPUCIO	Aguas Andinas S.A.	210,252	08-06-25
CONSTRUCTORA OLBERTZ LTDA.	Aguas Andinas S.A.	210,146	09-30-24
SOCIEDAD AGRICOLA Y COMERCIAL AGROF S.A.	Aguas Andinas S.A.	199,845	07-15-26
INMOBILIARIA POCURO SPA	Aguas Andinas S.A.	187,859	09-25-24
CONSTRUCTORA VALKO S A	Aguas Andinas S.A.	187,859	09-30-24
METRO S.A.	Aguas Andinas S.A.	184,102	04-01-25

Contractor or Supplier	Company	06-30-2024 Th\$	Expiration date
CONSTRUCTORA OLBERTZ LTDA.	Aguas Andinas S.A.	180,741	09-16-24
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	180,544	05-20-25
EUROFIRMS CHILE EST SPA	Aguas Andinas S.A.	178,992	07-02-25
OCA ENSAYOS INSPECCIONES Y CERTIFICACIONES CHILE S.A.	Aguas Andinas S.A.	177,121	01-31-25
CONSORCIO BAPA GRAMATEC SPA	Aguas Andinas S.A.	169,814	04-24-25
ANIDA CONSULTORES S.A.	Aguas Andinas S.A.	169,396	12-01-24
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	168,614	07-18-26
DEGREMONT LIMITADA	Aguas Andinas S.A.	166,631	04-07-25
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	150,783	08-10-26
SERVICIOS HELPBANK S.A.	Aguas Andinas S.A.	150,287	07-18-24
CONSORCIO NAC. DE DIST. Y LOG. S.A.	Aguas Andinas S.A.	150,287	09-14-24
SERVICIOS HELPBANK S.A.	Aguas Andinas S.A.	150,287	11-06-24
EMPRESA CONST. COTA MIL LTDA.	Aguas Andinas S.A.	150,287	07-31-25
GESTION Y SERVICIOS S.A.	Aguas Andinas S.A.	150,287	12-01-25
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	140,367	08-10-24
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	136,635	02-10-25
INLAC S.A.	Aguas Andinas S.A.	134,772	03-02-26
AUTORENTAS DEL PACIFICO SPA	Aguas Andinas S.A.	133,756	07-31-24
QUEVEDO INGENIERIA S.A.	Aguas Andinas S.A.	132,612	10-30-25
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	131,443	08-21-24
TRANSPORTE CENTRO SUR-NORTE S.A.	Aguas Andinas S.A.	127,060	10-30-26
CONSTRUCTORA ZURCAL LTDA.	Aguas Andinas S.A.	124,664	07-16-25
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	123,764	08-10-24
TELEFONICA EMPRESAS CHILE S.A.	Aguas Andinas S.A.	119,441	05-02-25
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	117,573	02-21-25
EMPRESA CONST. COTA MIL LTDA.	Aguas Andinas S.A.	116,463	11-26-25
KEMIRA CHILE COMERCIAL LTDA.	Aguas Andinas S.A.	115,667	12-11-24
ICAFAL INGENIERIA Y CONSTRUCCION S.A.	Aguas Andinas S.A.	114,744	07-02-25
LANDUSTRIE SNEEK BV	Aguas Andinas S.A.	114,628	10-16-24
EL PENON SPA	Aguas Andinas S.A.	112,716	07-04-24
VEOLIA SOLUCIONES AMBIENTALES CHILE	Aguas Andinas S.A.	110,161	12-04-28
PETRA ADMINISTRADORA DE SERVICIOS GENERALES SPA	Aguas Andinas S.A.	109,979	08-29-24
I C M S.A.	Aguas Andinas S.A.	105,488	02-05-25
MONTECORVO INGENIERIA Y CONTRUCCION LTDA	Aguas Andinas S.A.	104,755	11-14-24
MONTAJES ALMONACID SPA	Aguas Andinas S.A.	102,991	12-08-25
EMPRESA DE INGENIERIA Y COMUNICACIONES SPA	Aguas Andinas S.A.	102,834	04-09-25
CONSORCIO BAPA GRAMATEC SPA	Aguas Cordillera S.A.	543,359	07-31-24
CONSORCIO BAPA GRAMATEC SPA	Aguas Cordillera S.A.	406,876	09-24-24
INGENIERIA Y CONSTRUCCION MST S.A.	Aguas Cordillera S.A.	295,706	12-30-24
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Cordillera S.A.	236,838	04-30-25
ING. Y CONSTRUCCION MST LTDA.	Aguas Cordillera S.A.	176,022	08-30-24
MONTAJES ALMONACID SPA	Aguas Cordillera S.A.	122,897	09-30-24
ING. Y CONSTRUCCION MST LTDA.	Aguas Cordillera S.A.	120,000	08-27-24
INLAC S.A.	Aguas Cordillera S.A.	110,481	07-31-25
INMOBILIARIA LOS HUANILES S.A.	Aguas Manquehue S.A.	1,352,587	12-10-24
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Manquehue S.A.	359,028	08-27-25
EL CHAMISERO INMOBILIARIA S.A.	Aguas Manquehue S.A.	169,073	12-30-24
INLAC S.A.	Aguas Manquehue S.A.	142,154	11-07-25
INLAC S.A.	Aguas Manquehue S.A.	107,581	10-11-24
		<b>32,527,329</b>	

### Note 35. FINANCING COSTS CAPITALIZED

The detail of capitalized financing costs as of June 30, 2024, and December 31, 2023, is as follows:

#### Disclosure of capitalized interest costs

Capitalized interest cost, property, plant and equipment		06-30-2024	12-31-2023
Capitalized interest cost, property, plant and equipment capitalization rate	%	7.22%	11.50%
Amount of capitalized interest costs, property, plant and equipment	Th\$	1,838,466	5,279,316

### Note 36. ENVIRONMENT

#### Environmental Investment Disclosures

In accordance with Circular No. 1901 of October 30, 2008, of the Financial Market Commission, information from investments related to the environment is disclosed below.

The following is a detail of the investments related to the environment:

#### Aguas Andinas S.A.

Project Name	06-30-2024	12-31-2023
	Th\$	Th\$
Expansion and Improvements Buin Maipo WWTP	43,094	60,519
Expansion and Improvements Canelo-Vertientes-La Obra WWTP	204	11,830
Expansion and Improvements El Monte WWTP	33,232	6,329
Expansion and Improvements El Paine WWTP	57,233	1,273,906
Expansion and Improvements Pomaire WWTP	26,651	93,993
Expansion and Improvements Talagante WWTP	84,905	997,916
Expansion and Improvements Other Locations WWTP	994,026	31,002
Upgrading and renewal of equipment and facilities	276,625	193,721
Upgrading and renewal of wastewater treatment equipment and facilities	955,800	2,381,055
La Farfana Plant	305,328	3,465,507
Mapocho – Trebal Plant	1,315,547	2,811,705
External sludge handling and disposal platform El Rutil		27,946
<b>Totals</b>	<b>4,092,645</b>	<b>11,355,429</b>

#### Aguas Manquehue S.A.

Project Name	06-30-2024	12-31-2023
	Th\$	Th\$
Upgrading and renewal of wastewater treatment equipment and facilities	-	10,307
<b>Totals</b>	<b>-</b>	<b>10,307</b>

#### Biogenera S.A.

Project Name	06-30-2024	12-31-2023
	Th\$	Th\$
La Farfana Plant	401,553	165,282
<b>Totals</b>	<b>401,553</b>	<b>165,282</b>

**Projected investment in the environment for the period 2024:**

Company	Th\$
Aguas Andinas S.A.	12,747,848
Aguas Manquehue S.A.	11,033
Biogenera S.A.	83,530
<b>Total</b>	<b>12,842,411</b>

**Indication whether the disbursement is part of the cost of an asset or was reflected as an expense, disbursements for the period**

All the projects mentioned above are part of the construction cost of the respective works.

**Certain or estimated date on which future disbursements will be made, disbursements of the period**

Projected disbursements are expected to be made during the period 2024.

Subsidiaries are companies that are affected by disbursements related to the environment, i.e., compliance with ordinances, laws relating to industrial processes and facilities and any other that may directly or indirectly affect the protection of the environment.

**Note 37. EVENTS OCCURRING AFTER THE STATEMENT OF FINANCIAL POSITION DATE**

At the date of issuance of these consolidated financial statements, Management of the Company and its Subsidiaries is not aware of any subsequent events affecting the financial position as of June 30, 2024, other than those described below:

\* \* \*  
\* \* \*