

Interim Consolidated Financial Statements

For the periods ended September 30, 2024, and December 31, 2023

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

**Interim Consolidated Financial Position Statements**  
**As of September 30, 2024 (unaudited) and December 31, 2023**  
**(Thousands of pesos - M\$)**

ASSETS	Note	09-30-2024 M\$	12-31-2023 M\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	4	76,497,474	110,795,410
Other financial assets	10	6,893,234	-
Other non-financial assets	11	4,537,051	7,180,555
Trade receivables and other accounts receivable	5	116,517,448	132,009,297
Accounts receivable from related entities	6	15,152	14,381
Inventories	7	12,004,728	12,812,483
Current tax assets	8	9,671,759	13,965,510
<b>Total current assets other than assets or disposal groups classified as held for sale or held for distribution to owners</b>		<b>226,136,846</b>	<b>276,777,636</b>
Non-current assets held for sale	9	-	3,414
<b>TOTAL CURRENT ASSETS</b>		<b>226,136,846</b>	<b>276,781,050</b>
<b>NON-CURRENT ASSETS</b>			
Other financial assets	10	8,254,287	7,895,863
Other non-financial assets	11	3,598,840	1,481,897
Rights receivable	5	3,766,684	3,778,724
Intangible assets other than goodwill	12	619,883,123	231,747,713
Goodwill	13	305,171,468	305,171,468
Ownership, plant and equipment	14	1,845,573,943	1,805,370,932
Right-of-use assets	14	3,805,891	4,310,355
Deferred tax assets	16	2,373,571	59,938,069
<b>TOTAL NON-CURRENT ASSETS</b>		<b>2,792,427,807</b>	<b>2,419,695,021</b>
<b>TOTAL ASSETS</b>		<b>3,018,564,653</b>	<b>2,696,476,071</b>

The attached notes from 1 to 37 form a comprehensive part of these interim consolidated financial statements.

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

<b>LIABILITIES</b>	<b>Note</b>	<b>09-30-2024 M\$</b>	<b>12-31-2023 M\$</b>
<b>CURRENT LIABILITIES</b>			
Other financial liabilities	17	89,431,188	155,416,801
Lease liabilities	15	1,755,467	1,756,478
Trade accounts payable and other accounts payable	18	138,141,927	177,869,738
Accounts payable to related entities	6	1,217,734	1,583,500
Other provisions	19	790,902	735,780
Tax liabilities	8	422,762	245,000
Current provisions for employee benefits	20	5,414,499	5,985,824
Other non-financial liabilities	21	13,524,733	19,041,225
<b>Total current liabilities other than liabilities included in disposal groups classified as held for sale</b>		<b>250,699,212</b>	<b>362,634,346</b>
<b>TOTAL CURRENT LIABILITIES</b>		<b>250,699,212</b>	<b>362,634,346</b>
<b>NON-CURRENT LIABILITIES</b>			
Other financial liabilities	17	1,230,124,282	1,125,060,897
Lease liabilities	15	2,291,022	2,762,179
Other accounts payable	18	1,386,972	1,181,871
Other provisions	19	1,881,981	1,823,379
Deferred tax liability	16	58,746,266	15,207,944
Non-current provisions for employee benefits	20	22,906,413	22,322,555
Other non-financial liabilities	21	7,923,297	7,454,642
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>1,325,260,233</b>	<b>1,175,813,467</b>
<b>TOTAL LIABILITIES</b>		<b>1,575,959,445</b>	<b>1,538,447,813</b>
<b>EQUITY</b>			
Issued Capital	22	468,358,402	468,358,402
Accumulated income (losses)	22	205,363,087	203,895,644
Other equity interests	22	(37,268,415)	(37,268,415)
Other reserves	22	221,991,661	80,864,058
<b>Equity attributable to the owners of the controller</b>		<b>858,444,735</b>	<b>715,849,689</b>
Non-controlling interests	23	584,160,473	442,178,569
<b>TOTAL ASSETS</b>		<b>1,442,605,208</b>	<b>1,158,028,258</b>
<b>TOTAL ASSETS AND LIABILITIES</b>		<b>3,018,564,653</b>	<b>2,696,476,071</b>

The attached notes from 1 to 37 form a comprehensive part of these interim consolidated financial statements.

**Interim Consolidated Statements of Comprehensive Income by Nature**  
**For the periods ended September 30, 2024, and September 30, 2023 (unaudited)**  
**(Thousands of pesos - M\$)**

INCOME STATEMENTS BY NATURE	Note	09-30-2024 M\$	09-30-2023 M\$	07-01-2024 09-30-2024 M\$	07-01-2023 09-30-2023 M\$
Revenue from ordinary activities	25	483,042,204	475,235,519	143,355,594	138,426,249
Raw materials and consumables used		(61,764,849)	(68,296,428)	(20,594,412)	(20,051,992)
Employee benefits expenses	20	(60,905,888)	(55,865,906)	(20,777,145)	(18,985,046)
Depreciation and amortization expenses	12-14-15	(60,804,243)	(56,574,217)	(20,222,286)	(19,266,471)
Other expenses, by nature	26	(120,284,220)	(110,473,443)	(43,625,781)	(37,684,608)
Other gains (losses)	28	2,237,091	(1,774,124)	(267,717)	117,193
<b>Earnings from operating activities</b>		<b>181,520,095</b>	<b>182,251,401</b>	<b>37,868,253</b>	<b>42,555,325</b>
Financial revenue	28	7,660,824	12,898,623	2,658,538	2,246,465
Financial costs	28	(37,240,845)	(36,684,053)	(13,301,533)	(12,416,291)
Impairment gains and reversals of impairment losses (Impairment losses) determined in accordance with IFRS 9 on financial assets	24	(6,550,791)	(10,816,911)	36,709	(2,630,571)
Foreign currency exchange gains (losses)	28	268,012	2,514,886	(197,664)	2,013,552
Result from indexation units	30	(31,383,348)	(29,887,119)	(9,916,852)	(3,125,558)
<b>Income before tax</b>		<b>114,273,947</b>	<b>120,276,827</b>	<b>17,147,451</b>	<b>28,642,922</b>
Income tax expenses	15	(24,335,533)	(25,131,820)	(2,617,036)	(7,166,643)
<b>Continued operations gains</b>		<b>89,938,414</b>	<b>95,145,007</b>	<b>14,530,415</b>	<b>21,476,279</b>
<b>Income</b>		<b>89,938,414</b>	<b>95,145,007</b>	<b>14,530,415</b>	<b>21,476,279</b>
<b>Income attributable to</b>					
<b>Income attributable to owners of the controller</b>		<b>44,329,454</b>	<b>47,001,310</b>	<b>7,097,925</b>	<b>10,468,992</b>
Profit, attributable to non-controlling interests	22	45,608,960	48,143,697	7,432,490	11,007,287
<b>Income</b>		<b>89,938,414</b>	<b>95,145,007</b>	<b>14,530,415</b>	<b>21,476,279</b>
<b>Earnings per share</b>					
Basic earnings per share from continued operations (\$)	31	44,329	47,001	7,098	10,469
<b>Basic earnings per share (\$)</b>		<b>44,329</b>	<b>47,001</b>	<b>7,098</b>	<b>10,469</b>

The attached notes from 1 to 37 form a comprehensive part of these interim consolidated financial statements.

**Interim Consolidated Statements of Comprehensive Income by Nature**  
**For the periods ended September 30, 2024, and September 30, 2023 (unaudited)**  
**(Thousands of pesos - M\$)**

STATEMENTS OF COMPREHENSIVE INCOME	Note	09-30-2024 M\$	09-30-2023 M\$	07-01-2023 09-30-2023 M\$	07-01-2022 09-30-2022 M\$
<b>Income</b>		<b>89,938,414</b>	<b>95,145,007</b>	<b>14,530,415</b>	<b>21,476,279</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
<b>Components of other comprehensive income that will not be reclassified to profit or loss for the period, before taxes</b>					
Other comprehensive income, before taxes, gains (losses) on revaluation	12	390,479,260	-	390,479,260	-
<b>Other comprehensive income that will not be reclassified to profit or loss, before tax</b>		<b>390,479,260</b>	<b>-</b>	<b>390,479,260</b>	<b>-</b>
<b>Components of other comprehensive income that will be reclassified to profit or loss, before tax</b>				<b>390,479,260</b>	<b>-</b>
<b>Cash flow hedges</b>					
Gains (losses) on cash flow hedges		(4,618,074)	9,428,962	(5,103,703)	4,865,651
<b>Total other comprehensive income that will not be reclassified to profit or loss for the period</b>		<b>(4,618,074)</b>	<b>9,428,962</b>	<b>(5,103,703)</b>	<b>4,865,651</b>
<b>Other components of other comprehensive income, before taxes</b>		<b>385,861,186</b>	<b>9,428,962</b>	<b>385,375,557</b>	<b>4,865,651</b>
<b>Income taxes related to components of other comprehensive income that will not be reclassified to profit or loss for the period</b>					
Income tax related to changes in the revaluation surplus of other comprehensive income		(105,429,400)	-	(105,429,400)	-
<b>Income taxes related to components of other comprehensive income that will not be reclassified to profit or loss for the period</b>		<b>(105,429,400)</b>	<b>-</b>	<b>(105,429,400)</b>	<b>-</b>
<b>Income taxes related to components of other comprehensive income that will be reclassified to profit or loss for the period</b>					
Taxes Gains (losses) from cash flow hedges		1,246,880	(2,545,820)	1,378,000	(1,313,726)
<b>Total income taxes related to components of other comprehensive income that will be reclassified to profit or loss for the period</b>		<b>1,246,880</b>	<b>(2,545,820)</b>	<b>1,378,000</b>	<b>(1,313,726)</b>
<b>Total other comprehensive income</b>		<b>281,678,666</b>	<b>6,883,142</b>	<b>281,324,157</b>	<b>3,551,925</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>371,617,080</b>	<b>102,028,149</b>	<b>295,854,572</b>	<b>25,028,204</b>
<b>Comprehensive income attributable to</b>					
Comprehensive income attributable to owners of the controller		185,457,057	50,449,925	148,047,910	12,248,589
Comprehensive income attributable to non-controlling interests	23	186,160,023	51,578,224	147,806,661	12,779,615
<b>Total comprehensive income</b>		<b>371,617,080</b>	<b>102,028,149</b>	<b>295,854,571</b>	<b>25,028,204</b>

The attached notes from 1 to 37 form a comprehensive part of these interim consolidated financial statements.

**Interim Consolidated Statements of Direct Cash Flow**  
**For the periods ended September 30, 2024, and September 30, 2023 (unaudited)**  
**(Thousands of pesos - M\$)**

Direct Cash Flow Statements	Note	09-30-2024 M\$	09-30-2023 M\$
Collections from sales of goods and provision of services		579,308,070	562,603,049
Other charges for operating activities		4,195,632	3,567,178
<b>Types of collections for operating activities</b>		<b>583,503,702</b>	<b>566,170,227</b>
Payments to suppliers for the supply of goods and services		(216,134,462)	(205,617,150)
Payments to and from employees		(57,286,375)	(59,321,208)
Other payments for operating activities		(45,580,507)	(50,729,930)
<b>Types of cash payments from operating activities</b>		<b>(319,001,344)</b>	<b>(315,668,288)</b>
Interest paid		(29,541,220)	(32,414,633)
Interest received		4,747,284	13,380,268
Income taxes (paid) refunded		(22,640,129)	(41,995,658)
Other cash inflows (outflows)		(15,344,007)	(18,369,799)
Cash flows from and used in operations		<b>(62,778,072)</b>	<b>(79,399,822)</b>
<b>Cash flows from (used in) operating activities</b>		<b>201,724,286</b>	<b>171,102,117</b>
Amounts from sales of ownership, plant and equipment		4,056,384	4,998,196
Purchases of ownership, plant and equipment		(142,673,331)	(102,470,131)
Purchases of intangible assets		(2,856,262)	(3,091,788)
Other cash inflows (outflows)		-	126,214
<b>Cash flows from (used in) investing activities</b>		<b>(141,473,209)</b>	<b>(100,437,509)</b>
Amounts from long-term loans		141,124,217	8,554,804
<b>Amounts from loans, classified as financial activities</b>		<b>141,124,217</b>	<b>8,554,804</b>
Loan repayments		(145,472,405)	(61,747,892)
Dividends paid		(88,602,504)	(50,250,423)
Other cash inflows (outflows)		(1,598,321)	-
<b>Cash flows from (used in) financial activities</b>		<b>(94,549,013)</b>	<b>(103,443,511)</b>
<b>Increase (decrease) in cash and cash equivalents, before the effect of changes in the exchange rate</b>		<b>(34,297,936)</b>	<b>(32,778,903)</b>
<b>Net increase (decrease) in cash and cash equivalents</b>		<b>(34,297,936)</b>	<b>(32,778,903)</b>
Cash and cash equivalents at the beginning of the period		110,795,410	180,545,867
<b>Cash and cash equivalents at the end of the period</b>	<b>4</b>	<b>76,497,474</b>	<b>147,766,964</b>

The attached notes from 1 to 37 form a comprehensive part of these consolidated financial statements.

**Interim Consolidated Statements of Equity Changes**  
**For the periods ended September 30, 2024, and September 30, 2023 (unaudited)**  
**(Thousands of pesos – M\$)**

Statements of equity changes	Note	Issued capital	Other equity interests	Accumulated gains (losses)	Reserves		Total other reserves	Assets attributable to the owners of the controlled company	Non-controlling interests	Total assets
					Revaluation surplus	Cash flow hedge reserve				
		M\$	M\$	M\$	M\$	M\$	M\$	M\$	M\$	M\$
<b>Initial balance as of 01-01-2024</b>		<b>468,358,402</b>	<b>(37,268,415)</b>	<b>203,895,644</b>	<b>81,439,777</b>	<b>(575,719)</b>	<b>80,864,058</b>	<b>715,849,689</b>	<b>442,178,569</b>	<b>1,158,028,258</b>
Revenue		-	-	44,329,454	-	-	-	44,329,454	45,608,960	89,938,414
Other comprehensive income		-	-	-	142,816,650	(1,689,047)	141,127,603	141,127,603	140,551,063	281,678,666
<b>Comprehensive income</b>		<b>-</b>	<b>-</b>	<b>44,329,454</b>	<b>142,816,650</b>	<b>(1,689,047)</b>	<b>141,127,603</b>	<b>185,457,057</b>	<b>186,160,023</b>	<b>371,617,080</b>
Dividends		-	-	(42,862,000)	-	-	-	(42,862,000)	(44,178,119)	(87,040,119)
Decrease due to transfers and other changes		-	-	(11)	-	-	-	(11)	-	(11)
<b>Total equity changes</b>		<b>-</b>	<b>-</b>	<b>1,467,443</b>	<b>142,816,650</b>	<b>(1,689,047)</b>	<b>141,127,603</b>	<b>142,595,046</b>	<b>141,981,904</b>	<b>284,576,950</b>
<b>Final balance as of 09-30-2024</b>	<b>21</b>	<b>468,358,402</b>	<b>(37,268,415)</b>	<b>205,363,087</b>	<b>224,256,427</b>	<b>(2,264,766)</b>	<b>221,991,661</b>	<b>858,444,735</b>	<b>584,160,473</b>	<b>1,442,605,208</b>

Statements of equity changes	Note	Issued capital	Other equity interests	Accumulated gains (losses)	Reserves		Total other reserves	Assets attributable to the owners of the controlled company	Non-controlling interests	Total assets
					Revaluation surplus	Cash flow hedge reserve				
		M\$	M\$	M\$	M\$	M\$	M\$	M\$	M\$	M\$
<b>Initial balance as of 01-01-2023</b>		<b>468,358,402</b>	<b>(37,268,415)</b>	<b>181,974,048</b>	<b>81,439,777</b>	<b>(2,709,364)</b>	<b>78,730,413</b>	<b>691,794,448</b>	<b>418,601,845</b>	<b>1,110,396,293</b>
Revenue		-	-	47,001,310	-	-	-	47,001,310	48,143,697	95,145,007
Other comprehensive income		-	-	-	-	3,448,616	3,448,616	3,448,616	3,434,526	6,883,142
<b>Comprehensive income</b>		<b>-</b>	<b>-</b>	<b>47,001,310</b>	<b>-</b>	<b>3,448,616</b>	<b>3,448,616</b>	<b>50,449,926</b>	<b>51,578,223</b>	<b>102,028,149</b>
Dividends		-	-	(23,237,614)	-	-	-	(23,237,614)	(25,072,926)	(48,310,540)
Decrease due to transfers and other changes		-	-	5,256	-	-	-	5,256	5,921	11,177
<b>Total equity changes</b>		<b>-</b>	<b>-</b>	<b>23,768,952</b>	<b>-</b>	<b>3,448,616</b>	<b>3,448,616</b>	<b>27,217,568</b>	<b>26,511,218</b>	<b>53,728,786</b>
<b>Final balance as of 09-30-2023</b>	<b>21</b>	<b>468,358,402</b>	<b>(37,268,415)</b>	<b>205,743,000</b>	<b>81,439,777</b>	<b>739,252</b>	<b>82,179,029</b>	<b>719,012,016</b>	<b>445,113,063</b>	<b>1,164,125,079</b>

The attached notes from 1 to 37 form a comprehensive part of these interim consolidated financial statements.

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## Note 1. GENERAL INFORMATION

Inversiones Aguas Metropolitanas S.A. (hereinafter “IAM” or the “Company”) and its subsidiaries comprise the Grupo Inversiones Aguas Metropolitanas S.A. (hereinafter the “Group”). Its registered address is Apoquindo No. 4800, Tower 2, Office 2001, 20th Floor, Las Condes, Santiago, Chile, and its ID number is 77.274.820-5.

IAM was established on May 19, 1999, by Aguas de Barcelona S.A. (“AGBAR”) and Suez Environnement as a limited liability company, with the purpose of participating in the privatization process of Empresa Metropolitana de Obras Sanitarias (“EMOS”), now Aguas Andinas S.A.

IAM secured the share package in the international tender conducted by the Corporación de Fomento de la Producción (CORFO), subscribed to a capital increase, and purchased additional shares on the stock exchange, thereby gaining control of 51.2% of the share capital of Aguas Andinas S.A. (formerly EMOS).

In July 2005, the company was converted into a publicly traded corporation and restricted its corporate purpose, which was defined as investing in shares of Aguas Andinas S.A. and providing various consulting, advisory, and service activities related to technology transfer, know-how, technical assistance, business administration, and projects, particularly those related to the management and operation of sanitation-related businesses.

In November 2005, IAM was listed on the stock exchange through the placement of a package of shares equivalent to 43.4% of its ownership, incorporating new shareholders.

In 2006, IAM sold 1.1% of its shares in Aguas Andinas S.A., retaining 50.1% of its shares, thus maintaining control of the sanitation company.

In 2007, it implemented an ADR Level I program, enabling the trading of its shares on the over-the-counter market in the United States. This program was terminated in 2016.

The Company is the controller of three sanitation companies operating in Greater Santiago (Aguas Andinas S.A., Aguas Cordillera S.A., and Aguas Manquehue S.A.). To provide comprehensive services within its scope, the Company has non-sanitation subsidiaries, offering services such as industrial wastewater treatment (EcoRiles S.A.), laboratory analysis (Análisis Ambientales S.A.), material commercialization and other related services (Hidrogística S.A.), and activities related to water rights and energy projects stemming from sanitation company facilities and assets (Biogenera S.A.).

The Company and its subsidiary Aguas Andinas S.A. are registered with the Securities Registry of the Financial Market Commission under N° 912 and N° 346, respectively. The subsidiaries Aguas Cordillera S.A. and Aguas Manquehue S.A. are registered in the special registry of reporting entities of the Financial Market Commission under N° 170 and N° 2, respectively. As sanitation sector companies, they are regulated by the Superintendence of Sanitation Services in accordance with Law N° 18.902 of 1989 and Decree Laws N° 382 and N° 70, both of 1988.

For the preparation of these consolidated interim financial statements, a group is understood to exist when the controller has one or more subsidiaries over which it has control, either directly or indirectly. The accounting policies applied in the preparation of the Group’s consolidated interim financial statements are detailed in Note 2.2.

The direct controlling entity is Veolia Inversiones Aguas del Gran Santiago Ltda. (“VIAGSA”), with 50.1% ownership. This entity is controlled by Veolia Inversiones Andina S.A., which is managed by Agbar S.L.U., based in Spain and one of the world’s largest sanitation service operators. Agbar S.L.U., in turn, is controlled by Veolia Environnement (France).

## Note 2. PREPARATION BASIS AND ACCOUNTING POLICIES

### 2.1 Basis of preparation

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

The Group complies with the legal conditions of the environment in which it operates, particularly the sanitation subsidiaries related to the sanitation sector specific regulations. The Group companies operate under normal conditions within each area of activity, their projections indicate profitable operations, and they have the capacity to access the financial system to fund their activities. In management's opinion, this determines their ability to continue as a going concern, as established by the accounting standards under which these consolidated interim financial statements are prepared.

### 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 these Companies operate (functional currency). For the purposes of the consolidated financial statements, the results and financial position of each Company within the Group, are expressed in Chilean pesos (rounded to the nearest thousand), which is the functional currency of the Company and its Subsidiaries, as well as the presentation currency for the consolidated financial statements.

### New Accounting Pronouncements

The standards and interpretations, as well as the improvements and modifications to IFRS, that have been issued and come into effect as of the date of these financial statements are detailed below. The Group has applied these standards, concluding that they did not significantly affect the financial statements.

	Rules and Amendments	Mandatory application date
IAS 1	Classification of liabilities as current or non-current	January 1, 2024
IFRS 16	Lease liabilities related to sales and leasebacks	January 1, 2024
IAS 7 and IFRS 7	Disclosures about supplier financing arrangements	January 1, 2024

The standards and interpretations, as well as the improvements and modifications to IFRS, that have been issued but have not yet come into effect, as of the date of these financial statements, are detailed below. The Group has not applied these standards early.

	Amendments	Mandatory application date
IAS 21	Lack of interchangeability.	January 1, 2025
IFRS 9 and IFRS 7	Classification and measurement of financial instruments.	January 1, 2026
IFRS 1, IFRS 7, IFRS 9, IFRS 10 and IAS 7	Annual improvements to IFRS.	January 1, 2026
IFRS 18	Presentation and Disclosures in Financial Statements.	January 1, 2027
IFRS 19	Subsidiaries without Public Accountability: 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, that may apply to Inversiones Aguas Metropolitanas S.A. and its subsidiaries, are currently being evaluated by the Group's Management. It is estimated that, as of the date of these financial statements, they would not have a significant impact on the Group's interim consolidated financial statements 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 interim consolidated financial statements is the responsibility of the Company's Board of Directors, which affirms that all the principles and criteria included in the International Financial Reporting Standards (IFRS) have been applied. The Board of Directors, in a meeting held on November 20, 2024, approved these interim consolidated financial statements.

The interim consolidated financial statements of Inversiones Aguas Metropolitanas S.A. and its subsidiaries for the 2023 fiscal year were approved by its Board of Directors in a meeting held on March 13, 2024.

In the preparation of the interim consolidated financial statements, estimates have been used, such as:

- Revaluation of land
- Service life of ownership, plant and equipment, and intangible assets
- Valuation of assets and goodwill (goodwill or impairment of investments)
- Impairment losses of assets
- Assumptions used in the actuarial calculation of employee termination benefits
- Assumptions used for the calculation of the fair value of financial instruments
- Revenues from supplies pending invoicing
- Provisions for commitments made to third parties
- Risks arising from ongoing litigations

Although these estimates and judgments were made based on the best information available at the date of issuance of these consolidated interim financial statements, it is possible that future events may require adjustments (upward or downward) in future periods. These adjustments would be recognized prospectively, when the variation is known, with the effects of such changes recorded in the corresponding future consolidated interim financial statements.

## 2.2 Accounting policies

The following are the main accounting policies adopted in the preparation of these consolidated interim financial statements.

### A. Consolidation basis

The consolidated interim 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 relevant activities, has rights to variable returns from its involvement, and has the ability to use that power to affect the amount of the investor's returns. Subsidiaries are consolidated from the date control is transferred to the Group and are excluded from consolidation from the date control ceases.

In the consolidation process, all transactions, balances, profits, 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 interim financial statements of Inversiones Aguas Metropolitanas S.A. are the following:

ID number	Company Name	Straight %	Indirect %	Total 09-30-2024 %	Straight %	Indirect %	Total 09-30-2023 %
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, the company Aguas del Maipo S.A. changed its corporate name to Biogenera S.A.

### B. Operating segments

IFRS 8 sets out the standards for reporting on operating segments and related disclosures regarding products and services. Operating segments are defined as components of an entity for which separate financial information is available, and that is regularly reviewed by management for decision-making regarding the allocation of resources to segments and the assessment of their performance.

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

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

### C. Intangible assets other than goodwill

The Group recognizes an identifiable intangible assets when it can demonstrate that it is probable that future economic benefits attributed to the assets will flow to the entity and the cost can be reliably measured. For subsequent recognition, the cost model is used for the valuation of all intangible assets other than goodwill, except for water rights, for which the revaluation model is applied.

Revaluations of water rights are carried out with sufficient regularity to ensure that the carrying amount of the revalued assets does not differ significantly from its fair value.

The revaluation surplus, net of the related deferred tax, is recognized in other comprehensive income within equity.

However, if a revaluation deficit of the same assets, previously recognized as a loss, is reversed, the increase is recognized in the income statement. A decrease in value is recorded in the income statement, except when that decrease cancels out a revaluation surplus on the same assets that had been previously recognized in adjustments for changes in value.

**i. Intangible assets acquired separately.**

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

**ii. Amortization method for intangible assets**

**Intangibles with finite service life**

The amortization method applied by the Group reflects the pattern in which the entity expects to utilize the future economic benefits of the assets. To this end, the Group uses the linear amortization method.

**Computer software**

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

**Intangibles with indefinite service life**

Intangibles with indefinite service life primarily include water rights and easements, which were obtained with an indefinite character, as established by the acquisition contracts and rights obtained from the General Water Directorate, part of the Ministry of Public Works.

**Determination of service life**

The factors to be considered for estimating the service life, include, among others, 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, climatic factors, and technological changes that affect the ability to generate benefits.

The service life may require modifications over time due to changes in estimates resulting from changes in assumptions about the factors mentioned above.

**D. Goodwill**

Goodwill (or the lower value of investments or goodwill) generated in a business combination represents the excess of the acquisition cost over the Group's share in the fair value of the assets and liabilities, including identifiable contingent liabilities, of a Subsidiary at the acquisition date.

The valuation of acquired assets and liabilities is carried out provisionally on the date the control of the company is obtained and is reviewed within a maximum period of one year from the acquisition date. Until the fair value of the assets and liabilities is definitively determined, the excess between the acquisition price and the carrying value of the acquired company is provisionally recorded as goodwill.

If the final determination of goodwill is made in the financial statements of the year following the acquisition, the items for the previous period presented for comparative purposes are adjusted to incorporate the fair value of the acquired assets and liabilities and the final goodwill from the acquisition date.

Goodwill generated prior to the date of our transition to IFRS, January 1, 2008, is maintained at the net value recorded on that date, while goodwill generated thereafter is maintained according to the acquisition method.

Goodwill is not amortized. Instead, at the end of each accounting period, an estimate is made to determine if there has been any impairment that reduces its recoverable value to an amount lower than the net recorded cost, and if necessary, an impairment adjustment is made as required by IAS 36.

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

The Group uses the cost model for the valuation of Ownership, Plant, and Equipment, except for land, for which the revaluation model is applied. Historical cost includes expenses that are directly attributable to the acquisition of the assets.

Land revaluations are carried out with sufficient regularity to ensure that the carrying amount of the revalued assets does not differ significantly from its fair value.

Revaluation surplus, net of any applicable deferred taxes, is recognized in other comprehensive income within equity. However, if a revaluation deficit of the same assets, previously recognized as a loss, is reversed, such increase is recognized in profit or loss. A decrease in value is recognized in profit or loss, except when such a decrease reverses a revaluation surplus for the same assets that was previously recognized in other comprehensive incomes.

Subsequent costs are included in the initial carrying amount of the assets or recognized as a separate assets only when it is probable that the future economic benefits associated with the item will flow to the Group and the cost of the item can be reliably measured. The value of the replaced component is derecognized. Other repairs and maintenance are expensed in the period in which they are incurred.

#### **Depreciation method and estimated service life for ownership, 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. To this end, the Group uses the linear depreciation method over its technical service life, which is based on studies prepared by independent experts (external specialist companies). The residual value and the 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 assets exceeds its estimated recoverable amount, its value is immediately reduced to its recoverable amount (Note 14).

#### **Service lives**

The service lives considered for depreciation calculation purposes are based on technical studies prepared by external specialist companies, which are reviewed as new information arises that suggests the service life of any assets has changed.

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

1. Nature of the materials composing the equipment or constructions.
2. Operating environment of the equipment.
3. Intensity of use.
4. Legal, regulatory, or contractual limitations.

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

Item	Service life (years) minimum	Service life (years) maximum
Buildings	25	80
Plant and equipment	5	50
Information technology equipment	4	4
Fixed facilities and accessories	5	80
Motor vehicles	7	10
Leasehold improvements	5	10
Other ownership, plant and equipment	5	80

#### **Policy of estimate of costs by dismantling, withdrawal either rehabilitation of ownership, plant and equipment**

Due to the nature of the assets being constructed by the Group and since there are no contractual obligations or other construction requirements as mentioned by the IFRS, and within the regulatory framework, the concept of dismantling costs is not applicable as of the date of these interim consolidated financial statements.

#### **Policy for the sale of ownership, plant, and equipment**

The results from the sale of ownership, 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 goodwill**

At each date of the Consolidated Statement of Financial Position, the Group reviews the carrying amounts of its tangible and intangible assets with defined service lives to determine if there are indicators that those 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 specific assets, the Group estimates the recoverable amount of the Cash-Generating Unit to which the assets belongs.

Intangible assets with indefinite service lives are subject to annual impairment testing and whenever there are indicators that the assets may have suffered an impairment loss before the end of that period.

The recoverable amount is the higher of fair value, less costs of disposal and value in use. For 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 for the time value of money and the specific risks associated with the assets.

When it is estimated that the recoverable amount of an assets (or Cash-Generating Unit) is less than its carrying amount, the carrying amount of that assets (or Cash-Generating Unit) is adjusted to its recoverable amount, with the impairment loss recognized immediately in profit or loss. When an impairment loss is reversed, the carrying amount of the assets (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 assets (or Cash-Generating Unit) in previous periods.

#### **G. Leases**

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

When the Group acts as a lessee, at the commencement of the lease (i.e., when the underlying assets is available for use), it recognizes a right-of-use assets and a lease liability in the statement of financial position.

The Group initially recognizes the right-of-use assets at cost, adjusted for any remeasurement of the lease liability, less accumulated depreciation and accumulated impairment losses. The right-of-use assets is depreciated over the lease



term. To determine if the right-of-use assets has been impaired, the same criteria detailed in Note 2.2 F are applied.

The lease liability is initially measured at the present value of lease payments, discounted at the company's incremental borrowing rate, if the implicit interest rate in the lease cannot be easily determined.

After the commencement date, the lease liability is increased to reflect the accumulation of interest and reduced by lease payments made. Additionally, the carrying amount of the liability is remeasured if there is a modification to the lease terms (changes in the lease term, lease payments, or the assessment of a purchase option or changes in the amounts to be paid). Interest expense is recognized as a finance cost in the period's income statement.

Short-term leases (12 months or less) or leases of low-value assets are exempted from the recognition criteria described above, with the associated lease payments being recognized as an expense on a linear basis over the lease term.

When the Group acts as a lessor, it classifies the lease as either operating or finance at the inception of the agreement, based on the substance of the transaction. Leases that transfer substantially all the risks and rewards of ownership of the underlying assets are classified as finance leases. All other leases are classified as operating leases.

## **H. Financial assets**

The acquisitions and disposals of financial instruments are recognized on the trade date, i.e., the date on which the Group commits to acquiring or selling the assets. Investments are derecognized when the rights to receive cash flows from them have been transferred, and the Group has substantially transferred all risks and benefits related to ownership.

Financial assets are classified into the following categories:

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

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

The Group and its subsidiaries invest in low-risk instruments that meet the classification standards established in their investment policies. Mutual funds must have an AAfm / M1 classification (shares with very high protection against loss, associated with credit risks / shares with the lowest sensitivity to changes in economic conditions). Term deposits and contracted agreements are instruments with an N-1 classification (instruments with the highest capacity to pay principal and interest as agreed).

The issuing institutions of these instruments are banking corporations or bank subsidiaries, with an N-1 risk classification, and their instruments have a risk classification of at least AA (with a very high capacity to pay principal and interest as agreed, which would not be significantly affected by possible changes in the issuer, the industry to which it belongs, or the economy).

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

The effective interest rate method corresponds to the method of calculating the amortized cost of a financial assets or liability and the allocation of interest income or expenses over the corresponding period. The effective interest rate is the rate that exactly discounts the estimated future cash flows to be received during the expected life of the financial assets, making the Net Present Value (NPV) equal to its nominal amount.

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

For the classification of an assets at fair value through other comprehensive income, the principle to be met is the sale of financial assets for which the principal amount, along with any interest if applicable, is expected to be recovered within a specified period.

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

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

The subsidiaries hold shares in Sociedad Eléctrica Puntilla S.A., which have been measured at their fair value on the acquisition date, as per IFRS 9. Subsequent measurement is at cost due to the absence of an active market, as stipulated by the same standard.

### **iv. Financial assets at amortized cost – Loans and receivables**

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

#### **Trade receivables and other accounts receivable**

Trade receivables correspond to the amounts invoiced for potable water consumption, sewer service, wastewater treatment, and other services, as well as accrued revenues for consumption made between the date of the last reading (according to the established monthly schedule) and the financial statement closing date. These are recorded at their net value, considering the allowance for doubtful accounts or low probability of collection.

The trade receivables policy is subject to the credit policy, which establishes payment terms and outlines the different arrangements for dealing with defaulting customers.

#### **Bad debt provision policy for trade receivables and other accounts receivable**

The Group periodically assesses impairment losses affecting its financial assets. The amount is recorded in the provision for doubtful accounts. The carrying amount of the assets is reduced as the provision account is utilized, and the loss is recognized in the consolidated statement of comprehensive income under "other expenses." When an account receivable is deemed uncollectible, it is recorded against the provision for receivables based on the expected credit loss model as established under IFRS 9.

The estimates are based on recovery statistics, which indicate that after the eighth month of unpaid billing, the likelihood of collection is marginal; in other words, the probability of recovering a billed amount is minimal.

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

Additionally, debts from consumption converted into payment agreements are fully provisioned at 100% of the agreed balance.

Receivables with overdue debt are fully provisioned at 100%.

### **I. Inventories**

Materials, spare parts, and supplies are presented at their acquisition cost, which does not exceed the net realizable value. The costing method is based on the weighted average cost. An annual impairment estimate is made for materials that are damaged, partially or totally obsolete, or have not been in circulation for the last twelve months and whose 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 Public Limited Companies, is to distribute at least 30% of the net earnings for each period. In the event that these dividends do not exist or are lower than the minimum established by law, the corresponding provision will be made.

Additionally, with prior authorization from the Annual Shareholders' Meeting, the remaining 70% may be distributed as an additional dividend, provided that the Group's current capitalization level is maintained and it is consistent with the investment policies.

## K. Foreign Currency Transactions

Foreign currency assets and liabilities are presented at the respective exchange rates in effect at the end of each reporting period, according to the following parities:

Currency	09-30-2024 \$	12-31-2023 \$
US Dollar	897.68	877.12
Euro	1,001.43	970.05
Swiss Franc	1,063.60	1,044.56
Japanese Yen	6.28	6.23
Australian Dollar	622.78	599.21

Foreign currency transactions are converted into the functional currency, using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of these transactions and from the conversion of monetary assets and liabilities denominated in foreign currencies at the closing exchange rates are recognized in the consolidated statement of comprehensive income. The exception to this is assets and liabilities arising from derivative financial contracts. The changes in the fair value of these hedging contracts are recorded in equity.

Foreign exchange differences are recognized in the results of the period in which they arise.

## L. Financial liabilities

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

## M. Derivative financial instruments and hedge accounting

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

Derivatives are initially recognized at their fair value on the balance sheet date. For financial derivatives, if their value is positive, they are recorded under "Other Financial Assets," and if negative, under "Other Financial Liabilities".

Changes in fair value are recognized directly in profit or loss, unless a derivative has been designated as a hedge instrument and all the conditions set by IFRS for applying hedge accounting are met.

The accounting treatment for derivative hedge transactions 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 in the financial results of the respective accounts.

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

In the case of hedge discontinuation, the accumulated gain or loss at that date in net equity remains until the underlying hedged transaction is realized. At that point, the accumulated gain or loss in equity is reclassified to profit or loss affecting that transaction.

At the end of each period, financial instruments are presented at their fair value. For derivatives not traded in formal markets, the Group uses market-based assumptions as of that date for their valuation.

**Effectiveness:** A hedge is considered highly effective when the changes in the fair value or cash flows of the underlying assets 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 main contract, provided that the entire contract is not being accounted for at fair value. If not closely related, they are recorded separately, and value changes are directly recognized in the consolidated income statement.

#### **N. Provisions and Contingent Liabilities**

Provisions are recognized when the Group has a present obligation resulting from past events, and it is probable that the Group will use resources to settle the obligation and can make a reliable estimate of the amount of the obligation.

The quantification of provisions is made considering the best available information about the event and its consequences and is re-estimated at each period-end accounting. The provisions established are used to address the specific risks for which they were originally recognized, and they are reviewed, either in whole or in part, when such risks disappear or decrease.

Contingent liabilities are those possible obligations arising from past events, where the likelihood of their future occurrence and the associated financial loss is considered low. According to IFRS, the Group does not recognize provisions for these items, but as required by the standard, they are disclosed in case of existing, in Note 18.

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

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

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

The severance pay at Aguas Andinas S.A. is governed by the provisions of the Labor Code, except for the severance amount accumulated as of July 31, 2002. This amount is adjusted quarterly based on changes in the Consumer Price Index (CPI). For employees who are part of the current collective bargaining agreements, the severance payment factor is 1.45 times the salary, excluding voluntary resignation, with no caps on amount or years of service. This also applies to employees whose individual employment contracts have been extended with the same benefit. Furthermore, the collective bargaining agreement stipulates that employees who retire from Aguas Andinas S.A. and make their retirement official within 120 days from the date they reach the legal retirement age will be eligible for the benefit outlined in the collective agreement and will continue to accrue this benefit after July 2002.

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

The severance pay for years of service at Aguas Cordillera S.A. and Aguas Manquehue S.A. is governed by the provisions of the Labor Code, except for the severance amount accumulated as of December 31, 2002. This amount is adjusted quarterly based on changes in the Consumer Price Index (CPI). For employees who are part of the current collective bargaining agreements, the severance payment factor is one salary, excluding voluntary resignation, with no caps on amount or years of service. This also applies to employees whose individual employment contracts have been extended with the same benefit. Furthermore, the aforementioned collective bargaining agreements stipulate that employees who retire from Aguas Cordillera S.A. and Aguas Manquehue S.A. continue to accrue this benefit after December 2002. For other subsidiaries, no such benefits exist.

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

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

The income tax payable is determined based on the tax result for the period. The Group's income tax payable is calculated using the tax rates that have been approved, or that are in the final approval stage, as of the date of the financial position statement.

Deferred taxes are recognized based on the differences between the carrying values of assets and liabilities in the financial statements and the corresponding tax bases used in the calculation of the tax result 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 these differences can be offset. Deferred tax assets or liabilities are not recognized if the temporary differences arise from the lower value or initial recognition (except in a business combination) of other assets and liabilities in a transaction that does not affect taxable income or financial results.

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

Deferred tax assets and liabilities are measured at the tax rates that are expected to be in effect when the liability is settled or the assets is realized, based on the tax rates that have been approved or are practically finalized in the approval process, as of the closing date of the financial position statement period. The measurement of deferred tax assets and liabilities reflects the tax consequences that would result from the manner in which the Group expects, as of the reporting date, to recover or settle the carrying value 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. Ordinary revenues**

#### **Policy for Recognizing Ordinary Revenue**

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 the entity expects to be entitled to, in exchange for transferring goods or services to a customer. This fundamental principle is applied using a five-step model:

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

### **Policy for recognizing ordinary revenue from the sale of goods**

Ordinary revenue from the sale of goods is recognized once the significant risks and rewards of ownership have been transferred, the Group no longer retains any involvement with the sold goods, the amount of revenue can be reliably measured, it is probable that the economic benefits associated with the sale will flow to the company, and the costs incurred in the transaction can also be reliably measured.

### **Policy for recognizing ordinary revenue from the sale of services**

Revenue from the sale of services is measured at fair value. Billing is carried out based on actual consumption or work performed for the consideration to be collected, net of returns, trade discounts, and rebates. Revenue is recognized when it is transferred to the customer, recovery is considered probable, and the associated costs and any potential adjustments for erroneous charges can be reliably estimated.

The service area of the sanitation companies is divided into billing groups, which determine the schedule for readings and subsequent billing. This process operates on a monthly calendar, resulting in unbilled consumption at the end of each month.

For billing groups with actual consumption data available, the corresponding tariff will be applied.

In cases where the Group lacks complete data on actual consumption, the best estimate of unbilled revenue will be made. This estimate is based on physical data from the previous month, valued at the current tariff, considering either the normal tariff or excess consumption tariff, as applicable.

The transfer of risks and benefits varies according to the company's business operations. For sanitation companies, the provision of services and all associated charges are based on actual consumption, and a monthly provision is made for unbilled consumption based on previous billing. For subsidiaries such as Análisis Ambientales S.A., EcoRiles S.A., Hidrográfica S.A., and Biogenera S.A., billing and any related provisions are based on work performed.

### **Method for determining the stage of completion of services**

Sanitation services are verified through the measurement of consumption, as established by the relevant legal framework. For non-sanitation subsidiaries, services are recognized as completed once the respective services are finalized and/or the corresponding reports are issued.

Revenue from agreements with urban developers is recorded as ordinary revenue as certain conditions stipulated in each contract are met, ensuring that the associated economic benefits will flow to the Group.

## **R. Earnings per share**

Basic earnings per share are calculated as the ratio of profit (loss) attributable to holders of equity instruments of the Parent's equity and the weighted average number of ordinary shares outstanding.

The Group has not carried out any operations with potentially dilutive effects that would result in diluted earnings per share differing from basic earnings per share.

## **S. Environmental information**

Environmental assets are considered to be those used on a long-term basis in the Subsidiaries' operations, whose primary purpose is to minimize adverse environmental impacts and to protect and improve the environment, including the reduction or elimination of future pollution from the Subsidiaries' activities.

These assets are valued at acquisition cost. The Subsidiaries depreciate these items using the linear method, based on the estimated remaining service life of the various components.

## T. Consolidated cash flow statements

The cash flow statement records the cash changes made during the period, which include value-added tax (VAT) determined using the linear method, and the following criteria:

**Cash and cash equivalents:** represent inflows and outflows of cash and financial assets with similar characteristics, including short-term investments with high liquidity and low risk of value fluctuations (with a term of less than three months from the date of acquisition and without restrictions).

**Operating activities:** represent the typical activities of the company's normal business operations and its subsidiaries, as well as other activities not classified as investing or financing.

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

**Financing activities:** represent activities that result in changes to the amount and composition of equity and liabilities, which are not part of ordinary activities.

## U. Capitalized financing costs

### Policy of loans that accrue interests

Loan costs that are directly attributable to the acquisition, construction, or production of qualifying assets, are capitalized as part of the cost of those assets.

### Policy of interest cost capitalization

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 for the purpose of financing investments, the interest on such debt must be deducted from financial expense and incorporated into 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, ownership, 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 considered 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 amortized from the moment 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 entitled "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 are presented in the statement of financial position separately from other liabilities, i.e. in the line item "Non-current assets or groups of assets for disposal classified as held for sale".

## W. Reclassifications

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

Reclassifications	Increase / (Decrease) M\$
<b>Cash flows from (used in) operating activities:</b>	
Payments for premiums and benefits, annuities and other obligations arising from policies underwritten	8,167,810
Payments to suppliers for the supply of goods and services	2,158,626
Interest paid	6,581,562
Other payments for operating activities	(8,302,593)
Other cash inflows (outflows)	(8,605,405)
<b>Cash flows from (used in) operating activities:</b>	
Other cash inflows (outflows).	3,246,578
<b>Cash flows from (used in) financial activities:</b>	
Loan repayments	(3,246,578)

## 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 cash flows, assets and liabilities.

This management is based on the identification of risks, the determination of the tolerance of each risk, the hedging of these financial risks and the control of the operations of the established hedges. In order to achieve the objectives, financial risk management is based on hedging all significant exposures, provided that suitable instruments exist 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 customer 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 the conditions to be agreed upon for defaulting customers. The management processes are: control, estimate and evaluate uncollectibles, 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 noted that the sanitation subsidiaries voluntarily decided to suspend the cut-off of service for 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 Chile's Official Gazette, 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 not 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 charge. 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 invoices, the probability of recovering an invoiced amount is minimal. Consequently, as from the ninth month's billing, an impairment of the account receivable is immediately recognized, i.e. the defaulting 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 notes receivable with past-due debt are provided for at 100%.

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

## ii. Risk of liquidity

Liquidity risk is the possibility that the Group will encounter difficulties in meeting its obligations associated with financial liabilities that are settled by delivery of 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:

- Diversifying funding sources and instruments.
- 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	
	M\$	Interest rate contract	M\$	Interest rate contract	M\$	Interest rate contract	M\$	Interest rate contract	M\$	Interest rate contract
Promissory notes	5,114,438	2.95%	16,230,127	2.27%	41,997,429	2.69%	43,988,107	3.12%	82,662,336	2.02%
Bank loans	8,373,531	6.35%	50,401,171	6.23%	107,055,307	7.67%	34,453,000	7.32%	-	0.00%
Bonds	10,322,203	1.80%	27,930,509	1.80%	62,161,639	2.10%	168,860,759	2.10%	1,048,728,070	3.45%
Lease liability	14,284	3.38%	1,741,183	4.46%	1,486,853	4.71%	804,169	2.65%	-	0.00%
Trade accounts and other accounts payable	129,134,470	0.00%	9,007,457	0.00%	814,876	0.00%	289,141	0.00%	282,955	0.00%
<b>Totals</b>	<b>152,958,926</b>		<b>105,310,447</b>		<b>213,516,104</b>		<b>248,395,176</b>		<b>1,131,673,361</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 follows:

Debt instruments	Rate	%
Bank loans	Variable	10.86%
Bank loans	Fixed	2.28%
Bonds	Fixed	73.18%
Promissory notes	Fixed	12.74%
Derivative	Fixed	0.64%
Lease liability	Fixed	0.30%
<b>Total</b>		<b>100%</b>

## Interest rate sensitivity analysis

A rate analysis is performed, with respect to the BLR (Bank Lending Rate), assuming that all other variables remain constant. The method consists of measuring the positive or negative variation of the nominal BLR at the reporting date with respect to the average BLR of the last loan fixation.

The analysis is based on historical data with respect to the average daily market price of the 180-day TAB for the last 3 years as of the reporting date.

Company	Nominal amount of debt (M\$)	Variable rate	Pts ( +/-)	Impact result (M\$) ( +/-)
Inversiones Aguas Metropolitanas Consolidated	144,212,201	BLR rate	229	3,306,348

## Note 4. CASH AND CASH EQUIVALENTS

The composition of this caption is as follows:

Cash and cash equivalents	09-30-2024 M\$	12-31-2023 M\$
Banks	6,623,197	5,346,594
Term deposit	60,011,277	94,498,478
Mutual funds	9,863,000	10,950,338
<b>Totals</b>	<b>76,497,474</b>	<b>110,795,410</b>

The cash equivalent is calculated as the sum of financial assets in term deposits and mutual funds with maturities of less than 90 days from the date of the transaction giving rise to them.

## Detailed information regarding specific items on the cash flow statement

- Other collections from operating activities represent services related to the operation of the business, mainly agreements entered into with developers.
- Other payments for operating activities represent the monthly taxes.
- Other outflows for investment activities mainly represent interest associated with bond issues that have been capitalized as a result of investments made in ownership, plant, and equipment.

The Group is not subject to any legal restrictions that would prevent the immediate availability of cash and cash equivalents.

## Cash equivalents

Breakdown of financial instruments by company type:

Company	Instruments	09-30-2024 M\$	12-31-2023 M\$
Aguas Andinas S.A.	Term deposit	58,604,557	88,546,101
Aguas Cordillera S.A.	Term deposit	-	3,266,177
Aguas Manquehue S.A.	Term deposit	-	681,000
EcoRiles S.A.	Term deposit	-	2,005,200
Aguas Andinas S.A.	Mutual Funds	2,592,000	6,829,936
Aguas Cordillera S.A.	Mutual Funds	2,331,000	523,238
Aguas Manquehue S.A.	Mutual Funds	-	133,000
EcoRiles S.A.	Mutual Funds	2,870,000	1,422,910
Análisis Ambientales S.A.	Mutual Funds	870,000	340,136
Hidrogística S.A.	Mutual Funds	1,200,000	1,701,118
Inversiones Aguas Metropolitanas S.A.	Term deposit	1,406,720	-
<b>Totals</b>		<b>69,874,277</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 term deposits, 10% of the effective equity of the bank.

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

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

Credit risk	09-30-2024 M\$	12-31-2023 M\$
Gross trade receivables exposure	159,581,554	168,409,768
Gross notes receivable exposure	760,649	1,509,402
Gross other receivables exposure	8,030,133	7,589,377
Estimates for credit risk of accounts receivable	(51,854,888)	(45,499,250)
<b>Trade receivables and other accounts receivable, current, net</b>	<b>116,517,448</b>	<b>132,009,297</b>
Gross other receivables exposure	4,420,258	4,241,254
Estimates for credit risk of accounts receivable	(653,574)	(462,530)
<b>Non-current rights receivable, net</b>	<b>3,766,684</b>	<b>3,778,724</b>
<b>Net exposure, risk concentration</b>	<b>120,284,132</b>	<b>135,788,021</b>

According to the Group's policy, debts for consumption transformed into payment agreements are fully provisioned. See Note 2.2. Letter H, item iv. Policy on impairment of trade receivables and other accounts receivable.

The main variation as of September 30, 2024, is observed in the categories of trade receivables and other accounts receivable (a decrease of M\$ 8,828,214 and M\$ 748,753 respectively, compared to December 31, 2023).

During 2024, a decrease is observed in trade receivables that are not overdue and are less than or equal to 8 months, amounting to M\$ 9,315,526, which is explained by improvements in collection management.

There are no customers with sales representing 10% or more of consolidated ordinary revenue, nor significant restrictions on accounts receivable that need to be disclosed for the periods ending September 30, 2024, and December 31, 2023.

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

Credit risk changes of accounts receivable	09-30-2024 M\$	12-31-2023 M\$
Initial balance as of January 1st	(45,961,780)	(45,399,651)
Increase in existing provisions	(6,550,791)	(12,316,346)
Other	4,109	11,754,217
<b>Changes, totals</b>	<b>(6,546,682)</b>	<b>(562,129)</b>
<b>Final balance</b>	<b>(52,508,462)</b>	<b>(45,961,780)</b>

The following presents the aging composition of gross debt as of September 30, 2024, and December 31, 2023:

Composition of debt	Debt aging as of September 30, 2024				Total M\$	Total current M\$	Total non- current M\$
	less than three months	between three and six months	between six and eight months	greater than eight months			
	M\$	M\$	M\$	M\$			
Gross trade receivables exposure	105,444,818	5,124,914	3,124,684	45,887,138	159,581,554	159,581,554	-
Gross accounts receivable exposure	309,738	-	-	450,911	760,649	760,649	-
Gross other receivables exposure	8,030,133	-	-	4,420,258	12,450,391	12,450,391	4,420,258
<b>Total debt aging</b>	<b>113,784,689</b>	<b>5,124,914</b>	<b>3,124,684</b>	<b>50,758,307</b>	<b>172,792,594</b>	<b>172,792,594</b>	<b>4,420,258</b>
Estimates for credit risk of accounts receivable	(1,930,475)	(2,023,052)	(1,563,312)	(46,991,623)	(52,508,462)	(51,854,888)	(653,574)
<b>Totals</b>	<b>111,854,214</b>	<b>3,101,862</b>	<b>1,561,372</b>	<b>3,766,684</b>	<b>120,284,132</b>	<b>120,937,706</b>	<b>3,766,684</b>

Composition of debt	Debt aging as of December 31, 2023				Total M\$	Total current M\$	Total non- current M\$
	less than three months	between three and six months	between six and eight months	more than eight months			
	M\$	M\$	M\$	M\$			
Gross trade receivables exposure	118,315,635	6,102,480	3,763,339	40,228,314	168,409,768	168,409,768	-
Gross exposure of notes receivable	1,147,562	-	-	361,840	1,509,402	1,509,402	-
Gross other receivables exposure	7,589,377	-	-	4,241,254	11,830,631	7,589,377	4,241,254
<b>Total debt aging</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>
Estimates for credit risk of 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 September 30, 2024, and December 31, 2023, the analysis of the gross exposure of current trade receivables and current and non-current receivables, for both restructured and non-restructured portfolios, is as follows:

September 30, 2024						
Trade receivables Section	Unrestructured portfolio		Restructured portfolio		Total gross portfolio	
	Number of customers	Gross amount M\$	Number of customers	Gross amount M\$	Number of customers	Gross amount M\$
Up to date	634,314	56,724,384	-	-	634,314	56,724,384
Between 1 and 30 days	1,003,424	40,664,627	7,256	241,439	1,010,680	40,906,066
Between 31 and 60 days	200,215	10,927,856	14,429	665,860	214,644	11,593,716
Between 61 and 90 days	55,714	3,537,347	17,329	1,023,176	73,043	4,560,523
Between 91 and 120 days	22,897	1,217,413	8,538	638,901	31,435	1,856,314
Between 121 and 150 days	15,294	892,209	7,255	668,113	22,549	1,560,322
Between 151 and 180 days	10,617	992,240	6,327	716,038	16,944	1,708,278
Between 181 and 210 days	8,104	781,370	5,472	684,119	13,576	1,465,489
Between 211 and 250 days	6,468	780,002	5,552	879,193	12,020	1,659,195
More than 251 days	100,740	11,305,156	88,206	39,453,151	188,946	50,758,307
<b>Totals</b>	<b>2,057,787</b>	<b>127,822,604</b>	<b>160,364</b>	<b>44,969,990</b>	<b>2,218,151</b>	<b>172,792,594</b>

December 31, 2023						
Trade receivables Section	Unrestructured portfolio		Restructured portfolio		Total gross portfolio	
	Number of customers	Gross amount M\$	Number of customers	Gross amount M\$	Number of customers	Gross amount M\$
Up to date	495,763	63,345,686	-	-	495,763	63,345,686
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>139,939,713</b>	<b>163,274</b>	<b>41,810,088</b>	<b>2,185,135</b>	<b>181,749,801</b>

As of September 30, 2024, and December 31, 2023, the analysis of protested receivables and those in judicial collection, is as follows:

Portfolio of protested receivables and in judicial collection	UNSECURITIZED PORTFOLIO			
	Portfolio not-restructured 09-30-2024		Portfolio not-restructured 12-31-2023	
	No. of Customers	Portfolio amount M\$	No. of Customers	Portfolio amount M\$
Protested receivables	1200	450,911	785	361,840
Documents receivable in judicial collection	5	464,160	5	435,546
<b>Totals</b>	<b>1205</b>	<b>915,071</b>	<b>790</b>	<b>797,386</b>

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

Provisions and punishments	09-30-2024 M\$	12-31-2023 M\$
unrenewed portfolio	(7,538,472)	(4,151,692)
renegotiated portfolio	(44,969,990)	(41,810,088)
<b>Total provisions</b>	<b>(52,508,462)</b>	<b>(45,961,780)</b>
Punishments of the period	4,109	11,754,217

## Note 6. DISCLOSURE OF INFORMATION ABOUT RELATED ENTITIES

### Balances and transactions with related entities

Transactions between the Company and its subsidiaries are conducted under market conditions. These transactions have been eliminated in the consolidation process and are not detailed in this note.

### Accounts receivable from related entities

Accounts receivable from related entities originate in Chile, with transaction currency denominated in pesos. The maturity terms are 30 days, and no guarantees are in place.

The composition of this item as of September 30, 2024, and December 31, 2023, is as follows:

Subsidiary ID number	Subsidiary name	Nature of relationship	Nature of transactions with subsidiaries	Deadlines	Guarantees	09-30-2024 M\$	12-31-2023 M\$
78.851.880-3	Veolia Water Technologies & Solutions Chile Ltda.	Controller Related	Laboratory analysis and sampling services	30 days	No guarantees	12,474	-
65.113.732-2	Corporación Chilena de Investigación del Agua SpA.	Controller Related	Leasing	30 days	No guarantees	2,678	3,707
77.441.870-9	Veolia Soluciones Ambientales Chile S.A.	Controller Related	Laboratory analysis and sampling services	30 days	No guarantees	-	6,552
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 Chile S.A.	Controller Related	Overload revenue, laboratory analysis and sampling services	30 days	No guarantees	-	3,547
<b>Totals</b>						<b>15,152</b>	<b>14,381</b>

## Accounts payable to related entities

The accounts by pay to entities related are originated in Chile, the guy of currency of the transactions is in pesos.

Subsidiary ID number	Subsidiary name	Nature of relationship	Nature of transactions with subsidiaries	Deadlines	Guarantees	09-30-2024 M\$	12-31-2023 M\$
77.441.870-9	Veolia Soluciones Ambientales Chile S.A.	Controller Related	Service experience operating technologies	30 days	Contract compliance guarantee amount UF 2,932	608,416	251,121
No ID number	Aquatec Proyectos para el sector del agua S.A.	Controller Related	Technical assistance	30 days	No guarantees	23,018	302,272
No ID number	Aquatec Proyectos para el sector del agua S.A.	Controller Related	Purchase of materials	30 days	No guarantees	12,289	237,929
76.080.553-K	Veolia Solutions Chile Limitada	Controller Related	Virtual platform	30 days	No guarantees	23,241	163,810
76.080.553-K	Veolia Solutions Chile Limitada	Controller Related	Specialized customer service	30 days	No guarantees	122,498	125,224
76.080.553-K	Veolia Solutions Chile Limitada	Controller Related	Purchase of materials	60 days	No guarantees	382,211	218,244
70.009.410-3	Asociación Sociedad de Canalistas del Maipo	Common Director	Purchase of water, electricity and interconnections.	30 days	No guarantees	-	12,881
65.113.732-2	Corporación Chilena de Investigación del Agua SpA.	Controller Related	Studies and Consultancies	30 days	No guarantees	-	267,072
77.329.730-4	Veolia Inversiones Aguas del Gran Santiago Ltda.	Controller	Leasing	30 days	No guarantees	45,185	4,947
59.151.520-9	Veolia Suez International	Controller Related	Sequoia contribution	30 days	No guarantees	876	
<b>Totals</b>						<b>1,217,734</b>	<b>1,583,500</b>

### Transactions with entities related

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

Subsidiary ID number	Subsidiary Name	Nature of Relationship	Country of Origin	Nature of Subsidiary Transactions	Type of Currency	M\$		M\$		M\$		M\$	
						09-30-2024		09-30-2023		07-01-2024 09-30-2024		07-01-2023 09-30-2023	
						Amount	Effects on Result (Charge)/Credit	Amount	Effects on Result (Charge)/Credit	Amount	Effects on Result (Charge)/Credit	Amount	Effects on Result (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	Operational Technology Experience Service (SETOS): Specialized engineering, maintenance, support, and tracer gas leak detection service	CLP	3,336,029	(2,618,564)	2,708,614	(2,289,083)	1,043,304	(847,697)	1,425,605	(1,250,546)
76.080.553-K	Veolia Solutions Chile Ltda.	Controller Related	CL	Maintenance of Virtual Platform Siebel: Aquacis platform consulting, evolutionary maintenance, and licensing services	CLP	2,076,861	(1,862,805)	4,224,636	(3,403,632)	828,901	(705,209)	3,368,908	(2,765,796)
87.803.800-2	Veolia Chile S.A.	Controller Related	CL	Excess Load	CLP	-	-	17,812	14,968	-	-	17,812	14,968
70.009.410-3	Asociación Sociedad de Canalistas del Maipo	Common Director	CL	Purchase of Water, Electricity, and Channel Management Services	CLP	775,277	(651,493)	5,465,021	(4,592,454)	216,360	(181,815)	724,792	(609,069)
96.817.230-1	EPSA Eléctrica Puntilla S.A.	Common Director	CL	Purchase of Water and Electricity	CLP	551,028	(463,049)	3,081,902	(2,589,834)	-	-	3,081,902	(2,589,834)
A85788073	Aquatec Proyectos para el sector del agua S.A.	Controller Related	IS	Technical Assistance and Training	EUR	891,335	356,212	1,488,305	(1,424,098)	81,325	(81,325)	266,133	(242,836)
65.113.732-2	Corporación Chilena de Investigación del Agua	Controller Related	CL	Research and Development Consulting, Laboratory Analysis, and Sampling Contract	CLP	234,720	(227,531)	347,653	(345,474)	82,723	(82,723)	255,586	(255,586)
A03466604	Logistium Servicios Logísticos S.A.	Controller Related	IS	Operational Supplies	EUR	-	-	601,155	(505,172)	-	-	-	-
76.078.231-9	Empresa Depuradora de Aguas Servidas Mapocho El Trebal Ltda.	Controller Related	CL	Operation and Maintenance Services for the Biogas Plant	CLP	-	-	177,344	(177,344)	-	-	59,719	(59,719)
76.746.454-1	Biofactoría Andina Spa.	Controller Related	CL	Nitrogen Removal and Biofactory Adaptation Plan for the Mapocho-Trebal Treatment Plant	CLP	99,005	(83,197)	76,753	(76,753)	99,005	(83,197)	7,048	(7,048)

The materiality criterion for reporting transactions between related entities is amounts exceeding M\$75,000 on an accumulated basis.



## Directory and board of directors salaries

Salary paid to the directory of Inversiones Aguas Metropolitanas S.A. and subsidiaries, and the board of directors.

Paid salaries	09-30-2024 M\$	09-30-2023 M\$	07-01-2024 09-30-2024 M\$	07-01-2023 09-30-2023 M\$
Directory	838,608	752,285	281,977	214,309
Board of Directors	137,842	121,366	46,430	34,391
<b>Totals</b>	<b>976,450</b>	<b>873,651</b>	<b>328,407</b>	<b>248,700</b>

They correspond solely to fees associated with their functions as defined and agreed upon in the Ordinary Shareholders' Meeting.

## Details of related entities and transactions with related entities between directors and executives

The Group's management is not aware of any transactions between related entities and directors and/or executives, other than their allowances and salary.

## Note 7. INVENTORIES

The details by inventory class as of September 30, 2024, and December 31, 2023, are as follows:

Classes of inventory	09-30-2024 M\$	12-31-2023 M\$
Goods	2,677,310	3,065,616
Supplies for production	4,335,438	4,704,327
Construction materials	4,975,826	5,046,387
Other inventories	204,576	248,950
Obsolescence estimation	(188,422)	(252,797)
<b>Total inventory</b>	<b>12,004,728</b>	<b>12,812,483</b>

The cost of inventories recognized as an expense in the income statement as of September 30, 2024, and 2023, amounts to M\$ 27,670,678 and M\$ 28,280,376, respectively.

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

Obsolescence allowance changes	09-30-2024 M\$	12-31-2023 M\$
Initial balance	(252,797)	(388,391)
Provision for price	-	(6,235)
Provision for obsolescence	-	(158,324)
Provision for damage	-	(88,238)
Reversal of provision	64,375	388,391
<b>Totals</b>	<b>(188,422)</b>	<b>(252,797)</b>

## Note 8. CURRENT TAXES

The details of current tax assets and liabilities as of September 30, 2024, and December 31, 2023, are as follows:

Current tax assets	09-30-2024 M\$	12-31-2023 M\$
Taxes to be recovered	6,189,246	1,535,041
Monthly provisional payments	29,706,403	49,718,707
Credits	697,056	707,934
Income tax provision	(26,920,946)	(37,996,172)
<b>Totals</b>	<b>9,671,759</b>	<b>13,965,510</b>

Current tax liabilities	09-30-2024 M\$	12-31-2023 M\$
Income tax provision	544,130	259,166
Provision of tax article 21 rejected expenses	8,380	120,272
Monthly provisional payments	(119,610)	(122,923)
Credits	(10,138)	(11,515)
<b>Totals</b>	<b>422,762</b>	<b>245,000</b>

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

As of September 30, 2024, the Group has complied with the sales plan for the land located in the various municipalities of the Metropolitan Region, in accordance with the classification made as of December 31, 2023, for M\$ 3,414, as established by IFRS 5.

Non-current assets held for sale	09-30-2024 M\$	12-31-2023 M\$
Carrying amount of land	-	3,414
<b>Total assets available for sale</b>	<b>-</b>	<b>3,414</b>

## 10. OTHER FINANCIAL ASSETS

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

OTHER FINANCIAL ASSETS	09-30-2024 M\$	12-31-2023 M\$
Advance bonds	6,893,234	-
<b>Other current financial assets</b>	<b>6,893,234</b>	<b>-</b>
Hedging derivatives (*)	358,424	-
Other Investments (**)	7,895,863	7,895,863
<b>Other non-current financial assets</b>	<b>8,254,287</b>	<b>7,895,863</b>

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

(\*\*) As of September 30, 2024, and December 31, 2023, the Group holds an amount of M\$ 7,895,863 corresponding to the acquisition of shares in Sociedad Eléctrica Puntilla S.A. (EPSA), over which the Group has neither control nor significant influence (see note 2.2 letter H, iii). Associated with this acquisition, the Group maintains an obligation with the Asociación Sociedad Canalistas del Maipo regarding the commitment not to transfer the water rights existing at the date of the contract, amounting to M\$ 7,355,177 as of September 30, 2024, and December 31, 2023.

## Note 11. OTHER NON-FINANCIAL ASSETS

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

Other non-financial assets	09-30-2024 M\$	12-31-2023 M\$
Advance Insurance	995,532	3,727,774
Other advance expenses	2,890,457	2,648,943
Remaining Tax Credit	636,683	789,459
Other non-financial assets	14,379	14,379
<b>Other current non-financial assets</b>	<b>4,537,051</b>	<b>7,180,555</b>
Other advance expenses	3,598,840	1,481,897
<b>Other non-current non-financial assets</b>	<b>3,598,840</b>	<b>1,481,897</b>

## Note 12. INTANGIBLE ASSETS OTHER THAN GOODWILL

The following is the required information regarding the Group's intangible assets, in accordance with IAS 38 - Intangible Assets:

INTANGIBLE ASSETS OTHER THAN GOODWILL	09-30-2024 M\$	12-31-2023 M\$
Trademarks, gross	15,933	15,933
Software, gross	75,669,384	73,591,445
Other intangible assets, gross	622,903,690	232,195,037
<b>Intangible assets, gross</b>	<b>698,589,007</b>	<b>305,802,415</b>
Softwares, accumulated amortization	(64,899,013)	(60,388,243)
Other intangible assets, accumulated amortization	(13,806,871)	(13,666,459)
<b>Intangible assets, accumulated amortization</b>	<b>(78,705,884)</b>	<b>(74,054,702)</b>
Trademarks, net	15,933	15,933
Softwares, net	10,770,371	13,203,202
Other intangible assets, net	609,096,819	218,528,578
<b>Intangible assets, net</b>	<b>619,883,123</b>	<b>231,747,713</b>

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

Changes in intangible assets as of September 30, 2024:

Changes in intangible assets	Trademarks, net M\$	Softwares, net M\$	Other intangible assets, net M\$	Total M\$
<b>Initial Balance</b>	<b>15,933</b>	<b>13,203,202</b>	<b>218,528,578</b>	<b>231,747,713</b>
Amortization	-	(4,518,992)	(140,412)	(4,659,404)
<b>Total amortizations</b>	<b>-</b>	<b>(4,518,992)</b>	<b>(140,412)</b>	<b>(4,659,404)</b>
Increases (decreases) due to revaluation	-	-	390,479,260	390,479,260
Increases (decreases) due to transfers	-	1,356,390	(9,324)	1,347,066
Increases (decreases) due to other changes	-	729,771	238,717	968,488
<b>Total increases (decreases) due to transfers and other changes</b>	<b>-</b>	<b>2,086,161</b>	<b>390,708,653</b>	<b>392,794,814</b>
<b>Changes, Total</b>	<b>-</b>	<b>(2,432,831)</b>	<b>390,568,241</b>	<b>388,135,410</b>
<b>Final balance</b>	<b>15,933</b>	<b>10,770,371</b>	<b>609,096,819</b>	<b>619,883,123</b>

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

Changes in intangible assets	Trademarks, net M\$	Softwares, net M\$	Other intangible assets, net M\$	Total M\$
<b>Initial 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 amortizations</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>Final balance as of 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: September 30, 2024

Changes in intangible assets	Trademarks, gross M\$	Softwares, gross M\$	Other Intangible Assets, Gross M\$	Total M\$
<b>Initial 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 revaluation	-	-	390,479,260	390,479,260
Increases (decreases) due to transfers	-	1,356,390	(9,324)	1,347,066
Increases (decreases) due to other changes	-	721,549	238,717	960,266
<b>Total increases (decreases) due to transfers and other changes</b>	<b>-</b>	<b>2,077,939</b>	<b>390,708,653</b>	<b>392,786,592</b>
<b>Changes, Total</b>	<b>-</b>	<b>2,077,939</b>	<b>390,708,653</b>	<b>392,786,592</b>
<b>Final balance</b>	<b>15,933</b>	<b>75,669,384</b>	<b>622,903,690</b>	<b>698,589,007</b>

### Previous period: December 31, 2023

Changes in intangible assets	Trademarks, gross M\$	Softwares, gross M\$	Other Intangible Assets, Gross M\$	Total M\$
<b>Initial 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>
Service provisions and withdrawals	-	-	-	-
<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>Final balance</b>	<b>15,933</b>	<b>73,591,445</b>	<b>232,195,037</b>	<b>305,802,415</b>

## Detailed disclosures of intangible assets (accumulated amortization)

Period: September 30, 2024

Changes in intangible assets	Softwares, Accumulated Amortization	Other Intangible Assets, Accumulated Amortization	Total
	M\$	M\$	M\$
<b>Initial Balance</b>	<b>(60,388,243)</b>	<b>(13,666,459)</b>	<b>(74,054,702)</b>
Amortization	(4,510,770)	(140,412)	(4,651,182)
<b>Total amortizations</b>	<b>(4,510,770)</b>	<b>(140,412)</b>	<b>(4,651,182)</b>
Increases (decreases) due to other changes	0	-	-
<b>Changes, Total</b>	<b>(4,510,770)</b>	<b>(140,412)</b>	<b>(4,651,182)</b>
<b>Final balance</b>	<b>(64,899,013)</b>	<b>(13,806,871)</b>	<b>(78,705,884)</b>

Previous Period: December 31, 2023

Changes in intangible assets	Softwares, Accumulated Depreciation	Other Intangible Assets, Accumulated Depreciation	Total
	M\$	M\$	M\$
<b>Initial 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 amortizations</b>	<b>(5,636,271)</b>	<b>(187,215)</b>	<b>(5,823,486)</b>
Service Provisions and Withdrawals	-	-	-
<b>Total dispositions and service withdrawals</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>Final balance</b>	<b>(60,388,243)</b>	<b>(13,666,459)</b>	<b>(74,054,702)</b>

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

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

Company	09-30-2024			12-31-2023		
	Water rights M\$	Easements M\$	Others M\$	Water rights M\$	Easements M\$	Others M\$
Aguas Andinas S.A.	309,151,983	10,296,203	3,509,425	80,249,767	10,554,311	3,648,961
Aguas Cordillera S.A.	221,593,052	7,761,932	-	93,795,443	7,761,932	-
Aguas Manquehue S.A.	55,981,831	866,673	-	21,937,967	866,673	-
Aguas Maipo S.A.	69,249	-	-	13,700	-	-
EcoRiles S.A.	69,249	-	-	13,700	-	-
Hidrogística S.A.	69,249	-	-	13,700	-	-
Análisis Ambientales S.A.	69,249	-	-	13,700	-	-
Consolidation Adjustments	(227,481)	(113,795)	-	(227,481)	(113,795)	-
<b>Totals</b>	<b>586,776,381</b>	<b>18,811,013</b>	<b>3,509,425</b>	<b>195,810,496</b>	<b>19,069,121</b>	<b>3,648,961</b>

## Intangible assets with indefinite service life

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

## Revaluation of water rights

Water rights are initially recognized at their acquisition cost and are subsequently revalued using the revaluation model.

Revaluations are conducted whenever there are significant changes in the variables that affect the determination of their fair values. Such frequent revaluations are unnecessary for water rights elements with negligible variations in their fair value.

The fair value of water rights, as intangible assets excluding goodwill, was determined using the methodology outlined by the Superintendence of Sanitation Services (SISS) for the tariff process. This methodology stipulates that the calculation of the Raw Water Value (RWV) is based on a sequential 7-step procedure, as outlined below:

Step 1: Identification of raw water supply sources (surface and underground).

Step 2: Identification of sources with a RWV of zero.

Step 3: Definition of water markets.

Step 4: Construction of a transaction database (CBR).

Step 5: Non-purified transaction database.

Grouping of registrations (same date, buyer, seller, and market).

Disaggregation of registrations (surface and underground).

Step 6: Purified database and extended purified database.

Purified base.

Extended purified base (includes additional transactions).

Step 7: Determination of RWV.

The sources used are based on actual transactions of water rights controlled by the Real Estate Registry.

The valuation of water rights was carried out in accordance with NIC 38, IFRS 13, and the regulatory requirements of SISS. The services of the independent consultant Oscar Melo Contreras, Professor at the Department of Agricultural Economics at the Pontificia Universidad Católica de Chile, were contracted due to his extensive experience.

As stated in Note 2.2.C, the decision was made to change the accounting policy in accordance with NIC 38, from the cost model to the revaluation model. The increase due to the revaluation of assets has been as follows:

Reconciliation of carrying value due to revaluation	09-30-2024 M\$
<b>Initial balance - Carrying value</b>	<b>195,810,496</b>
Increase due to revaluation recognized due to a change in accounting policy	390,479,260
Other increases (decreases)	486,625
<b>Carrying value and fair value</b>	<b>390,965,885</b>
Service provisions and withdrawals	-
Loss on revaluation	-
<b>Final balance - Carrying value and fair value</b>	<b>586,776,381</b>

## Commitments for the acquisition of intangible assets

The commitments for the acquisition of intangibles for the 2024 period correspond to water rights, easements, and software programs necessary for the normal operation of the Group's companies and, in particular, for new projects under development or in preliminary study stages, as well as the expansion of concession areas, which are presented below:

Company	M\$
Aguas Andinas S.A.	1,585,296
Aguas Cordillera S.A.	589,044
Aguas Manquehue S.A.	30,465
Análisis Ambientales S.A.	58,342
<b>Total</b>	<b>2,263,147</b>

## Note 13. GOODWILL

Below is the detail of goodwill for the various Cash-Generating Units (CGU) or groups of them assigned as of September 30, 2024, and December 31, 2023:

ID number	Company	09-30-2024 M\$	12-31-2023 M\$
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. OWNERSHIP, PLANT AND EQUIPMENT

The balances of the ownership, plant and team as of September 30, 2024, and December 31, 2023, are the following:

Ownership, plant and equipment	Gross Values		Accumulated depreciation		Net Values	
	09-30-2024 M\$	12-31-2023 M\$	09-30-2024 M\$	12-31-2023 M\$	09-30-2024 M\$	12-31-2023 M\$
Lands	358,539,292	358,539,292	-	-	358,539,292	358,539,292
Buildings	96,199,975	93,870,006	(27,022,267)	(25,845,298)	69,177,708	68,024,708
<b>Subtotal land and buildings</b>	<b>454,739,267</b>	<b>452,409,298</b>	<b>(27,022,267)</b>	<b>(25,845,298)</b>	<b>427,717,000</b>	<b>426,564,000</b>
Complementary works	53,527,083	51,946,102	(26,276,528)	(25,056,518)	27,250,555	26,889,584
Production facilities	472,340,766	466,749,178	(180,965,466)	(174,814,229)	291,375,300	291,934,949
Potable water networks	582,884,907	563,035,583	(340,130,283)	(334,462,633)	242,754,624	228,572,950
Sewer networks	558,309,720	545,282,177	(305,767,831)	(296,661,504)	252,541,889	248,620,673
Wastewater treatment plants	241,294,498	238,535,888	(86,014,528)	(81,957,964)	155,279,970	156,577,924
Other facilities	201,328,620	194,785,707	(141,564,284)	(134,492,941)	59,764,336	60,292,766
Out of service assets	1,856,850	1,856,850	(1,668,651)	(1,664,541)	188,199	192,309
<b>Subtotal other ownership, plant and equipment</b>	<b>2,111,542,444</b>	<b>2,062,191,485</b>	<b>(1,082,387,571)</b>	<b>(1,049,110,330)</b>	<b>1,029,154,873</b>	<b>1,013,081,155</b>
Machinery	467,910,963	456,415,825	(351,769,001)	(338,309,121)	116,141,962	118,106,704
Transport Equipment	5,772,036	5,674,298	(4,682,346)	(4,520,191)	1,089,690	1,154,107
Utensils and accessories	6,744,156	6,655,123	(5,803,535)	(5,653,980)	940,621	1,001,143
Computer equipment	15,525,813	15,150,747	(14,520,471)	(14,127,727)	1,005,342	1,023,020
Improvements in leasehold rights	1,968,047	1,968,047	(1,304,078)	(1,181,116)	663,969	786,931
Constructions in progress	268,860,486	243,653,872	-	-	268,860,486	243,653,872
<b>Totals</b>	<b>3,333,063,212</b>	<b>3,244,118,695</b>	<b>(1,487,489,269)</b>	<b>(1,438,747,763)</b>	<b>1,845,573,943</b>	<b>1,805,370,932</b>

Below is the information regarding the main holdings of the Group's companies:

Ownership, plant and equipment, net	09-30-2024 M\$	Aguas Andinas S.A. %	Aguas Cordillera S.A. %	Aguas Manquehue S.A. %	Others %
Lands	358,539,292	74%	24%	2%	0%
Buildings	69,177,708	82%	10%	5%	3%
Machinery	116,141,962	77%	15%	5%	3%
Transport Equipment	1,089,690	94%	0%	0%	6%
Utensils and accessories	940,621	80%	3%	1%	16%
Computer equipment	1,005,342	89%	3%	1%	7%
Improvements in leasehold rights	663,969	1%	0%	0%	99%
Constructions in progress	268,860,486	85%	10%	4%	1%
Complementary works	27,250,555	84%	10%	5%	1%
Production facilities	291,375,300	74%	15%	11%	0%
Potable water networks	242,754,624	81%	16%	3%	0%
Sewer networks	252,541,889	94%	3%	3%	0%
Wastewater treatment plants	155,279,970	99%	0%	0%	1%
Other facilities	59,764,336	77%	15%	6%	2%
Out of service assets	188,199	21%	79%	0%	0%
<b>Totals</b>	<b>1,845,573,943</b>	<b>82%</b>	<b>13%</b>	<b>4%</b>	<b>1%</b>

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

Asset Classes	Cost 09-30-2024 M\$	Fair value 09-30-2024 M\$
Lands	358,539,292	358,539,292
Buildings	69,177,708	85,656,093
Complementary works	27,250,555	38,633,560
Production facilities	291,375,300	379,417,599
Potable water networks	242,754,624	357,246,992
Sewer networks	252,541,889	343,162,989
Wastewater treatment plants	155,279,970	162,075,963
Other facilities	59,764,336	64,313,990
Machinery and equipment	116,141,962	123,403,849
<b>Totals</b>	<b>1,572,825,636</b>	<b>1,912,450,327</b>

#### Reconciliation of changes in ownership, plant, and equipment by class

As stated in IAS 16, paragraph 73, information is provided for each class of ownership, plant, and equipment of the entity.



Ownership, plant and equipment changes as of September 30, 2024, net value

Concept	Initial 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	Depreciation	Service provisions and withdrawals	Subtotal increases (decreases) due to transfers and other changes, depreciation, held for sale, disposals and retirements	Final balance
	M\$	M\$	M\$	M\$	M\$	M\$	M\$	M\$
Lands	358,539,292	-	-	-	-		-	358,539,292
Buildings	68,024,708	2,213,813	116,156	2,329,969	(1,176,969)	-	1,153,000	69,177,708
<b>Subtotal lands and buildings</b>	<b>426,564,000</b>	<b>2,213,813</b>	<b>116,156</b>	<b>2,329,969</b>	<b>(1,176,969)</b>	<b>-</b>	<b>1,153,000</b>	<b>427,717,000</b>
Complementary works	26,889,584	1,482,428	98,553	1,580,981	(1,220,010)		360,971	27,250,555
Production facilities	291,934,949	5,301,533	290,055	5,591,588	(6,151,237)	-	(559,649)	291,375,300
Potable water networks	228,572,950	15,802,709	4,046,615	19,849,324	(5,667,650)	-	14,181,674	242,754,624
Sewer networks	248,620,673	12,046,119	981,424	13,027,543	(9,106,327)	-	3,921,216	252,541,889
Wastewater treatment plants	156,577,924	2,737,030	21,580	2,758,610	(4,056,564)	-	(1,297,954)	155,279,970
Other facilities	60,292,766	5,731,356	811,557	6,542,913	(7,071,343)	-	(528,430)	59,764,336
Out of service assets	192,309	-	-	-	(4,110)	-	(4,110)	188,199
<b>Subtotal other ownership, plant and equipment</b>	<b>1,013,081,155</b>	<b>43,101,175</b>	<b>6,249,784</b>	<b>49,350,959</b>	<b>(33,277,241)</b>	<b>-</b>	<b>16,073,718</b>	<b>1,029,154,873</b>
Machinery	118,106,704	16,853,607	536,895	17,390,502	(19,351,349)	(3,895)	(1,964,742)	116,141,962
Transport Equipment	1,154,107	37,886	59,852	97,738	(162,155)	-	(64,417)	1,089,690
Utensils and accessories	1,001,143	106,352	16,348	122,700	(183,222)	-	(60,522)	940,621
Computer equipment	1,023,020	193,343	191,671	385,014	(402,692)	-	(17,678)	1,005,342
Improvements in leasehold rights	786,931	-	-	-	(122,962)	-	(122,962)	663,969
Constructions in progress	243,653,872	(63,853,237)	89,429,155	25,575,918	-	(369,304)	25,206,614	268,860,486
<b>Classes of ownership, plant and equipment, net</b>	<b>1,805,370,932</b>	<b>(1,347,061)</b>	<b>96,599,861</b>	<b>95,252,800</b>	<b>(54,676,590)</b>	<b>(373,199)</b>	<b>40,203,011</b>	<b>1,845,573,943</b>

Previous period: December 31, 2023

Concept	Initial 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	Depreciation	Service provisions and withdrawals	Subtotal depreciation, held for sale, disposals and retirements	Final balance
	M\$	M\$	M\$	M\$	M\$	M\$	M\$	M\$
Lands	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 lands and buildings</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
Out of service assets	199,124	-	-	-	(6,815)	-	(6,815)	192,309
<b>Subtotal other ownership, 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
Transport Equipment	551,564	789,602	19,040	808,642	(206,099)	-	602,543	1,154,107
Utensils and accessories	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
Improvements in leasehold rights	982,934	24,393	(2,572)	21,821	(217,824)	-	(196,003)	786,931
Constructions in progress	214,071,062	(110,849,610)	140,432,420	29,582,810	-	-	29,582,810	243,653,872
<b>Classes of ownership, 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 on ownership, plant, and equipment - Gross value

Current period: September 30, 2024

Concept	Initial 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	Service provisions and withdrawals	Subtotal depreciation, held for sale, disposals and retirements	Final balance
	M\$	M\$	M\$	M\$	M\$	M\$	M\$
Lands	358,539,292	-	-	-	-	-	358,539,292
Buildings	93,870,006	2,213,813	116,156	2,329,969	-	2,329,969	96,199,975
<b>Subtotal lands and buildings</b>	<b>452,409,298</b>	<b>2,213,813</b>	<b>116,156</b>	<b>2,329,969</b>	<b>-</b>	<b>2,329,969</b>	<b>454,739,267</b>
Complementary works	51,946,102	1,482,428	98,553	1,580,981	-	1,580,981	53,527,083
Production facilities	466,749,178	5,301,533	290,055	5,591,588	-	5,591,588	472,340,766
Potable water networks	563,035,583	15,802,709	4,046,615	19,849,324	-	19,849,324	582,884,907
Sewer networks	545,282,177	12,046,119	981,424	13,027,543	-	13,027,543	558,309,720
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	5,731,356	811,557	6,542,913	-	6,542,913	201,328,620
Out of service assets	1,856,850	-	-	-	-	-	1,856,850
<b>Subtotal other ownership, plant and equipment</b>	<b>2,062,191,485</b>	<b>43,101,175</b>	<b>6,249,784</b>	<b>49,350,959</b>	<b>-</b>	<b>49,350,959</b>	<b>2,111,542,444</b>
Machinery	456,415,825	16,807,869	536,895	17,344,764	(5,849,626)	11,495,138	467,910,963
Transport Equipment	5,674,298	37,886	59,852	97,738	-	97,738	5,772,036
Utensils and accessories	6,655,123	72,685	16,348	89,033	-	89,033	6,744,156
Computer equipment	15,150,747	183,395	191,671	375,066	-	375,066	15,525,813
Improvements in leasehold rights	1,968,047	-	-	-	-	-	1,968,047
Constructions in progress	243,653,872	(63,853,237)	89,429,155	25,575,918	(369,304)	25,206,614	268,860,486
<b>Classes of ownership, plant and equipment, gross</b>	<b>3,244,118,695</b>	<b>(1,436,414)</b>	<b>96,599,861</b>	<b>95,163,447</b>	<b>(6,218,930)</b>	<b>88,944,517</b>	<b>3,333,063,212</b>

Previous period: December 31, 2023

Concept	Initial 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	Service provisions and withdrawals	Subtotal depreciation, held for sale, disposals and retirements	Final balance
	M\$	M\$	M\$	M\$	M\$	M\$	M\$
Lands	358,821,969	1,022	(193,997)	(192,975)	(89,702)	(282,677)	358,539,292
Buildings	90,671,513	2,579,493	619,000	3,198,493	-	3,198,493	93,870,006
<b>Subtotal lands and buildings</b>	<b>449,493,482</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	532,536,126	21,262,082	9,237,375	30,499,457	-	30,499,457	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	10,265,323	1,561,330	11,826,653	(31,061)	11,795,592	194,785,707
Out of service assets	1,856,850	-	-	-	-	-	1,856,850
<b>Subtotal other ownership, plant and equipment</b>	<b>1,963,820,296</b>	<b>81,613,197</b>	<b>16,789,053</b>	<b>98,402,250</b>	<b>(31,061)</b>	<b>98,371,189</b>	<b>2,062,191,485</b>
Machinery	430,931,631	20,611,284	8,446,716	29,058,000	(3,573,806)	25,484,194	456,415,825
Transport Equipment	4,865,656	789,602	19,040	808,642	-	808,642	5,674,298
Utensils and accessories	6,587,747	28,182	39,194	67,376	-	67,376	6,655,123
Computer equipment	14,765,933	325,049	353,168	678,217	(293,403)	384,814	15,150,747
Improvements in leasehold rights	1,946,226	24,393	(2,572)	21,821	-	21,821	1,968,047
Constructions in progress	214,071,067	(110,849,610)	140,432,415	29,582,805	-	29,582,805	243,653,872
<b>Classes of ownership, plant and equipment, gross</b>	<b>3,086,482,038</b>	<b>(4,877,388)</b>	<b>166,502,012</b>	<b>161,624,624</b>	<b>(3,987,972)</b>	<b>157,636,652</b>	<b>3,244,118,695</b>

## Detailed disclosure on ownership, plant, and equipment – Accumulated Depreciation

Current period: September 30, 2024

Concept	Initial balance	Depreciation	Service provisions and withdrawals	Subtotal depreciation, held for sale, disposals and retirements	Final balance
	M\$	M\$	M\$	M\$	M\$
Buildings	(25,845,298)	(1,176,969)	-	(1,176,969)	(27,022,267)
<b>Subtotal lands and buildings</b>	<b>(25,845,298)</b>	<b>(1,176,969)</b>	<b>-</b>	<b>(1,176,969)</b>	<b>(27,022,267)</b>
Complementary works	(25,056,518)	(1,220,010)	-	(1,220,010)	(26,276,528)
Production facilities	(174,814,229)	(6,151,237)	-	(6,151,237)	(180,965,466)
Potable water networks	(334,462,633)	(5,667,650)	-	(5,667,650)	(340,130,283)
Sewer networks	(296,661,504)	(9,106,327)	-	(9,106,327)	(305,767,831)
Wastewater treatment plants	(81,957,964)	(4,056,564)	-	(4,056,564)	(86,014,528)
Other facilities	(134,492,941)	(7,071,343)	-	(7,071,343)	(141,564,284)
Out of service assets	(1,664,541)	(4,110)	-	(4,110)	(1,668,651)
<b>Subtotal other ownership, plant and equipment</b>	<b>(1,049,110,330)</b>	<b>(33,277,241)</b>	<b>-</b>	<b>(33,277,241)</b>	<b>(1,082,387,571)</b>
Machinery	(338,309,121)	(19,305,612)	5,845,732	(13,459,880)	(351,769,001)
Transport Equipment	(4,520,191)	(162,155)	-	(162,155)	(4,682,346)
Utensils and accessories	(5,653,980)	(149,555)	-	(149,555)	(5,803,535)
Computer equipment	(14,127,727)	(392,744)	-	(392,744)	(14,520,471)
Improvements in leasehold rights	(1,181,116)	(122,962)	-	(122,962)	(1,304,078)
<b>Classes of ownership, plant and equipment, accumulated depreciation</b>	<b>(1,438,747,763)</b>	<b>(54,587,238)</b>	<b>5,845,732</b>	<b>(48,741,506)</b>	<b>(1,487,489,269)</b>

Previous period: December 31, 2023

Concept	Initial balance	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Service provisions and withdrawals	Subtotal depreciation, held for sale, disposals and retirements	Final balance
	M\$	M\$	M\$	M\$	M\$	M\$	M\$
Buildings	(24,350,041)	-	-	(1,495,257)	-	(1,495,257)	(25,845,298)
<b>Subtotal lands and buildings</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)	(481)	(481)	(7,310,608)	-	(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)	-	-	(8,633,948)	31,061	(8,602,887)	(134,492,941)
Out of service assets	(1,657,726)	-	-	(6,815)	-	(6,815)	(1,664,541)
<b>Subtotal other ownership, plant and equipment</b>	<b>(1,006,399,516)</b>	<b>(1)</b>	<b>(1)</b>	<b>(42,741,874)</b>	<b>31,061</b>	<b>(42,710,814)</b>	<b>(1,049,110,330)</b>
Machinery	(317,239,654)	-	-	(24,571,020)	3,501,553	(21,069,467)	(338,309,121)
Transport Equipment	(4,314,092)	-	-	(206,099)	-	(206,099)	(4,520,191)
Utensils and accessories	(5,420,032)	-	-	(233,948)	-	(233,948)	(5,653,980)
Computer equipment	(13,898,057)	-	-	(523,070)	293,400	(229,670)	(14,127,727)
Improvements in leasehold rights	(963,292)	-	-	(217,824)	-	(217,824)	(1,181,116)
<b>Classes of ownership, plant and equipment, accumulated depreciation</b>	<b>(1,372,584,684)</b>	<b>(1)</b>	<b>(1)</b>	<b>(69,989,092)</b>	<b>3,826,014</b>	<b>(66,163,079)</b>	<b>(1,438,747,763)</b>

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

The details by each Company of the consolidated Group, regarding future commitments for the acquisition of ownership, plant, and equipment for the year 2024, are as follows:

Company	M\$
Aguas Andinas S.A.	42,475,917
Aguas Cordillera S.A.	6,715,482
Aguas Manquehue S.A.	5,130,830
Biogenera S.A.	109,245
EcoRiles S.A.	586,102
Análisis Ambientales S.A.	651,090
<b>Total</b>	<b>55,668,666</b>

Assets of ownership, plant, and equipment temporarily idle as of September 30, 2024:

Company	Gross Value	Accumulated depreciation	Net Worth
	M\$	M\$	M\$
Aguas Andinas S.A.	1,577,333	(1,537,346)	39,987
Aguas Cordillera S.A.	279,517	(131,305)	148,212
<b>Total</b>	<b>1,856,850</b>	<b>(1,668,651)</b>	<b>188,199</b>

## Ownership restrictions of ownership, plant, and equipment

As of September 30, 2024, and December 31, 2023, the ownership, plant, and equipment are not subject to ownership restrictions, nor are they subject to guarantees for the fulfillment of obligations, as established in IAS 16, paragraph 74(a).

## Finance lease contracts

As of September 30, 2024, and December 31, 2023, finance lease contracts under IFRS 16 are recorded under the "Right-of-Use Assets" category (see Note 15).

## Impairment of assets

As of September 30, 2024, and December 31, 2023, the Group has not recognized any impairment losses, reversals, or compensation from third parties in the period's results, as there are no indications of impairment according to IAS 36, as established in items (v) and (vi) of letter e) in paragraph 73 and letter d) in paragraph 74 of IAS 16.

## Revaluation of land in ownership, plant, and equipment

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

Ownership, plant, and equipment valuations are carried out whenever there are significant changes in the variables affecting the determination of their fair values. Frequent revaluations will not be necessary for items with insignificant variations in their fair value. For such items, revaluations every three to five years may suffice.

The fair value of the land within ownership, plant, and equipment is determined using the Market Comparison Method, where the land associated with the ownership is valued based on comparisons with other similar or comparable plots, according to objective criteria such as location, suitability, exposure level, surface area, morphology, topography, building conditions, as outlined in the respective current Municipal Regulatory Plans, among others.

The sources used correspond to transactions from the Real Estate Registry, where available, and offers cataloged in written media or real estate portals.

The land valuation was carried out under the principle of "highest and best use of land", in accordance with IAS 16, IFRS 13, and regulatory authority requirements. The services of Transsa Consultores Inmobiliarios, an independent appraisal firm with over 35 years of experience in Chile, were contracted. Additionally, Valtin Capital provided financial advisory services, conducting an analysis of real estate funds during the period from December 2019 to September 2020.

As noted in section 2.2.E, a decision was made to change the accounting policy from the cost method to the continuous revaluation method in accordance with IAS 16, effective from December 31, 2020. The increase in assets revaluation is as follows:

Reconciliation of carrying value due to revaluation of land	09-30-2024	12-31-2023
	M\$	M\$
Initial balance - Carrying value of land	358,539,292	358,821,974
Other increases (decreases)	-	(192,980)
<b>Carrying value and fair value</b>	<b>358,539,292</b>	<b>358,628,994</b>
Service provisions and withdrawals	-	(89,702)
<b>Final balance - Carrying value 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	09-30-2024	12-31-2023
	M\$	M\$
Buildings	405,044	381,114
Complementary Works	2,516,857	1,840,200
Production facilities	20,959,620	18,315,435
Potable water networks	29,627,863	26,936,779
Sewer networks	25,773,795	22,993,329
Wastewater treatment plants	7,357,296	1,131,285
Other facilities	39,429,605	21,743,643
Machinery	48,713,513	41,023,879
Computer equipment	1,323,818	436,984
Transport Equipment	672,329	208,172
Utensils and accessories	567,403	107,485
Improvements in leasehold rights	698,879	137,034
Out of service assets	1,277,528	170,562
<b>Totals</b>	<b>179,323,550</b>	<b>135,425,901</b>



## Note 15. LEASES

The following presents a breakdown of the right-of-use assets and lease liabilities as per IFRS 16:

### 15.1 Rights-of-use assets

The details of the right-of-use assets as of September 30, 2024, and December 31, 2023, are as follows:

Rights-of-use assets	Gross values		Accumulated depreciation		Net worth	
	09-30-2024	12-31-2023	09-30-2024	12-31-2023	09-30-2024	12-31-2023
	M\$	M\$	M\$	M\$	M\$	M\$
Buildings	1,989,798	1,927,215	(1,031,792)	(729,536)	958,006	1,197,679
Transport equipment	5,438,789	4,865,951	(2,590,904)	(1,753,275)	2,847,885	3,112,676
<b>Totals</b>	<b>7,428,587</b>	<b>6,793,166</b>	<b>(3,622,696)</b>	<b>(2,482,811)</b>	<b>3,805,891</b>	<b>4,310,355</b>

Asset changes for rights-of-use as of September 30, 2024, and December 31, 2023:

Rights-of-use assets	01-01-2024	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Subtotal depreciation, provisions and retirements	09-30-2024
	M\$	M\$	M\$	M\$	M\$	M\$
Buildings	1,197,679	41,598	41,598	(281,272)	(281,272)	958,005
Transport equipment	3,112,676	895,323	895,323	(1,160,113)	(1,160,113)	2,847,886
<b>Totals</b>	<b>4,310,355</b>	<b>936,921</b>	<b>936,921</b>	<b>(1,441,385)</b>	<b>(1,441,385)</b>	<b>3,805,891</b>

Rights-of-use assets	01-01-2023	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Subtotal depreciation, provisions and retirements	12-31-2023
	M\$	M\$	M\$	M\$	M\$	M\$
Buildings	1,483,542	72,121	72,121	(357,984)	(357,984)	1,197,679
Transport equipment	2,504,087	2,133,045	2,133,045	(1,524,456)	(1,524,456)	3,112,676
<b>Totals</b>	<b>3,987,629</b>	<b>2,205,166</b>	<b>2,205,166</b>	<b>(1,882,440)</b>	<b>(1,882,440)</b>	<b>4,310,355</b>

## 15.2 Lease liabilities

The present value of future payments derived from these contracts as of September 30, 2024, is as follows:

<i>Current Lease Liabilities (Accounting)</i>										
Debtor company ID number	Debtor company name	Debtor company country	Concept	Currency or Unit of Adjustment	Maturities		Total	Type of amortization	Interest rate	Nominal rate
					Up to 90 days	More than 90 days up to 1 year				
					M\$	M\$	M\$		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	UF	-	74,328	74,328	Monthly	0.26	0.26
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	UF	6,372	850,089	856,461	Monthly	0.49	0.49
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	PESOS	-	72,839	72,839	Monthly	0.24	0.24
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	UF	-	25,300	25,300	Monthly	0.45	0.45
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	UF	-	3,495	3,495	Monthly	0.40	0.40
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	UF	-	101,031	101,031	Monthly	0.46	0.46
96.828.120-8	Hidrogística S.A.	Chile	Buildings	UF	-	159,626	159,626	Monthly	0.18	0.18
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	UF	1,850	189,057	190,907	Monthly	0.53	0.53
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	6,062	-	6,062	Monthly	0.12	0.12
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	UF	-	259,219	259,219	Monthly	0.51	0.51
77.274.820-5	Inversiones Aguas Metropolitanas S.A.	Chile	Transport equipment	UF	6,199	-	6,199	Monthly	0.24	0.24
<b>Totals</b>					<b>20,483</b>	<b>1,734,984</b>	<b>1,755,467</b>			

<i>Non-current Lease Liabilities (Accounting)</i>										
Debtor company ID number	Debtor company name	Debtor company country	Concept	Currency or Unit of Adjustment	Maturities		Total	Type of amortization	Interest rate	Nominal rate
					More than 1 year up to 3 years	More than 3 years up to 5 years				
					M\$	M\$			(%)	
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	UF	88,045	-	88,045	Monthly	0.26	0.26
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	UF	824,714	175,778	1,000,492	Monthly	0.49	0.49
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	PESOS	64,743	-	64,743	Monthly	0.24	0.24
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	UF	7,643	-	7,643	Monthly	0.45	0.45
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	UF	1,229	-	1,229	Monthly	0.40	0.40
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	UF	108,151	-	108,151	Monthly	0.46	0.46
96.828.120-8	Hidrogística S.A.	Chile	Buildings	UF	-	589,787	589,787	Monthly	0.18	0.18
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	UF	277,593	38,604	316,197	Monthly	0.53	0.53
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	535	-	535	Monthly	0.12	0.12
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	UF	95,591	-	95,591	Monthly	0.51	0.51
77.274.820-5	Inversiones Aguas Metropolitanas S.A.	Chile	Transport equipment	UF	18,609	-	18,609	Monthly	0.24	0.24
<b>Totals</b>					<b>1,486,853</b>	<b>804,169</b>	<b>2,291,022</b>			

## 15.2 Lease liability (continued)

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

<b>Current lease liabilities (Accounting)</b>										
Debtor company ID number	Debtor company name	Debtor company country	Concept	Currency or Unit of Adjustment	Maturities		Total M\$	Type of amortization	Interest rate (%)	Nominal rate (%)
					Up to 90 days M\$	More than 90 days up to 1 year M\$				
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	UF	24,753	74,258	99,011	Monthly	0.26	0.26
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	UF	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	UF	7,966	23,897	31,863	Monthly	0.45	0.45
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	UF	798	2,394	3,192	Monthly	0.40	0.40
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	UF	26,875	80,626	107,501	Monthly	0.46	0.46
96.828.120-8	Hidrogística S.A.	Chile	Buildings	UF	36,661	109,983	146,644	Monthly	0.18	0.18
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	UF	32,426	97,278	129,704	Monthly	0.53	0.53
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	7,834	23,503	31,337	Monthly	0.12	0.12
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	UF	69,017	207,051	276,068	Monthly	0.51	0.51
77.274.820-5	Inversiones Aguas Metropolitanas S.A.	Chile	Transport equipment	UF	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>			

Non-current lease liabilities (Accounting)											
Debtor company ID number	Debtor company name	Debtor company country	Concept	Currency or Unit of Adjustment	Maturities		More than 5 years  M\$	Total	Type of amortization	Interest rate  (%)	Nominal rate  (%)
					More than 1 year up to 3 years M\$	More than 3 years up to 5 years M\$					
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	UF	99,316	49,658	-	148,974	Monthly	0.26	0.26
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	UF	795,275	397,637	-	1,192,912	Monthly	0.49	0.49
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	UF	130,442	13,164	-	143,606	Monthly	0.45	0.45
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	UF	3,763	-	-	3,763	Monthly	0.40	0.40
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	UF	81,111	40,555	-	121,666	Monthly	0.46	0.46
96.828.120-8	Hidrogística S.A.	Chile	Buildings	UF	297,673	297,673	148,838	744,184	Monthly	0.18	0.18
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	UF	137,193	68,596	-	205,789	Monthly	0.53	0.53
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	518	-	-	518	Monthly	0.12	0.12
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	UF	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 liability (continued)

The changes of lease liabilities and cash flows for the periods ending September 30, 2024, and December 31, 2023, are as follows:

Debtor company ID number	Debtor company name	Debtor company country	Concept	Currency or Unit of Adjustment	Balances as of January 1, 2024 M\$	Increases for new lease contracts M\$	Interest accrual expenses M\$	Principal and interest payments M\$	Effects of UF variation M\$	Balances as of June 30, 2024 M\$
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	UF	220,084	13,641	11,430	(82,877)	95	162,373
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	UF	2,079,316	487,054	106,637	(817,057)	1,003	1,856,953
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	PESOS	188,942	-	8,812	(60,281)	109	137,582
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	UF	55,618	-	2,637	(25,315)	3	32,943
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	UF	6,954	-	347	(2,592)	15	4,724
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	UF	229,167	85,980	11,845	(118,722)	912	209,182
96.828.120-8	Hidrogística S.A.	Chile	Buildings	UF	890,827	-	43,985	(186,038)	639	749,413
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	UF	335,493	224,049	24,459	(78,542)	1,645	507,104
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	29,882	-	1,045	(24,334)	4	6,597
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	UF	478,808	96,065	23,863	(243,953)	27	354,810
96.967.550-1	Inversiones Aguas Metropolitanas S.A.	Chile	Transport equipment	UF	3,566	24,808	-	(3,566)	-	24,808
<b>Totals</b>					<b>4,518,657</b>	<b>931,597</b>	<b>235,060</b>	<b>(1,643,277)</b>	<b>4,452</b>	<b>4,046,489</b>

Debtor company ID number	Debtor company name	Debtor company country	Concept	Currency or Unit of Adjustment	Balances as of January 1, 2023 M\$	Increases for new lease contracts M\$	Interest accrual expenses M\$	Principal and interest payments M\$	Effects of UF variation M\$	Balances as of December 31, 2023 M\$
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	UF	335,334	-	20,522	(147,104)	11,332	220,084
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	UF	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	UF	104,960	-	5,838	(55,656)	476	55,618
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	UF	11,604	-	695	(5,452)	107	6,954
76190084-6	Aguas Maipo S.A.	Chile	Transport equipment	UF	2,106	-	50	(2,148)	(8)	-
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	UF	225,587	123,201	19,473	(146,022)	6,928	229,167
96.828.120-8	Hidrogística S.A.	Chile	Buildings	UF	1,078,456	-	65,370	(285,258)	32,259	890,827
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	UF	197,924	292,096	26,018	(185,137)	4,592	335,493
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	61,012	-	3,518	(37,094)	2,446	29,882
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	UF	379,549	337,645	45,460	(297,060)	13,214	478,808
77.274.820-5	Inversiones Aguas Metropolitanas S.A.	Chile	Transport equipment	UF	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 on operating leases as a lessee

Under this concept, leases for transportation services and ownership rentals are presented.

Non-cancellable minimum future lease payments, lessees	09-30-2024 M\$		09-30-2023 M\$	
	Lease	Ownership	Lease	Ownership
Minimum future lease payments due within one year, lessees	359,103	78,214	1,062,040	254,539
Minimum future lease payments due between one and five years, lessees	2,606,612	977,752	2,494,059	945,158
<b>Total minimum future lease payments, lessees</b>	<b>2,965,715</b>	<b>1,055,966</b>	<b>3,556,099</b>	<b>1,199,697</b>
Minimum payments under operating leases	5,734,227	617,653	3,239,633	516,845
<b>Lease and sublease fees recognized in the income statement, total</b>	<b>5,734,227</b>	<b>617,653</b>	<b>3,239,633</b>	<b>516,845</b>

The consolidated income statements for the periods ended September 30, 2024, and 2023, include expenses of M\$ 6,351,880 and M\$ 3,756,478, respectively, related to short-term lease payments exempt from the application of IFRS 16 (see Note 2.2 letter G).

#### Significant operating lease agreements

The most significant operating leases involve vehicle rentals. These contracts are for periods of less than 12 months. Rental services are paid monthly upon presentation and approval of payment statements.

**Termination clause:** The company may terminate the lease contracts early in cases of severe breaches of the terms and obligations outlined in the administrative bases and technical specifications. In such cases, the company is entitled to enforce the performance guarantee as compensation for damages.

### 15.5 Disclosures on operating leases as lessors

The Group holds such contracts as a lessor, primarily involving portions of operational facilities, mostly with telecommunications companies. These agreements are automatically renewable for periods ranging from 1 to 5 years; however, the Group may issue termination notices within 30, 60, 90, or 180 days, depending on the specific contract.

Future minimum lease payments under non-cancellable leases, lessors, due within one year	09-30-2024 M\$	03-31-2023 M\$
Future minimum lease payments under non-cancellable leases, lessors, due within one year	404,168	396,212
<b>Total</b>	<b>404,168</b>	<b>396,212</b>

#### Significant operating lease arrangements of the lessor

Revenue from these items is not material to the Group.

## Note 1 6. DEFERRED TAXES AND INCOME TAXES

In accordance with the provisions of IAS 12, the net position of deferred tax assets and liabilities is presented below, determined for each individual company and presented in the consolidated statement of financial position by aggregating each position.

Statement of financial position	09-30-2024		12-31-2023	
	Deferred tax assets	Deferred tax liability	Deferred tax assets	Deferred tax liability
	M\$	M\$	M\$	M\$
Gross deferred taxes	180,255,124	236,627,819	175,861,083	131,130,958
Compensation	(177,881,553)	(177,881,553)	(115,923,014)	(115,923,014)
<b>Net deferred tax position</b>	<b>2,373,571</b>	<b>58,746,266</b>	<b>59,938,069</b>	<b>15,207,944</b>

The net position presented originates from a variety of concepts constituting temporary and permanent differences, which at the consolidated level allow it to be presented under the concepts mentioned below:

### Disclosure of deferred tax assets

Deferred tax assets	09-30-2024	12-31-2023
	M\$	M\$
Variation in monetary correction and assets depreciation	151,531,645	148,984,428
Provision for doubtful accounts	14,177,285	12,409,681
Compensation for years of service	5,538,516	5,292,375
Deferred revenue	1,985,898	1,985,898
Vacation provision	1,544,376	1,542,492
Amortizations	1,341,686	1,391,638
Lease liabilities	1,085,854	1,321,820
Water rights (amortization)	859,028	722,442
Other provisions	931,560	1,115,969
La Dehesa Dam Transaction	528,405	519,237
Impairment losses due to change in accounting criteria	379,335	379,335
Others	235,839	132,494
Litigation	78,544	63,274
Tax losses	37,153	-
<b>Deferred tax assets</b>	<b>180,255,124</b>	<b>175,861,083</b>

## Disclosure of deferred taxes liabilities

Deferred tax liabilities	09-30-2024 M\$	12-31-2023 M\$
Revaluation of water rights due to change in accounting criteria	105,429,400	-
Revaluation of land due to change in accounting criteria	60,122,068	60,122,068
Revaluations of water rights first adoption IFRS	45,611,780	45,611,780
Revaluations of land first adoption IFRS	22,484,085	22,484,085
Amortizations	1,547,259	1,275,198
Rights-of-use assets	1,041,914	1,246,515
Investment expenditure in related entities	387,431	387,430
Others	3,882	3,882
<b>Deferred tax liabilities</b>	<b>236,627,819</b>	<b>131,130,958</b>
<b>Net deferred tax position</b>	<b>(56,372,695)</b>	<b>44,730,125</b>

## Changes in deferred tax assets

Changes in deferred tax assets	09-30-2024 M\$	12-31-2023 M\$
<b>Deferred tax assets, initial balance</b>	<b>175,861,083</b>	<b>172,774,208</b>
Increases (decreases) in deferred tax assets	79,220	142,616,965
Increases (decreases) due to variation in monetary correction and depreciation of assets	2,547,217	(139,681,865)
Increases (decreases) due to uncollectible receivables provisions	1,767,604	151,775
<b>Changes in deferred tax assets</b>	<b>4,394,041</b>	<b>3,086,875</b>
<b>Changes in deferred tax assets total</b>	<b>180,255,124</b>	<b>175,861,083</b>

## Changes of deferred tax liabilities

Changes in deferred tax liabilities	09-30-2024 M\$	12-31-2023 M\$
<b>Deferred tax liabilities, initial balance</b>	<b>131,130,958</b>	<b>131,152,845</b>
Increases (decreases) in deferred tax liabilities	105,496,861	(21,887)
<b>Changes in deferred tax liabilities total</b>	<b>236,627,819</b>	<b>131,130,958</b>

## Income tax expenses

Income (expense) for income tax by current and deferred parts	09-30-2024 M\$	09-30-2023 M\$	07-01-2024 09-30-2024 M\$	07-01-2023 09-30-2023 M\$
Current tax expense	(28,673,311)	(26,748,544)	(3,376,919)	(5,344,196)
Adjustment to tax expense of previous period	99,120	805	-	-31,168
<b>Current income tax expense</b>	<b>(28,574,191)</b>	<b>(26,747,739)</b>	<b>(3,376,919)</b>	<b>(5,375,364)</b>
Tax benefit (loss)	-	15,467	-	-98,229
Deferred income tax income (expense) related to the creation and reversal of temporary differences	4,326,581	1,687,714	782,275	-1,696,007
Expenses for non-deductible taxes (rejected expenses)	(87,923)	(87,262)	(22,392)	2,957
<b>Income (expenses) for other taxes</b>	<b>4,238,658</b>	<b>1,615,919</b>	<b>759,883</b>	<b>-1,791,279</b>
<b>Income tax expense</b>	<b>(24,335,533)</b>	<b>(25,131,820)</b>	<b>(2,617,036)</b>	<b>(7,166,643)</b>

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

Reconciliation between the income tax result recorded and the effective rate	09-30-2024	09-30-2023	07-01-2024 09-30-2024	07-01-2023 09-30-2023
	M\$	M\$	M\$	M\$
Tax expenses using the legal rate	(30,853,966)	(32,858,760)	(4,629,812)	(8,117,606)
Permanent difference due to monetary correction of tax assets	7,387,010	7,435,031	2,343,546	930,228
Permanent difference for rejected expenses	(81,315)	(87,262)	(21,523)	2,957
Permanent difference for income tax from previous years	99,120	(805)	-	(32,778)
Other permanent differences	(886,382)	379,976	(309,247)	50,556
Adjustments to tax expense using the statutory rate	6,518,433	7,726,940	2,012,776	950,963
Tax expense using the effective rate	(24,335,533)	(25,131,820)	(2,617,036)	(7,166,643)

#### Adjustments to tax expense using the legal rate

	09-30-2024	09-30-2023
Legal tax rate	27.00%	27.00%
Permanent difference due to monetary correction of tax assets	(6.46%)	(7.10%)
Permanent difference for rejected expenses	0.07%	0.10%
Permanent difference for income tax from previous years	(0.09%)	(0.03%)
Other permanent differences	0.78%	(0.36%)
Effective tax rate	21.30%	19.61%

### Note 17. FINANCIAL INSTRUMENTS

#### 17.1 Capital risk management

The Group manages its capital to ensure that the Group entities continue as a going concern by maximizing shareholder profitability through optimizing the debt and capital structure. The Group's overall strategy has not changed since 2009. The Group's capital structure consists of debt, which includes the loans disclosed in point 16.4, and equity attributable to the holders of equity instruments of the controller, which includes capital, reserves, and retained earnings disclosed in Note 22.

#### 17.2 Significant accounting policies

The details of the significant accounting policies and methods adopted, including recognition criteria, measurement bases, and the bases on which income and expenses are recognized, with respect to each class of financial assets and financial liabilities, are described in Notes 2.2 H, 2.2 L, and 2.2 M of these consolidated interim financial statements.



### 17.3 Class of financial instruments

The following presents a summary of financial instruments as of September 30, 2024, and December 31, 2023:

Classes of financial instruments	Currency	Note	09-30-2024	12-31-2023
			M\$	M\$
<b>Current financial assets</b>				
Advance bonds	CLP		6,893,234	-
<b>Other financial assets, current</b>			<b>6,893,234</b>	<b>-</b>
Trade receivables and other accounts receivable	CLP	5	110,820,975	127,317,685
Trade receivables and other accounts receivable	USD	5	4,735,224	4,675,457
Trade receivables and other accounts receivable	EUR	5	961,249	16,155
<b>Total trade receivables and other accounts receivable, current</b>			<b>116,517,448</b>	<b>132,009,297</b>
Accounts receivable from related entities	CLP	6	15,152	14,381
<b>Information on related entities, current</b>			<b>15,152</b>	<b>14,381</b>
<b>Total financial assets, current</b>			<b>123,425,834</b>	<b>132,023,678</b>
<b>Non-current financial assets</b>				
Rights receivable	CLP	5	3,766,684	3,778,724
Derivative	UF	10	358,424	-
Other financial assets	CLP	10	7,895,863	7,895,863
<b>Total financial assets, non-current</b>			<b>12,020,971</b>	<b>11,674,587</b>
<b>Total financial assets</b>			<b>135,446,805</b>	<b>143,698,265</b>
<b>Current financial liabilities</b>				
Bank loans	CLP	17.4	49,977,601	107,083,857
Bonds	UF	17.4	16,901,986	20,729,458
Bonds	AUD	17.4	242,734	29,507
Bonds	JPY	17.4	160,126	-
Bonds	CHF	17.4	231,284	-
Reimbursable financial contributions	UF	17.4	21,250,186	27,573,979
Derivative	UF	17.4	667,271	-
<b>Other financial liabilities, current</b>			<b>89,431,188</b>	<b>155,416,801</b>
Lease liabilities	CLP	15	1,755,467	1,756,478
<b>Lease liabilities, current</b>			<b>1,755,467</b>	<b>1,756,478</b>
Trade accounts and other accounts payable	CLP	18	137,501,031	177,740,697
Trade accounts and other accounts payable	EUR	18	81,628	27,963
Trade accounts and other accounts payable	USD	18	559,268	101,078
Trade accounts and other accounts payable	AUD	18	9,284	-
<b>Trade accounts and other accounts payable, current</b>			<b>138,141,927</b>	<b>177,869,738</b>
Accounts payable to related entities	CLP	6	1,182,427	1,281,228
Accounts payable to related entities	EUR	6	35,307	302,272
<b>Information on related entities, current</b>			<b>1,217,734</b>	<b>1,583,500</b>
<b>Total financial liabilities, current</b>			<b>230,546,316</b>	<b>336,626,517</b>
<b>Non-current financial liabilities</b>				
Bank loans	CLP	17.4	123,878,907	136,240,440
Bonds	UF	17.4	802,512,562	785,857,777
Bonds	AUD	17.4	12,202,043	11,721,373
Bonds	JPY	17.4	30,751,678	30,468,592
Bonds	CHF	17.4	105,658,714	-
Reimbursable financial contributions	UF	17.4	147,329,758	155,029,889
Derivative	UF	17.4	7,790,620	5,742,826
<b>Other non-current financial liabilities</b>			<b>1,230,124,282</b>	<b>1,125,060,897</b>
Lease liabilities	CLP	15	2,291,022	2,762,179
<b>Lease liabilities, non-current</b>			<b>2,291,022</b>	<b>2,762,179</b>
Trade accounts and other accounts payable	CLP	18	1,386,972	1,181,871
<b>Other accounts payable, non-current</b>			<b>1,386,972</b>	<b>1,181,871</b>
<b>Total financial liabilities, non-current</b>			<b>1,233,802,276</b>	<b>1,129,004,947</b>
<b>Total financial liabilities</b>			<b>1,464,348,592</b>	<b>1,465,631,464</b>

## 17.4 Disclosure of financial liabilities

### Other financial liabilities

Within the category of other financial liabilities, the following are included: bank loans, public liabilities (bonds), and promissory notes, which are accounted at amortized cost, as explained below:

#### Promissory Notes

According to Article 42-A of the MINECON D.S. No. 453 of 1989, "Promissory notes, for extension and capacity, constitute a financing alternative available to the provider (company providing sanitation services) for the execution of sanitation works for extension and capacity, which, according to the Law, are their responsibility and cost."

They consist of determined amounts of money or works that public sanitation service providers may require from those requesting to be incorporated as customers, or those requesting an expansion of service, who, according to current regulations, have defined forms and terms for reimbursement.

The reimbursement of the amounts contributed by the customers is made primarily through the issuance of transferable promissory notes for 10 or 15 years, or through reimbursement in the form of sanitation services.

The details of the reimbursable financial contributions as of September 30, 2024, and December 31, 2023, are as follows:

#### Promissory notes, current portion.

Registration or Instrument Identification Number	Currency index of adjustment	Residual UF	Carrying value		Real interest rate contract	Effective rate	Placement in Chile or Abroad	Issuing company	Debtor ID number	Type of amortization	Guaranteed (Yes/No)
			09-30-2024	12-31-2023							
			M\$	M\$							
Promissory notes	UF	387,925	14,902,221	20,589,010	2.52%	2.45%	Chile	Aguas Andinas S.A.	61.808.000-5	At maturity	No
Promissory notes	UF	71,821	2,759,014	3,918,875	2.29%	2.23%	Chile	Aguas Cordillera S.A.	96,809,310-k	At maturity	No
Promissory notes	UF	93,260	3,588,951	3,066,094	2.21%	2.15%	Chile	Aguas Manquehue S.A.	89.221.000-4	At maturity	No
		553,006	21,250,186	27,573,979							

#### Promissory notes, non-current portion

Registration or Instrument Identification Number	Currency index of adjustment	Residual UF	Carrying value		Due date	Real interest rate contract	Effective rate	Issuing company	Debtor ID number	Type of amortization	Guaranteed (Yes/No)
			09-30-2024	12-31-2023							
			M\$	M\$							
Promissory notes	UF	3,052,141	116,481,843	120,389,286	06-11-2039	2.48%	2.42%	Aguas Andinas S.A.	61.808.000-5	At maturity	No
Promissory notes	UF	493,694	18,840,256	20,229,845	05-07-2039	2.55%	2.49%	Aguas Cordillera S.A.	96,809,310-k	At maturity	No
Promissory notes	UF	314,615	12,007,659	14,410,758	06-12-2039	2.46%	2.41%	Aguas Manquehue S.A.	89.221.000-4	At maturity	No
		3,860,450	147,329,758	155,029,889							

The details of the loans banking as of September 30, 2024, and December 31, 2023 is the following:

**Balances of current bank loans, current period**

<i>Current bank loans - Carrying Values</i>										
Debtor company ID number	Debtor company name	Debtor company country	Creditor entity name	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
					Up to 90 days M\$	More than 90 days up to 1 year M\$	Total M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Chile	CLP	4,592,360	4,424,891	9,017,251	Biannual	6.25%	6.25%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	624,097	-	624,097	At maturity	7.52%	7.38%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Pactual	CLP	-	32,932,339	32,932,339	At maturity	6.20%	6.06%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	828,883	-	828,883	At maturity	7.06%	6.88%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itau 2	CLP	-	267,333	267,333	Biannual	9.06%	8.80%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI 4	CLP	849,120	-	849,120	Biannual	7.72%	7.32%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	458,578	5,000,000	5,458,578	Biannual	7.37%	7.37%
<b>Total</b>					<b>7,353,038</b>	<b>42,624,563</b>	<b>49,977,601</b>			

<i>Current bank loans - Nominal values</i>										
Debtor company ID number	Debtor company name	Debtor company country	Creditor entity name	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
					Up to 90 days M\$	More than 90 days up to 1 year M\$	Total M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Chile	CLP	4,592,360	4,424,891	9,017,251	Biannual	6.25%	6.25%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	639,967	-	639,967	At maturity	7.52%	7.38%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Chile	CLP	-	-	-	At maturity	1.94%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Pactual	CLP	-	32,998,768	32,998,768	At maturity	7.12%	6.95%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	900,133	-	900,133	At maturity	7.08%	6.88%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itau 2	CLP	-	315,333	315,333	Biannual	9.07%	8.80%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI 4	CLP	927,200	-	927,200	Biannual	7.74%	7.32%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	458,578	5,000,000	5,458,578	Biannual	7.37%	7.37%
<b>Total</b>					<b>7,518,238</b>	<b>42,738,992</b>	<b>50,257,230</b>			

Carrying value = capital +/- issue over/under – issue costs + accrued interest by effective rate method - interest and capital paid.

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

## Balances of current bank loans, previous period

Non-current bank loans - Carrying Values										
Debtor company ID number	Debtor company name	Debtor company country	Creditor entity name	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
					Up to 90 days	More than 90 days up to 1 year	Total			
					M\$	M\$	M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Chile	CLP	-	8,908,389	8,908,389	Biannual	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 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	BICE Bank	CLP	-	20,002,333	20,002,333	At maturity	2.10%	2.10%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI 2	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 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 3	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 2	CLP	949,333	-	949,333	Biannual	9.09%	8.80%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	-	109,000	109,000	Biannual	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 ID number	Debtor company name	Debtor company country	Creditor entity name	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
					Up to 90 days	More than 90 days up to 1 year	Total			
					M\$	M\$	M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Chile	CLP	-	8,908,389	8,908,389	Biannual	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 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	BICE Bank	CLP	-	20,002,333	20,002,333	At maturity	2.10%	2.10%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI 2	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 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 3	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 2	CLP	997,333	-	997,333	Biannual	9.09%	8.80%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	-	109,000	109,000	Biannual	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 expenses

Carrying value = capital +/- issue over/under – issue costs + accrued interest by effective rate method - interest and capital paid. Nominal value = capital +/- interests accrued to rate of issuance-payments capital/interest.

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

Non-current bank loans - Carrying values										
Debtor company ID number	Debtor company name	Debtor company country	Creditor entity name	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
					More than 1 year up to 3 years	More than 3 years up to 5 years	Total			
					M\$	M\$	M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	19,265,014	-	19,265,014	At maturity	7.52%	7.38%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	29,992,188	-	29,992,188	At maturity	7.06%	6.88%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itau 2	CLP	29,908,000	-	29,908,000	Biannual	9.06%	8.80%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI 4	CLP	-	29,713,705	29,713,705	Biannual	7.72%	7.32%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	15,000,000	-	15,000,000	Biannual	7.37%	7.37%
<b>Total</b>					<b>94,165,202</b>	<b>29,713,705</b>	<b>123,878,907</b>			

Non-current bank loans - Nominal values										
Debtor company ID number	Debtor company name	Debtor company country	Creditor entity name	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
					More than 1 year up to 3 years	More than 3 years up to 5 years	Total			
					M\$	M\$	M\$			
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 Pactual	CLP	-	-	-	At maturity	6.20%	6.06%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	30,000,000	-	30,000,000	At maturity	7.06%	6.88%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itau 2	CLP	30,000,000	-	30,000,000	Biannual	9.06%	8.80%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI 4	CLP	-	30,000,000	30,000,000	Biannual	7.72%	7.32%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	15,000,000	-	15,000,000	Biannual	7.37%	7.37%
<b>Total</b>					<b>94,270,304</b>	<b>30,000,000</b>	<b>124,270,304</b>			

Carrying value = capital +/- issue over/under – issue costs + accrued interest by effective rate method - interest and capital paid. Nominal value = capital +/- interests accrued to rate of issuance-payments capital/interest.

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

<i>Non-current bank loans - Carrying values</i>										
Debtor company ID number	Debtor company name	Debtor company country	Creditor entity name	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
					More than 1 year up to 3 years	More than 3 years up to 5 years	Total			
					M\$	M\$	M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Chile	CLP	4,424,891	-	4,424,891	Biannual	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 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	CLP	-	29,872,000	29,872,000	Biannual	9.09%	8.80%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	20,000,000	-	20,000,000	Biannual	9.81%	9.81%
<b>Total</b>					<b>106,368,440</b>	<b>29,872,000</b>	<b>136,240,440</b>			

<i>Non-current bank loans - Nominal values</i>										
Debtor company ID number	Debtor company name	Debtor company country	Creditor entity name	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
					More than 1 year up to 3 years	More than 3 years up to 5 years	Total			
					M\$	M\$	M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Chile	CLP	4,424,891	-	4,424,891	Biannual	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 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	CLP	-	30,000,000	30,000,000	Biannual	9.09%	8.80%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	20,000,000	-	20,000,000	Biannual	9.81%	9.81%
<b>Total</b>					<b>106,495,195</b>	<b>30,000,000</b>	<b>136,495,195</b>			

Carrying value = capital +/- issue over/under – issue costs + accrued interest by effective rate method - interest and capital paid. Nominal value = capital +/- interests accrued to rate of issuance-payments capital/interest.

The details of the bond liabilities as of September 30, 2024, and December 31, 2023, are as follows:

**Total current public liabilities, current period:**

<i>Current public liabilities- Carrying values</i>												
Debtor company ID number	Debtor company name	Debtor company country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
							Up to 90 days M\$	More than 90 days up to 1 year M\$	Total M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	UF	1,394,303	-	1,394,303	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-2033	UF	1,097,119	-	1,097,119	At maturity	3.84%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	843,987	-	843,987	At maturity	3.96%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-2035	UF	1,675,521	-	1,675,521	Biannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	UF	1,422,904	-	1,422,904	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-2037	UF	1,315,416	-	1,315,416	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	1,002,856	-	1,002,856	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	UF	-	257,966	257,966	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	-	464,028	464,028	Biannual	3.29%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	70,723	70,723	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-2025	UF	-	7,104,914	7,104,914	Biannual	1.92%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	252,249	252,249	Biannual	2.17%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	242,734	-	242,734	Biannual	7.06%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	160,126	-	160,126	Biannual	2.34%	2.16%
61.808.000-5	Aguas Andinas S.A.	Chile	-	CHF SERIES	05-30-2029	CHF	231,284	-	231,284	At maturity	2.36%	2.10%
<b>Total</b>							<b>9,386,250</b>	<b>8,149,880</b>	<b>17,536,130</b>			

<i>Current public liabilities- Nominal values</i>												
Debtor company ID number	Debtor company name	Debtor company country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
							Up to 90 days M\$	More than 90 days up to 1 year M\$	Total M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	UF	1,378,878	-	1,378,878	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-2033	UF	1,087,100	-	1,087,100	At maturity	3.84%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	825,856	-	825,856	At maturity	3.96%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-2035	UF	1,683,977	-	1,683,977	Biannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	UF	1,427,176	-	1,427,176	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-2037	UF	1,315,416	-	1,315,416	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	951,344	-	951,344	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	UF	-	301,039	301,039	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	-	508,178	508,178	Biannual	3.29%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	93,701	93,701	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-2025	UF	-	7,113,865	7,113,865	Biannual	1.92%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	83,726	83,726	Biannual	2.17%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	254,842	-	254,842	Biannual	7.06%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	203,472	-	203,472	Biannual	2.34%	2.16%
61.808.000-5	Aguas Andinas S.A.	Chile	-	CHF SERIES	05-30-2029	CHF	749,831	-	749,831	At maturity	2.36%	2.10%
<b>Total</b>							<b>9,877,892</b>	<b>8,100,509</b>	<b>17,978,401</b>			

### Total current public liabilities, previous period

Current public liabilities – Carrying values												
Debtor company ID number	Debtor company name	Debtor company country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
							Up to 90 days	More than 90 days up to 1 year	Total			
							M\$	M\$	M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	UF	-	684,481	684,481	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-2033	UF	-	537,293	537,293	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	216,655	216,655	At maturity	4.04%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-2035	UF	-	808,708	808,708	Biannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	UF	-	688,263	688,263	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-2037	UF	-	638,259	638,259	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	282,112	282,112	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	UF	687,649	-	687,649	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	1,033,510	-	1,033,510	Biannual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	579,839	-	579,839	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-2025	UF	6,976,894	6,889,700	13,866,594	Biannual	1.97%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	706,095	0	706,095	Biannual	2.15%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	29,507	29,507	Biannual	7.08%	6.82%
<b>Total</b>							<b>9,983,987</b>	<b>10,774,978</b>	<b>20,758,965</b>			

Current public liabilities- Nominal values												
Debtor company ID number	Debtor company name	Debtor company country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
							Up to 90 days	More than 90 days up to 1 year	Total			
							M\$	M\$	M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	UF	-	669,051	669,051	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-2033	UF	-	527,477	527,477	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	200,359	200,359	At maturity	4.04%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-2035	UF	-	817,090	817,090	Biannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	UF	-	692,486	692,486	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-2037	UF	-	638,259	638,259	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	230,803	230,803	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	UF	730,342	-	730,342	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	1,077,145	-	1,077,145	Biannual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	602,413	-	602,413	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-2025	UF	7,007,196	6,898,005	13,905,201	Biannual	1.97%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	538,285	-	538,285	Biannual	2.15%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	40,866	40,866	Biannual	7.08%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	-	33,642	33,642	Biannual	2.35%	2.16%
<b>Total</b>							<b>9,955,381</b>	<b>10,748,038</b>	<b>20,703,419</b>			



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

Non-current public liabilities - Carrying values													
Debtor company ID number	Debtor company name	Debtor company country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities				Type of amortization	Effective rate (%)	Nominal rate (%)
							More than 1 year up to 3 years M\$	More than 3 years up to 5 years M\$	More than 5 years M\$	Total M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	UF	-	-	66,444,056	66,444,056	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-2033	UF	-	-	56,963,356	56,963,356	At maturity	3.84%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	-	62,694,312	62,694,312	At maturity	3.96%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-2035	UF	-	-	87,102,346	87,102,346	Biannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	UF	-	-	75,763,839	75,763,839	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-2037	UF	-	-	75,820,840	75,820,840	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	-	87,842,958	87,842,958	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	UF	-	-	59,983,974	59,983,974	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	-	-	75,038,850	75,038,850	Biannual	3.29%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	-	75,321,250	75,321,250	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	-	79,536,781	79,536,781	Biannual	2.17%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	-	12,202,043	12,202,043	Biannual	7.06%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	-	-	30,751,678	30,751,678	Biannual	2.34%	2.16%
61.808.000-5	Aguas Andinas S.A.	Chile	-	CHF SERIES	05-30-2029	CHF	-	105,658,714	-	105,658,714	At maturity	2.36%	2.10%
							-	105,658,714	845,466,283	951,124,997			

Non-current public liabilities - Nominal values													
Debtor company ID number	Debtor company name	Debtor company country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities				Type of amortization	Effective rate (%)	Nominal rate (%)
							More than 1 year up to 3 years M\$	More than 3 years up to 5 years M\$	More than 5 years M\$	Total M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	UF	-	-	66,343,235	66,343,235	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-2033	UF	-	-	56,865,630	56,865,630	At maturity	3.84%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	-	62,552,193	62,552,193	At maturity	3.96%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-2035	UF	-	-	87,193,966	87,193,966	Biannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	UF	-	-	75,820,840	75,820,840	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-2037	UF	-	-	75,820,840	75,820,840	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	-	87,193,966	87,193,966	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	UF	-	-	60,656,672	60,656,672	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	-	-	75,820,840	75,820,840	Biannual	3.29%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	-	75,820,840	75,820,840	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	-	75,820,840	75,820,840	Biannual	2.17%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	-	12,455,600	12,455,600	Biannual	7.06%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	-	-	31,400,000	31,400,000	Biannual	2.34%	2.16%
61.808.000-5	Aguas Andinas S.A.	Chile	-	CHF SERIES	05-30-2029	CHF	-	106,360,000	-	106,360,000	At maturity	2.36%	2.10%
<b>Total</b>							-	106,360,000	843,765,462	950,125,462			

### Total non-current public liabilities, previous period

Non-current public liabilities - Carrying values												
Debtor company ID number	Debtor company name	Debtor company country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
							More than 1 year up to 3 years M\$	More than 5 years M\$	Total M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	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	10-01-2033	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	06-01-2032	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	04-01-2035	UF	-	84,517,667	84,517,667	Biannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	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	04-01-2037	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	06-01-2037	UF	-	85,302,103	85,302,103	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	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	01-15-2040	UF	-	72,763,858	72,763,858	Biannual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	73,061,981	73,061,981	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-2025	UF	6,903,050	-	6,903,050	Biannual	1.97%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	77,419,851	77,419,851	Biannual	2.15%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	11,721,373	11,721,373	Biannual	7.08%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	-	30,468,592	30,468,592	Biannual	2.35%	2.16%
									-			
<b>Total</b>							<b>6,903,050</b>	<b>821,144,692</b>	<b>828,047,742</b>			

Non-current public liabilities - Nominal values												
Debtor company ID number	Debtor company name	Debtor company country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
							More than 1 year up to 3 years M\$	More than 5 years M\$	Total M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	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	10-01-2033	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	06-01-2032	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	04-01-2035	UF	-	84,615,528	84,615,528	Biannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	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	04-01-2037	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	06-01-2037	UF	-	84,615,528	84,615,528	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	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	01-15-2040	UF	-	73,578,720	73,578,720	Biannual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	73,578,720	73,578,720	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-2025	UF	6,898,005	-	6,898,005	Biannual	1.97%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	73,578,720	73,578,720	Biannual	2.15%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	11,984,200	11,984,200	Biannual	7.08%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	-	31,150,000	31,150,000	Biannual	2.35%	2.16%
<b>Total</b>							<b>6,898,005</b>	<b>819,389,696</b>	<b>826,287,701</b>			

## 17.5 Cash flows from financial activities

Below is a summary of the cash flows from financial activities as of September 30, 2024, and December 31, 2023:

Other financial liabilities	Balances as of 01-01-2024  M\$	Financing cash flows				Changes that do not represent cash flows				Balances as of 06-30-2024  M\$
		Obtained M\$	Principal payments M\$	Interest payments M\$	Financing cash flow Subtotal M\$	Readjustment M\$	Difference in change M\$	Interests M\$	Others M\$	
Bank loans	243,324,297	30,000,000	(99,424,890)	(10,839,689)	(80,264,579)	-	-	10,898,310	(101,520)	173,856,508
Obligations to the public (Bonds)	848,806,707	101,421,000	(14,031,868)	(18,499,561)	68,889,571	24,100,423	5,660,400	22,462,350	(1,258,324)	968,661,127
Promissory notes	182,603,868	9,703,217	(32,015,647)	-	(22,312,430)	5,218,033	-	3,338,345	(267,872)	168,579,944
Derivative	5,742,826	-	-	(201,970)	(201,970)	2,642,084	(5,660,400)	-	5,268,080	7,790,620
<b>Total</b>	<b>1,280,477,698</b>	<b>141,124,217</b>	<b>(145,472,405)</b>	<b>(29,541,220)</b>	<b>(33,889,408)</b>	<b>31,960,540</b>	<b>-</b>	<b>36,699,005</b>	<b>3,640,364</b>	<b>1,318,888,199</b>

Other financial liabilities	Balances as of 01-01-2023  M\$	Financing cash flows				Changes that do not represent cash flows				Balances as of 12-31-2023  M\$
		Obtained M\$	Principal payments M\$	Interest payments M\$	Financing cash flow Subtotal M\$	Readjustment M\$	Difference in change M\$	Interests M\$	Others M\$	
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
Promissory notes	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 measured at amortized cost.

The following is a summary of 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:

	09-30-2024	
	Amortized Cost M\$	Fair Value M\$
<b>Cash equivalent</b>		
Fixed-term deposits, level 1	60,011,277	60,011,277
Mutual Funds, Level 1	9,863,000	9,863,000
<b>Investments held at fair value</b>	<b>69,874,277</b>	<b>69,874,277</b>
<b>Other Financial Liabilities</b>		
Bank debt, level 2	173,856,508	184,073,952
Bonds, level 1	968,661,127	1,013,017,910
Promissory notes, level 3	168,579,944	168,579,944
<b>Financial liabilities held at amortized cost</b>	<b>1,311,097,579</b>	<b>1,365,671,806</b>

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

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

- The amortized cost of term deposits and mutual funds is a good approximation of fair value, as they are short-term operations.
- The market value of foreign exchange forward derivative transactions corresponds to the value resulting from applying current quotes on the valuation date to the maturity of the transaction and applying a rate.
- The amortized cost of promissory notes liabilities is a good approximation of fair value, as these are low-liquidity operations in the market. The rate applied corresponds to the one specified in the regulation governing them (DFL N°70).
- The fair value of bonds was determined based on market price references, as these instruments are traded in the market under standard conditions with a high degree of liquidity.
- The fair value of bank debt was determined through the updating of cash flows for each loan (principal and interest disbursements) using an interpolated swap curve rate corresponding to the remaining term. This term corresponds to the number of days from the financial statement closing date to the date of each cash flow disbursement.

### Recognition of the fair value measurement hierarchy in the consolidated financial statements

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

## 17.7 Derivative financial instruments

On December 13, 2022, the Company issued and placed international bonds under the "Reg-S" format in accordance with the Securities and Exchange Commission (SEC) regulations of the United States of America, under the 1933 Securities Act, for an amount of AUD\$ 20,000,000 (twenty million Australian dollars), maturing in 2037, with a coupon rate of 6.82% and semiannual payments, and JPY ¥ 5,000,000,000 (five billion Japanese yen), maturing in 2037, with a coupon rate of 2.16% and semiannual payments. Together, the bonds are approximately equivalent to USD\$ 50,000,000.

The obligations arising from the bonds for the Company are not secured by any guarantees, will not be subject to public offerings in the United States of America or the Republic of Chile.

To mitigate risk, the Company entered into cross-currency swap derivative contracts, through which the company receives from its counterparties cash flows equal to those payable to the bondholders and pays fixed flows to them, thus remaining free from exchange rate risk. The notional amount covered is JPY¥ 5,000,000,000 and AUD\$ 20,000,000.

On May 15, 2024, the Company issued and placed international bonds under the "FinSA" regulations, the Swiss Federal Financial Services Act amended in 2018, for a total amount of CHF\$ 100,000,000 (one hundred million Swiss francs). The bonds have a maturity of 5 years and an interest rate of 2.0975%.

To mitigate risk, the Company entered into a cross-currency rate swap derivative contract, through which the company receives from its counterparties cash flows equal to those payable to the bondholders and pays fixed flows to them, thus remaining free from exchange rate risk. The notional amount covered is CHF\$ 100,000,000.

The position of the derivatives as of September 30, 2024, and December 31, 2023, is as follows:

Cross Currency Swap Transactions (Liability)	Currency	Active position as of 09-30-2024 M\$	Active position as of 12-31-2023 M\$
Swap MD34182224/ MD34180252 Date 30-05-2024	CHF	358,424	-
<b>Totals</b>		<b>358,424</b>	<b>-</b>

Cross Currency Swap Transactions (Liability)	Currency	Position Liability as of 09-30-2024 M\$	Position liability as of 12-31-2023 M\$
Swap N°27773559.24 Date 12-13-2022	JPY	6,656,432	4,487,902
Swap No. 27773807.24 Date 12-13-2022 AUD 2,622,937	AUD	1,134,188	1,254,924
<b>Totals</b>		<b>7,790,620</b>	<b>5,742,826</b>

## Note 18. TRADE PAYABLES AND OTHER ACCOUNTS PAYABLE

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

Trade payables and other accounts payable	Currency	09-30-2024 M\$	Active Position at M\$
Subcontractors	CLP	42,040,247	53,718,142
Dividends	CLP	206,907	204,348
Suppliers	CLP	24,522,264	55,786,089
Suppliers	EUR	81,628	27,963
Suppliers	USD	559,268	101,078
Suppliers	AUD	9,284	-
Accrued products and services	CLP	55,667,513	50,852,761
Staff	CLP	6,547,907	6,484,582
Notes payable	CLP	7,533,439	9,672,270
Others	CLP	973,470	1,022,505
<b>Subtotal currents</b>		<b>138,141,927</b>	<b>177,869,738</b>
Notes payable	CLP	1,142,570	946,533
Suppliers	CLP	174,007	164,943
Various trade payables	CLP	70,396	70,395
<b>Subtotal non-current</b>		<b>1,386,972</b>	<b>1,181,871</b>
<b>Current and non-current totals</b>		<b>139,528,899</b>	<b>179,051,609</b>

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

### Trade accounts (Suppliers)

#### Current period:

Up to date trade accounts by due date	09-30-2024			
	Goods M\$	Services M\$	Others M\$	Total M\$
Up to 30 days	4,225,269	17,672,874	665,552	22,563,695
Between 31 and 60 days	9,449	1,065,726	-	1,075,175
Between 61 and 90 days	-	994,187	-	994,187
<b>Totals</b>	<b>4,234,718</b>	<b>19,732,787</b>	<b>665,552</b>	<b>24,633,057</b>

Overdue trade accounts by due date	09-30-2024			
	Goods M\$	Services M\$	Others M\$	Total M\$
Between 31 and 60 days	2,403	211,863	319	214,585
Between 61 and 90 days	-	52,292	195	52,487
Between 91 and 120 days	-	29,422	200	29,622
Between 121 and 365 days	-	192,106	5,073	197,179
More than 365 days	143	42,534	2,837	45,514
<b>Totals</b>	<b>2,546</b>	<b>528,217</b>	<b>8,624</b>	<b>539,387</b>

**Previous period:**

Up to date trade accounts by due date	12-31-2023			
	Goods M\$	Services M\$	Others M\$	Total M\$
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 due date	12-31-2023			
	Goods M\$	Services M\$	Others M\$	Total M\$
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 September 30, 2024, and December 31, 2023, is as follows:

Other provisions	09-30-2024			
	Provisions for legal proceedings M\$	Provision for guarantees M\$	Provision for onerous contracts M\$	Total, Other Provisions M\$
Other provisions at the beginning of the period 01-01-2024	235,780	500,000	1,823,379	2,559,159
Changes in other provisions				
Additional provisions, other provisions				
Increase in existing provisions	55,122	-	58,602	113,724
<b>Total additional provisions</b>	<b>55,122</b>	<b>-</b>	<b>58,602</b>	<b>113,724</b>
<b>Total Increase (Decrease)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other current provisions	290,902	500,000	-	790,902
Other non-current provisions	-	-	1,881,981	1,881,981

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

(\*) On April 27, 2023, the parties signed a settlement agreement, bringing an end to the litigation and preventing any future disputes regarding the sale of ESSAL. The transaction explicitly recognized that, during the process and the sale of ESSAL, both Aguas Andinas and the other involved parties acted in good faith, fulfilling all their obligations with the diligence and care required by law.

Furthermore, Aguas Andinas, as a reciprocal concession and in exchange for the withdrawal of all claims and the total settlement of the sale contract, paid a compensation amounting to M\$ 10,249,330.

The description of the provisions making up this category is as follows:

## 1. Other provisions, current.

### i. Legal claims

The Group records provisions for lawsuits arising from its operations, primarily due to sanction processes conducted by regulatory entities. Additionally, Aguas Andinas and its subsidiaries are involved in civil and labor lawsuits, whose resolutions are pending in the respective courts.

The provisions associated with the Group's ongoing lawsuits have been reflected under the "Provisions" category, in accordance with the requirements of IAS 37. In cases where management considers that the likelihood of a claim succeeding is low and no significant material loss is probable, no provision has been made.

The following are the legal claims that may affect the Group:

**The Superintendence of Sanitation Services (SISS)** has imposed fines on Aguas Andinas S.A. and its subsidiaries mainly due to failure to comply with instructions, and infringements related to the continuity and quality of the service provided by the company. As of June 2024, the total claims amount to 275 UTA, which were paid before initiating the claims process in each case, and the final judgments are still pending.

Additionally, Aguas Andinas S.A. has been notified of the initiation of sanction procedures by the Superintendence of Sanitation Services due to alleged failures to comply in the service provided. Currently, there are administrative resources and legal claims pending resolution, making it premature to estimate the outcome. The company believes that it did not commit the alleged failures to comply, and therefore expects the claims and appeals to be accepted.

**The Ministry of Sanitation Regional Secretariat for the Metropolitan Region (RM)** is currently in the process of sanctioning Aguas Andinas for alleged failure to comply with service supply. Administrative resources and legal claims are still in progress. The fines range from 1 to 1000 UTM.



**Labor lawsuits:** Aguas Andinas has been sued directly or subsidiarily due to labor claims, primarily related to unfair dismissals. The total claims amount to M\$ 59,094, and the judicial processes are pending in the respective courts or administrative instances.

## ii. Provision for guarantees

The Group has recognized provisions for guarantees arising from the sale agreement of ESSAL S.A. and Iberaguas Ltda., signed between Aguas Andinas S.A. and Algonquin Power & Utilities Corp. (APUC).

## 2. Other provisions, non-current

This corresponds mainly to the transaction dated July 10, 2007, signed at the notary office of María Gloria Acharán Toledo, between Aguas Cordillera S.A. and developers, where it is assumed that if, in the future, Aguas Cordillera S.A. divests and sells the land transferred to it, it will need to pay at least U.F. 52,273.29. This amount will be offset against the outstanding receivable from the developers.

## B. Contingent liabilities

The company and its subsidiaries are involved in other lawsuits of smaller amounts. It is considered that these will not have a material adverse effect on the financial statements of the respective companies.

### Note 20. EMPLOYEE BENEFITS

The Group, on a consolidated level, employs 2,145 workers, of which 79 are senior executives and key managers. The workers who are part of collective bargaining agreements and individual employment contracts with special indemnity clauses total 1,911 and 11, respectively. Additionally, 234 workers are governed by the provisions of the Labor Code.

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

In July 2023, early collective bargaining negotiations were completed with Union No. 1 of Aguas Andinas Workers. This agreement is also valid for three years.

In May 2023, collective bargaining concluded with the Workers' Union of the Empresa Depuradora de Aguas Servidas Mapocho Trebal, employees of Aguas Andinas. The agreement is valid for three years.

In March 2023, collective bargaining was concluded with the Workers' Union of Professional Workers of Biofactories of Aguas Andinas employees. This agreement is valid for three years.

The collective bargaining agreements for Análisis Ambientales S.A., Hidrogística S.A., and Ecoriles S.A. were signed in December 2021, October 2021, and May 2022, respectively. The duration of these agreements is 35 months for Análisis Ambientales, 36 months for Hidrogística, and 24 months for Ecoriles S.A. The workers of these subsidiaries are governed by the provisions of Articles 159, 160, and 161 of the Labor Code, and therefore no provision for severance pay for years of service is recorded. Additionally, in May 2023, a Collective Agreement was signed with the "Ecoriles S.A. Company Negotiating Group", and in January 2022, a Collective Agreement was signed with the "Análisis Ambientales S.A. Negotiating Group", both for a two-year duration.

### Policies on Defined Benefit Plans

Workers who are not part of the collective bargaining agreements of Aguas Andinas S.A. and its subsidiaries are governed by the provisions of Articles 159, 160, and 161 of the Labor Code, so no provision for severance pay for years of service is recorded.

For workers who had severance provisions at current value until 2002 (including severance provisions for all events recognized up to that date), actuarial calculations are applied, as well as to the advances granted on these severances.

For workers who are part of or have been assimilated into the collective bargaining agreements effective as of the date of the consolidated interim financial statements, actuarial calculations are applied for severance pay for years of service.

## Accounting Policies on the Recognition of Gains and Losses in Defined Benefit Plans

The liability for severance pays for years of service, which is expected to accrue for workers who retire 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 pay due to changes in estimates such as turnover rates, mortality, salary increases, or discount rates are recorded in accordance with IAS 19 (revised) in other comprehensive income, directly affecting equity, and later reclassified to Retained Earnings. This procedure began in 2013, following the implementation of the revised IAS 19. Prior to 2012, all variations in estimates and parameters directly impacted the results of the period.

### Actuarial assumptions

**Years of service:** For Aguas Andinas S.A., Aguas Cordillera S.A., and Aguas Manquehue S.A., the assumption is that workers will remain with the companies until they reach the legal retirement age (women at 60 years old and men at 65 years old).

**Participants in each plan:** Workers who are part of collective agreements or assimilated into unions (as indicated earlier) and workers with individual contracts with severance clauses for all events. The workers included in the actuarial severance calculation are: Aguas Andinas S.A.: 1,099; Aguas Cordillera S.A.: 103; and Aguas Manquehue S.A.: 9.

**Mortality:** The RV mortality tables from the Commission for the Financial Market are used.

**Employee turnover, incapacity, and early retirement rates:** Based on the Group's statistical experience, the turnover rates for the period 2023 and 2024 for target workers are as follows: Aguas Andinas S.A.: 5.87%; Aguas Cordillera S.A.: 7.10%; and for Aguas Manquehue S.A., no early retirements or incapacity rates have been considered due to the infrequency of these events.

**Discount rate:** From January 1, 2024, a discount rate of 6.00% is used, while for 2023, a rate of 5.60% was applied for Aguas Andinas S.A., Aguas Cordillera S.A., and Aguas Manquehue S.A., corresponding to the risk-free rate and the estimated long-term inflation rate.

**Inflation rate:** Starting from January 1, 2024, the inflation rate used for long-term estimates remains at 3.00%, in line with the long-term inflation forecast reported by the Central Bank of Chile, which was 3.00% for 2023.

**Salary increase rate:** The rates used for the period 2024 and 2023 are as follows: Aguas Andinas S.A.: 1.7%; Aguas Cordillera S.A.: 0.31%; and Aguas Manquehue S.A.: No salary increase rate is presented.

### 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 the worker's death, the indemnity will be paid to their direct relatives according to the provisions of article 60 of the Labor Code.

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

For workers of Aguas Andinas S.A. and its Subsidiaries who are not part of their collective agreements, the terms indicated in their individual employment contracts apply. As for the non-sanitation subsidiaries, i.e., Hidrogística S.A., EcoRiles S.A., Análisis Ambientales S.A., and Biogenera S.A., the provisions of the Labor Code apply, unless their individual contracts specify otherwise.

The indemnity provision is presented by deducting the advances granted to the workers.

The changes of the actuarial provisions as of September 30, 2024, and December 31, 2023, are as follows:

Provisions for employee benefits	09-30-2024 M\$	12-31-2023 M\$
<b>Actuarial provision changes</b>		
Initial balance	22,568,253	22,673,308
Cost of services	1,228,356	1,203,227
Interest cost	1,166,904	1,071,022
Actuarial (gain) or loss	-	225,558
Benefits paid	(1,197,483)	(2,604,862)
<b>Subtotals</b>	<b>23,766,030</b>	<b>22,568,253</b>
Profit sharing and bonds	4,554,882	5,740,126
<b>Totals</b>	<b>28,320,912</b>	<b>28,308,379</b>

In the statement of financial position, these balances are included under the following headings:

Provisions for employee benefits	09-30-2024 M\$	12-31-2023 M\$
Provisions for employee benefits, current	5,414,499	5,985,824
Provisions for employee benefits, non-current	22,906,413	22,322,555
<b>Totals</b>	<b>28,320,912</b>	<b>28,308,379</b>

#### Expected Payment Flows

The collective agreement of Aguas Andinas S.A. stipulates in its seventeenth clause that workers, 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 agreements of Aguas Cordillera S.A. and Aguas Manquehue S.A. specify that workers, who voluntarily resign due to reaching the legal retirement age, will be paid severance.

During 2019, the company, together with the worker unions of Aguas Andinas, and with the intention of recognizing the contributions of staff with serious health issues that have a debilitating illness properly certified, affecting their work performance or preventing them from returning to their functions under normal conditions, or those approaching the legal retirement age, understood as female workers with an indefinite-term contract who reach the age of 57, and male workers with an indefinite-term contract who reach the age of 62, provided the worker opts for the Voluntary Retirement Plan. Those workers who have reached the age required by Article 3 of Decree Law N° 3,500 to obtain an old-age pension, i.e., over 60 years for women and over 65 years for men (age reached), may also opt for this plan.

According to the defined benefit plans indicated, the flows for the current period are outlined below:

Company	Number of employees	Expected payment flow M\$	Year
Aguas Andinas S.A.	35	3,100,000	2024
Aguas Cordillera S.A.	12	500,000	2024
Aguas Manquehue S.A.	3	150,000	2024
<b>Totals</b>	<b>50</b>	<b>3,750,000</b>	

### Projected liabilities as of December 31, 2024

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

The summary by company is as follows:

Company	Number of employees	Costs for services M\$	Interest costs M\$
Aguas Andinas S.A.	1107	1,073,529	1,073,792
Aguas Cordillera S.A.	106	140,077	105,206
Aguas Manquehue S.A.	10	484	24,984
<b>Totals</b>	<b>1,223</b>	<b>1,214,090</b>	<b>1,203,982</b>

### Sensitivity of the assumptions

Based on the actuarial calculation as of December 31, 2023, the sensitivity of the main assumptions has been assessed, determining the following impacts:

Discount rate	Base	Plus 0.5% M\$	Less 0.5% M\$
Aguas Andinas S.A.	6.00%	(678,883)	727,149
Aguas Cordillera S.A.	6.00%	(51,818)	54,457
Aguas Manquehue S.A.	6.00%	(12,577)	13,193
<b>Totals</b>		<b>(743,278)</b>	<b>794,799</b>

Turnover rate	Base	Plus 0.5% M\$	Less 0.5% M\$
Aguas Andinas S.A.	5.87%	(801,272)	759,399
Aguas Cordillera S.A.	7.10%	(58,493)	61,226
Aguas Manquehue S.A.	0.00%	(13,203)	-
<b>Totals</b>		<b>(872,968)</b>	<b>820,625</b>

Salary increase rate	Base	Plus 0.5% M\$	Less 0.5% M\$
Aguas Andinas S.A.	1.70%	755,177	(709,958)
Aguas Cordillera S.A.	0.31%	56,165	(34,341)
Aguas Manquehue S.A.	0.00%	13,933	-
<b>Totals</b>		<b>825,275</b>	<b>(744,299)</b>

### Termination benefits disclosure

Severance payments upon termination of employment are governed by the provisions of the Labor Code, except in cases where specific clauses in the respective collective bargaining agreements or individual employment contracts apply.

### Profit Sharing and Bonds

This refers to the Company's obligation to its employees for profit-sharing bonds to be paid in February and March of the following year. The profit-sharing amounts accrued and payable to employees, as stipulated in current contracts, are recalculated during February based on the financial position of the immediately preceding fiscal period. As of September 30, 2024, and December 31, 2023, the amounts totaled M\$ 3,552,218 and M\$ 5,710,022, respectively. Additionally, advances on these bonds are provided in March, June, September, and December of each calendar year.

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

## Personnel Expenses

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

Personnel expenses	09-30-2024 M\$	09-30-2023 M\$	07-01-2024 09-30-2024 M\$	07-01-2023 09-30-2023 M\$
Salaries and wages	(37,151,418)	(34,439,143)	(12,949,046)	(11,979,518)
Defined benefits	(18,656,271)	(16,634,349)	(6,122,163)	(5,748,758)
Compensation for termination of relationship	(2,892,311)	(2,507,272)	(1,069,880)	(699,044)
Other personnel expenses	(2,205,887)	(2,285,142)	(636,055)	(557,726)
<b>Totals</b>	<b>(60,905,888)</b>	<b>(55,865,906)</b>	<b>(20,777,145)</b>	<b>(18,985,046)</b>

## Note 21. OTHER NON-FINANCIAL LIABILITIES

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

Other non-financial liabilities	09-30-2024 M\$	12-31-2023 M\$
Value added tax	9,856,554	10,998,546
Monthly provisional payments	2,533,268	3,684,520
Other taxes	230,715	2,230,090
Agreement for real estate developments	840,001	824,508
Work requested by third parties	64,195	1,303,561
<b>Total currents</b>	<b>13,524,733</b>	<b>19,041,225</b>
Asociación Sociedad de Canalistas del Maipo	7,355,177	7,355,174
Agreement for real estate developments	568,120	99,468
<b>Total non-current</b>	<b>7,923,297</b>	<b>7,454,642</b>

## Note 22. EQUITY ATTRIBUTABLE TO THE OWNERS OF THE CONTROLLER

### The Company's Capital

The Company's capital is divided into 1,000,000,000 registered shares with no par value, all belonging to a single series.

As of September 30, 2024, and December 31, 2023, the Company's capital amounts to M\$ 468,358,402. There are no treasury shares or preferred shares.

The Company manages its capital with the objective of ensuring permanent and efficient access to financial markets, enabling the achievement of its growth, solvency, and profitability goals.

### Dividend Payments

For the period ended September 30, 2024:

On April 25, 2024, the Shareholders' Meeting approved the distribution of 96.36% of the 2023 recurring profit, excluding the interim dividend paid in December 2023, amounting to M\$ 20,040,900. The total distribution was set at M\$ 42,862,000, resulting in a final dividend of \$42.8620 per share, payable as of May 23, 2024.

For the period ended December 31, 2023:

- On April 20, 2023, the Annual Shareholders' Meeting approved the distribution of the net profit for the 2022 fiscal year, totaling M\$ 41,320,154. Considering the interim dividend of M\$ 17,535,000 paid in 2022, the remaining distributable profit amounted to M\$ 23,237,530, corresponding to a final dividend of \$23.23753 per share, payable as of May 4, 2023.
- On November 22, 2023, during a regular session, the Company's Board unanimously approved the distribution of M\$ 20,040,900 as an interim dividend, drawn from 2023 earnings. This interim dividend amounted to \$20.0409 per share and became payable on December 20, 2023.

#### **Minimum Dividend Provision**

In accordance with the policy described in Note 2.2 (J), the Company has not recorded a provision for the minimum dividend as of September 30, 2024, and December 31, 2023.

#### **Retained Earnings**

Amounts recorded from the revaluation of land, intangibles, and other IFRS first-time adoption adjustments are presented in retained earnings. These amounts are restricted for distribution until realized through use or sale, in accordance with IFRS 1, IAS 16, and Circular Letter No. 456 dated September 20, 2008, issued by the Financial Market Commission (CMF). Actuarial gains and losses determined since 2009, arising from changes in defined benefit plan obligations, are also included under this concept.

The total retained earnings as of September 30, 2024, and December 31, 2023, amount to M\$ 205,363,087 and M\$ 203,895,644, respectively.

#### **Other Equity Contributions**

The amount recorded under other equity contributions corresponds to the monetary correction of the paid-in capital as of 2008, the year of IFRS transition, in accordance with Circular Letter No. 456 of the CMF, and the effects of business combinations involving companies under common control conducted in 2007 and 2008. The balance as of September 30, 2024, and December 31, 2023, is M\$ (37,268,415).

#### **Other Reserves**

The amount recorded in other reserves corresponds to the surplus from the revaluation of land, ownership, plant, and equipment, as of September 30, 2024, and December 31, 2023. This revaluation resulted in an increase of M\$ 221,991,661 and M\$ 80,864,058, respectively.

The amount recorded for hedge derivatives as of September 30, 2024, and December 31, 2023, amounts to M\$ (2,264,766) and M\$ (575,719), respectively, as detailed in Note 2.2 (M) and Note 17.7.

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

The breakdown by Company of the effects arising from third-party participation in equity and results as of September 30, 2024, and December 31, 2023, is as follows:

Company	% Ownership		Non-controlling interests				Result	
	09-30-2024	12-31-2023	Equity		Result			
			09-30-2024	12-31-2023	09-30-2024	09-30-2023	07-01-2024 09-30-2024	07-01-2023 09-30-2023
			%	%	M\$	M\$	M\$	M\$
	Aguas Andinas S.A.	49,89766%	49,89766%	584,126,926	442,147,170	45,607,517	48,142,448	7,432,275
Aguas Cordillera S.A.	0,00997%	0,00997%	33,547	31,399	1,443	1,249	215	66
Totals			584,160,473	442,178,569	45,608,960	48,143,697	7,432,490	11,007,287

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

Impairment gains and reversals of impairment losses	09-30-2024	09-30-2023	07-01-2024 09-30-2024	07-01-2023 09-30-2023
	M\$	M\$	M\$	M\$
Impairment gains and reversals of impairment losses (Impairment Losses) determined in accordance with IFRS 9 on financial assets	(6,550,791)	(10,816,911)	36,709	(2,630,571)
<b>Totals</b>	<b>(6,550,791)</b>	<b>(10,816,911)</b>	<b>36,709</b>	<b>(2,630,571)</b>

### Note 25. ORDINARY REVENUES

The details of the ordinary revenues registered by the companies of the Group is as follows:

Ordinary revenues class	09-30-2024	09-30-2023	07-01-2024 09-30-2024	07-01-2023 09-30-2023
	M\$	M\$	M\$	M\$
<b>Ordinary revenues</b>				
Potable water	196,502,255	192,112,033	54,083,403	52,395,055
Wastewater	217,408,241	213,447,688	66,849,842	64,919,698
Non-sanitation income	49,581,323	51,139,683	16,194,041	14,950,932
Other sanitation income	19,550,385	18,536,115	6,228,308	6,160,564
<b>Totals</b>	<b>483,042,204</b>	<b>475,235,519</b>	<b>143,355,594</b>	<b>138,426,249</b>

### Note 26. OTHER EXPENSES BY NATURE

The following table presents information on other expenses by nature:

Other expenses by nature	09-30-2024	09-30-2023	07-01-2024 09-30-2024	07-01-2023 09-30-2023
	M\$	M\$	M\$	M\$
Network maintenance and repairs	(32,670,723)	(22,722,993)	(12,357,645)	(7,875,064)
Services	(20,107,794)	(17,980,835)	(7,291,116)	(5,762,843)
Maintenance of facilities and equipment	(13,748,341)	(13,464,834)	(4,679,337)	(4,401,874)
Commercial services	(11,987,732)	(10,315,892)	(4,177,692)	(3,660,127)
Costs for work requested by third parties	(9,360,752)	(14,797,769)	(3,668,814)	(5,115,013)
Operating leases	(9,193,864)	(8,144,775)	(2,935,683)	(3,095,288)
Contributions, patents, insurance and duties	(9,159,940)	(9,628,532)	(3,310,528)	(3,424,717)
Waste and sludge removal	(6,390,975)	(5,681,974)	(2,245,360)	(2,051,047)
General expenses	(6,024,076)	(6,772,991)	(1,952,851)	(2,088,816)
Others	(1,640,023)	(962,848)	(1,006,755)	(209,819)
<b>Totals</b>	<b>(120,284,220)</b>	<b>(110,473,443)</b>	<b>(43,625,781)</b>	<b>(37,684,608)</b>

## Note 27. INCOME AND EXPENSES OTHER THAN OPERATIONS

The following is additional disclosure of income and expenses other than operations, as required by IAS 1:

Income and expenses other than operations	09-30-2024 M\$	09-30-2023 M\$	07-01-2024 09-30-2024 M\$	07-01-2023 09-30-2023 M\$
Gains (losses) on sale of non-current assets, not held for sale	4,058,016	1,626,519	-	963
Organizational restructuring program*	(2,358,528)	(1,996,350)	(362,674)	132,600
Abandoned projects and guarantee bonds**	39,921	(1,698,403)	(18,860)	121,080
Other gains	497,682	294,110	113,817	(137,450)
<b>Other Gains (Losses)</b>	<b>2,237,091</b>	<b>(1,774,124)</b>	<b>(267,717)</b>	<b>117,193</b>
Interest expenses, bank loans	(10,898,310)	(14,668,856)	(3,329,207)	(4,746,690)
Interest expenses, promissory notes	(3,338,345)	(3,826,756)	(1,071,864)	(1,235,049)
Interest expenses, bonds	(22,462,350)	(16,672,673)	(7,877,356)	(2,727,392)
Interest expenses, lease liabilities	(236,817)	(269,529)	(77,846)	(93,224)
Interest expenses, other	(2,750,965)	(752,612)	(1,686,867)	(60,775)
Amortization of supplemental costs related to loan contracts	(348,985)	(261,360)	(214,854)	(88,136)
Interest capitalization	2,794,927	-	956,461	(3,232,758)
<b>Financial Costs</b>	<b>(37,240,845)</b>	<b>(36,684,053)</b>	<b>(13,301,533)</b>	<b>(12,416,291)</b>
Interest income	6,394,269	11,653,226	2,226,927	1,864,141
Gain on debt redemption and extinguishment	1,266,555	1,245,397	431,611	382,324
<b>Financial Income</b>	<b>7,660,824</b>	<b>12,898,623</b>	<b>2,658,538</b>	<b>2,246,465</b>

\*Corresponds to the amounts accrued as a result of the restructuring plan implemented by the Company, which consists of two parts: the redesign of the organization to achieve greater efficiency, leading to a reduction of certain positions, and a voluntary plan for retirement.

\*\*Corresponds mainly to the gains (losses) generated from the guarantees associated with projects that have not yet been approved and/or abandoned projects.

## Note 28. GAINS (LOSSES) ON FOREIGN CURRENCY EXCHANGE

The breakdown resulting from exchange rate differences as of September 30, 2024, and June 30, 2023, is as follows:

		09-30-2024 M\$	09-30-2023 M\$	07-01-2024 09-30-2024 M\$	07-01-2023 09-30-2023 M\$
Trade receivables and other accounts receivable	EUR	49,633	(10,839)	(291,324)	(7,392)
Trade receivables and other accounts receivable	USD	188,352	1,810,848	(1,417)	1,810,848
<b>Total variation by assets</b>		<b>237,985</b>	<b>1,800,009</b>	<b>(292,741)</b>	<b>1,803,456</b>
Trade payables and other accounts payable	EUR	12,026	75,041	(32,638)	81,978
Trade payables and other accounts payable	USD	18,001	640,693	127,715	128,975
Trade payables and other accounts payable	GBP	-	(857)	-	(857)
<b>Total variation by liabilities</b>		<b>30,027</b>	<b>714,877</b>	<b>95,077</b>	<b>210,096</b>
<b>Profit (loss) from exchange rate difference</b>		<b>268,012</b>	<b>2,514,886</b>	<b>(197,664)</b>	<b>2,013,552</b>



## Note 29. RESULTS FROM ADJUSTMENT UNITS

The composition of the results from adjustment units for the periods ending September 30, 2024, and March 31, 2023, is as follows:

Heading	09-30-2024 M\$	09-30-2023 M\$	07-01-2024 09-30-2024 M\$	07-01-2023 09-30-2023 M\$
Accounts receivable from related entities	164	401	33	40
Current tax assets	710,219	382,057	353,711	97,521
Trade receivables and other accounts receivable	(6,430)	138,572	(42,122)	(624,350)
<b>Total variation by assets</b>	<b>703,953</b>	<b>521,030</b>	<b>311,622</b>	<b>(526,789)</b>
Other financial liabilities	(31,960,540)	(29,851,708)	(9,563,730)	(2,573,874)
Trade payables and other accounts payable	(48,124)	(516,707)	(550,774)	(23,460)
Accounts payable to related entities	(77,706)	(9,186)	(71,251)	(913)
Other non-financial liabilities	(931)	(30,548)	(42,719)	(522)
<b>Total variation by liabilities</b>	<b>(32,087,301)</b>	<b>(30,408,149)</b>	<b>(10,228,474)</b>	<b>(2,598,769)</b>
<b>Loss per unit of adjustment</b>	<b>(31,383,348)</b>	<b>(29,887,119)</b>	<b>(9,916,852)</b>	<b>(3,125,558)</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 assessing performance.

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

- Operations related to the sanitation business (water).
- Operations unrelated to the sanitation business (non-water).

### Description of the class of products and services that generate ordinary revenues for each segment to be reported:

The Water segment consists solely of sanitation services, supplying products and services such as potable water production and distribution, as well as wastewater collection and treatment. This segment includes the subsidiaries Aguas Andinas S.A., Aguas Cordillera S.A., and Aguas Manquehue S.A.

The Non-Water segment includes services related to environmental analysis, industrial waste treatment (Riles), integrated 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, equity, and cash flows:

Totals information on results	09-30-2024		09-30-2023	
	Water	Non-water	Water	Non-water
	M\$	M\$	M\$	M\$
Revenues from ordinary activities from external customers	453,022,525	30,019,679	447,420,641	27,814,878
Revenues from ordinary activities between segments	1,135,131	9,839,174	1,149,724	8,441,921
<b>Subtotal revenue from ordinary activities from external customers and transactions with other operating segments of the same company</b>	<b>454,157,656</b>	<b>39,858,853</b>	<b>448,570,365</b>	<b>36,256,799</b>
Raw materials and consumables used	(51,671,381)	(10,567,213)	(59,642,176)	(9,728,485)
Employee benefits expenses	(49,606,237)	(11,057,422)	(45,984,809)	(9,651,680)
Operating expenses	(118,692,601)	(10,836,671)	(104,895,601)	(10,397,837)
Depreciation and amortization	(58,984,360)	(1,814,289)	(54,836,791)	(1,731,402)
Other gains and expenses	1,587,533	649,560	(1,539,315)	(234,809)
Financial income	7,627,301	171,112	12,642,822	255,801
Financial costs	(37,099,988)	(326,377)	(35,979,653)	(700,752)
Impairment of value of earnings and reversal of impairment losses, determined in accordance with IFRS 9.	(6,537,404)	(13,387)	(10,878,746)	61,835
Result by adjustment units and exchange rate difference	(31,153,550)	41,349	(29,885,094)	(1,360)
<b>Profit (loss) before taxes</b>	<b>109,626,969</b>	<b>6,105,515</b>	<b>117,571,002</b>	<b>4,128,110</b>
Income tax expense (income)	(22,937,804)	(1,391,121)	(24,224,075)	(991,412)
<b>Segment gain</b>	<b>86,689,165</b>	<b>4,714,394</b>	<b>93,346,927</b>	<b>3,136,698</b>
<b>Segment profit attributable to owners of the controller</b>	<b>86,687,722</b>	<b>4,714,394</b>	<b>93,345,678</b>	<b>3,136,698</b>
Segment profit (loss) attributable to non-controlling interests	1,443	-	1,249	-

Totals information on assets, liabilities and equity	09-30-2024		12-31-2023	
	Water	Non-water	Water	Non-water
	M\$	M\$	M\$	M\$
Current assets	204,235,475	27,456,710	265,846,421	28,599,831
Non-current assets	2,499,057,974	22,994,799	2,126,513,947	23,067,859
<b>Total Assets</b>	<b>2,703,293.449</b>	<b>50,451,509</b>	<b>2,392,360.368</b>	<b>51,667,690</b>
Current liabilities	244,227,814	14,031,583	363,472,077	18,844,378
Non-current liabilities	1,323,691,816	1,110,260	1,174,267,381	1,304,924
<b>Total Liabilities</b>	<b>1,567,919,630</b>	<b>15,141,843</b>	<b>1,537,739,458</b>	<b>20,149,302</b>
Assets attributable to the owners of the controller	1,135,340,272	35,309,666	854,589,442	31,518,388
Non-controlling interests	33,547	-	31,468	-
<b>Total Equity</b>	<b>1,135,373,819</b>	<b>35,309,666</b>	<b>854,620,910</b>	<b>31,518,388</b>
<b>Total Equity and Liabilities</b>	<b>2,703,293.449</b>	<b>50,451,509</b>	<b>2,392,360.368</b>	<b>51,667,690</b>

Cash Flow Statement	09-30-2024		09-30-2023	
	Water	Non-water	Water	Non-water
	M\$	M\$	M\$	M\$
Cash flows from (used in) operating activities	201,364,008	4,403,228	167,486,973	5,115,370
Cash flows from (used in) investing activities	(139,265,224)	(1,586,985)	(98,367,216)	(1,036,306)
Cash flows from (used in) financial activities	(95,746,924)	(3,449,772)	(105,381,749)	(1,032,180)

Significant items of revenues and expenses by segments:

Water and Non-Water Segments

The significant items of ordinary revenues and expenses are primarily those related to the activities of the segment. Additionally, there are also relevant amounts related to depreciation expenses, personnel, and other miscellaneous expenses, among which outsourced services are notable.

Revenues

The Group's revenues comes mainly from regulated services related to: the production and distribution of potable water, collection, treatment, and disposal of wastewater, and other regulated services (including revenues related to disconnection and reconnection charges, monitoring of industrial liquid waste discharge, and fixed charges).

Details of significant revenue items

Water segment

The significant items of ordinary revenues are mainly those related to the potable water and wastewater business activities, that is, revenue from water sales, consumption charges, variable charges, fixed charges, sewer service, use of collectors, and wastewater treatment.

Tariffs

The most important factor determining the results of our operations and financial position is 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 Sanitation Services Tariffs Law D.F.L. No. 70 of 1988.

Our tariff levels are reviewed every five years and, during this period, they are subject to adjustments linked to an indexation formula, if the accumulated variation since the previous adjustment is equal to or exceeds 3.0% (absolute value), based on calculations made using various inflation indices.

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

Aguas Andinas S.A.

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

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

Santa María	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 III	January 2023, November 2023, and May 2024

Current tariffs for the period 2020-2025 were approved by Decree No. 33 dated May 5, 2020, for Aguas Andinas S.A., from the Ministry of Economy, Development, and Tourism, and became effective on March 1, 2020 (published in the Chile's Official Gazette on December 2, 2020). The current tariffs for Aguas Cordillera S.A. for the 2020-2025 period were approved by Decree No. 56 dated September 11, 2020, and became effective as of June 30, 2020 (published in the Chile's Official Gazette on February 24, 2021). The current tariffs for Aguas Manquehue S.A. for the 2020-2025 period were approved by Decree No. 69 dated October 27, 2020 (published in the Chile's Official Gazette on March 13, 2021), and became effective on 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 ordinary revenue items are primarily those related to the segment's activity and are closely tied to the main activities of each subsidiary. This includes the sale of materials to third parties, logistics operation services, revenue from the operation of industrial wastewater treatment plants, revenue from potable water and wastewater analysis services, and biogas sales.

### Significant expense items

#### Water segment

Significant expense items are primarily those related to employee salaries, electricity, maintenance and repair of networks and equipment, operational maintenance, chemical supplies, depreciation of ownership and equipment, financial interest expenses, and income tax expenses.

#### Non-water segment

Significant expense items are primarily those related to employee salaries, cost of materials for sale, and income tax expenses.

Explanation of measurement of results, assets, liabilities, equity, and cash flows for each segment:

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

The accounting criterion corresponds to the recording of those economic events that give rise to rights and obligations, as with relationships with third parties. Specifically, these records will generate committed balances in an assets and liability account according to the nature of the transaction in each related company according to the segment in which it participates. These accounts, known as receivables or payables with related companies, must be netted when consolidating financial statements, according to the consolidation rules explained in IFRS 10.

There are no differences in the nature of the measurement of results, as the standard does not have accounting policies that express different cost allocation criteria or similar.

Reconciliation of revenues from ordinary activities	09-30-2024 M\$	09-30-2023 M\$
Revenues from segments ordinary activities	494,016,509	485,350,523
Elimination of corporate headquarters accounts with the segments	-	-
Elimination of inter-segments ordinary activities	(10,974,305)	(10,115,004)
<b>Revenues from ordinary activities</b>	<b>483,042,204</b>	<b>475,235,519</b>

Profit Reconciliation	09-30-2024 M\$	09-30-2023 M\$
Consolidation of segments total profit (loss)	91,402,116	96,482,376
Elimination of corporate headquarters accounts with the segments	(1,465,145)	(1,338,618)
Consolidation of inter-segments elimination of gain (loss)	1,443	1,249
<b>Consolidation of gain (loss)</b>	<b>89,938,414</b>	<b>95,145,007</b>

There are no differences in the nature of assets and liability measurement, as according to the standard, there are no accounting policies that reflect different allocation criteria.

Reconciliations of segments assets, liabilities and equity	09-30-2024 M\$	12-31-2023 M\$
<b>Asset reconciliation</b>		
Consolidation of segments total assets	2,753,744,958	2,444,028,058
Elimination of corporate headquarters accounts with the segments	273,025,167	273,128,342
Elimination of inter-segment accounts	(8,205,472)	(20,680,329)
<b>Total Assets</b>	<b>3,018,564,653</b>	<b>2,696,476,071</b>
<b>Reconciliation of liabilities</b>		
Consolidation of segments total liabilities	1,583,061,473	1,557,888,760
Elimination of corporate headquarters accounts with the segments	1,278,014	1,239,382
Elimination of inter-segment accounts	(8,380,042)	(20,680,329)
<b>Total Liabilities</b>	<b>1,575,959,445</b>	<b>1,538,447,813</b>
<b>Asset reconciliation</b>		
Consolidation of segments total assets	1,170,649,938	886,107,830
Elimination of corporate headquarters accounts with the segments	(312,205,203)	(170,258,141)
<b>Equity attributable to the owners of the controller</b>	<b>858,444,735</b>	<b>715,849,689</b>

There are no differences in the nature of cash flow measurement, as according to the standard, there are no accounting policies that reflect different allocation criteria.

Reconciliation of segments operational flows	09-30-2024 M\$	09-30-2023 M\$
Consolidation of segments operational flows	205,767,236	172,602,343
Elimination of corporate headquarters accounts with the segments	(1,514,181)	(1,500,226)
Elimination of inter-segment accounts	(2,528,769)	-
<b>Total operational flows</b>	<b>201,724,286</b>	<b>171,102,117</b>

Reconciliation of segments investment flows	09-30-2024 M\$	09-30-2023 M\$
Consolidation of segments investment flows	(140,852,209)	(99,403,522)
Elimination of corporate headquarters accounts with the segments		(1,808)
Elimination of inter-segment accounts	(621,000)	(1,032,179)
<b>Total investment flows</b>	<b>(141,473,209)</b>	<b>(100,437,509)</b>

Reconciliation of segments financial flows	09-30-2024 M\$	09-30-2023 M\$
Consolidation of segments financial flows	(99,196,696)	(106,413,930)
Elimination of corporate headquarters accounts with the segments	1,497,913	1,938,240
Elimination of inter-segment accounts	3,149,770	1,032,179
<b>Total financial flows</b>	<b>(94,549,013)</b>	<b>(103,443,511)</b>

## Information about the main customers

### Main customers of the segment water:

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

### Main Non-water segment customers:

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

## Products classes segments Water – Non-water

### Water segment

The classes of products and services for the water segment are:

- Potable water production and distribution.
- Wastewater collection and treatment.

Segment includes Aguas Andinas S.A., Aguas Cordillera S.A. and Aguas Manquehue S.A.

### Non-water segment

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

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

### Note 31. EARNINGS PER SHARE

The basic earnings per share is calculated as the quotient between the profit (loss) attributable to holders of equity instruments in the Controller's net equity, and the weighted average number of ordinary shares outstanding during that period.

Earnings per share		09-30-2024	09-30-2023	04-01-2024 06-30-2024	07-01-2022 09-30-2022
Profit attributable to holders of equity instruments in the Controller's net equity	M\$	44,329,454	47,001,310	7,097,925	10,468,992
Results available for common shareholders, basic	M\$	44,329,454	47,001,310	7,097,925	10,468,992
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>44,329</b>	<b>47,001</b>	<b>7,098</b>	<b>10,469</b>

### Disclosure of diluted earnings (losses) per share

The Group has not undertaken any transactions with potential dilutive effects that would result in a diluted earnings per share different from the basic earnings per share.

### Note 32. FINANCIAL STATEMENTS OF SUBSIDIARIES

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

#### Summarized financial information of subsidiaries (Statement of Financial Position) as of September 30, 2024

09-30-2024	Current assets	Non-current assets	Current liabilities	Non-current liabilities	Equity
Subsidiaries	M\$	M\$	M\$	M\$	M\$
Aguas Andinas S.A.	214,496,449	2,257,802,348	206,835,392	1,213,108,782	1,052,354,623
Aguas Cordillera S.A.	15,644,080	551,554,344	51,423,018	85,691,222	430,084,184
Aguas Manquehue S.A.	4,484,041	136,960,915	16,358,499	24,891,812	100,194,645
EcoRiles S.A.	10,651,794	1,297,898	3,031,495	108,151	8,810,046
Hidrogística S.A.	7,193,676	4,240,156	4,168,630	905,984	6,359,218
Análisis Ambientales S.A.	8,110,348	6,335,371	1,974,158	96,125	12,375,436
Biogenera S.A.	1,696,558	11,121,374	5,052,966	-	7,764,966

**Summarized financial information of subsidiaries (Statement of Comprehensive Income) as of September 30, 2024.**

09-30-2024	Result of the period	Ordinary revenues	Operating expenses	Other Expenses (-) / Net Income (+)
Subsidiaries	M\$	M\$	M\$	M\$
Aguas Andinas S.A.	91,402,116	402,589,460	(248,125,030)	(63,062,314)
Aguas Cordillera S.A.	14,631,177	53,383,504	(37,227,647)	(1,524,680)
Aguas Manquehue S.A.	3,428,291	14,739,416	(10,189,829)	(1,121,296)
EcoRiles S.A.	1,621,433	16,651,219	(14,568,633)	(461,153)
Hidrogística S.A.	1,424,000	9,398,425	(8,248,422)	273,997
Análisis Ambientales S.A.	1,101,132	11,659,259	(10,221,116)	(337,011)
Biogenera S.A.	567,828	2,795,715	(1,883,189)	(344,698)

**Summarized 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	M\$	M\$	M\$	M\$	M\$
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
Aguas Maipo S.A.	1,782,902	11,341,463	5,967,778	-	7,156,587

**Información financiera resumida de Filiales (Estado de resultado Integral) al 30 de septiembre de 2023.**

09-30-2023	Result of the period	Ordinary revenues	Operating expenses	Other Expenses (-) / Net Income (+)
Subsidiaries	M\$	M\$	M\$	M\$
Aguas Andinas S.A.	96,482,375	397,103,812	(237,170,071)	(63,451,366)
Aguas Cordillera S.A.	12,849,115	51,733,167	(36,082,621)	(2,801,431)
Aguas Manquehue S.A.	3,048,152	15,888,466	(11,613,263)	(1,227,051)
EcoRiles S.A.	1,763,264	16,395,561	(14,211,888)	(420,409)
Hidrogística S.A.	745,151	9,142,159	(7,887,670)	(509,338)
Análisis Ambientales S.A.	728,338	10,225,924	(9,104,997)	(392,589)
Aguas Maipo S.A.	(100,054)	1,922,238	(1,733,930)	(288,362)



## Significant Subsidiaries Details

The definition of significant subsidiaries is based on their ownership percentage in operating results, and their involvement in fixed assets and period results, in relation 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.
ID number	61.808.000-5	96.809.310-K	89.221.000-4
Country	Chile	Chile	Chile
Functional currency	Chilean Pesos	Chilean Pesos	Chilean Pesos
Ownership percentage in significant subsidiary	50,10234%	99,99003%	100,00000%
Voting power percentage in significant subsidiary	50,10234%	99,99003%	100,00000%
<b>Consolidated values percentage</b>			
Contribution margin	86.17%	9.01%	2.54%
Ownership, plant and equipment	82.00%	13.16%	4.26%
Result of the period	80.63%	13.22%	4.02%

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

## Note 33. IMPAIRMENT OF ASSET VALUE

### Disclosure of assets impairment per cash-generating unit

A Cash-Generating Unit (CGU) is defined as each company as a whole, since each individual company is capable of generating future economic benefits and represents the smallest group of assets that generate independent cash flows. According to the standard, the Group will assess at each financial position date if there is any indication of impairment of any assets. If there is such an indication, the Group will estimate the recoverable amount of the assets. For assets with indefinite service lives and goodwill, the impairment test will be applied at least at the end of the period or when there are indications.

For intangible assets with indefinite service lives, such as water rights, a market value assessment is carried out, which is compared to the assigned cost value at the adoption of IFRS standards.

For lower values, the calculation of their value in use is made, considering the different companies as CGUs, using the latest available budget estimates for the companies over the medium term, as well as various parameters such as discount rates based on widely used market models. These parameters are established through current information for risk-free rates and market-specific rates, service life of assets specific to each company, and growth rates of revenues commonly seen for the companies, considering population growth and consumption changes over the years.

The recoverable amount is the higher of the fair value less the costs to sell and the value in use, which is understood as the present value of estimated future cash flows. The value in use is the approach used by the Group to calculate the recoverable amount of ownership, 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 from the budget available at the time of conducting the impairment test. These budgets incorporate the best estimates, past experience, and future expectations of Group management.

Revenues and costs are projected with a growth rate equal to inflation, investments are projected based on the depreciation of ownership, plant, equipment, and intangibles, adjusted for inflation, and the working capital variation is

estimated according to the yearly variation of financing needs.

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

The pre-tax discount rate is determined by considering that the present value of after-tax flows must equal the present value of pre-tax flows.

The horizon for projecting future cash flows corresponds to the average remaining service life of the assets of the CGU, i.e., 18 years. Additionally, investments are authorized by the Superintendence of Sanitary Services under a development plan, under an indefinite concession and within a stable regulatory framework.

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

- Inflation of 3.0% from 2024 onwards.
- Discount rate: weighted average cost of capital (WACC) after tax, obtained from market information.
- Pre-tax WACC is obtained by finding the target rate that yields the current net value when discounting the flows to the after-tax WACC.
- Projection period: 18 years plus perpetuity. The projection period is obtained by dividing the net assets by depreciation and amortization, and the depreciation and amortization of the last 12 months.
- Perpetuity: the flow from the last period, discounted at the obtained WACC minus inflation and brought to present value at the same WACC.

The Company and its Subsidiaries perform annual impairment tests on their intangible assets with indefinite service lives and lower-value investments.

As of December 31, 2023, the respective impairment tests were carried out based on estimates and projections available to the Group. These estimates indicated that the benefits attributable to the lower-value interests exceeded the consolidated carrying value of them in all cases, and intangible assets with indefinite service lives were assessed, showing a higher value than the carrying amount.

As of September 30, 2024, and December 31, 2023, no impairment has been recorded for assets, nor are there any indications of such impairment.

## Note 34. GUARRANTEES AND RESTRICTIONS

### a) Direct guarantees

Guarantee bonds and performance bonds have been granted in favor of various institutions, the main ones being the Superintendence of Sanitation Services to guarantee the conditions for providing services and development programs in the company's concession areas, SERVIU Metropolitano to guarantee the replacement of pavements, and other institutions for a total sum of M\$ 56,923,284 and M\$ 54,374,920 as of September 30, 2024, and December 31, 2023, respectively.

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

Creditor of the Guarantee	Debtor Name	Type of Guarantee	09-30-2024	12-31-2023
			M\$	M\$
SERVIU METROPOLITANO	Aguas Andinas S.A.	Ticket	20,017,140	18,766,898
ASOCIACION DE CANALISTAS DEL MAIPO	Aguas Andinas S.A.	Ticket	10,809,354	10,482,350
S.I.S.S.	Aguas Andinas S.A.	Ticket	8,652,788	8,125,776
MINISTERIO DE OBRAS PUBLICAS	Aguas Andinas S.A.	Ticket	1,096,804	1,561,914
MUNICIPALIDAD DE LA FLORIDA	Aguas Andinas S.A.	Ticket	634,886	616,111
MUNICIPALIDAD DE SANTIAGO	Aguas Andinas S.A.	Ticket	94,360	34,251
MUNICIPALIDAD DE PEÑALOEN	Aguas Andinas S.A.	Ticket	61,560	59,740
MUNICIPALIDAD DE PROVIDENCIA	Aguas Andinas S.A.	Ticket	57,813	112,208
MUNICIPALIDAD DE LA REINA	Aguas Andinas S.A.	Ticket	56,866	55,184
MUNICIPALIDAD DE PADRE HURTADO	Aguas Andinas S.A.	Ticket	19,450	-
SOCIEDAD CONCESIONARIA AMERICO VESPUCIO	Aguas Andinas S.A.	Ticket	18,955	18,395
DIR. GRAL. AERONAUTICA CIVIL	Aguas Andinas S.A.	Ticket	15,164	14,716
SECRETARIA REGIONAL MINISTERIAL	Aguas Andinas S.A.	Ticket	14,589	-
CAMARA DE COMERCIO DE SANTIAGO	Aguas Andinas S.A.	Ticket	10,800	-
CARBOMET ENERGIA S.A.	Aguas Andinas S.A.	Ticket	-	110,368
MUNICIPALIDAD DE CERRILLOS	Aguas Andinas S.A.	Ticket	-	36,789
RUTA DEL MAIPO SOCIEDAD CONCESIONARIA	Aguas Andinas S.A.	Ticket	-	18,395
GOBIERNO REGIONAL METROPOLITANO DE SANTIAGO	Aguas Andinas S.A.	Ticket	-	13,435
S.I.S.S.	Aguas Cordillera S.A.	Ticket	2,544,926	2,430,526
ASOCIACION DE CANALISTAS DEL MAIPO	Aguas Cordillera S.A.	Ticket	1,426,097	1,383,925
SERVIU METROPOLITANO	Aguas Cordillera S.A.	Ticket	746,945	882,889
MUNICIPALIDAD DE LO BARNECHEA	Aguas Cordillera S.A.	Ticket	388,756	148,538
MUNICIPALIDAD DE LAS CONDES	Aguas Cordillera S.A.	Ticket	171,000	171,000
MUNICIPALIDAD DE VITACURA	Aguas Cordillera S.A.	Ticket	75,821	73,579
ASOCIACION DE CANALISTAS DEL MAIPO	Aguas Manquehue S.A.	Ticket	2,088,950	2,027,177
S.I.S.S.	Aguas Manquehue S.A.	Ticket	1,363,031	1,190,430
SERVIU METROPOLITANO	Aguas Manquehue S.A.	Ticket	131,866	-
MUNICIPALIDAD DE VITACURA	Aguas Manquehue S.A.	Ticket	15,164	14,716
SOC CONTRACTUAL MINERA EL ABRA	Anam S.A.	Ticket	195,011	189,244
DIRECCION GENERAL DEL TERRITORIO MARITIMO	Anam S.A.	Ticket	164,955	230,451
ROCKWOOD LITIO LTDA.	Anam S.A.	Ticket	163,314	-
CMPC PULP SPA	Anam S.A.	Ticket	76,617	52,866
SEMBCORP AGUAS CHACABUCO S.A.	Anam S.A.	Ticket	56,638	54,963
SUPERINTENDENCIA DEL MEDIO AMBIENTE	Anam S.A.	Ticket	18,955	18,395
CELULOSA ARAUCO Y CONSTITUCION S.A.	Anam S.A.	Ticket	11,218	10,886
EMPRESAS CMPC S.A.	Anam S.A.	Ticket	10,236	-
ENVASES IMPRESOS SPA	EcoRiles S.A.	Ticket	225,377	-
CARTULINAS CMPC S.A.	EcoRiles S.A.	Ticket	148,836	-
SALFA MONTAJES S.A.	EcoRiles S.A.	Ticket	122,036	19,005
FORSAC SPA	EcoRiles S.A.	Ticket	84,833	77,021
EMPRESAS CAROZZI S.A.	EcoRiles S.A.	Ticket	84,768	36,495
AGUAS DE ANTOFAGASTA S.A.	EcoRiles S.A.	Ticket	15,000	-
PROLESUR S.A.	EcoRiles S.A.	Ticket	-	79,674
SOPROLE S.A.	EcoRiles S.A.	Ticket	-	30,259
EMBOTELLADORAS CHILENAS UNIDAS	EcoRiles S.A.	Ticket	-	21,957
SERVIU METROPOLITANO	Hidrogística S.A.	Ticket	1,165,101	1,330,685
COLBUN S.A.	Hidrogística S.A.	Ticket	61,377	-
ESVAL S.A.	Hidrogística S.A.	Ticket	36,053	-
			<b>53,153,410</b>	<b>50,501,211</b>

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

**b) Restrictions on bond issuance**

**i. Aguas Andinas S.A.**

The Company has restrictions and obligations arising from bond issuances in the domestic market, with those related to financial metrics being the following:

**1. Bonds series M, P, Q, S, U, V, W, X and AA:**

Maintain, at the close of each quarter of the Issuer's Financial Statements, a Debt Ratio not exceeding 1.5 times. Notwithstanding this, the previous limit will be adjusted according to the ratio between the Consumer Price Index (CPI) for the month in which the Debt Ratio is calculated and the CPI for December of 2009. However, the previous limit will be adjusted up to a maximum level of 2 times. For these purposes, the debt ratio will be defined as the ratio between Current Liabilities and Total Equity. The Issuer's Current Liabilities will be defined as the sum of the Total Current Liabilities and Total Non-Current Liabilities. For the purpose of determining the aforementioned index, the amount of all guarantees, simple or joint sureties, joint debtors, or other personal or real guarantees provided by the Issuer or its subsidiaries to secure third-party obligations, will be included within the Current Liabilities, with the exception of: (i) those provided by the Issuer or its subsidiaries for obligations of other Subsidiary Companies of the Issuer, (ii) those provided by Subsidiary Companies of the Issuer for its obligations, and (iii) those provided to public institutions to guarantee compliance with sanitation regulations and the execution of works in public spaces. For these purposes, Total Equity will be the amount resulting from the difference between Total Assets and the sum of Total Current Liabilities and Total Non-Current Liabilities in the Issuer's consolidated interim financial statements.

Debt Ratio Limit as of September 30, 2024, corresponds to the maximum level of 2 times, with accumulated inflation at 82.40%.

**Indebtedness level as of September 30, 2024: 1.35.**

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

Maintain, at the close of each quarter of the Issuer's Financial Statements, a Debt Ratio not exceeding 1.5 times. Notwithstanding this, the previous limit will be adjusted according to the ratio between the Consumer Price Index (CPI) for the month in which the Debt Ratio is calculated and the CPI for December of 2009. For these purposes, the debt ratio will be defined as the ratio between Net Current Liabilities and Total Equity. The Issuer's Net Current Liabilities will be defined as the sum of the Total Current Liabilities and Total Non-Current Liabilities, minus the "Cash and Cash Equivalents" account from its Financial Statements. For the purpose of determining the aforementioned index, the amount of all guarantees, simple or joint sureties, joint debtors, or other personal or real guarantees provided by the Issuer or its subsidiaries to secure third-party obligations will be included within the Net Current Liabilities, with the exception of: (i) those provided by the Issuer or its subsidiaries for obligations of other Subsidiary Companies of the Issuer, (ii) those provided by Subsidiary Companies of the Issuer for its obligations, and (iii) those provided to public institutions to guarantee compliance with sanitation regulations, the execution of works in public spaces, and the provision of advisory and technical inspection services for rural potable water projects. For these purposes, Total Equity will be the amount resulting from the difference between Total Assets and the sum of Total Current Liabilities and Total Non-Current Liabilities in the Issuer's consolidated interim financial statements.

Net Debt Ratio limit as of September 30, 2024: 2.74 times, with accumulated inflation at 82.40%.

**Net debt level as of September 30, 2024: 1.28.**

As of September 30, 2024, the tables for determining the Net Debt Level are as follows:

Debt Level	09-30-2024 M\$	
	Bonds M, P, Q, S, U, V, W, X and AA	AC, AD and AE bonds
Total current liabilities	249,887,542	249,887,542
Total non-current liabilities	1,324,968,459	1,324,968,459
<b>Total IFRS liabilities</b>	<b>1,574,856,001</b>	<b>1,574,856,001</b>
Cash and cash equivalents	-	(74,875,013)
Third party guarantees	1,406,535	1,406,535
<b>Total payable liabilities payable</b>	<b>1,576,262,536</b>	<b>1,501,387,523</b>
Total assets	2,745,539,486	2,745,539,486
Total current liabilities	(249,887,542)	(249,887,542)
Total non-current liabilities	(1,324,968,459)	(1,324,968,459)
<b>Total net equity</b>	<b>1,170,683,485</b>	<b>1,170,683,485</b>
<b>Debt Level</b>	<b>1.35</b>	<b>1.28</b>

- Do not sell, assign, or transfer essential assets (public service concessions granted by the SISS for Greater Santiago), except in the case of contributions or transfers of essential assets to Subsidiary Companies.

The Company complies with all the requirements established in the bond agreements as of September 30, 2024, and December 31, 2023.

### c) Restrictions on bank loans

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

The Company maintains obligations and restrictions for obtaining loans from various national banks, within which the financial conditions detailed below are established:

#### a) Restrictions on loans from Banco BCI 26, Banco Chile and Banco Itaú:

- A debt level not exceeding one and a half times, measured based on the figures from its consolidated balance sheets. Notwithstanding the foregoing, the previous limit will be adjusted according to the ratio between the Consumer Price Index of the month in which the debt level is calculated and the Consumer Price Index of December 2009. For the period ending September 30, 2024, the variation of the debt level limit is 2.74 times, with accumulated inflation of 82.40%. For these purposes, the debt level will be defined as the ratio between Net Liabilities and Total Equity. Net Liabilities are defined as the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts minus the "Cash and Cash Equivalents" account from its consolidated interim financial statements. In determining the aforementioned index, the Net Liabilities include all guarantees, simple or joint sureties, joint obligations, or other personal or real guarantees provided by the Issuer or its subsidiaries to secure third-party obligations, except for: (i) those provided by the Issuer or its Subsidiaries for the obligations of other Subsidiary Companies of the Issuer, (ii) those provided by Subsidiary Companies of the Issuer for its own obligations, and (iii) those provided to public institutions to guarantee compliance with sanitation legislation, execution of public works, and the provision of consultancy and technical inspection services for rural potable water projects. For the above purposes, the Total Equity will correspond to the amount resulting from the difference between the Total Assets and the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts.

#### Net debt level as of September 30, 2024: 1.28

- Prohibition on disposing of or losing ownership of essential assets, except in the case of contributions or transfers of essential assets to Subsidiary Companies.
- Prohibition on distributing dividends, except for the mandatory minimum in case of default or delay in the payment of any loan installment.

**b) Restrictions related to loans from Banco BCI 29 and Banco Scotiabank:**

- 1) A debt level not exceeding 1.5 times, measured based on the figures from its consolidated financial statements. Notwithstanding the above, the previous limit will be adjusted according to the ratio between the Consumer Price Index for the month in which the debt level is calculated and the Consumer Price Index for December 2009. For the period ended September 30, 2024, the debt level limit variation is 2.74 times, with accumulated inflation of 82.40%. For these purposes, the debt level will be defined as the ratio between Net Debt Level and Total Equity. Net Debt Level is defined as the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts minus the Cash and Cash Equivalents account from its consolidated interim financial statements.

**Net debt level as of September 30, 2024: 1.28**

- 2) Prohibition on disposing of or losing ownership of essential assets, except in the case of contributions or transfers of essential assets to Subsidiary Companies.
- 3) Prohibition on distributing dividends, except for the mandatory minimum in case of default or delay in the payment of any loan installment.

**Summary of banking restrictions**

As of September 30, 2024, the table for determining the Net Debt Level is as follows:

Debt Level	09-30-2024 M\$	
	Banco BCI 26, Banco Chile and Banco Itaú	Banco BCI 29 and Scotiabank
Total current liabilities	249,887,542	249,887,542
Total non-current liabilities	1,324,968,459	1,324,968,459
<b>Total IFRS liabilities</b>	<b>1,574,856,001</b>	<b>1,574,856,001</b>
Cash and cash equivalents	(74,875,013)	(74,875,013)
Third party guarantees	1,406,535	-
<b>Total payable liabilities</b>	<b>1,501,387,523</b>	<b>1,499,980,988</b>
Total assets	2,745,539,486	2,745,539,486
Total current liabilities	(249,887,542)	(249,887,542)
Total non-current liabilities	(1,324,968,459)	(1,324,968,459)
<b>Total net equity</b>	<b>1,170,683,485</b>	<b>1,170,683,485</b>
<b>Debt Level</b>	<b>1.28</b>	<b>1.28</b>

The Company complies with all banking loan restrictions as of September 30, 2024, and December 31, 2023.

### 3) Guarantees obtained from third parties

As of September 30, 2024, and December 31, 2023, the Group has received guarantee documents amounting to M\$ 47,364,384 and M\$ 40,098,140, respectively, which mainly arise from construction contracts with construction companies, to guarantee the faithful performance of the contract. In addition, there are other guarantees for service contracts and material acquisitions that ensure the timely delivery of these.

A summary of the most important bank guarantees received as of September 30, 2024, is as follows:

Contractor or Supplier	Company	09-30-2024	Due date
		M\$	
AES ANDES S.A.	Aguas Andinas S.A.	1,288,954	02-01-2027
CONSTRUCTORA MALPO SPA	Aguas Andinas S.A.	1,099,402	10-30-2024
MOTOROLA CHILE S.A.	Aguas Andinas S.A.	1,048,602	12-01-2025
INGENIERIA Y CONSTRUCCION M.S.T SPA	Aguas Andinas S.A.	1,035,320	03-31-2025
EMP. TRANSP. PASAJEROS METRO S.A.	Aguas Andinas S.A.	1,023,581	01-15-2025
VEOLIA SOLUTIONS CHILE LIMITADA	Aguas Andinas S.A.	887,104	03-30-2028
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	867,705	08-12-2025
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	780,188	08-12-2025
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	756,407	12-17-2025
ICAFAL INGENIERIA Y CONSTRUCCION S.A.	Aguas Andinas S.A.	752,067	12-15-2026
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	688,089	10-18-2024
EMPRESA NACIONAL DE ENERGIA ENEX S.A.	Aguas Andinas S.A.	672,114	12-12-2024
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	666,604	11-15-2025
SOCIEDAD CONCESIONARIA AMERICO VESPUCIO ORIENTE II	Aguas Andinas S.A.	617,371	03-31-2025
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	570,962	12-05-2024
CRILLON S.A.	Aguas Andinas S.A.	534,537	05-22-2025
MATHIESEN S.A.C.	Aguas Andinas S.A.	470,722	10-31-2024
EMP. TRANSP. PASAJEROS METRO S.A.	Aguas Andinas S.A.	466,298	01-15-2025
CENCOSUD SHOPPING S.A.	Aguas Andinas S.A.	454,925	09-02-2025
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	452,954	12-01-2024
METRO S.A.	Aguas Andinas S.A.	435,970	04-01-2025
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	429,372	08-29-2025
MONTECORVO INGENIERIA Y CONTRUCCION LTDA	Aguas Andinas S.A.	426,230	02-01-2027
I C M S.A.	Aguas Andinas S.A.	420,616	12-02-2024
KALLPLAT CHILE LIMITADA	Aguas Andinas S.A.	417,015	06-30-2025
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	389,984	01-02-2025
SERVICIO DE REHABILITACION INDUSTRIAL CIPP CHILE	Aguas Andinas S.A.	388,891	01-12-2025
MARKETING RELACIONAL UPCOM LTDA.	Aguas Andinas S.A.	379,104	10-31-2025
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	374,282	12-17-2025
EMPRESA NACIONAL DE ENERGIA ENEX S.A.	Aguas Andinas S.A.	365,949	12-12-2024
MONTECORVO INGENIERIA Y CONTRUCCION LTDA	Aguas Andinas S.A.	357,512	09-01-2025
CIRION TECHNOLOGIES CHILE S.A.	Aguas Andinas S.A.	351,066	06-02-2025
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	343,203	07-18-2025
CRILLON S.A.	Aguas Andinas S.A.	307,074	10-30-2024
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	303,283	10-31-2024
INMOBILIARIA MONTE ACONCAGUA S.A.	Aguas Andinas S.A.	303,283	11-27-2024
MONTECORVO INGENIERIA Y CONTRUCCION LTDA	Aguas Andinas S.A.	301,848	01-05-2025
BESALCO ARRIGONI LIMITADA	Aguas Andinas S.A.	300,251	10-06-2024
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	297,006	03-15-2026
FCC CONSTRUCCION S.A. AGENCIA EN CHILE	Aguas Andinas S.A.	282,698	05-31-2025
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	275,888	08-29-2025
TRANSPORTE CENTRO SUR-NORTE S.A.	Aguas Andinas S.A.	273,784	11-17-2026
MONTECORVO INGENIERIA Y CONTRUCCION LTDA	Aguas Andinas S.A.	267,806	01-02-2025
INMOBILIARIA VIVIENDAS 2000 SPA	Aguas Andinas S.A.	265,373	04-24-2025
SOCIEDAD CONCESIONARIA AMERICO VESPUCIO	Aguas Andinas S.A.	265,373	12-19-2025
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	258,673	07-18-2025
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	238,614	01-02-2025
INLAC S.A.	Aguas Andinas S.A.	231,373	03-31-2025
FAST SOLUCIONES CONSTRUCCIONES LIMITADA	Aguas Andinas S.A.	231,149	06-02-2025

Contractor or Supplier	Company	09-30-2024 M\$	Due date
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	220,532	08-01-2025
LANDUSTRIE SNEEK BV	Aguas Andinas S.A.	216,399	05-31-2025
SOCIEDAD CONCESIONARIA AMERICO VESPUCIO	Aguas Andinas S.A.	212,147	08-06-2025
MONTAJES ALMONACID SPA	Aguas Andinas S.A.	212,005	10-26-2026
NEREUS SPA	Aguas Andinas S.A.	211,745	03-15-2025
SOCIEDAD AGRICOLA Y COMERCIAL AGROF S.A.	Aguas Andinas S.A.	201,646	07-15-2026
METRO S.A.	Aguas Andinas S.A.	185,761	04-01-2025
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	182,171	05-20-2025
EUROFIRMS CHILE EST SPA	Aguas Andinas S.A.	178,992	07-02-2025
OCA ENSAYOS INSPECCIONES Y CERTIFICACIONES CHILE S.A.	Aguas Andinas S.A.	178,717	01-31-2025
ANIDA CONSULTORES S.A.	Aguas Andinas S.A.	170,923	12-01-2024
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	168,614	07-18-2026
DEGREMONT LIMITADA	Aguas Andinas S.A.	168,133	07-04-2025
SERVICIOS HELPBANK S A	Aguas Andinas S.A.	151,642	11-06-2024
SERVICIOS HELPBANK S A	Aguas Andinas S.A.	151,642	07-23-2025
EMPRESA CONST. COTA MIL LTDA.	Aguas Andinas S.A.	151,642	07-31-2025
CONSORCIO NACIONAL DE DISTRIBUCION	Aguas Andinas S.A.	151,642	09-14-2025
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	150,783	08-10-2026
SQ INGENIERIA LTDA.	Aguas Andinas S.A.	144,375	01-02-2027
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	142,953	05-30-2025
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	137,866	02-10-2025
INLAC S.A.	Aguas Andinas S.A.	135,986	03-02-2026
QUEVEDO INGENIERIA S.A.	Aguas Andinas S.A.	133,807	10-30-2025
TRANSPORTE CENTRO SUR-NORTE S.A.	Aguas Andinas S.A.	128,205	10-30-2026
CONSTRUCTORA ZURCAL LTDA.	Aguas Andinas S.A.	125,787	07-16-2025
TELEFONICA EMPRESAS CHILE S.A.	Aguas Andinas S.A.	120,517	05-02-2025
MONTECORVO INGENIERIA Y CONTRUCCION LTDA	Aguas Andinas S.A.	120,124	10-01-2025
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	118,633	02-21-2025
EMPRESA CONST. COTA MIL LTDA.	Aguas Andinas S.A.	116,463	11-26-2025
ICAFAL INGENIERIA Y CONSTRUCCION S.A.	Aguas Andinas S.A.	115,778	07-02-2025
EL PEÑON SPA	Aguas Andinas S.A.	113,731	12-04-2024
LANDUSTRIE SNEEK BV	Aguas Andinas S.A.	113,450	10-16-2024
VEOLIA SOLUCIONES AMBIENTALES CHILE	Aguas Andinas S.A.	111,153	12-04-2028
PETRA ADMINISTRADORA DE SERVICIOS GENERALES SPA	Aguas Andinas S.A.	109,979	08-29-2025
KEMIRA CHILE COMERCIAL LTDA.	Aguas Andinas S.A.	109,952	12-11-2024
SERVICIOS EMPRESARIALES GLOBAL MANAGEMENT SOLUTIONS SPA	Aguas Andinas S.A.	107,704	06-30-2025
I C M S.A.	Aguas Andinas S.A.	106,439	02-05-2025
MONTECORVO INGENIERIA Y CONTRUCCION LTDA	Aguas Andinas S.A.	104,755	14-11-2024
MONTAJES ALMONACID SPA	Aguas Andinas S.A.	103,919	12-08-2025
EMPRESA DE INGENIERIA Y COMUNICACIONSE SPA	Aguas Andinas S.A.	103,761	04-09-2025
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	1,367,601	08-12-2025
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Cordillera S.A.	941,362	08-12-2025
INGENIERIA Y CONSTRUCCION MST S.A.	Aguas Cordillera S.A.	298,370	12-30-2024
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Cordillera S.A.	236,838	04-30-2025
INGENIERIA Y CONSTRUCCION M.S.T SPA	Aguas Cordillera S.A.	176,022	11-28-2024
INLAC S.A.	Aguas Cordillera S.A.	174,979	08-22-2025
INGENIERIA Y CONSTRUCCION M.S.T SPA	Aguas Cordillera S.A.	120,000	11-25-2024
INLAC S.A.	Aguas Cordillera S.A.	110,481	07-31-2025
INMOBILIARIA LOS HUANILES S.A.	Aguas Manquehue S.A.	1,364,775	12-10-2024
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Manquehue S.A.	362,263	08-27-2025
EL CHAMISERO INMOBILIARIA S.A.	Aguas Manquehue S.A.	170,597	12-30-2024
INLAC S.A.	Aguas Manquehue S.A.	142,154	11-07-2025
		<b>36,200,105</b>	



## CAPITALIZED FINANCING COSTS

The details of the capitalized financing costs as of September 30, 2024, and December 31, 2023, are as follows:

### Disclosure of capitalized interest costs

Capitalized interest costs, ownership, plant and equipment		09-30-2024	12-31-2023
Capitalization rate of capitalized interest costs, property, plant, and equipment	%	7.21%	11.50%
Amount of capitalized interest costs, property, plant, and equipment	M\$	2,794,926	5,279,316

## Note 36. ENVIRONMENT

### Disclosure of information on environment-related investments

In accordance with Circular No. 1901 dated October 30, 2008, from the Financial Market Commission, the following information is disclosed regarding environment-related investments.

Below is a detailed list of environment-related investments:

#### Aguas Andinas S.A.

Project Name	09-30-2024	12-31-2023
	M\$	M\$
Buin Maipo WWTP expansion and improvements	67,885	60,519
El Canelo-Vertientes-La Obra WWTP expansion and improvements	3,007	11,830
El Monte Public School expansion and improvements	35,038	6,329
Paine WWTP expansion and improvements	77,583	1,273,906
Pomare WWTP expansion and improvements	30,470	93,993
Talagante WWTP expansion and improvements	153,994	997,916
Other locations WWTP expansion and improvements	1,649,329	31,002
Equipment and facilities improvement and renewal	395,040	193,721
Purification equipment and facilities improvement and renewal	1,601,437	2,381,055
La Farfana plant	706,398	3,465,507
Mapocho – Trebal plant	2,233,746	2,811,705
El Rutal external platform for sludge handling and disposal		27,946
<b>Totals</b>	<b>6,953,927</b>	<b>11,355,429</b>

#### Aguas Manquehue S.A.

Project Name	09-30-2024	12-31-2023
	M\$	M\$
Purification equipment and facilities improvement and renewal	2,952	10,307
<b>Totals</b>	<b>2,952</b>	<b>10,307</b>

#### Biogenera S.A.

Project Name	09-30-2024	12-31-2023
	M\$	M\$
La Farfana plant	403,838	165,282
<b>Totals</b>	<b>403,838</b>	<b>165,282</b>

### Projected environmental investment for the 2024 period:

Company	M\$
Aguas Andinas S.A.	17,051,419
Aguas Manquehue S.A.	18,132
<b>Total</b>	<b>17,069,551</b>

### Indication of whether the disbursement is part of the cost of an assets or was recognized as an expense, disbursements for the period

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

### Certain or estimated date when future disbursements will be made, disbursements for the period

The projected disbursements are estimated to be made during the 2024 period.

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

### Note 37. FACTS OCCURRED AFTER THE DATE OF THE STATEMENTS OF FINANCIAL POSITION

According to the provisions of Article 10 of the Decree with Force of Law (D.F.L.) MOP No. 70/1988, Sanitation Services Tariffs Law, and Article 6 of D.S. MINECON No. 453/1989, Regulations of the Sanitation Services Tariffs Law, within the framework of the Eighth Tariff Process of Aguas Andinas S.A. in which the Superintendency of Sanitation Services (the "SISS") and the Company are parties, the tariff level for the five-year period 2025-2030 has been established through an agreement sanctioned by the Superintendency of Sanitation Services as of this date.

In accordance to the established provisions, the tariff level agreed as of December 31, 2023 (reference date established in the Tariff Bases set by the SISS), amounts to a Total Net Long-Term Cost (TNLTC) of CLP 576,982 million, which represents an upward variation of 5% compared to the tariffs agreed for the five-year period 2020-2025 for the services and standards in effect. The new tariffs will be phased in over time, starting on March 1, 2025 (+3%), then on December 1, 2025 (+1%) and finally on March 1, 2026 (+1%).

Tariffs are contemplated for additional works that will be part of the company's development program, to be built within the next five-year period, aimed at addressing drought and other effects of climate change, and will be applied with its entry into operation, for a total amount of TNLTC of CLP 40,677 million.

For a better understanding of the agreed tariff regime, Article 4 of the Sanitation Services Tariffs Law defines the TNLTC as the constant annual value required to cover the efficient operating and investment costs of an optimized replacement project for the concessionaire, designed to meet the demand, consistent with a net present value of such project equal to zero, over a horizon of no less than 35 years. In short, this concept corresponds to the revenues (under a theoretical demand) of a sanitation company, which have been discounted from the replacement value of the concessionaire's investment project, that part corresponding to the networks and facilities provided by third parties. The aforementioned values correspond to the collection from current services (TNLTC) obtained by applying the updated annual demand for the years 2025-2030 to the new tariffs agreed and indexed as of December 31, 2023.

It should be noted that it is not possible to accurately determine the magnitude of the impact the new tariffs will have on the Company's financial statements, since this tariff regime is only one of the many elements that contribute to determine the results of each fiscal year, considering other factors such as potable water consumption, costs, expenses, the applicable indexing formula, among others.

Finally, the established tariff formulas will be set by decree of the Ministry of Economy, Development and Tourism, which must be published in the Chile's Official Gazette prior to their effective date, that is March 2025.

As of the date of issue of these interim consolidated financial statements, the Management of the Company and its Subsidiaries are not aware of any subsequent events that affect the financial position as of September 30, 2024.

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