

Interim consolidated financial statements

For the periods ending March 31, 2024 and 2023

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

This document consists of:

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

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

| ASSETS | Note | 31-03-2024 Th\$ | 31-12-2023 TH\$ |
|--|------|----------------------|----------------------|
| CURRENT ASSETS | | | |
| Cash and cash equivalents | 4 | 94.387.431 | 110.795.410 |
| Other financial assets | 11 | 6.745.327 | - |
| Other non-financial assets | 10 | 6.284.256 | 7.180.555 |
| Trade receivables and other accounts receivable | 5 | 141.237.578 | 132.009.297 |
| Accounts receivable from related entities | 6 | 45.529 | 14.381 |
| Inventories | 7 | 12.744.522 | 12.812.483 |
| Current tax assets | 8 | 10.629.059 | 13.965.510 |
| Total current assets other than assets or groups of assets held for disposal classified as held for sale or held for distribution to owners | | 272.073.702 | 276.777.636 |
| Non-current assets held for sale | 9 | - | 3.414 |
| TOTAL CURRENT ASSETS | | 272.073.702 | 276.781.050 |
| NON-CURRENT ASSETS | | | |
| Other financial assets | 10 | 7.895.863 | 7.895.863 |
| Other non-financial assets | | 1.880.605 | 1.481.897 |
| Receivables | 5 | 3.798.350 | 3.778.724 |
| Intangible assets other than goodwill | 12 | 231.000.327 | 231.747.713 |
| Capital gain | 13 | 305.171.468 | 305.171.468 |
| Property, plant and equipment | 14 | 1.813.521.728 | 1.805.370.932 |
| Right-of-use assets | 14 | 3.801.709 | 4.310.355 |
| Deferred tax assets | 16 | 61.058.247 | 59.938.069 |
| TOTAL NON-CURRENT ASSETS | | 2.428.128.297 | 2.419.695.021 |
| TOTAL ASSETS | | 2.700.201.999 | 2.696.476.071 |

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

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

| LIABILITIES | Note | 31-03-2024 TH\$ | 31-12-2023 TH\$ |
|--|------|----------------------|----------------------|
| CURRENT LIABILITIES | | | |
| Other financial liabilities | 17 | 156.721.040 | 155.416.801 |
| Leasing liabilities | 15 | 1.675.682 | 1.756.478 |
| Trade receivables and other accounts payable | 18 | 130.357.466 | 177.869.738 |
| Accounts payable to related entities | 6 | 1.108.498 | 1.583.500 |
| Other provisions | 19 | 735.780 | 735.780 |
| Tax liabilities | 8 | 99.091 | 245.000 |
| Current provisions for employee benefits | 20 | 2.810.358 | 5.985.824 |
| Other non-financial liabilities | 21 | 20.561.373 | 19.041.225 |
| Total current liabilities other than liabilities included in groups of liabilities for disposal classified as held for sale | | 314.069.288 | 362.634.346 |
| TOTAL CURRENT LIABILITIES | | 314.069.288 | 362.634.346 |
| NON-CURRENT LIABILITIES | | | |
| Other financial liabilities | 17 | 1.121.628.277 | 1.125.060.897 |
| Leasing liabilities | 15 | 2.344.249 | 2.762.179 |
| Other accounts payable | 18 | 1.176.496 | 1.181.871 |
| Other provisions | 19 | 1.839.279 | 1.823.379 |
| Deferred tax liabilities | 16 | 15.403.075 | 15.207.944 |
| Non-current provisions for employee benefits | 20 | 22.264.742 | 22.322.555 |
| Other non-financial liabilities | 21 | 7.721.250 | 7.454.642 |
| TOTAL NON-CURRENT LIABILITIES | | 1.172.377.368 | 1.175.813.467 |
| TOTAL LIABILITIES | | 1.486.446.656 | 1.538.447.813 |
| PATRIMONY | | | |
| Issued Capital | 22 | 468.358.402 | 468.358.402 |
| Retained earnings (loss) | 22 | 231.007.840 | 203.895.644 |
| Other equity interests | 22 | (37.268.415) | (37.268.415) |
| Other reserves | 22 | 81.473.113 | 80.864.058 |
| Equity attributable to owners of the parent company | | 743.570.940 | 715.849.689 |
| Non-controlling interests | 23 | 470.184.403 | 442.178.569 |
| TOTAL EQUITY | | 1.213.755.343 | 1.158.028.258 |
| TOTAL EQUITY AND LIABILITIES | | 2.700.201.999 | 2.696.476.071 |

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

Consolidated Statements of Comprehensive Income by Nature
For the Periods ended March 31, 2024 and March 31, 2023
(Thousands of Chilean pesos - Th\$)

| STATEMENTS OF INCOME BY NATURE | Note | 31-03-2024 | 31-03-2023 |
|--|----------|-------------------|-------------------|
| | | Th\$ | Th\$ |
| Income from ordinary activities | 25 | 189.140.192 | 181.469.344 |
| Raw materials and consumables used | | (21.680.494) | (25.307.141) |
| Employee benefit expenses | 20 | (18.817.518) | (16.749.752) |
| Depreciation and amortization expense | 12-14-15 | (19.974.503) | (18.826.964) |
| Other expenses, by nature | 26 | (37.871.130) | (34.506.516) |
| Other gains (losses) | 27 | 3.153.634 | (611.396) |
| Income from operating activities | | 93.950.181 | 85.467.575 |
| Financial income | 27 | 2.036.083 | 5.283.665 |
| Financial costs | 27 | (11.559.917) | (11.755.188) |
| Impairment gains and reversals of impairment losses (Impairment Losses) determined in accordance with MFRS 9 on financial assets | 24 | (4.025.436) | (3.119.261) |
| Exchange gains (losses) in foreign currencies | 28 | (12.300) | 71.463 |
| Income (loss) per readjustable units | 29 | (8.348.100) | (13.329.529) |
| Income before taxes | | 72.040.511 | 62.618.725 |
| Income tax expense | 16 | (17.529.048) | (14.112.154) |
| Profit from continuing operations | | 54.511.463 | 48.506.571 |
| Profit | | 54.511.463 | 48.506.571 |
| Profit attributable to | | | |
| Profit attributable to owners of parent company | | 27.112.196 | 24.099.749 |
| Profit, attributable to non-controlling interests | 23 | 27.399.267 | 24.406.822 |
| Profit | | 54.511.463 | 48.506.571 |
| Earnings per share | | | |
| Basic earnings per share from continuing operations (\$) | 31 | 27,112 | 24,100 |
| Earnings per basic share (\$) | | 27,112 | 24,100 |

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

Consolidated Statements of Comprehensive Income by Nature
For the Periods ended March 31, 2024 and March 31, 2023
(Thousands of Chilean pesos - Th\$)

| STATEMENTS OF COMPREHENSIVE INCOME | Note | 31-03-2024 | 31-03-2023 |
|--|------|-------------------|-------------------|
| | | Th\$ | Th\$ |
| Profit | | 54.511.463 | 48.506.571 |
| OTHER COMPREHENSIVE INCOME | | | |
| Components of other comprehensive income to be reclassified to profit or loss for the period, before taxes | | | |
| Cash flow hedges | | | |
| Gains (losses) on cash flow hedges | | 1.665.236 | 3.597.039 |
| Total other comprehensive income not to be reclassified to profit or loss for the period | | 1.665.236 | 3.597.039 |
| Other components of other comprehensive income, before taxes | | 1.665.236 | 3.597.039 |
| Income taxes related to components of other comprehensive income that will be reclassified to profit for the period | | | |
| Taxes Gains (losses) on cash flow hedges | | (449.614) | (971.201) |
| Income taxes related to components of other comprehensive income that will be reclassified to profit for the period | | (449.614) | (971.201) |
| Total other comprehensive income | | 1.215.622 | 2.625.838 |
| TOTAL COMPREHENSIVE INCOME | | 55.727.085 | 51.132.409 |
| Comprehensive income attributable to | | | |
| Comprehensive income attributable to owners of the parent company | | 27.721.251 | 28.035.819 |
| Comprehensive income attributable to noncontrolling interests | 23 | 28.005.834 | 23.096.590 |
| Total comprehensive income | | 55.727.085 | 51.132.409 |

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

Consolidated Statements of Direct Cash Flows
For the Period ended March 31, 2024 and March 31, 2023
(Thousands of Chilean pesos - Th\$)

| Statement of Direct Cash Flows | Note | 31-03-2024 Th\$ | 31-03-2023 Th\$ |
|---|------|----------------------|----------------------|
| Proceeds from the sale of goods and rendering of services | | 209.486.385 | 197.428.678 |
| Other charges for operating activities | | 2.092.287 | 1.147.934 |
| Types of operating activity fees | | 211.578.672 | 198.576.612 |
| Payments to suppliers for the supply of goods and services | | (81.151.993) | (71.997.812) |
| Payments to and on behalf of employees | | (22.816.364) | (21.355.658) |
| Other payments for operating activities | | (16.216.149) | (15.868.319) |
| Types of cash payments from operating activities | | (120.184.506) | (109.221.789) |
| Interest paid | | (7.785.475) | (8.283.047) |
| Interest received | | 1.575.023 | 4.567.051 |
| Income tax (paid) refunded | | (13.225.213) | (12.520.308) |
| Other cash inflows (outflows) | | (11.211.834) | (7.216.883) |
| Cash flows from operating activities | | (30.647.499) | (23.453.187) |
| Cash flows provided by (used in) operating activities | | 60.746.667 | 65.901.636 |
| Amounts from sales of property, plant and equipment | | 4.032.104 | 4.620.568 |
| Purchases of property, plant and equipment | | (65.061.543) | (35.838.645) |
| Purchases of intangible assets | | (1.218.488) | (1.727.987) |
| Other cash inflows (outflows) | | | 15.393 |
| Cash flows from (used in) investing activities | | (62.247.927) | (32.930.671) |
| Amounts from long-term loans | | 2.771.336 | 2.362.359 |
| Amounts from borrowings, classified as financing activities | | 2.771.336 | 2.362.359 |
| Loan repayments | | (16.127.161) | (20.377.162) |
| Dividends paid | | (1.550.895) | (1.851.798) |
| Cash flows from (used in) financing activities | | (14.906.720) | (19.866.601) |
| Increase (decrease) in cash and cash equivalents, before the effect of exchange rate changes | | (16.407.980) | 13.104.364 |
| Net increase (decrease) in cash and cash equivalents | | (16.407.980) | 13.104.364 |
| Cash and cash equivalents at beginning of period | | 110.795.411 | 180.545.868 |
| Cash and cash equivalents at end of period | 4 | 94.387.431 | 193.650.232 |

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

Statements of Changes in Stockholders' Equity
For the periods ended March 31, 2024 and March 31, 2023
(Thousands of Chilean pesos - Th\$)

| Statements of changes in equity | Note | Issued capital | Other equity interests | Retained earnings (loss) | Reservations | | Total other reserves | Equity attributable to owners of controlled company | Non-controlling interests | Total equity |
|---|-----------|--------------------|------------------------|--------------------------|---------------------|-------------------------|----------------------|---|---------------------------|----------------------|
| | | | | | Revaluation surplus | Cash flow hedge reserve | | | | |
| Th\$ | Th\$ | Th\$ | Th\$ | Th\$ | Th\$ | Th\$ | Th\$ | Th\$ | Th\$ | Th\$ |
| Opening balance at 01-01-2024 | | 468.358.402 | (37.268.415) | 203.895.644 | 81.439.777 | (575.719) | 80.864.058 | 715.849.689 | 442.178.569 | 1.158.028.258 |
| Profit | | - | - | 27.112.196 | - | - | - | 27.112.196 | 27.399.267 | 54.511.463 |
| Other comprehensive income | | - | - | - | | 609.055 | 609.055 | 609.055 | 606.567 | 1.215.622 |
| Comprehensive income | | - | - | 27.112.196 | - | 609.055 | 609.055 | 27.721.251 | 28.005.834 | 55.727.085 |
| Decrease due to transfers and other changes | | - | - | - | - | - | - | - | - | - |
| Total changes in equity | | - | - | 27.112.196 | - | 609.055 | 609.055 | 27.721.251 | 28.005.834 | 55.727.085 |
| Ending balance as of 03/31/2024 | 21 | 468.358.402 | (37.268.415) | 231.007.840 | 81.439.777 | 33.336 | 81.473.113 | 743.570.940 | 470.184.403 | 1.213.755.343 |

| Statements of changes in equity | Note | Issued capital | Other equity interests | Retained earnings (loss) | Reservations | | Total other reserves | Equity attributable to owners of controlled company | Non-controlling interests | Total equity |
|---|-----------|--------------------|------------------------|--------------------------|---------------------|-------------------------|----------------------|---|---------------------------|----------------------|
| | | | | | Revaluation surplus | Cash flow hedge reserve | | | | |
| Th\$ | Th\$ | Th\$ | Th\$ | Th\$ | Th\$ | Th\$ | Th\$ | Th\$ | Th\$ | Th\$ |
| Opening balance at 01-01-2023 | | 468.358.402 | (37.268.415) | 181.974.049 | 81.439.777 | (2.709.365) | 78.730.412 | 691.794.448 | 418.601.845 | 1.110.396.293 |
| Profit | | - | - | 24.099.749 | - | - | - | 24.099.749 | 24.406.822 | 48.506.571 |
| Other comprehensive income | | - | - | - | - | 1.315.607 | 1.315.607 | 1.315.607 | 1.310.231 | 2.625.838 |
| Comprehensive income | | - | - | 24.099.749 | - | 1.315.607 | 1.315.607 | 25.415.356 | 25.717.053 | 51.132.409 |
| Decrease due to transfers and other changes | | - | - | 5.260 | - | - | - | 5.260 | 5.278 | 10.538 |
| Total changes in equity | | - | - | 24.105.009 | - | 1.315.607 | 1.315.607 | 25.420.616 | 25.722.331 | 51.142.947 |
| Ending balance as of 03/31/2023 | 21 | 468.358.402 | (37.268.415) | 206.079.058 | 81.439.777 | (1.393.758) | 80.046.019 | 717.215.064 | 444.324.176 | 1.161.539.240 |

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

Table of Contents Page

| | |
|---|----|
| Note 1. GENERAL INFORMATION..... | 9 |
| Note 2. BASIS OF PREPARATION AND ACCOUNTING POLICIES..... | 10 |
| 2.1 Basis of preparation..... | 10 |
| 2.2 Accounting policies | 11 |
| A. Basis of consolidation..... | 11 |
| B. Operating segments..... | 12 |
| C. Intangible assets other than goodwill | 12 |
| D. Capital gains | 13 |
| E. Property, plant and equipment..... | 13 |
| F. Impairment of tangible and intangible assets other than goodwill | 14 |
| G. Leasings..... | 15 |
| H. Financial assets..... | 15 |
| I. Inventories..... | 17 |
| J. Dividend payment policy | 17 |
| K. Foreign currency transactions..... | 17 |
| L. Financial liabilities | 17 |
| M. Derivative financial instruments and hedge accounting..... | 17 |
| N. Provisions and contingent liabilities | 18 |
| O. Employee benefits | 18 |
| P. Income taxes and deferred taxes..... | 19 |
| Q. Ordinary income..... | 20 |
| R. Earnings per share..... | 20 |
| S. Environmental Information..... | 21 |
| T. Consolidated statements of cash flows..... | 21 |
| U. Capitalized financing costs Interest-bearing lending policy..... | 21 |
| V. Non-current assets held for sale or to be distributed to owners | 21 |
| Note 3. RISK MANAGEMENT | 22 |
| Note 4. CASH AND CASH EQUIVALENTS..... | 24 |
| Note 5. TRADE RECEIVABLES AND OTHER ACCOUNTS RECEIVABLE..... | 25 |
| Note 6. DISCLOSURES ABOUT RELATED PARTIES..... | 27 |
| Note 7. INVENTORIES..... | 32 |
| Note 8. CURRENT TAXES | 33 |
| Note 9. NON-CURRENT ASSETS HELD FOR SALE..... | 33 |
| Note 10. OTHER NON-FINANCIAL ASSETS..... | 33 |
| Note 11. OTHER FINANCIAL ASSETS | 33 |

| | |
|--|-----|
| Note 12. INTANGIBLE ASSETS OTHER THAN GOODWILL..... | 34 |
| Note 13. PLUS VALUE..... | 37 |
| Note 14. PROPERTY, PLANT AND EQUIPMENT | 37 |
| Note 15. LEASINGS..... | 48 |
| Note 16. DEFERRED TAXES AND INCOME TAXES | 53 |
| Note 17. FINANCIAL INSTRUMENTS..... | 55 |
| Note 18. TRADE RECEIVABLES AND OTHER ACCOUNTS PAYABLE | 71 |
| Note 19. OTHER PROVISIONS AND CONTINGENT LIABILITIES | 73 |
| Note 20. EMPLOYEE BENEFITS | 74 |
| Note 21. OTHER NON-FINANCIAL LIABILITIES | 79 |
| Note 22. EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT COMPANY | 79 |
| Note 23. EQUITY ATTRIBUTABLE TO NON-CONTROLLING INTERESTS | 80 |
| Note 24. IMPAIRMENT LOSSES ON FINANCIAL ASSETS IN ACCORDANCE WITH IFRS 9 | 80 |
| Note 25. ORDINARY REVENUES..... | 81 |
| Note 26. OTHER EXPENSES BY NATURE..... | 81 |
| Note 27. OTHER INCOME AND EXPENSES..... | 82 |
| Note 28. FOREIGN EXCHANGE GAINS (LOSSES)..... | 82 |
| Note 29. INCOME PER UNIT OF RESTATEMENT..... | 83 |
| Note 30. BUSINESS SEGMENTS..... | 83 |
| Note 31. EARNINGS PER SHARE | 89 |
| Note 32. FINANCIAL STATEMENTS OF SUBSIDIARIES | 89 |
| Note 33. IMPAIRMENT OF ASSETS | 91 |
| Note 34. GUARANTEES AND RESTRICTIONS | 93 |
| Note 35. CAPITALIZED FINANCING COSTS..... | 99 |
| Note 36. ENVIRONMENT | 99 |
| Note 37. EVENTS OCCURRING AFTER THE STATEMENT OF FINANCIAL POSITION DATE | 100 |

Note 1. GENERAL INFORMATION

Inversiones Aguas Metropolitanas S.A. (hereinafter "IAM" or the "Company") and its subsidiaries make up the Inversiones Aguas Metropolitanas S.A. Group (hereinafter the "Group"). Its legal domicile is Apoquindo N°4800, Torre 2, office 2001, 20th floor, Las Condes, Santiago, Chile and its Taxpayer Identification Number is 77.274.820-5.

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

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

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

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

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

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

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

The Company and its subsidiary Aguas Andinas S.A. are registered in the Securities Register of the Financial Market Commission under No. 912 and No. 346, respectively. The subsidiaries Aguas Cordillera S.A. and Aguas Manquehue S.A. are registered in the Special Registry of Reporting Entities of the Financial Market Commission under No. 170 and No. 2, respectively. As sanitation sector companies, they are regulated by the Superintendency of Sanitation Services, in accordance with Law No. 18,902 of 1989 and Decrees with Force of Law No. 382 and No. 70, both of 1988.

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

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

Note 2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

2.1 Basis of preparation

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

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

Functional and presentation currency

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

New accounting pronouncements

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

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

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

| | Amendments | Date of mandatory application |
|--------------------|---|-------------------------------|
| IAS 21 | Lack of interchangeability | January 1, 2025 |
| IFRS 10 and IAS 28 | Consolidated Financial Statements - sale or contribution of assets between an investor and its associate or joint venture | To be determined |

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

Responsibility for the information and estimates made

The information contained in these consolidated financial statements is the responsibility of the Company's Board of Directors, which declares that all the principles and criteria included in the International Financial Reporting Standards (IFRS) have been applied. The Board of Directors, at its meeting held on May 22, 2024, approved these consolidated financial statements.

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

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

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

2.2 Accounting policies

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

A. Basis of consolidation

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

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

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

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

| Subsidiaries | RUT | Country of Origin | Functional Currency | Percentage of direct and indirect participation | |
|---------------------------|--------------|-------------------|---------------------|---|---------|
| | | | | 31-03-2024 | |
| | | | | Direct | Total |
| Aguas Andinas S.A. | 61.808.000-5 | Chile | CLP | 50,10% | 50,10% |
| Aguas Cordillera S.A. | 96.809.310-K | Chile | CLP | 0,00% | 99,99% |
| Aguas Manquehue S.A. | 89.221.000-4 | Chile | CLP | 0,00% | 100,00% |
| EcoRiles S.A. | 96.945.210-3 | Chile | CLP | 0,00% | 100,00% |
| Hidrologistica S.A. | 96.828.120-8 | Chile | CLP | 0,00% | 100,00% |
| Analisis Ambientales S.A. | 96.967.550-1 | Chile | CLP | 0,00% | 100,00% |
| Biogenera S.A. (*) | 76.190.084-6 | Chile | CLP | 0,00% | 100,00% |

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

B. Operating segments

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

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

- Operations related to the sanitation (water) business.
- Operations not related to the sanitation business (No Water).

C. Intangible assets other than goodwill

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

i. Intangible assets acquired separately

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

ii. Amortization method for intangible assets with definite useful lives

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

Computer software

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

Intangible assets of indefinite useful life

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

Determination of useful life

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

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

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

D. Capital gains

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

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

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

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

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

E. Property, plant and equipment

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

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

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

Subsequent costs are included in the value of the initial asset or recognized as a separate asset only when it is probable that future economic benefits associated with the fixed asset items will flow to the Group and the cost of the item can be reliably determined. The value of the replaced component is derecognized for accounting purposes. All other repairs and maintenance are charged to income for the period in which they are incurred.

Depreciation method and estimated useful life for property, plant and equipment

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

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

Useful lives

The useful lives considered for purposes of calculating depreciation are based on technical studies prepared by specialized external companies, which are reviewed as new information arises that allows considering that the useful life of an asset has been modified.

The allocation of total useful life for assets is made on the basis of several factors, including the nature of the equipment.

Such factors generally include:

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

The useful life range (in years) by type of asset is as follows:

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

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

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

Property, plant and equipment sales policy

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

F. Impairment of tangible and intangible assets except for goodwill

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

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

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

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

does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset (or cash-generating unit) in prior periods.

G. Leasings

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

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

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

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

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

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

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

H. Financial assets

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

Financial assets are classified in the following categories:

- Financial assets at fair value with changes in income (loss)
- Financial assets at fair value with changes in comprehensive income
- Financial assets at amortized cost

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

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

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

which it belongs or in the economy).

i. Effective interest rate method

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

ii. Fair value through other comprehensive income

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

iii. Financial assets at fair value through profit or loss

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

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

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

iv. Financial assets at amortized cost

Loans and accounts receivable

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

Trade and other receivables

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

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

Impairment policy for trade receivables and other accounts receivable

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

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

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

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

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

I. Inventories

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

J. Dividend payment policy

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

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

K. Foreign currency transactions

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

| Currency | 31-03-2024 | 31-12-2023 |
|-------------|------------|------------|
| | \$ | \$ |
| U.S. dollar | 981,71 | 877,12 |
| Euro | 1.060,05 | 970,05 |
| JPY | 6,49 | 6,23 |
| AUD | 640,05 | 599,21 |

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

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

L. Financial liabilities

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

M. Derivative financial instruments and hedge accounting

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

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

caption "Other Financial Liabilities".

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

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

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

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

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

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

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

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

N. Provisions and contingent liabilities

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

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

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

O. Employee benefits

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

Aguas Andinas S.A.

The severance payment for years of service at Aguas Andinas S.A. is governed by the provisions of the Labor Code, except for the amount of the severance payment accrued at July 31, 2002, which is adjusted quarterly according to the variation of the consumer price index. For those employees who are part of the collective bargaining agreements in force, the payment factor for dismissal is 1.45 salaries, excluding voluntary resignation, without limits on the amount and years, this also applies to those employees who, in their individual employment contract, were granted the same benefit. Also, the aforementioned collective bargaining agreement establishes that employees who retire from Aguas Andinas S.A., and make their retirement effective within 120 days from the date on which they reach the legal retirement age, may access the benefit detailed in the collective bargaining agreement, and continue to accrue this benefit after July 2002.

Aguas Cordillera S.A. and Aguas Manquehue S.A.

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

P. Income tax and deferred taxes

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

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

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

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

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

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

Q. Ordinary income

Revenue recognition policy

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

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

Revenue recognition policy for sales of goods

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

Revenue recognition policy for sales of services

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

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

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

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

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

Method for determining service termination status

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

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

R. Earnings per share

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

The Group has not carried out any potentially dilutive transactions involving earnings per diluted share other than basic earnings per share.

S. Environmental information

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

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

T. Consolidated statements of cash flows

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

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

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

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

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

U. Capitalized financing costs Interest-bearing loan policy

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

Interest cost capitalization policy

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

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

The Group classifies as non-current assets (or group of assets for disposal) held for sale, property, plant and equipment, intangible assets, investments in associates, joint ventures and disposal groups (group of assets to be disposed of together with their directly associated liabilities), for which at the closing date of the statement of financial position active efforts have been initiated for their sale, and it is estimated that it is highly probable that the transaction will be completed during the twelve-month period following that date.

Assets or groups subject to divestiture classified as held for sale are valued at the lower of their carrying amount or fair value less costs to sell, and cease to be 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 item called "Non-current assets or groups of assets for disposal classified as held for sale". Liabilities forming part of a group of assets for disposal classified as held for sale shall be presented in the statement of financial

position separately from other liabilities, i.e. in the line item "Liabilities included in groups of assets for disposal classified as held for sale". These assets and liabilities will not be offset, nor will they be presented as a single amount.

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

W. Reclassifications

For the period ended March 31, 2024, reclassifications have been made to facilitate comparison as of March 31, 2023, as follows:

| Reclassifications | Increase/ (Decrease) TH\$ |
|--|---------------------------------|
| Statement of comprehensive income by nature: | |
| Income from ordinary activities | 1.786.917 |
| Financial income | (1.786.917) |
| Statements of changes in equity: | |
| Retained earnings (loss) | 1.393.758 |
| Cash flow hedge reserve | (1.393.758) |
| Cash flows from (used in) operating activities: | |
| Payments for premiums and benefits, annuities and other obligations arising from the policies underwritten | 1.252.224 |
| Other payments for operating activities | (1.252.224) |
| Cash flows from (used in) operating activities: | |
| Interest paid | 6.467.402 |
| Other inflows (cash outflows) | (6.467.402) |
| Cash flows from (used in) financing activities: | |
| Loan repayments | (408.883) |
| Cash flows provided by (used in) operating activities | |
| Other cash inflows (outflows) | 408.883 |

Note 3. RISK MANAGEMENT

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

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

i. Credit risk

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

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

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

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

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

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

As of March 31, 2024 and December 31, 2023, credit risk balances are TH\$ 49,983,107 and TH\$ 45,961,780, respectively (see Note 5).

ii. Liquidity risk

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

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

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

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

Maturity profile (undiscounted cash flows)

| Maturity profile | Up to 90 days | | From 91 days to 1 year | | From 13 months to 3 years | | More than 3 years to 5 years | | More than 5 years | |
|--|--------------------|------------------------|------------------------|------------------------|---------------------------|------------------------|------------------------------|------------------------|----------------------|------------------------|
| | TH\$ | Contract interest rate | TH\$ | Contract interest rate | TH\$ | Contract interest rate | TH\$ | Contract interest rate | TH\$ | Contract interest rate |
| AFR | 8.815.090 | 3,62% | 16.774.668 | 2,98% | 41.616.036 | 2,37% | 45.064.162 | 3,26% | 89.031.320 | 2,07% |
| Bank loans | 55.681.143 | 2,44% | 61.756.178 | 2,68% | 121.050.510 | 8,86% | 31.327.333 | 8,80% | - | - |
| Bonds | 10.139.997 | 1,80% | 32.265.715 | 1,80% | 56.617.387 | 3,45% | 56.617.387 | 3,45% | 1.043.659.216 | 3,45% |
| Leasing liabilities | 420.011 | 4,38% | 1.255.671 | 4,38% | 1.404.633 | 3,98% | 800.584 | 4,17% | 139.032 | 4,62% |
| Trade receivables and other accounts payable | 121.541.889 | - | 8.815.577 | - | 563.101 | - | 286.680 | - | 326.715 | - |
| Totals | 196.598.130 | | 120.867.809 | | 221.251.667 | | 134.096.146 | | 1.133.156.283 | |

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

iii. Interest rate risk

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

| Debt instruments | Rate | % |
|---------------------|----------|----------------|
| Bank loans | Variable | 8,54% |
| Bank loans | Fixed | 10,46% |
| Bonds | Fixed | 66,57% |
| AFR | Fixed | 13,94% |
| Derivative | Fixed | 0,18% |
| Leasing liabilities | Fixed | 0,31% |
| Total | | 100,00% |

Interest rate sensitization analysis

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

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

| Group | Nominal amount of debt (Th\$) | Variable rate | Points (+/-) | Impact on income (Th\$) (+/-) |
|---|-------------------------------|---------------|--------------|-------------------------------|
| Inversiones Aguas Metropolitanas Consolidated | 118.642.418 | TAB rate | 58 | 685.651 |

Note 4. CASH AND CASH EQUIVALENTS

The composition of this caption is as follows:

| Cash and cash equivalents | 31-03-2024 | 31-12-2022 |
|---------------------------|-------------------|--------------------|
| | TH\$ | TH\$ |
| Banks | 9.224.077 | 5.346.594 |
| Time deposit | 82.822.527 | 94.498.478 |
| Mutual funds | 2.340.827 | 10.950.338 |
| Totals | 94.387.431 | 110.795.410 |

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

Detail of certain items of the cash flow statement

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

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

Cash equivalents

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

| Group | Instruments | 31-03-2024 TH\$ | 31-12-2022 TH\$ |
|--------------------------------------|--------------|--------------------|--------------------|
| Aguas Andinas S.A. | Time deposit | 71.215.430 | 88.546.101 |
| Aguas Cordillera S.A. | Time deposit | 6.504.667 | 3.266.177 |
| Aguas Manquehue S.A. | Time deposit | - | 681.000 |
| Ecoriles S.A. | Time deposit | 4.202.431 | 2.005.200 |
| Inversiones Aguas Metropolitana S.A. | Time deposit | 900.000 | - |
| Aguas Andinas S.A. | Mutual Funds | 500.295 | 6.829.936 |
| Aguas Cordillera S.A. | Mutual Funds | 800.473 | 523.238 |
| Aguas Manquehue S.A. | Mutual Funds | 940.000 | 133.000 |
| Hidrogística S.A. | Mutual Funds | | 1.701.118 |
| Ecoriles S.A. | Mutual Funds | 100.058 | 1.422.910 |
| Análisis Ambientales S.A. | Mutual Funds | | 340.136 |
| Totals | | 85.163.354 | 105.448.816 |

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

Note 5. TRADE RECEIVABLE AND OTHER ACCOUNTS RECEIVABLE

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

| Credit risk | 31-03-2024 TH\$ | 31-12-2023 TH\$ |
|--|--------------------|--------------------|
| Gross trade accounts receivable exposure | 179.407.486 | 168.409.768 |
| Gross exposure notes receivable | 732.157 | 1.511.231 |
| Gross exposure other accounts receivable | 10.537.769 | 7.587.548 |
| Allowances for accounts receivable | (49.439.834) | (45.499.250) |
| Trade receivable and other current accounts receivable, net | 141.237.578 | 132.009.297 |
| Gross exposure other accounts receivable | 4.341.623 | 4.241.254 |
| Allowances for accounts receivable | (543.273) | (462.530) |
| Non-current receivables, net | 3.798.350 | 3.778.724 |
| Net exposure, risk concentrations | 145.035.928 | 135.788.021 |

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

The main variation as of March 31, 2024 is presented in trade receivables and other accounts receivable (increase of Th\$ 10,997,718 and Th\$ 2,950,221, respectively, compared to December 31, 2023).

During the period 2024, there is an increase in commercial debts compared to December 2023, in the Commercial Debt not overdue less than or equal to 8 months for an amount of Th\$ 9,199,482, this is explained as a result of the improvement in the collection management.

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

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

| Movement in credit risk accounts receivable | 31-03-2024 TH\$ | 31-12-2023 TH\$ |
|---|---------------------|---------------------|
| Beginning balance as of January 01 | (45.961.780) | (45.399.651) |
| Increase in existing provisions | (4.025.436) | (12.316.346) |
| Others | 4.109 | 11.754.217 |
| Changes, total | (4.021.327) | (562.129) |
| Ending balance | (49.983.107) | (45.961.780) |

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

| Composition of debt | Aging of debt as of March 31, 2024 | | | | Total TH\$ | Total current TH\$ | Total non-current TH\$ |
|--|--------------------------------------|--|--------------------------------|--------------------------------------|--------------------|-----------------------|---------------------------|
| | less than three months TH\$ | between three and six months TH\$ | six to eight months TH\$ | more than eight months TH\$ | | | |
| Gross trade accounts receivable exposure | 126.280.191 | 6.355.821 | 3.519.909 | 43.251.565 | 179.407.486 | 179.407.486 | - |
| Gross exposure notes receivable | 204.631 | - | - | 527.526 | 732.157 | 732.157 | - |
| Gross exposure other accounts receivable | 10.537.769 | - | - | 4.341.623 | 14.879.392 | 10.537.769 | 4.341.623 |
| Total Aging of Debt | 137.022.591 | 6.355.821 | 3.519.909 | 48.120.714 | 195.019.035 | 190.677.412 | 4.341.623 |
| Allowances for accounts receivable | (2.040.247) | (2.046.925) | (1.573.571) | (44.322.364) | -49.983.107 | (49.439.834) | (543.273) |
| Totals | 134.982.344 | 4.308.896 | 1.946.338 | 3.798.350 | 145.035.928 | 141.237.578 | 3.798.350 |

| Composition of debt | Aging of debt as of December 31, 2023 | | | | Total TH\$ | Total current TH\$ | Total non-current TH\$ |
|--|---------------------------------------|--|--------------------------------|--------------------------------------|--------------------|-----------------------|---------------------------|
| | less than three months TH\$ | between three and six months TH\$ | six to eight months TH\$ | more than eight months TH\$ | | | |
| Gross trade accounts receivable exposure | 118.315.635 | 6.102.480 | 3.763.339 | 40.228.314 | 168.409.768 | 168.409.768 | - |
| Gross exposure notes receivable | 1.147.562 | - | - | 361.840 | 1.509.402 | 1.509.402 | - |
| Gross exposure other accounts receivable | 7.589.377 | - | - | 4.241.254 | 11.830.631 | 7.589.377 | 4.241.254 |
| Total Aging of Debt | 127.052.574 | 6.102.480 | 3.763.339 | 44.831.408 | 181.749.801 | 177.508.547 | 4.241.254 |
| Allowances for accounts receivable | (1.717.506) | (1.736.326) | (1.455.264) | (41.052.684) | -45.961.780 | (45.499.250) | (462.530) |
| Totals | 125.335.068 | 4.366.154 | 2.308.075 | 3.778.724 | 135.788.021 | 132.009.297 | 3.778.724 |

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

| Trade Accounts Receivable | March 31, 2024 | | | | | |
|------------------------------|----------------------|----------------------|-----------------------|----------------------|-----------------------|----------------------|
| | Portfolio not repaid | | Portfolio repurchased | | Total gross portfolio | |
| | Nº of customers | Gross amount TH\$ | Nº of customers | Gross amount TH\$ | Nº of customers | Gross amount TH\$ |
| Up to date | 498.039 | 65.885.160 | - | - | 498.039 | 65.885.160 |
| Between 1 and 30 days | 1.079.008 | 48.833.476 | 6.998 | 241.652 | 1.086.006 | 49.075.128 |
| Between 31 and 60 days | 224.549 | 15.773.975 | 13.921 | 747.655 | 238.470 | 16.521.630 |
| Between 61 and 90 days | 59.984 | 4.488.465 | 17.211 | 1.050.940 | 77.195 | 5.539.405 |
| Between 91 and 120 days | 27.145 | 1.867.622 | 8.563 | 685.720 | 35.708 | 2.553.342 |
| Between 121 and 150 days | 17.567 | 1.354.532 | 7.020 | 657.270 | 24.587 | 2.011.802 |
| Between 151 and 180 days | 11.241 | 1.086.742 | 6.243 | 703.935 | 17.484 | 1.790.677 |
| Between 181 and 210 days | 9.137 | 949.588 | 5.432 | 682.493 | 14.569 | 1.632.081 |
| Between 211 and 250 days | 8.175 | 996.750 | 5.676 | 891.078 | 13.851 | 1.887.828 |
| More than 251 days | 101.178 | 9.911.276 | 92.034 | 38.210.706 | 193.212 | 48.121.982 |
| Totals | 2.036.023 | 151.147.586 | 163.098 | 43.871.449 | 2.199.121 | 195.019.035 |

| December 31, 2023 | | | | | | |
|---------------------------|----------------------|--------------------|-----------------------|-------------------|-----------------------|--------------------|
| Trade Accounts Receivable | Portfolio not repaid | | Portfolio repurchased | | Total gross portfolio | |
| | Nº of customers | Gross amount TH\$ | Nº of customers | Gross amount TH\$ | Nº of customers | Gross amount TH\$ |
| Up to date | 495.763 | 63.343.857 | 0 | 0 | 495.763 | 63.343.857 |
| | 1.044.769 | 45.019.234 | 6.626 | 181.884 | 1.051.395 | 45.201.118 |
| | 231.829 | 12.943.141 | 13.124 | 620.807 | 244.953 | 13.563.948 |
| | 66.069 | 4.027.008 | 16.711 | 914.814 | 82.780 | 4.941.822 |
| | 31.251 | 1.888.170 | 7.871 | 534.664 | 39.122 | 2.422.834 |
| | 19.522 | 1.311.242 | 6.746 | 579.341 | 26.268 | 1.890.583 |
| | 12.175 | 1.166.741 | 6.097 | 622.322 | 18.272 | 1.789.063 |
| | 12.964 | 1.340.686 | 5.313 | 606.960 | 18.277 | 1.947.646 |
| | 7.715 | 967.389 | 5.612 | 848.304 | 13.327 | 1.815.693 |
| | 99.804 | 7.930.416 | 95.174 | 36.900.992 | 194.978 | 44.831.408 |
| Totals | 2.021.861 | 139.937.884 | 163.274 | 41.810.088 | 2.185.135 | 181.747.972 |

As of March 31, 2024 and December 31, 2023, the analysis of protested notes receivable and notes receivable in judicial collection is as follows:

| Protested portfolio and receivables in judicial collection | | | | |
|--|---------------------------------|-----------------|---------------------------------|----------------|
| | Portfolio not repaid 31-03-2024 | | Portfolio not repaid 12/31/2023 | |
| Nº of Customers | Portfolio amount TH\$ | Nº of Customers | Portfolio amount TH\$ | |
| Protested notes receivable | 873 | 527.526 | 785 | 361.840 |
| Documents receivable in judicial collection | 5 | 449.658 | 5 | 435.546 |
| Totals | 878 | 977.184 | 790 | 797.386 |

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

| Provisions and write-offs | 31-03-2024 | 31-12-2023 |
|---|---------------------|---------------------|
| | TH\$ | TH\$ |
| Provision for non-repurchased portfolio | 6.111.658 | (4.151.692) |
| Provision for portfolio repurchase agreements | (43.871.449) | (41.810.088) |
| Total provisions | (49.983.107) | (45.961.780) |
| Period penalties | 4.109 | 11.754.217 |

Note 6. DISCLOSURES ABOUT RELATED PARTIES

Balances and transactions with related entities

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

Accounts receivable from related entities

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

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

| Rut related party | Name of related party | Nature of relationship | Nature of related party transactions | Deadlines | Warranties | 31-03-2024 Th\$ | 31-12-2023 Th\$ |
|-------------------|--|------------------------|--|-----------|---------------|-----------------|-----------------|
| 77.441.870-9 | Veolia Soluciones Ambientales Chile S.A. | Controller Related | Laboratory analysis and sampling services | 30 days | No guarantees | 18.305 | 6.552 |
| 96.964.360-K | Gestión Integral De Residuos SpA | Controller Related | Sale of sludge for inoculation | 30 days | No Warranties | 15.619 | - |
| 65.113.732-2 | Corporación Chilena de Investigación del Agua SpA. | Controller Related | Leasing | 30 days | No guarantees | 11.152 | 3.707 |
| 65.113.732-2 | Corporación Chilena de Investigación del Agua SpA. | Controller Related | Expense reimbursement | 30 days | No guarantees | - | 575 |
| 87.803.800-2 | Veolia SU Chile S.A. | Controller Related | Income from excess load, laboratory analysis and sampling services | 30 days | No guarantees | 313 | 3.547 |
| 76.080.553-K | Veolia Solutions Chile Limited | Controller Related | Sales of materials | 30 days | No guarantees | 140 | - |
| Totals | | | | | | 45.529 | 14.381 |

Accounts payable to related entities

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

| Rut related party | Name of related party | Nature of relationship | Nature of related party transactions | Deadlines | Warranties | 31-03-2024 Th\$ | 31-12-2023 Th\$ |
|-------------------|--|------------------------|--|-----------|---|------------------|------------------|
| 77.441.870-9 | Veolia Soluciones Medioambientales Chile S.A. | Controller Related | CCO 2.0 Operational Control Center Upgrade Project, maintenance and support. | 30 days | Contract performance guaranty Amount UF 4,017 | 389.526 | 251.121 |
| No Rut | Aquatec Projects for the water sector S.A. | Controller Related | Technical assistance | 30 days | No guarantees | 248.325 | 302.272 |
| No Rut | Aquatec Projects for the water sector S.A. | Controller Related | Purchase of materials | 30 days | No guarantees | - | 237.929 |
| 76.080.553-K | Veolia Solutions Chile Ltda. | Controller Related | Virtual platform | 30 days | No guarantees | 119.035 | 163.810 |
| 76.080.553-K | Veolia Solutions Chile Ltda. | Controller Related | Specialized customer service | 30 days | No guarantees | 116.384 | 125.224 |
| 76.080.553-K | Veolia Solutions Chile Ltda. | Controller Related | Purchase of materials | 60 days | No guarantees | 202.317 | 218.244 |
| 70.009.410-3 | Maipo Canal Group Canalistas Association | Common Director | Purchase of water, electric power and interconnections. | 30 days | No guarantees | 13.104 | 12.881 |
| 65.113.732-2 | Corporación Chilena de Investigación del Agua SpA. | Controller Related | Studies and consulting | 30 days | No guarantees | - | 267.072 |
| 77.329.730-4 | Veolia Inversiones Aguas del Gran Santiago Ltda. | Controller | Leasing | 30 days | No guarantees | 19.807 | 4.947 |
| Totals | | | | | | 1.108.498 | 1.583.500 |

Transactions with related entities

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

| Rut related party | Name of Related Party | Nature of Relationship | Country of Origin | Nature of Related Party Transactions | Currency Type | 31-03-2024 | | 31-03-2023 | |
|-------------------|--|------------------------|-------------------|--|---------------|-------------|---------------------------------------|-------------|---------------------------------------|
| | | | | | | Amount Th\$ | Effect on income (charge)/credit Th\$ | Amount Th\$ | Effect on income (charge)/credit Th\$ |
| 77.441.870-9 | Veolia Soluciones Medioambientales Chile S.A. | Controller Related | CL | CCO 2.0 Operational Control Center Upgrade Project and leak detection with Tracer gas. | CLP | 1.277.426 | (927.677) | 755.846 | (635.166) |
| 76.080.553-K | Veolia Solutions Chile Limited | Controller Related | CL | Maintenance of Siebel virtual platform, Aquacis, consulting, evolutionary maintenance and Aquacis licenses. | CLP | 579.682 | (522.628) | 847.971 | (618.886) |
| 96.817.230-1 | EPSA Eléctrica Puntilla S.A. | Common Director | CL | Purchase of water and electricity. | CLP | 551.028 | (463.049) | 195.435 | (164.231) |
| 70.009.410-3 | Canalistas Association Canal del Canal del Maipo Group | Common Director | CL | Purchase of water, electric power and canal administration. | CLP | 357.642 | (300.539) | 3.036.987 | (2.552.089) |
| 65.113.732-2 | Chilean Water Research Corporation | Controller Related | CL | Study on resilient urban water infrastructure management models in relation to hydrological and geological risks, sludge valorization. | CLP | 148.091 | (148.091) | - | - |
| No Rut | Aquatec Projects for the Water Sector S.A. | Controller Related | CL | Control and monitoring of the operation of the water supply dams in Santiago Embalse el Yeso, technical assistance and training. | CLP | 86.633 | (86.633) | 550.523 | (550.523) |
| No Rut | Logistium Logistical Services S.A. | Controller Related | CL | Operating supplies. | CLP | - | - | 601.155 | (505.172) |
| 76.078.231-9 | Empresa Depuradora de Aguas Servidas Mapocho El Trebal Ltda. | Controller Related | CL | Biogas plant operation and maintenance services. | CLP | - | - | 49.969 | (49.969) |
| 76.746.454-1 | Biofactoría Andina SpA. | Controller Related | CL | Operation, maintenance and adaptation of the biofactory treatment plant. | CLP | - | - | 32.704 | - |

The materiality criterion for reporting transactions between related companies is amounts greater than Th\$25,000 accumulated.

(*) On March 31, 2022, the Contract for the Development of the Plan for the Adaptation to Biofactories of the Wastewater Treatment Plants of Gran Santiago and Management of Generated Resources, signed between the Company and Suez Biofactoría Andina SPA, was terminated in advance, which resulted in the acquisition of inventories, fixed assets and the internalization of the personnel of the latter.

Directors' compensation and Directors' Committee

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

| Remuneration paid | 31-03-2024 | 31-03-2023 |
|----------------------|----------------|----------------|
| | Th\$ | Th\$ |
| Directory | 277.523 | 264.868 |
| Directors' Committee | 45.380 | 43.612 |
| Totals | 322.903 | 308.480 |

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

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

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

Note 7. INVENTORIES

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

| Types of inventories | 31-03-2024 | 31-12-2023 |
|----------------------------|-------------------|-------------------|
| | Th\$ | Th\$ |
| Merchandise | 2.679.431 | 3.065.616 |
| Production supplies | 5.014.275 | 4.704.327 |
| Building materials | 5.038.857 | 5.046.387 |
| Other inventories | 226.944 | 248.950 |
| Estimation of obsolescence | (214.985) | (252.797) |
| Total inventories | 12.744.522 | 12.812.483 |

The cost of inventories recognized as an expense in the statement of income as of March 31, 2024 and 2023 amounts to Th\$ 9,176,695 and Th\$ 9,837,368, respectively.

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

| Obsolescence estimation movement | 31-03-2024 | 31-12-2023 |
|----------------------------------|------------------|------------------|
| | Th\$ | Th\$ |
| Beginning balance | (252.797) | (388.391) |
| Provision for price | - | (6.235) |
| Provision for obsolescence | - | (158.324) |
| Provision for damage | - | (88.238) |
| Reverse provisioning | 37.812 | 388.391 |
| Totals | (214.985) | (252.797) |

Note 8. CURRENT TAXES

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

| Current tax assets | 31-03-2024 TH\$ | 31-12-2023 TH\$ |
|--------------------------|--------------------|--------------------|
| Recoverable taxes | 2.478.431 | 1.535.041 |
| Monthly interim payments | 62.573.019 | 49.718.707 |
| Credits | 1.092.579 | 707.934 |
| Provision for income tax | (55.514.970) | (37.996.172) |
| Totals | 10.629.059 | 13.965.510 |

| Current tax liabilities | 31-03-2024 TH\$ | 31-12-2023 TH\$ |
|--|--------------------|--------------------|
| Provision for income tax | 118.239 | 259.166 |
| Tax provision article 21 disallowed expenses | 28.787 | 120.272 |
| Monthly interim payments | (38.005) | (122.923) |
| Credits | (9.930) | (11.515) |
| Totals | 99.091 | 245.000 |

Note 9. NON-CURRENT ASSETS HELD FOR SALE

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

| Non-current assets held for sale | 31-03-2024 TH\$ | 31-12-2023 TH\$ |
|--|--------------------|--------------------|
| Book value of land | - | 3.414 |
| Total available-for-sale assets | - | 3.414 |

Note 10. OTHER NON-FINANCIAL ASSETS

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

| Other non-financial assets | 31-03-2024 TH\$ | 31-12-2023 TH\$ |
|---|--------------------|--------------------|
| Prepaid insurance | 2.986.594 | 3.727.774 |
| Prepaid expenses | 2.484.355 | 2.648.943 |
| Remaining tax credit | 798.928 | 789.459 |
| Others | 14.379 | 14.379 |
| Other non-financial current assets | 6.284.256 | 7.180.555 |
| Prepaid expenses | 1.880.605 | 1.481.897 |
| Other non-current non-financial assets | 1.880.605 | 1.481.897 |

Note 11. OTHER FINANCIAL ASSETS

11.1 Currents

As of March 31, 2024, and in accordance with the provisions of the respective contracts, an advance of TH\$ 6,745,327 was delivered to the Paying Bank and Bondholders' Representative, corresponding to the amounts available for the payment of interest and amortization of the bonds, which was made effective as of April 1, 2024.

11.2 Non-current

As of March 31, 2024 and December 31, 2023 the Group maintains a value of Th\$7,895,863 corresponding to the acquisition of shares of Sociedad Eléctrica Puntilla S.A. (EPSA), over which the Group has no control or significant influence (see note 2.2 letter H, iii).

Associated with this acquisition, there is an obligation with the Asociación Sociedad de Canalistas del Maipo related to the commitment not to transfer the water rights in force at the date of the contract in the amount of Th\$7,355,177 as of March 31, 2024 and December 31, 2023.

Note 12. INTANGIBLE ASSETS OTHER THAN GOODWILL

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

| INTANGIBLE ASSETS OTHER THAN GOODWILL | 31-03-2024 TH\$ | 31-12-2023 TH\$ |
|--|---------------------|---------------------|
| Trademarks, gross | 15.933 | 15.933 |
| Computer programs, raw | 74.330.709 | 73.591.445 |
| Other intangible assets, gross | 232.215.586 | 232.195.037 |
| Intangible assets, gross | 306.562.228 | 305.802.415 |
| Computer software, accumulated amortization | (61.848.638) | (60.388.243) |
| Other intangible assets, accumulated amortization | (13.713.263) | (13.666.459) |
| Intangible assets, accumulated amortization | (75.561.901) | (74.054.702) |
| Trademarks, net | 15.933 | 15.933 |
| Computer programs, net | 12.482.071 | 13.203.202 |
| Other intangible assets, net | 218.502.323 | 218.528.578 |
| Intangible assets, net | 231.000.327 | 231.747.713 |

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

Changes in intangible assets as of March 31, 2024

| Movements in intangible assets | Trademarks, net TH\$ | Computer programs, net TH\$ | Other Intangible Assets, net TH\$ | Total TH\$ |
|---|-------------------------|--------------------------------|--------------------------------------|--------------------|
| Beginning Balance | 15.933 | 13.203.202 | 218.528.578 | 231.747.713 |
| Amortization | - | (1.460.395) | (46.804) | (1.507.199) |
| Total depreciation | - | (1.460.395) | (46.804) | (1.507.199) |
| Increases (decreases) due to transfers | - | 696.233 | (9.324) | 686.909 |
| Increases (decreases) due to other changes | - | 43.031 | 29.873 | 72.904 |
| Total increases (decreases) due to transfers and other changes | - | 739.264 | 20.549 | 759.813 |
| Changes, Total | - | (721.131) | (26.255) | (747.386) |
| Ending balance | 15.933 | 12.482.071 | 218.502.323 | 231.000.327 |

Changes in intangible assets as of December 31, 2023

| Movements in intangible assets | Trademarks, net TH\$ | Computer programs, net TH\$ | Other Intangible Assets, net TH\$ | Total TH\$ |
|---|-------------------------|-----------------------------------|---|--------------------|
| Beginning Balance | 15.933 | 16.254.763 | 216.748.285 | 233.018.981 |
| Amortization | - | (5.628.049) | (187.215) | (5.815.264) |
| Total depreciation | - | (5.628.049) | (187.215) | (5.815.264) |
| 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) |
| Total increases (decreases) due to transfers and other changes | - | 2.576.488 | 1.967.508 | 4.543.996 |
| Changes, Total | - | (3.051.561) | 1.780.293 | (1.271.268) |
| Ending balance | 15.933 | 13.203.202 | 218.528.578 | 231.747.713 |

Detailed disclosure of intangible assets (gross value) Current period: March 31, 2024

| Movements in intangible assets | Trademarks, gross TH\$ | Computer programs, raw TH\$ | Other Intangible Assets, gross TH\$ | Total TH\$ |
|---|---------------------------|-----------------------------------|---|--------------------|
| Beginning Balance | 15.933 | 73.591.445 | 232.195.037 | 305.802.415 |
| Increases (decreases) due to transfers | - | 696.233 | (9.324) | 686.909 |
| Increases (decreases) due to other changes | - | 43.031 | 29.873 | 72.904 |
| Total increases (decreases) due to transfers and other changes | - | 739.264 | 20.549 | 759.813 |
| Changes, Total | - | 739.264 | 20.549 | 759.813 |
| Ending balance | 15.933 | 74.330.709 | 232.215.586 | 306.562.228 |

Prior period: December 31, 2023

| Movements in intangible assets | Trademarks, gross TH\$ | Computer programs, raw TH\$ | Other Intangible Assets, gross TH\$ | Total TH\$ |
|--|---------------------------|-----------------------------------|---|--------------------|
| Beginning Balance | 15.933 | 71.006.735 | 230.227.529 | 301.250.197 |
| 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) |
| Total increases (decreases) due to transfers and other changes | - | 2.584.710 | 1.967.508 | 4.552.218 |
| Dispositions and Retirements | - | - | - | - |
| Total loss of subsidiary control, dispositions and withdrawals from service | - | - | - | - |
| Changes, Total | - | 2.584.710 | 1.967.508 | 4.552.218 |
| Ending balance | 15.933 | 73.591.445 | 232.195.037 | 305.802.415 |

Detailed disclosure of intangible assets (accumulated amortization)

Current period: March 31, 2024

| Movements in intangible assets | Computer software, accumulated amortization | Other Intangible Assets, accumulated amortization | Total |
|--|---|---|---------------------|
| | TH\$ | TH\$ | |
| Beginning Balance | (60.388.243) | (13.666.459) | (74.054.702) |
| Amortization | (1.460.395) | (46.804) | (1.507.199) |
| Total depreciation | (1.460.395) | (46.804) | (1.507.199) |
| Increases (decreases) due to other changes | - | - | - |
| Changes, Total | (1.460.395) | (46.804) | (1.507.199) |
| Ending balance | (61.848.638) | (13.713.263) | (75.561.901) |

Prior period: December 31, 2023

| Movements in intangible assets | Computer software, accumulated depreciation | Other Intangible Assets, accumulated depreciation | Total |
|--|---|---|---------------------|
| | TH\$ | TH\$ | |
| Beginning Balance | (54.751.972) | (13.479.244) | (68.231.216) |
| Amortization | (5.636.271) | (187.215) | (5.823.486) |
| Total depreciation | (5.636.271) | (187.215) | (5.823.486) |
| Dispositions and Retirements | - | - | - |
| Total disposals and retirements | - | - | - |
| Changes, Total | (5.636.271) | (187.215) | (5.823.486) |
| Ending balance | (60.388.243) | (13.666.459) | (74.054.702) |

Details of significant individual intangible assets (other):

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

| Group | 31-03-2024 | | | 31-12-2023 | | |
|---------------------------|----------------------|-------------------|------------------|-------------------------|-------------------|------------------|
| | Water rights TH\$ | Easement TH\$ | Others TH\$ | Water rights TH\$ | Easement TH\$ | Others TH\$ |
| Aguas Andinas S.A. | 80.259.685 | 10.554.311 | 3.601.927 | 80.249.767 | 10.554.311 | 3.648.928 |
| Aguas Cordillera S.A. | 93.799.714 | 7.761.932 | - | 93.795.443 | 7.761.932 | - |
| Aguas Manquehue S.A. | 21.944.556 | 866.673 | - | 21.937.967 | 866.673 | - |
| Biogenera S.A. | 13.700 | - | - | 13.700 | - | - |
| Ecoriles S.A. | 13.700 | - | - | 13.700 | - | - |
| Hidrigistica S.A. | 13.700 | - | - | 13.700 | - | - |
| Analisis Ambientales S.A. | 13.700 | - | - | 13.700 | - | - |
| Consolidation Adjustments | (227.481) | (113.795) | - | (227.481) | (113.795) | - |
| Totals | 195.831.274 | 19.069.121 | 3.601.927 | 195.810.496 | 19.069.121 | 3.648.928 |

Intangible assets with indefinite useful lives

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

Commitments for the acquisition of intangible assets

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

| Group | TH\$ |
|---------------------------|------------------|
| Aguas Andinas S.A. | 2.205.393 |
| Aguas Cordillera S.A. | 536.765 |
| Aguas Manquehue S.A. | 69.034 |
| Ánálisis Ambientales S.A. | 104.400 |
| Total | 2.915.592 |

Note 13. PLUS VALUE

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

| Rut | Group | 31-03-2024 | 31-12-2023 |
|--------------|-----------------------|--------------------|--------------------|
| | | TH\$ | TH\$ |
| 61.808.000-5 | Aguas Andinas S.A. | 271.348.419 | 271.348.419 |
| 96.809.310-K | Aguas Cordillera S.A. | 33.823.049 | 33.823.049 |
| Total | | 305.171.468 | 305.171.468 |

Note 14. PROPERTY, PLANT AND EQUIPMENT

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

| Property, plant and equipment | Gross Values | | Accumulated depreciation | | Net Values | |
|---|----------------------|----------------------|--------------------------|------------------------|----------------------|----------------------|
| | 31-03-2024 TH\$ | 31-12-2023 TH\$ | 31-03-2024 TH\$ | 31-12-2023 TH\$ | 31-03-2024 TH\$ | 31-12-2023 TH\$ |
| Land | 358.539.292 | 358.539.292 | - | - | 358.539.292 | 358.539.292 |
| Buildings | 94.963.794 | 93.870.006 | (26.231.245) | (25.845.298) | 68.732.549 | 68.024.708 |
| Subtotal land and buildings | 453.503.086 | 452.409.298 | (26.231.245) | (25.845.298) | 427.271.841 | 426.564.000 |
| Complementary works | 53.027.723 | 51.946.102 | (25.462.565) | (25.056.518) | 27.565.158 | 26.889.584 |
| Production facilities | 468.132.962 | 466.749.178 | (176.864.581) | (174.814.229) | 291.268.381 | 291.934.949 |
| Potable water networks | 569.395.278 | 563.035.583 | (336.314.399) | (334.462.633) | 233.080.879 | 228.572.950 |
| Sewer networks | 549.973.795 | 545.282.177 | (299.619.300) | (296.661.504) | 250.354.495 | 248.620.673 |
| Wastewater treatment plants | 239.962.506 | 238.535.888 | (83.308.641) | (81.957.964) | 156.653.865 | 156.577.924 |
| Other facilities | 197.685.185 | 194.785.707 | (136.790.259) | (134.492.941) | 60.894.926 | 60.292.766 |
| Non-operating assets | 1.856.850 | 1.856.850 | (1.666.245) | (1.664.541) | 190.605 | 192.309 |
| Subtotal other property, plant and equipment | 2.080.034.299 | 2.062.191.485 | (1.060.025.990) | (1.049.110.330) | 1.020.008.309 | 1.013.081.155 |
| Machinery | 466.125.283 | 456.370.087 | (344.446.315) | (338.263.383) | 121.678.968 | 118.106.704 |
| Transportation Equipment | 5.772.036 | 5.674.298 | (4.574.225) | (4.520.191) | 1.197.811 | 1.154.107 |
| Fixtures and fittings | 6.721.310 | 6.621.456 | (5.681.347) | (5.620.313) | 1.039.963 | 1.001.143 |
| Computer equipment | 15.225.203 | 15.140.799 | (14.251.018) | (14.117.779) | 974.185 | 1.023.020 |
| Leasinghold improvements | 1.968.047 | 1.968.047 | (1.229.023) | (1.181.116) | 739.024 | 786.931 |
| Construction in progress | 240.611.627 | 243.653.872 | - | - | 240.611.627 | 243.653.872 |
| Totals | 3.269.960.891 | 3.244.029.342 | (1.456.439.163) | (1.438.658.410) | 1.813.521.728 | 1.805.370.932 |

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

| Property, plant and equipment, net | 31-03-2024 TH\$ | Andinas S.A. % | Waters Cordillera S.A. % | Waters Manquehue S.A. % | Others % |
|------------------------------------|----------------------|-------------------|--------------------------------|----------------------------------|-------------|
| Land | 358.539.293 | 73% | 24% | 2% | 0% |
| Buildings | 68.732.549 | 83% | 10% | 5% | 3% |
| Machinery | 121.678.972 | 77% | 15% | 5% | 3% |
| Transportation Equipment | 1.197.811 | 93% | 0% | 0% | 6% |
| Fixtures and fittings | 1.039.963 | 81% | 3% | 1% | 16% |
| Computer equipment | 974.185 | 88% | 4% | 1% | 7% |
| Leasinghold improvements | 739.024 | 1% | 0% | 0% | 99% |
| Construction in progress | 240.611.622 | 87% | 10% | 3% | 1% |
| Complementary works | 27.565.158 | 85% | 10% | 5% | 1% |
| Production facilities | 291.268.381 | 74% | 15% | 11% | 0% |
| Potable water networks | 233.080.879 | 81% | 16% | 3% | 0% |
| Sewer networks | 250.354.495 | 93% | 3% | 3% | 0% |
| Wastewater treatment plants | 156.653.865 | 99% | 0% | 0% | 1% |
| Other facilities | 60.894.926 | 76% | 15% | 7% | 2% |
| Non-operating assets | 190.605 | 22% | 78% | 0% | 0% |
| Totals | 1.813.521.728 | 82% | 13% | 4% | 1% |

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

| Asset classes | Cost 31-03-2024 TH\$ | Fair value 31-03-2024 TH\$ |
|-----------------------------|----------------------------|----------------------------------|
| Land | 358.539.292 | 358.539.293 |
| Buildings | 68.732.549 | 85.612.735 |
| Complementary works | 27.565.158 | 39.116.659 |
| Production facilities | 291.268.381 | 380.036.446 |
| Potable water networks | 233.080.879 | 350.320.334 |
| Sewer networks | 250.354.495 | 341.440.688 |
| Wastewater treatment plants | 156.653.865 | 164.007.586 |
| Other facilities | 60.894.926 | 65.763.543 |
| Machinery | 121.678.968 | 121.748.833 |
| Totals | 1.568.768.513 | 1.906.586.117 |

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

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

Detailed disclosure of property, plant and equipment - Net Value Current period: March 31, 2024

| Concept | Beginning balance | Increases (decreases) due to transfers from construction in process | Increases (decreases) due to other changes | Subtotal increases (decreases) due to transfers and other changes | Depreciation | Dispositions and recalls | Subtotal increases (decreases) due to transfers and other changes, depreciation, held for sale, disposals and retirements | Ending balance |
|---|----------------------|---|--|---|---------------------|--------------------------|---|----------------------|
| | | | | | | | | |
| | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ |
| Land | 358.539.292 | - | - | - | | | - | 358.539.292 |
| Buildings | 68.024.708 | 1.068.008 | 25.780 | 1.093.788 | (385.947) | - | 707.841 | 68.732.549 |
| Subtotal land and buildings | 426.564.000 | 1.068.008 | 25.780 | 1.093.788 | (385.947) | - | 707.841 | 427.271.841 |
| Complementary works | 26.889.584 | 1.093.384 | (11.763) | 1.081.621 | (406.047) | | 675.574 | 27.565.158 |
| Production facilities | 291.934.949 | 1.539.067 | (155.283) | 1.383.784 | (2.050.352) | - | (666.568) | 291.268.381 |
| Potable water networks | 228.572.950 | 6.946.381 | (586.686) | 6.359.695 | (1.851.766) | - | 4.507.929 | 233.080.879 |
| Sewer networks | 248.620.673 | 4.693.152 | (1.534) | 4.691.618 | (2.957.796) | - | 1.733.822 | 250.354.495 |
| Wastewater treatment plants | 156.577.924 | 1.418.650 | 7.968 | 1.426.618 | (1.350.677) | - | 75.941 | 156.653.865 |
| Other facilities | 60.292.766 | 2.995.737 | (96.259) | 2.899.478 | (2.297.318) | - | 602.160 | 60.894.926 |
| Non-operating assets | 192.309 | - | - | - | (1.704) | - | (1.704) | 190.605 |
| Subtotal other property, plant and equipment | 1.013.081.155 | 18.686.371 | (843.557) | 17.842.814 | (10.915.660) | - | 6.927.154 | 1.020.008.309 |
| Machinery | 118.106.704 | 12.064.806 | (2.083.722) | 9.981.084 | (6.404.927) | (3.893) | 3.572.264 | 121.678.968 |
| Transportation Equipment | 1.154.107 | 37.886 | 59.852 | 97.738 | (54.034) | - | 43.704 | 1.197.811 |
| Fixtures and fittings | 1.001.143 | 99.525 | 329 | 99.854 | (61.034) | - | 38.820 | 1.039.963 |
| Computer equipment | 1.023.020 | 109.791 | (25.387) | 84.404 | (133.239) | - | (48.835) | 974.185 |
| Leasinghold improvements | 786.931 | - | - | - | (47.907) | - | (47.907) | 739.024 |
| Construction in progress | 243.653.872 | (32.753.291) | 30.080.350 | (2.672.941) | - | (369.304) | (3.042.245) | 240.611.627 |
| Property, plant and equipment, net | 1.805.370.932 | (686.904) | 27.213.645 | 26.526.741 | (18.002.748) | (373.197) | 8.150.796 | 1.813.521.728 |

Prior period: December 31, 2023

| Concept | Beginning balance | Increases (decreases) due to transfers from construction in process | Increases (decreases) due to other changes | Subtotal increases (decreases) due to transfers and other changes | Depreciation | Dispositions and recalls | Subtotal depreciation, held for sale, disposals and retirements | Ending balance |
|--|----------------------|--|---|---|---------------------|-----------------------------|--|----------------------|
| | | TH\$ | TH\$ | TH\$ | | | TH\$ | |
| Land | 358.821.974 | 1.022 | (194.002) | (192.980) | - | (89.702) | (282.682) | 358.539.292 |
| Buildings | 66.321.472 | 2.579.493 | 619.000 | 3.198.493 | (1.495.257) | | 1.703.236 | 68.024.708 |
| Subtotal land and buildings | 425.143.446 | 2.580.515 | 424.998 | 3.005.513 | (1.495.257) | (89.702) | 1.420.554 | 426.564.000 |
| Complementary works | 25.639.563 | 2.519.471 | 317.843 | 2.837.314 | (1.587.293) | - | 1.250.021 | 26.889.584 |
| Production facilities | 277.934.628 | 21.218.066 | 898.481 | 22.116.547 | (8.116.226) | - | 14.000.321 | 291.934.949 |
| Potable water networks | 205.384.579 | 21.262.085 | 9.236.895 | 30.498.980 | (7.310.609) | - | 23.188.371 | 228.572.950 |
| Sewer networks | 232.898.959 | 23.673.814 | 3.806.847 | 27.480.661 | (11.758.947) | - | 15.721.714 | 248.620.673 |
| Wastewater treatment plants | 158.263.863 | 2.674.441 | 967.657 | 3.642.098 | (5.328.037) | - | (1.685.939) | 156.577.924 |
| Other facilities | 57.100.061 | 10.265.321 | 1.561.330 | 11.826.651 | (8.633.946) | - | 3.192.705 | 60.292.766 |
| Non-operating assets | 199.124 | - | - | - | (6.815) | - | (6.815) | 192.309 |
| Subtotal other property, plant and equipment | 957.420.777 | 81.613.198 | 16.789.053 | 98.402.251 | (42.741.873) | - | 55.660.378 | 1.013.081.155 |
| Machinery | 113.691.977 | 20.611.284 | 8.446.716 | 29.058.000 | (24.571.020) | (72.253) | 4.414.727 | 118.106.704 |
| Transportation Equipment | 551.564 | 789.602 | 19.040 | 808.642 | (206.099) | - | 602.543 | 1.154.107 |
| Fixtures and fittings | 1.167.715 | 28.182 | 39.194 | 67.376 | (233.948) | - | (166.572) | 1.001.143 |
| Computer equipment | 867.147 | 325.049 | 353.168 | 678.217 | (522.341) | (3) | 155.873 | 1.023.020 |
| Leasinghold improvements | 982.934 | 24.393 | (2.572) | 21.821 | (217.824) | - | (196.003) | 786.931 |
| Construction in progress | 214.071.062 | (110.849.610) | 140.432.420 | 29.582.810 | - | - | 29.582.810 | 243.653.872 |
| Classes of property, plant and equipment, net | 1.713.896.622 | (4.877.387) | 166.502.017 | 161.624.630 | (69.988.362) | (161.958) | 91.474.310 | 1.805.370.932 |

Detailed disclosure of property, plant and equipment - Gross value Current period: March 31, 2024

| Concept | Beginning balance | Increases (decreases) due to transfers from construction in process | Increases (decreases) due to other changes | Subtotal increases (decreases) due to transfers and other changes | Dispositions and recalls | Subtotal depreciation, held for sale, disposals and retirements | Ending balance |
|--|----------------------|--|--|--|-----------------------------|---|----------------------|
| | | TH\$ | TH\$ | TH\$ | | | |
| Land | 358.539.292 | - | - | - | - | - | 358.539.292 |
| Buildings | 93.870.006 | 1.068.008 | 25.780 | 1.093.788 | - | 1.093.788 | 94.963.794 |
| Subtotal land and buildings | 452.409.298 | 1.068.008 | 25.780 | 1.093.788 | - | 1.093.788 | 453.503.086 |
| Complementary works | 51.946.102 | 1.093.384 | (11.763) | 1.081.621 | - | 1.081.621 | 53.027.723 |
| Production facilities | 466.749.178 | 1.539.067 | (155.283) | 1.383.784 | - | 1.383.784 | 468.132.962 |
| Potable water networks | 563.035.583 | 6.946.381 | (586.686) | 6.359.695 | - | 6.359.695 | 569.395.278 |
| Sewer networks | 545.282.177 | 4.693.152 | (1.534) | 4.691.618 | - | 4.691.618 | 549.973.795 |
| Wastewater treatment plants | 238.535.888 | 1.418.650 | 7.968 | 1.426.618 | - | 1.426.618 | 239.962.506 |
| Other facilities | 194.785.707 | 2.995.737 | (96.259) | 2.899.478 | - | 2.899.478 | 197.685.185 |
| Non-operating assets | 1.856.850 | - | - | - | - | - | 1.856.850 |
| Subtotal other property, plant and equipment | 2.062.191.485 | 18.686.371 | (843.557) | 17.842.814 | - | 17.842.814 | 2.080.034.299 |
| Machinery | 456.370.087 | 12.064.806 | (2.083.722) | 9.981.084 | (225.888) | 9.755.196 | 466.125.283 |
| Transportation Equipment | 5.674.298 | 37.886 | 59.852 | 97.738 | - | 97.738 | 5.772.036 |
| Fixtures and fittings | 6.621.456 | 99.525 | 329 | 99.854 | - | 99.854 | 6.721.310 |
| Computer equipment | 15.140.799 | 109.791 | (25.387) | 84.404 | - | 84.404 | 15.225.203 |
| Leasinghold improvements | 1.968.047 | - | - | - | - | - | 1.968.047 |
| Construction in progress | 243.653.872 | (32.753.291) | 30.080.350 | (2.672.941) | (369.304) | (3.042.245) | 240.611.627 |
| Classes of property, plant and equipment, gross | 3.244.029.342 | (686.904) | 27.213.645 | 26.526.741 | (595.192) | 25.931.549 | 3.269.960.891 |

Prior period: December 31, 2023

| Concept | Beginning balance | Increases (decreases) due to transfers from construction in progress | Increases (decreases) due to other changes | Subtotal increases (decreases) due to transfers and other changes | Dispositions and recalls | Subtotal depreciation, held for sale, disposals and retirements | Ending balance |
|--|----------------------|---|--|--|-----------------------------|---|----------------------|
| | | TH\$ | TH\$ | TH\$ | | TH\$ | |
| Land | 358.821.974 | 1.022 | (194.002) | (192.980) | (89.702) | (282.682) | 358.539.292 |
| Buildings | 90.671.513 | 2.579.493 | 619.000 | 3.198.493 | - | 3.198.493 | 93.870.006 |
| Subtotal land and buildings | 449.493.487 | 2.580.515 | 424.998 | 3.005.513 | (89.702) | 2.915.811 | 452.409.298 |
| Complementary works | 49.108.451 | 2.519.471 | 318.180 | 2.837.651 | - | 2.837.651 | 51.946.102 |
| Production facilities | 444.632.965 | 21.218.066 | 898.147 | 22.116.213 | - | 22.116.213 | 466.749.178 |
| Potable water networks | 532.536.123 | 21.262.085 | 9.237.375 | 30.499.460 | - | 30.499.460 | 563.035.583 |
| Sewer networks | 517.801.999 | 23.673.814 | 3.806.364 | 27.480.178 | - | 27.480.178 | 545.282.177 |
| Wastewater treatment plants | 234.893.790 | 2.674.441 | 967.657 | 3.642.098 | - | 3.642.098 | 238.535.888 |
| Other facilities | 182.990.115 | 10.265.321 | 1.561.330 | 11.826.651 | (31.059) | 11.795.592 | 194.785.707 |
| Non-operating assets | 1.856.850 | - | - | - | - | - | 1.856.850 |
| Subtotal other property, plant and equipment | 1.963.820.293 | 81.613.198 | 16.789.053 | 98.402.251 | (31.059) | 98.371.192 | 2.062.191.485 |
| Machinery | 430.885.893 | 20.611.284 | 8.446.716 | 29.058.000 | (3.573.806) | 25.484.194 | 456.370.087 |
| Transportation Equipment | 4.865.656 | 789.602 | 19.040 | 808.642 | - | 808.642 | 5.674.298 |
| Fixtures and fittings | 6.554.080 | 28.182 | 39.194 | 67.376 | - | 67.376 | 6.621.456 |
| Computer equipment | 14.755.985 | 325.049 | 353.168 | 678.217 | (293.403) | 384.814 | 15.140.799 |
| Leasinghold improvements | 1.946.226 | 24.393 | (2.572) | 21.821 | - | 21.821 | 1.968.047 |
| Construction in progress | 214.071.062 | (110.849.610) | 140.432.420 | 29.582.810 | - | 29.582.810 | 243.653.872 |
| Classes of property, plant and equipment, gross | 3.086.392.682 | (4.877.387) | 166.502.017 | 161.624.630 | (3.987.970) | 157.636.660 | 3.244.029.342 |

Detailed disclosure of property, plant and equipment - Accumulated Depreciation Current period: March 31, 2024

| Concept | Beginning balance | Depreciation | Dispositions and recalls | Subtotal depreciation, held for sale, disposals and retirements | Ending balance |
|---|------------------------|---------------------|--------------------------|---|------------------------|
| | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ |
| Buildings | (25.845.298) | (385.947) | - | (385.947) | (26.231.245) |
| Subtotal land and buildings | (25.845.298) | (385.947) | - | (385.947) | (26.231.245) |
| Complementary works | (25.056.518) | (406.047) | - | (406.047) | (25.462.565) |
| Production facilities | (174.814.229) | (2.050.352) | - | (2.050.352) | (176.864.581) |
| Potable water networks | (334.462.633) | (1.851.766) | - | (1.851.766) | (336.314.399) |
| Sewer networks | (296.661.504) | (2.957.796) | - | (2.957.796) | (299.619.300) |
| Wastewater treatment plants | (81.957.964) | (1.350.677) | - | (1.350.677) | (83.308.641) |
| Other facilities | (134.492.941) | (2.297.318) | - | (2.297.318) | (136.790.259) |
| Non-operating assets | (1.664.541) | (1.704) | - | (1.704) | (1.666.245) |
| Subtotal other property, plant and equipment | (1.049.110.330) | (10.915.660) | - | (10.915.660) | (1.060.025.990) |
| Machinery | (338.263.383) | (6.404.928) | 221.996 | (6.182.932) | (344.446.315) |
| Transportation Equipment | (4.520.191) | (54.034) | - | (54.034) | (4.574.225) |
| Fixtures and fittings | (5.620.313) | (61.034) | - | (61.034) | (5.681.347) |
| Computer equipment | (14.117.779) | (133.239) | - | (133.239) | (14.251.018) |
| Leasinghold improvements | (1.181.116) | (47.907) | - | (47.907) | (1.229.023) |
| Classes of property, plant and equipment, accumulated depreciation | (1.438.658.410) | (18.002.749) | 221.996 | (17.780.753) | (1.456.439.163) |

Prior period: December 31, 2023

| Concept | Beginning balance | Increases (decreases) due to other changes | Subtotal increases (decreases) due to transfers and other changes | Depreciation | Dispositions and recalls | Subtotal depreciation, held for sale, disposals and retirements | Ending balance |
|---|------------------------|---|---|---------------------|-----------------------------|---|------------------------|
| | | | | | | | |
| | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ |
| Buildings | (24.350.041) | - | - | (1.495.257) | - | (1.495.257) | (25.845.298) |
| Subtotal land and buildings | (24.350.041) | - | - | (1.495.257) | - | (1.495.257) | (25.845.298) |
| Complementary works | (23.468.888) | (337) | (337) | (1.587.293) | - | (1.587.630) | (25.056.518) |
| Production facilities | (166.698.337) | 334 | 334 | (8.116.226) | - | (8.115.892) | (174.814.229) |
| Potable water networks | (327.151.544) | (480) | (480) | (7.310.609) | - | (7.311.089) | (334.462.633) |
| Sewer networks | (284.903.040) | 483 | 483 | (11.758.947) | - | (11.758.464) | (296.661.504) |
| Wastewater treatment plants | (76.629.927) | - | - | (5.328.037) | - | (5.328.037) | (81.957.964) |
| Other facilities | (125.890.054) | - | - | (8.633.946) | 31.059 | (8.602.887) | (134.492.941) |
| Non-operating assets | (1.657.726) | - | - | (6.815) | - | (6.815) | (1.664.541) |
| Subtotal other property, plant and equipment | (1.006.399.516) | - | - | (42.741.873) | 31.059 | (42.710.814) | (1.049.110.330) |
| Machinery | (317.193.916) | - | - | (24.571.020) | 3.501.553 | (21.069.467) | (338.263.383) |
| Transportation Equipment | (4.314.092) | - | - | (206.099) | - | (206.099) | (4.520.191) |
| Fixtures and fittings | (5.386.365) | - | - | (233.948) | - | (233.948) | (5.620.313) |
| Computer equipment | (13.888.838) | - | - | (522.341) | 293.400 | (228.941) | (14.117.779) |
| Leasinghold improvements | (963.292) | - | - | (217.824) | - | (217.824) | (1.181.116) |
| Classes of property, plant and equipment, accumulated depreciation | (1.372.496.060) | - | - | (69.988.362) | 3.826.012 | (66.162.350) | (1.438.658.410) |

Commitments for the acquisition of property, plant and equipment

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

| Group | TH\$ |
|---------------------------|--------------------|
| Aguas Andinas S.A. | 102.076.010 |
| Aguas Cordillera S.A. | 12.394.316 |
| Aguas Manquehue S.A. | 11.234.243 |
| Ecoriles S.A. | 253.463 |
| Hidrogistica S.A. | 191.664 |
| Análisis Ambientales S.A. | 203.450 |
| Total | 126.353.146 |

Items of property, plant and equipment temporarily idle as of March 31, 2024:

| Group | Gross Value | Accumulated depreciation | Net Value |
|-----------------------|--------------------|---------------------------------|------------------|
| | TH\$ | TH\$ | TH\$ |
| Aguas Andinas S.A. | 1.577.333 | (1.535.956) | 41.377 |
| Aguas Cordillera S.A. | 279.517 | (130.289) | 149.228 |
| Total | 1.856.850 | (1.666.245) | 190.605 |

Restrictions on ownership of property, plant and equipment

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

Financial leasing contracts

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

Impairment of assets

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

Revaluation of property, plant and equipment.

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

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



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

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

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

As indicated in note 2.2.E, a decision has been made to change the IAS 16 accounting policy from the cost method to the continuous revaluation method as of December 31, 2020. The revaluation increase in assets has been as follows:

| Reconciliation of the carrying value for revaluation of land | 31-03-2024 | 31-12-2023 |
|---|--------------------|--------------------|
| | | |
| Beginning balance - Land carrying amount | 358.539.292 | 358.821.974 |
| Other increases | | (192.980) |
| Carrying value and fair value | 358.539.292 | 358.628.994 |
| 2024 Dispositions and withdrawals | | (89.702) |
| Ending balance - Carrying value and fair value of land | 358.539.292 | 358.539.292 |



Other disclosures.

Fully depreciated assets still in use

| Fully depreciated assets still in use, Gross | 31-03-2024 | 31-12-2023 |
|---|--------------------|--------------------|
| | TH\$ | TH\$ |
| Buildings | 400.960 | 381.114 |
| Complementary works | 2.047.697 | 1.840.200 |
| Production facilities | 19.090.098 | 18.315.435 |
| Potable water networks | 28.029.516 | 26.936.779 |
| Sewer networks | 23.570.475 | 22.993.329 |
| Wastewater treatment plants | 3.096.201 | 1.131.285 |
| Other facilities | 23.318.112 | 21.743.643 |
| Machinery | 42.753.158 | 41.023.879 |
| Computer equipment | 774.099 | 436.984 |
| Transportation Equipment | 208.172 | 208.172 |
| Fixtures and fittings | 147.721 | 107.485 |
| Leasinghold improvements | 211.540 | 137.034 |
| Non-operating assets | 182.689 | 170.562 |
| Totals | 143.830.438 | 135.425.901 |

| Fully depreciated assets still in use, accumulated depreciation | 31-03-2024 | 31-12-2023 |
|--|----------------------|----------------------|
| | TH\$ | TH\$ |
| Buildings | (400.960) | (381.114) |
| Complementary works | (2.047.697) | (1.840.200) |
| Production facilities | (19.090.098) | (18.315.434) |
| Potable water networks | (28.029.514) | (26.936.778) |
| Sewer networks | (23.570.475) | (22.993.328) |
| Wastewater treatment plants | (3.096.201) | (1.131.285) |
| Other facilities | (23.318.111) | (21.743.642) |
| Machinery | (42.753.007) | (41.023.876) |
| Computer equipment | (774.099) | (436.984) |
| Transportation Equipment | (208.172) | (208.172) |
| Fixtures and fittings | (147.720) | (107.485) |
| Leasinghold improvements | (211.540) | (137.034) |
| Non-operating assets | (182.689) | (170.562) |
| Totals | (143.830.283) | (135.425.894) |



Note 15. LEASINGS

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

15.1 Rights-of-use assets

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

| Assets for rights of use | Gross values | | Accumulated depreciation | | Net values | |
|--------------------------|------------------|------------------|--------------------------|--------------------|------------------|------------------|
| | 31-03-2024 | 31-12-2023 | 31-03-2024 | 31-12-2023 | 31-03-2024 | 31-12-2023 |
| | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ |
| Buildings | 1.930.291 | 1.927.215 | (814.717) | (729.536) | 1.115.574 | 1.197.679 |
| Transport equipment | 4.725.850 | 4.865.951 | (2.039.715) | (1.753.275) | 2.686.135 | 3.112.676 |
| Totals | 6.656.141 | 6.793.166 | (2.854.432) | (2.482.811) | 3.801.709 | 4.310.355 |

Changes in right-of-use assets as of March 31, 2024 and December 31, 2023:

| Assets for rights of use | 01-01-2024 | Increases (decreases) due to other changes | Subtotal increases (decreases) due to transfers and other changes | Depreciation | Subtotal depreciation, disposals and retirements | 31-03-2024 |
|--------------------------|------------------|--|---|------------------|--|------------------|
| | | | | | | TH\$ |
| TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ |
| Buildings | 1.197.679 | 7.979 | 7.979 | (90.085) | (90.085) | 1.115.573 |
| Transport equipment | 3.112.676 | (54.025) | (54.025) | (372.515) | (372.515) | 2.686.136 |
| Totals | 4.310.355 | (46.046) | (46.046) | (462.600) | (462.600) | 3.801.709 |

| Assets for rights of use | 01-01-2023 | Increases (decreases) due to other changes | Subtotal increases (decreases) due to transfers and other changes | Depreciation | Subtotal depreciation, disposals and retirements | 31-12-2023 |
|--------------------------|------------------|--|---|--------------------|--|------------------|
| | | | | | | TH\$ |
| TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ |
| Buildings | 1.483.678 | 72.122 | 72.122 | (358.121) | (358.121) | 1.197.679 |
| Transport equipment | 2.515.298 | 2.123.759 | 2.123.759 | (1.526.381) | (1.526.381) | 3.112.676 |
| Totals | 3.998.976 | 2.195.881 | 2.195.881 | (1.884.502) | (1.884.502) | 4.310.355 |



15.2 Leasing liability

The present value of future payments under these contracts as of March 31, 2024 are as follows:

| Leasing liabilities (Accounting) Current | | | | | | | | | | | |
|--|---------------------------------------|---------|--------------------|--------------------------------|--------------------|-------------------------------------|------------------|-------------------|-------------------|------------------|--|
| Debtor company taxpayer ID | Debtor company name | Country | Concept | Currency or unit of adjustment | Maturities | | Total | Amortization rate | Interest rate (%) | Nominal rate (%) | |
| | | | | | Up to 90 days TH\$ | More than 90 days up to 1 year TH\$ | | | | | |
| 61808000-5 | Aguas Andinas S.A. | Chile | Buildings | U.F. | 23.953 | 71.857 | 95.810 | Monthly | 0,26 | 0,26 | |
| 61808000-5 | Aguas Andinas S.A. | Chile | Transportequipment | U.F. | 199.117 | 597.352 | 796.469 | Monthly | 0,49 | 0,49 | |
| 96809310-K | Aguas Cordillera S.A. | Chile | Buildings | WEIGHTS | 17.580 | 52.739 | 70.319 | Monthly | 0,24 | 0,24 | |
| 96809310-K | Aguas Cordillera S.A. | Chile | Transportequipment | U.F. | 8.198 | 24.595 | 32.793 | Monthly | 0,45 | 0,45 | |
| 89221000-4 | Aguas Manquehue S.A. | Chile | Transportequipment | U.F. | 821 | 2.463 | 3.284 | Monthly | 0,40 | 0,40 | |
| 96945210-3 | Ecoriles S.A. | Chile | Transportequipment | U.F. | 22.665 | 67.997 | 90.662 | Monthly | 0,46 | 0,46 | |
| 96828120-8 | Hidrogística S.A. | Chile | Buildings | U.F. | 37.646 | 112.937 | 150.583 | Monthly | 0,18 | 0,18 | |
| 96828120-8 | Hidrogística S.A. | Chile | Transportequipment | U.F. | 32.527 | 97.581 | 130.108 | Monthly | 0,53 | 0,53 | |
| 96967550-1 | Análisis Ambientales S.A. | Chile | Buildings | U.F. | 5.802 | 17.405 | 23.207 | Monthly | 0,12 | 0,12 | |
| 96967550-1 | Análisis Ambientales S.A. | Chile | Transportequipment | U.F. | 70.248 | 210.745 | 280.993 | Monthly | 0,51 | 0,51 | |
| 77274820-5 | Inversiones Aguas Metropolitanas S.A. | Chile | Transportequipment | U.F. | 1.454 | - | 1.454 | Monthly | 0,24 | 0,24 | |
| Totals | | | | | 420.011 | 1.255.671 | 1.675.682 | | | | |

| Leasing liabilities (Accounting) Non Current | | | | | | | | | | | |
|--|---------------------------|---------|--------------------|--------------------------------|-------------------------------------|--------------------------------------|------------------------|------------------|-------------------|-------------------|------------------|
| Debtor company taxpayer ID | Debtor company name | Country | Concept | Currency or unit of adjustment | Maturities | | More than 5 years TH\$ | Total | Amortization rate | Interest rate (%) | Nominal rate (%) |
| | | | | | More than 1 year up to 3 years TH\$ | More than 3 years up to 5 years TH\$ | | | | | |
| 61808000-5 | Aguas Andinas S.A. | Chile | Buildings | U.F. | 82.600 | 41.300 | - | 123.900 | Monthly | 0,26 | 0,26 |
| 61808000-5 | Aguas Andinas S.A. | Chile | Transportequipment | U.F. | 661.421 | 330.709 | - | 992.130 | Monthly | 0,49 | 0,49 |
| 96809310-K | Aguas Cordillera S.A. | Chile | Transportequipment | U.F. | 103.962 | 13.341 | - | 117.303 | Monthly | 0,45 | 0,45 |
| 89221000-4 | Aguas Manquehue S.A. | Chile | Transportequipment | U.F. | 2.947 | - | - | 2.947 | Monthly | 0,40 | 0,40 |
| 96945210-3 | Ecoriles S.A. | Chile | Transportequipment | U.F. | 58.897 | 29.448 | - | 88.345 | Monthly | 0,46 | 0,46 |
| 96828120-8 | Hidrogística S.A. | Chile | Buildings | U.F. | 278.064 | 278.064 | 139.032 | 695.160 | Monthly | 0,18 | 0,18 |
| 96828120-8 | Hidrogística S.A. | Chile | Transportequipment | U.F. | 128.155 | 64.078 | - | 192.233 | Monthly | 0,53 | 0,53 |
| 96967550-1 | Análisis Ambientales S.A. | Chile | Buildings | U.F. | 518 | - | - | 518 | Monthly | 0,12 | 0,12 |
| 96967550-1 | Análisis Ambientales S.A. | Chile | Transportequipment | U.F. | 88.069 | 43.644 | - | 131.713 | Monthly | 0,51 | 0,51 |
| Totals | | | | | 1.404.633 | 800.584 | 139.032 | 2.344.249 | | | |

15.2 Leasing liabilities (continued)

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

| Leasing liabilities (Accounting) Current | | | | | | | | | | | |
|--|---------------------------------------|---------|---------------------|--------------------------------|--------------------|-------------------------------------|------------------|-------------------|-------------------|------------------|--|
| Debtor company taxpayer ID | Debtor company name | Country | Concept | Currency or unit of adjustment | Maturities | | Total | Amortization rate | Interest rate (%) | Nominal rate (%) | |
| | | | | | Up to 90 days TH\$ | More than 90 days up to 1 year TH\$ | | | | | |
| 61808000-5 | Aguas Andinas S.A. | Chile | Buildings | U.F. | 24.753 | 74.258 | 99.011 | Monthly | 0,26 | 0,26 | |
| 61808000-5 | Aguas Andinas S.A. | Chile | Transport equipment | U.F. | 214.625 | 643.876 | 858.501 | Monthly | 0,49 | 0,49 | |
| 96809310-K | Aguas Cordillera S.A. | Chile | Buildings | WEIGHTS | 17.273 | 51.818 | 69.091 | Monthly | 0,24 | 0,24 | |
| 96809310-K | Aguas Cordillera S.A. | Chile | Transport equipment | U.F. | 7.966 | 23.897 | 31.863 | Monthly | 0,45 | 0,45 | |
| 89221000-4 | Aguas Manquehue S.A. | Chile | Transport equipment | U.F. | 798 | 2.394 | 3.192 | Monthly | 0,40 | 0,40 | |
| 96945210-3 | Ecoriles S.A. | Chile | Transport equipment | U.F. | 26.875 | 80.626 | 107.501 | Monthly | 0,46 | 0,46 | |
| 96828120-8 | Hidrogística S.A. | Chile | Buildings | U.F. | 36.661 | 109.983 | 146.644 | Monthly | 0,18 | 0,18 | |
| 96828120-8 | Hidrogística S.A. | Chile | Transport equipment | U.F. | 32.426 | 97.278 | 129.704 | Monthly | 0,53 | 0,53 | |
| 96967550-1 | Analisis Ambientales S.A. | Chile | Buildings | U.F. | 7.834 | 23.503 | 31.337 | Monthly | 0,12 | 0,12 | |
| 96967550-1 | Analisis Ambientales S.A. | Chile | Transport equipment | U.F. | 69.017 | 207.051 | 276.068 | Monthly | 0,51 | 0,51 | |
| 77274820-5 | Inversiones Aguas Metropolitanas S.A. | Chile | Transport equipment | U.F. | 1.862 | 1.704 | 3.566 | Monthly | 0,24 | 0,24 | |
| Total | | | | | 440.090 | 1.316.388 | 1.756.478 | | | | |

| Leasing liabilities (Accounting) Non Current | | | | | | | | | | | |
|--|---------------------------|---------|---------------------|--------------------------------|-------------------------------------|--------------------------------------|-------------------|------------------|-------------------|-------------------|------------------|
| Debtor company taxpayer ID | Debtor company name | Country | Concept | Currency or unit of adjustment | Maturities | | More than 5 years | Total | Amortization rate | Interest rate (%) | Nominal rate (%) |
| | | | | | More than 1 year up to 3 years TH\$ | More than 3 years up to 5 years TH\$ | | | | | |
| 61808000-5 | Aguas Andinas S.A. | Chile | Buildings | U.F. | 99.316 | 49.658 | - | 148.974 | Monthly | 0,26 | 0,26 |
| 61808000-5 | Aguas Andinas S.A. | Chile | Transport equipment | U.F. | 795.275 | 397.637 | - | 1.192.912 | Monthly | 0,49 | 0,49 |
| 96809310-K | Aguas Cordillera S.A. | Chile | Transport equipment | U.F. | 130.442 | 13.164 | - | 143.606 | Monthly | 0,45 | 0,45 |
| 89221000-4 | Aguas Manquehue S.A. | Chile | Transport equipment | U.F. | 3.763 | - | - | 3.763 | Monthly | 0,40 | 0,40 |
| 96945210-3 | Ecoriles S.A. | Chile | Transport equipment | U.F. | 81.111 | 40.555 | - | 121.666 | Monthly | 0,46 | 0,46 |
| 96828120-8 | Hidrogística S.A. | Chile | Buildings | U.F. | 297.673 | 297.673 | 148.838 | 744.184 | Monthly | 0,18 | 0,18 |
| 96828120-8 | Hidrogística S.A. | Chile | Transport equipment | U.F. | 137.193 | 68.596 | - | 205.789 | Monthly | 0,53 | 0,53 |
| 96967550-1 | Analisis Ambientales S.A. | Chile | Buildings | U.F. | 518 | - | - | 518 | Monthly | 0,12 | 0,12 |
| 96967550-1 | Analisis Ambientales S.A. | Chile | Transport equipment | U.F. | 90.042 | 110.725 | - | 200.767 | Monthly | 0,51 | 0,51 |
| Total | | | | | 1.635.333 | 978.008 | 148.838 | 2.762.179 | | | |

15.2 Leasing liabilities (continued)

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

| Debtor company taxpayer ID | Debtor company name | Country | Concept | Currency or unit of adjustment | Balances as of January 1, 2024 TH\$ | Interest accrual expense TH\$ | Principal and interest payments TH\$ | Effect of changes in U.F. TH\$ | Balances as of March 31, 2024 TH\$ |
|----------------------------|---------------------------------------|---------|---------------------|--------------------------------|--|----------------------------------|---|-----------------------------------|---------------------------------------|
| 61808000-5 | Aguas Andinas S.A. | Chile | Buildings | U.F. | 220.084 | 4.066 | -4.693 | 253 | 219.710 |
| 61808000-5 | Aguas Andinas S.A. | Chile | Transport equipment | U.F. | 2.079.316 | 35.607 | -328.718 | 2.394 | 1.788.599 |
| 96809310-K | Aguas Cordillera S.A. | Chile | Buildings | WEIGHTS | 188.942 | 3.238 | -26.110 | 24 | 166.094 |
| 96809310-K | Aguas Cordillera S.A. | Chile | Transport equipment | U.F. | 55.618 | 1.032 | -2.332 | 3 | 54.321 |
| 76190084-6 | Aguas del Maipo S.A. | Chile | Transport equipment | U.F. | 6.954 | 130 | -856 | 3 | 6.231 |
| 96828120-8 | Hidrogística S.A. | Chile | Buildings | U.F. | 229.167 | 3.917 | -55.206 | 1.129 | 179.007 |
| 96828120-8 | Hidrogística S.A. | Chile | Transport equipment | U.F. | 890.827 | 15.149 | -60.340 | 107 | 845.743 |
| 96967550-1 | Análisis Ambientales S.A. | Chile | Buildings | U.F. | 335.493 | 6.834 | -20.476 | 490 | 322.341 |
| 96967550-1 | Análisis Ambientales S.A. | Chile | Transport equipment | U.F. | 29.882 | 510 | -6.770 | 103 | 23.725 |
| 77274820-5 | Inversiones Aguas Metropolitanas S.A. | Chile | Transport equipment | U.F. | 482.374 | 6.360 | -74.707 | 133 | 414.160 |
| Totals | | | | | 4.518.657 | 76.843 | (580.208) | 4.639 | 4.019.931 |

| Debtor company taxpayer ID | Debtor company name | Country | Concept | Currency or unit of adjustment | Balances as of January 1, 2023 TH\$ | Increases due to new leasings TH\$ | Interest accrual expense TH\$ | Principal and interest payments TH\$ | Effect of changes in U.F. TH\$ | Balances as of December 31, 2023 TH\$ |
|----------------------------|---------------------------------------|---------|---------------------|--------------------------------|--|---------------------------------------|----------------------------------|---|-----------------------------------|--|
| 61808000-5 | Aguas Andinas S.A. | Chile | Buildings | U.F. | 335.334 | - | 20.522 | (147.104) | 11.332 | 220.084 |
| 61808000-5 | Aguas Andinas S.A. | Chile | Transport equipment | U.F. | 1.615.879 | 1.387.482 | 161.143 | (1.096.313) | 11.125 | 2.079.316 |
| 96809310-K | Aguas Cordillera S.A. | Chile | Buildings | WEIGHTS | 46.332 | 215.064 | 8.549 | (81.241) | 238 | 188.942 |
| 96809310-K | Aguas Cordillera S.A. | Chile | Transport equipment | U.F. | 104.960 | - | 5.838 | (55.656) | 476 | 55.618 |
| 76190084-6 | Aguas del Maipo S.A. | Chile | Transport equipment | U.F. | 11.604 | - | 695 | (5.452) | 107 | 6.954 |
| 96828120-8 | Hidrogística S.A. | Chile | Buildings | U.F. | 225.587 | 123.201 | 19.473 | (146.022) | 6.928 | 229.167 |
| 96828120-8 | Hidrogística S.A. | Chile | Transport equipment | U.F. | 1.078.456 | - | 65.370 | (285.258) | 32.259 | 890.827 |
| 96967550-1 | Análisis Ambientales S.A. | Chile | Buildings | U.F. | 197.924 | 292.096 | 26.018 | (185.137) | 4.592 | 335.493 |
| 96967550-1 | Análisis Ambientales S.A. | Chile | Transport equipment | U.F. | 61.012 | - | 3.518 | (37.094) | 2.446 | 29.882 |
| 77274820-5 | Inversiones Aguas Metropolitanas S.A. | Chile | Transport equipment | U.F. | 391.063 | 337.645 | 45.460 | (297.060) | 5.266 | 482.374 |
| Totals | | | | | 4.070.257 | 2.355.488 | 356.636 | (2.338.485) | 74.761 | 4.518.657 |

Disclosures on operating leasings as a lessee

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

| Non-cancelable future minimum leasing payments, lessees | 31-03-2024 | | 31-03-2023 | |
|--|-------------------|------------------|-------------------|------------------|
| | Renting | Property | Renting | Property |
| Non-cancelable minimum future leasing payments, up to one year, lessees | 1.334.311 | 339.917 | 964.141 | 342.830 |
| Minimum future non-cancelable leasing payments, more than one year and less than five years, lessees | 1.484.093 | 860.156 | 1.294.832 | 979.681 |
| Noncancelable minimum future leasing payments, lessees, total | 2.818.404 | 1.200.073 | 2.258.973 | 1.322.511 |
| Minimum leasing payments under operating leasings | 2.035.321 | 141.804 | 1.726.044 | 401.304 |
| Leasing and subleasing payments recognized in the statement of income, total | 2.035.321 | 141.804 | 1.726.044 | 401.304 |

The consolidated statements of income for the periods ended March 31, 2024 and December 31, 2023 include an expense of Th\$4,818,676 and Th\$2,645,167, respectively, related to short-term leasing payments, which are exempt from the application of IFRS 16 (see Note 2.2 letter G).

Significant operating leasing agreements

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

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

15.5 Disclosures about operating leasings as lessors

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

| Non-cancelable minimum future leasing payments, up to one year, lessors | 31-03-2024 TH\$ | 31-03-2023 TH\$ |
|--|--------------------|--------------------|
| Non-cancelable minimum future leasing payments, up to one year, lessors | 306.371 | 262.259 |
| Amount of contingent rents recognized in the income statement | - | 127.836 |
| Total | 306.371 | 390.095 |

Lessor's significant operating leasing agreements

Income from these items is not material for the Group.

Note 16. DEFERRED TAXES AND INCOME TAXES

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

| Statements of financial position | 31-03-2024 | | 31-12-2023 | |
|----------------------------------|--------------------|--------------------------|--------------------|--------------------------|
| | Deferred tax asset | Deferred tax liabilities | Deferred tax asset | Deferred tax liabilities |
| | TH\$ | TH\$ | TH\$ | TH\$ |
| Gross deferred taxes | 176.509.146 | 130.853.974 | 175.861.083 | 131.130.958 |
| Compensation | (115.450.899) | (115.450.899) | (115.923.014) | (115.923.014) |
| Net deferred tax position | 61.058.247 | 15.403.075 | 59.938.069 | 15.207.944 |

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

Disclosure of deferred tax assets

| Deferred tax assets | 31-03-2024 | 31-12-2023 |
|---|--------------------|--------------------|
| | TH\$ | TH\$ |
| Variation in price-level restatement and depreciation of assets | 148.624.010 | 148.984.428 |
| Allowance for doubtful accounts | 13.495.439 | 12.409.681 |
| Severance indemnity | 5.371.146 | 5.292.375 |
| Deferred income | 1.985.898 | 1.985.898 |
| Vacation provision | 1.419.683 | 1.542.492 |
| Amortizations | 1.376.662 | 1.391.638 |
| Leasing liabilities | 1.084.989 | 1.321.820 |
| Water rights (amortization) | 846.289 | 722.442 |
| Other provisions | 839.382 | 1.115.969 |
| Transaction Tranque La Dehesa | 523.530 | 519.237 |
| Impairment losses due to change in accounting principle | 379.335 | 379.335 |
| Litigation | 198.661 | 63.274 |
| Tax losses | 37.153 | - |
| Others | 326.969 | 132.494 |
| Deferred tax assets | 176.509.146 | 175.861.083 |

Disclosures on deferred tax liabilities

| Deferred tax liabilities | 31-03-2024 TH\$ | 31-12-2023 TH\$ |
|---|--------------------|--------------------|
| Revaluation of land due to change in accounting principle | 60.122.068 | 60.122.068 |
| Revaluations of water rights first time adoption of IFRS | 45.611.780 | 45.611.780 |
| Revaluations of land first-time adoption of IFRS | 22.484.085 | 22.484.085 |
| Amortizations | 1.218.622 | 1.275.198 |
| Assets for rights of use | 1.026.103 | 1.246.515 |
| Investment expense related companies | 387.431 | 387.430 |
| Others | 3.885 | 3.882 |
| Deferred tax liabilities | 130.853.974 | 131.130.958 |
| Net deferred tax position | 45.655.172 | 44.730.125 |

Movements in deferred tax assets

| Movements in deferred tax assets | 31-03-2024 TH\$ | 31-12-2023 TH\$ |
|--|--------------------|--------------------|
| Deferred tax assets, beginning balance | 175.861.083 | 172.774.208 |
| Increases (decreases) in deferred tax assets | (151.821) | 142.616.965 |
| Increases (decreases) due to variation in price-level restatement and depreciation of assets | (285.874) | (139.681.865) |
| Increases (decreases) for allowance for doubtful accounts receivable | 1.085.758 | 151.775 |
| Changes in deferred tax assets | 648.063 | 3.086.875 |
| Changes in deferred tax assets total | 176.509.146 | 175.861.083 |

Movements in deferred tax liabilities

| Movements in deferred tax liabilities | 31-03-2024 TH\$ | 31-12-2023 TH\$ |
|---|--------------------|--------------------|
| Deferred income tax liabilities, beginning balance | 131.130.958 | 131.152.845 |
| Increases (decreases) in deferred tax liabilities | (276.984) | (21.887) |
| Changes in deferred tax liabilities | (276.984) | (21.887) |
| Changes in deferred income tax liabilities total | 130.853.974 | 131.130.958 |

Income tax expense

| Current and deferred income tax income (expense) for current and deferred income tax parts | 31-03-2024 TH\$ | 31-03-2023 TH\$ |
|--|---------------------|---------------------|
| Current tax expense | (18.420.872) | (17.976.853) |
| Current income tax expense | (18.420.872) | (17.976.853) |
| Deferred tax income (expense) on the creation and reversal of temporary differences | 925.048 | 3.930.747 |
| One-time tax expense (disallowed expenses) | (33.224) | (66.048) |
| Income (expense) from other taxes | 891.824 | 3.864.699 |
| Income tax expense | (17.529.048) | (14.112.154) |

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

| Reconciliation between the income tax result recorded and the effective tax rate | 31-03-2024 TH\$ | 31-03-2023 TH\$ |
|--|---------------------|---------------------|
| Tax expense using the statutory rate | (19.450.938) | (17.020.586) |
| Permanent difference due to price-level restatement of tax equity | 1.802.358 | 2.097.237 |
| Permanent variance for disallowed expenses | (28.756) | (66.048) |
| Other permanent differences | 148.288 | 877.243 |
| Adjustments to tax expense using statutory rate | 1.921.890 | 2.908.432 |
| Tax expense using the effective tax rate | (17.529.048) | (14.112.154) |

Reconciliation of the statutory tax rate to the effective tax rate

| | 31-03-2024 | 31-03-2023 |
|--|---------------|---------------|
| Statutory tax rate | 27,00% | 27,00% |
| Permanent difference due to price-level restatement tax equity | (2,50%) | (3,33%) |
| Permanent variance for disallowed expenses | 0,04% | 0,10% |
| Other permanent differences | (0,21%) | (1,37%) |
| Effective tax rate | 24,33% | 22,40% |

Note 17. FINANCIAL INSTRUMENTS

17.1 Capital risk management

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

17.2 Significant accounting policies

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

17.3 Type of financial instruments

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

| Types of financial instruments | Currency | Note | 31-03-2024 | 31-12-2023 |
|--|----------|------|----------------------|----------------------|
| | | | TH\$ | TH\$ |
| Current financial assets | | | | |
| Advance bonuses | CLP | | 6.745.327 | - |
| Other financial assets, current | | | 6.745.327 | - |
| Trade and other receivables | CLP | 5 | 136.545.966 | 127.317.685 |
| Trade and other receivables | USD | 5 | 4.675.457 | 4.675.457 |
| Trade and other receivables | EUR | 5 | 16.155 | 16.155 |
| Total current trade and other accounts receivable | | | 141.237.578 | 132.009.297 |
| Accounts receivable from related entities | CLP | 6 | 45.529 | 14.381 |
| Information on related entities, current | | | 45.529 | 14.381 |
| Total financial assets, current | | | 148.028.434 | 132.023.678 |
| Non-current financial assets | | | | |
| Receivables | CLP | 5 | 3.798.350 | 3.778.724 |
| Other financial assets | CLP | 11 | 7.895.863 | 7.895.863 |
| Total financial assets, non-current | | | 11.694.213 | 11.674.587 |
| Total financial assets | | | 159.722.647 | 143.698.265 |
| Current financial liabilities | | | | |
| Bank loans | CLP | 17.4 | 107.346.207 | 107.083.857 |
| Bonds | UF | 17.4 | 23.455.689 | 20.729.458 |
| Bonds | AUD | 17.4 | 250.556 | 29.507 |
| Bonds | JPY | 17.4 | 167.401 | - |
| Reimbursable financial contributions | CLP | 17.4 | 25.501.187 | 27.573.979 |
| Other financial liabilities, current | | | 156.721.040 | 155.416.801 |
| Leasing liabilities | CLP | 15 | 1.675.682 | 1.756.478 |
| Leasing liabilities, current | | | 1.675.682 | 1.756.478 |
| Trade receivables and other accounts payable | CLP | 18 | 130.301.212 | 177.740.697 |
| Trade receivables and other accounts payable | EUR | 18 | 27.626 | 27.963 |
| Trade receivables and other accounts payable | USD | 18 | 28.628 | 101.078 |
| Trade receivables and other accounts payable, current | | | 130.357.466 | 177.869.738 |
| Accounts payable to related entities | CLP | 6 | 806.226 | 1.281.228 |
| Accounts payable to related entities | EUR | 6 | 302.272 | 302.272 |
| Information on related entities, current | | | 1.108.498 | 1.583.500 |
| Total financial liabilities, current | | | 289.862.686 | 336.626.517 |
| Non-current financial liabilities | | | | |
| Bank loans | CLP | 17.4 | 136.292.337 | 136.240.440 |
| Bonds | UF | 17.4 | 785.380.302 | 785.857.777 |
| Bonds | AUD | 17.4 | 12.560.159 | 11.721.373 |
| Bonds | JPY | 17.4 | 31.780.081 | 30.468.592 |
| Reimbursable financial contributions | CLP | 17.4 | 153.283.292 | 155.029.889 |
| Derivative | CLP | 17.4 | 2.332.106 | 5.742.826 |
| Other financial liabilities, non-current | | | 1.121.628.277 | 1.125.060.897 |
| Leasing liabilities | CLP | 15 | 2.344.249 | 2.762.179 |
| Leasing liabilities, non-current | | | 2.344.249 | 2.762.179 |
| Trade receivables and other accounts payable | CLP | 18 | 1.176.496 | 1.181.871 |
| Other accounts payable, non-current | | | 1.176.496 | 1.181.871 |
| Total financial liabilities, non-current | | | 1.125.149.022 | 1.129.004.947 |
| Total financial liabilities | | | 1.415.011.708 | 1.465.631.464 |

17.4 Disclosures on financial liabilities

Other financial liabilities

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

Reimbursable Financial Contributions (AFR)

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

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

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

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

Reimbursable Financial Contributions, current portion

| Instrument Registration or Identification No. | Currency readjustment index | Residual UF | Book value | | Actual contract interest rate | Effective rate | Placement in Chile or abroad | Issuing company | Debtor's taxpayer ID | Amortization rate | Guaranteed (Y/N) |
|---|-----------------------------------|----------------|------------|------------|--|-------------------|------------------------------------|-----------------------|-------------------------|----------------------|---------------------|
| | | | 31-03-2024 | 31-12-2023 | | | | | | | |
| | | | TH\$ | TH\$ | | | | | | | |
| AFR | UF | 512.844 | 19.362.448 | 20.589.010 | 3,27% | 3,17% | Chile | Aguas Andinas S.A. | 61.808.000-5 | At maturity | No |
| AFR | UF | 86.019 | 3.243.512 | 3.918.875 | 3,00% | 2,90% | Chile | Aguas Cordillera S.A. | 96.809.310-k | At maturity | No |
| AFR | UF | 76.723 | 2.895.227 | 3.066.094 | 2,90% | 2,86% | Chile | Aguas Manquehue S.A. | 89.221.000-4 | At maturity | No |
| | | 675.586 | 25.501.187 | 27.573.979 | | | | | | | |

Refundable Financial Contributions, non-current portion

| Instrument Registration or Identification No. | Currency readjustment index | Residual UF | Book value | | | Expiration date | Actual contract interest rate | Effective rate | Issuing company | Debtor's taxpayer ID | Amortization rate | Guaranteed (Y/N) |
|---|-----------------------------------|-------------|-------------|-------------|------------|--------------------|--|-----------------------|-----------------|-------------------------|----------------------|---------------------|
| | | | 31-03-2024 | 31-12-2023 | TH\$ | | | | | | | |
| | | | TH\$ | TH\$ | | | | | | | | |
| AFR | UF | 3.213.562 | 119.970.537 | 120.389.286 | 19-12-2038 | 2,45% | 2,35% | Aguas Andinas S.A. | 61.808.000-5 | At maturity | No | |
| AFR | UF | 522.895 | 19.524.428 | 20.229.845 | 15-12-2038 | 2,53% | 2,38% | Aguas Cordillera S.A. | 96.809.310-k | At maturity | No | |
| AFR | UF | 369.116 | 13.788.327 | 14.410.758 | 01-08-2038 | 2,35% | 2,26% | Aguas Manquehue S.A. | 89.221.000-4 | At maturity | No | |
| | | 4.105.573 | 153.283.292 | 155.029.889 | | | | | | | | |

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

Balances of current bank loans, current period

| Current bank loans - Carrying amounts | | | | | | | | | | | |
|---------------------------------------|-----------------------|---------------------------|-------------------------|--------------------------------|--------------------|-------------------------------------|--------------------|-------------|-------------------|--------------------|------------------|
| RUT debtor company | Name of debtor entity | Country of debtor company | Name of creditor entity | Currency or unit of adjustment | Maturities | | | Total | Amortization rate | Effective rate (%) | Nominal rate (%) |
| | | | | | Up to 90 days TH\$ | More than 90 days up to 1 year TH\$ | Total TH\$ | | | | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco de Chile | CLP | 4.779.791 | 4.424.891 | 9.204.682 | Semiannual | 8,83% | 8,83% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BCI Bank | CLP | 854.559 | - | 854.559 | At maturity | 10,32% | 10,10% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco de Chile | CLP | - | 27.982.706 | 27.982.706 | At maturity | 1,95% | 1,90% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BICE Bank | CLP | 108.500 | 20.000.000 | 20.108.500 | At maturity | 2,10% | 2,10% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BCI Bank | CLP | 22.000.000 | 8.126 | 22.008.126 | At maturity | 1,90% | 1,90% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BTG Pactual Bank | CLP | - | 149.160 | 149.160 | At maturity | 7,13% | 6,95% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BCI Bank | CLP | 24.963.824 | 35.417 | 24.999.241 | At maturity | 1,49% | 1,50% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Scotiabank | CLP | 1.174.283 | - | 1.174.283 | At maturity | 9,78% | 9,52% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco Itau | CLP | | 260.000 | 260.000 | Semiannual | 9,08% | 8,80% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco de Chile | CLP | | | | At maturity | 0,00% | 0,00% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BCI Bank | CLP | | | | At maturity | 0,00% | 0,00% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Scotiabank | CLP | | | | At maturity | 0,00% | 0,00% | |
| 96.809.310-K | Aguas Cordillera S.A. | Chile | Scotiabank | CLP | 604.950 | - | 604.950 | Semiannual | 9,81% | 9,81% | |
| Total | | | | | 54.485.907 | 52.860.300 | 107.346.207 | | | | |

| Current bank loans - Nominal Values | | | | | | | | | | | | |
|-------------------------------------|-----------------------|---------------------------|-------------------------|--------------------------------|--------------------|-------------------------------------|------------|--------------------|-------------------|--------------------|------------------|--|
| RUT debtor company | Name of debtor entity | Country of debtor company | Name of creditor entity | Currency or unit of adjustment | Maturities | | | | Amortization rate | Effective rate (%) | Nominal rate (%) | |
| | | | | | Up to 90 days TH\$ | More than 90 days up to 1 year TH\$ | Total TH\$ | | | | | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco de Chile | CLP | 4.779.793 | 4.424.890 | | 9.204.683 | Semiannual | 8,83% | 8,83% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BCI Bank | CLP | 870.429 | - | | 870.429 | At maturity | 10,32% | 10,10% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco de Chile | CLP | - | 28.005.914 | | 28.005.914 | At maturity | 1,95% | 1,90% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BICE Bank | CLP | 108.500 | 20.000.000 | | 20.108.500 | At maturity | 2,10% | 2,10% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BCI Bank | CLP | 22.000.000 | 8.126 | | 22.008.126 | At maturity | 1,90% | 1,90% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BTG Pactual Bank | CLP | - | 221.628 | | 221.628 | At maturity | 7,13% | 6,95% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BCI Bank | CLP | 25.000.000 | 35.417 | | 25.035.417 | At maturity | 1,49% | 1,50% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Scotiabank | CLP | 1.245.533 | - | | 1.245.533 | At maturity | 9,78% | 9,52% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco Itau | CLP | | 308.000 | | 308.000 | Semiannual | 9,08% | 8,80% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco de Chile | CLP | | | | | At maturity | 0,00% | 0,00% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BCI Bank | CLP | | | | | At maturity | 0,00% | 0,00% | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Scotiabank | CLP | | | | | At maturity | 0,00% | 0,00% | |
| 96.809.310-K | Aguas Cordillera S.A. | Chile | Scotiabank | CLP | 604.950 | - | | 604.950 | Semiannual | 9,81% | 9,81% | |
| Total | | | | | 54.609.205 | 53.003.975 | | 107.613.180 | | | | |

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

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

Balances of current bank loans, prior period

| Non-current bank loans - Carrying Values | | | | | | | | | | |
|--|-----------------------|---------------------------|-------------------------|--------------------------------|--------------------|-------------------------------------|--------------------|-------------------|--------------------|------------------|
| RUT debtor company | Name of debtor entity | Country of debtor company | Name of creditor entity | Currency or unit of adjustment | Maturities | | | Amortization rate | Effective rate (%) | Nominal rate (%) |
| | | | | | Up to 90 days TH\$ | More than 90 days up to 1 year TH\$ | Total TH\$ | | | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco de Chile | CLP | - | 8.908.389 | 8.908.389 | Semiannual | 8,83% | 8,83% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BCI Bank | CLP | - | 362.578 | 362.578 | At maturity | 10,33% | 10,10% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco de Chile | CLP | 105.636 | 28.000.000 | 28.105.636 | At maturity | 1,96% | 1,90% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BICE Bank | CLP | - | 20.002.333 | 20.002.333 | At maturity | 2,10% | 2,10% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BCI Bank | CLP | 113.765 | 22.000.000 | 22.113.765 | At maturity | 1,90% | 1,90% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BTG Pactual Bank | CLP | 1.021.576 | - | 1.021.576 | At maturity | 9,77% | 9,53% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BCI Bank | CLP | 58.897 | 25.000.000 | 25.058.897 | At maturity | 1,54% | 1,50% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Scotiabank | CLP | - | 452.350 | 452.350 | At maturity | 9,80% | 9,52% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco Itau | CLP | 949.333 | - | 949.333 | Semiannual | 9,09% | 8,80% |
| 96.809.310-K | Aguas Cordillera S.A. | Chile | Scotiabank | CLP | - | 109.000 | 109.000 | Semiannual | 9,81% | 9,81% |
| Total | | | | | 2.249.207 | 104.834.650 | 107.083.857 | | | |

| Non-current bank loans - Nominal Values | | | | | | | | | | |
|---|-----------------------|---------------------------|-------------------------|--------------------------------|--------------------|-------------------------------------|--------------------|-------------------|--------------------|------------------|
| RUT debtor company | Name of debtor entity | Country of debtor company | Name of creditor entity | Currency or unit of adjustment | Maturities | | | Amortization rate | Effective rate (%) | Nominal rate (%) |
| | | | | | Up to 90 days TH\$ | More than 90 days up to 1 year TH\$ | Total TH\$ | | | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco de Chile | CLP | - | 8.908.389 | 8.908.389 | Semiannual | 8,83% | 8,83% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BCI Bank | CLP | - | 378.447 | 378.447 | At maturity | 10,33% | 10,10% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco de Chile | CLP | 140.448 | 28.000.000 | 28.140.448 | At maturity | 1,96% | 1,90% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BICE Bank | CLP | - | 20.002.333 | 20.002.333 | At maturity | 2,10% | 2,10% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BCI Bank | CLP | 113.765 | 22.000.000 | 22.113.765 | At maturity | 1,90% | 1,90% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BTG Pactual Bank | CLP | 1.094.044 | - | 1.094.044 | At maturity | 9,77% | 9,53% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BCI Bank | CLP | 131.250 | 25.000.000 | 25.131.250 | At maturity | 1,54% | 1,50% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Scotiabank | CLP | - | 523.600 | 523.600 | At maturity | 9,80% | 9,52% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco Itau | CLP | 997.333 | - | 997.333 | Semiannual | 9,09% | 8,80% |
| 96.809.310-K | Aguas Cordillera S.A. | Chile | Scotiabank | CLP | - | 109.000 | 109.000 | Semiannual | 9,81% | 9,81% |
| Total | | | | | 2.476.840 | 104.921.769 | 107.398.609 | | | |

(*) Corresponds to activation of bank charges.

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

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

Balances of non-current bank loans, current period

| Non-current bank loans - Carrying amounts | | | | | | | | | | |
|---|-----------------------|---------------------------|-------------------------|--------------------------------|--------------------------------|---------------------------------|--------------------|-------------------|--------------------|------------------|
| RUT debtor company | Name of debtor entity | Country of debtor company | Name of creditor entity | Currency or unit of adjustment | Maturities | | | Amortization rate | Effective rate (%) | Nominal rate (%) |
| | | | | | More than 1 year up to 3 years | More than 3 years up to 5 years | Total | | | |
| TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco de Chile | CLP | 4.424.891 | - | 4.424.891 | Semiannual | 8,83% | 8,83% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BCI Bank | CLP | 19.257.078 | - | 19.257.078 | At maturity | 10,32% | 10,10% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BTG Pactual Bank | CLP | 32.769.805 | - | 32.769.805 | At maturity | 7,13% | 6,95% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Scotiabank | CLP | 29.956.563 | - | 29.956.563 | At maturity | 9,78% | 9,52% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco Itau 2 | CLP | | 29.884.000 | 29.884.000 | Semiannual | 9,08% | 8,80% |
| 96.809.310-K | Aguas Cordillera S.A. | Chile | Scotiabank | CLP | 20.000.000 | - | 20.000.000 | Semiannual | 9,81% | 9,81% |
| Total | | | | | 106.408.337 | 29.884.000 | 136.292.337 | | | |

| Non-current bank loans - Nominal values | | | | | | | | | | |
|---|-----------------------|---------------------------|-------------------------|--------------------------------|--------------------------------|---------------------------------|--------------------|-------------------|--------------------|------------------|
| RUT debtor company | Name of debtor entity | Country of debtor company | Name of creditor entity | Currency or unit of adjustment | Maturities | | | Amortization rate | Effective rate (%) | Nominal rate (%) |
| | | | | | More than 1 year up to 3 years | More than 3 years up to 5 years | Total | | | |
| TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco de Chile | CLP | 4.424.891 | - | 4.424.891 | Semiannual | 8,83% | 8,83% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BCI Bank | CLP | 19.270.304 | - | 19.270.304 | At maturity | 10,32% | 10,10% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BTG Pactual Bank | CLP | 32.800.000 | - | 32.800.000 | At maturity | 7,13% | 6,95% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Scotiabank | CLP | 30.000.000 | - | 30.000.000 | At maturity | 9,78% | 9,52% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco Itau 2 | CLP | | 30.000.000 | 30.000.000 | Semiannual | 9,08% | 8,80% |
| 96.809.310-K | Aguas Cordillera S.A. | Chile | Scotiabank | CLP | 20.000.000 | - | 20.000.000 | Semiannual | 9,81% | 9,81% |
| Total | | | | | 106.495.195 | 30.000.000 | 136.495.195 | | | |

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

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

Balances of non-current bank loans, prior period

| Non-current bank loans - Carrying amounts | | | | | | | | | | |
|---|-----------------------|---------------------------|-------------------------|--------------------------------|--------------------------------|---------------------------------|--------------------|-------------------|--------------------|------------------|
| RUT debtor company | Name of debtor entity | Country of debtor company | Name of creditor entity | Currency or unit of adjustment | Maturities | | | Amortization rate | Effective rate (%) | Nominal rate (%) |
| | | | | | More than 1 year up to 3 years | More than 3 years up to 5 years | Total | | | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco de Chile | CLP | 4.424.891 | - | 4.424.891 | Semiannual | 8,83% | 8,83% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BCI Bank | CLP | 19.253.111 | - | 19.253.111 | At maturity | 10,33% | 10,10% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BTG Pactual Bank | CLP | 32.751.688 | - | 32.751.688 | At maturity | 9,77% | 9,53% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Scotiabank | CLP | 29.938.750 | - | 29.938.750 | At maturity | 9,80% | 9,52% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco Itau 2 | CLP | - | 29.872.000 | 29.872.000 | Semiannual | 9,09% | 8,80% |
| 96.809.310-K | Aguas Cordillera S.A. | Chile | Scotiabank | CLP | 20.000.000 | - | 20.000.000 | Semiannual | 9,81% | 9,81% |
| Total | | | | | 106.368.440 | 29.872.000 | 136.240.440 | | | |

| Non-current bank loans - Nominal values | | | | | | | | | | |
|---|-----------------------|---------------------------|-------------------------|--------------------------------|--------------------------------|---------------------------------|--------------------|-------------------|--------------------|------------------|
| RUT debtor company | Name of debtor entity | Country of debtor company | Name of creditor entity | Currency or unit of adjustment | Maturities | | | Amortization rate | Effective rate (%) | Nominal rate (%) |
| | | | | | More than 1 year up to 3 years | More than 3 years up to 5 years | Total | | | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco de Chile | CLP | 4.424.891 | - | 4.424.891 | Semiannual | 8,83% | 8,83% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BCI Bank | CLP | 19.270.304 | - | 19.270.304 | At maturity | 10,33% | 10,10% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | BTG Pactual Bank | CLP | 32.800.000 | - | 32.800.000 | At maturity | 9,77% | 9,53% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Scotiabank | CLP | 30.000.000 | - | 30.000.000 | At maturity | 9,80% | 9,52% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | Banco Itau 2 | CLP | - | 30.000.000 | 30.000.000 | Semiannual | 9,09% | 8,80% |
| 96.809.310-K | Aguas Cordillera S.A. | Chile | Scotiabank | CLP | 20.000.000 | - | 20.000.000 | Semiannual | 9,81% | 9,81% |
| Total | | | | | 106.495.195 | 30.000.000 | 136.495.195 | | | |

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

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

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

Total current liabilities to the public, current period

| Current liabilities to the public - Carrying amounts | | | | | | | | | | | | |
|--|-----------------------|---------------------------|---------------------|------------|-----------------|--------------------------------|--------------------|-------------------------------------|-------------------|-------------------|--------------------|------------------|
| RUT debtor company | Name of debtor entity | Country of debtor company | Registration number | Series | Expiration date | Currency or unit of adjustment | Maturities | | | Amortization rate | Effective rate (%) | Nominal rate (%) |
| | | | | | | | Up to 90 days TH\$ | More than 90 days up to 1 year TH\$ | Total TH\$ | | | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 630 | BAGUA-M | 01-04-2031 | UF | 1.364.459 | - | 1.364.459 | At maturity | 4,17% | 4,20% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 655 | BAGUA-P | 01-10-2033 | UF | 1.073.609 | - | 1.073.609 | At maturity | 3,83% | 3,86% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 655 | BAGUA-Q | 01-06-2032 | UF | 791.156 | - | 791.156 | At maturity | 3,96% | 4,00% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 713 | BAGUA-S | 01-04-2035 | UF | 1.639.308 | - | 1.639.308 | Semiannual | 3,91% | 3,90% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 713 | BAGUA-U | 01-04-2036 | UF | 1.392.188 | - | 1.392.188 | At maturity | 3,81% | 3,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 778 | BAGUA-V | 01-04-2037 | UF | 1.287.071 | - | 1.287.071 | At maturity | 3,50% | 3,50% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 778 | BAGUA-W | 01-06-2037 | UF | 981.543 | - | 981.543 | Semiannual | 3,21% | 3,30% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 806 | BAGUA-X | 01-02-2038 | UF | - | 252.761 | 252.761 | At maturity | 3,11% | 3,00% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 806 | BAGUA-AA | 15-01-2040 | UF | - | 453.770 | 453.770 | Semiannual | 3,30% | 3,20% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 887 | BAGUA-AD | 15-03-2043 | UF | - | 69.179 | 69.179 | Semiannual | 2,85% | 2,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 886 | BAGUA-AC | 15-03-2025 | UF | 6.946.806 | 6.955.036 | 13.901.842 | Semiannual | 1,92% | 1,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 887 | BAGUA-AE | 15-03-2044 | UF | - | 248.803 | 248.803 | Semiannual | 2,16% | 2,50% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | - | AUD SERIES | 14-12-2037 | AUD | 250.556 | - | 250.556 | Semiannual | 7,08% | 6,82% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | - | JPY SERIES | 14-12-2037 | JPY | 167.401 | - | 167.401 | Semiannual | 2,36% | 2,16% |
| Total | | | | | | | 15.894.097 | 7.979.549 | 23.873.646 | | | |

| Current liabilities to the public - Nominal values | | | | | | | | | | | | |
|--|-----------------------|---------------------------|---------------------|------------|-----------------|--------------------------------|--------------------|-------------------------------------|-------------------|-------------------|--------------------|------------------|
| RUT debtor company | Name of debtor entity | Country of debtor company | Registration number | Series | Expiration date | Currency or unit of adjustment | Maturities | | | Amortization rate | Effective rate (%) | Nominal rate (%) |
| | | | | | | | Up to 90 days TH\$ | More than 90 days up to 1 year TH\$ | Total TH\$ | | | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 630 | BAGUA-M | 01-04-2031 | UF | 1.349.166 | - | 1.349.166 | At maturity | 4,17% | 4,20% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 655 | BAGUA-P | 01-10-2033 | UF | 1.063.675 | - | 1.063.675 | At maturity | 3,83% | 3,86% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 655 | BAGUA-Q | 01-06-2032 | UF | 808.060 | - | 808.060 | At maturity | 3,96% | 4,00% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 713 | BAGUA-S | 01-04-2035 | UF | 1.647.690 | - | 1.647.690 | Semiannual | 3,91% | 3,90% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 713 | BAGUA-U | 01-04-2036 | UF | 1.396.423 | - | 1.396.423 | At maturity | 3,81% | 3,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 778 | BAGUA-V | 01-04-2037 | UF | 1.287.071 | - | 1.287.071 | At maturity | 3,50% | 3,50% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 778 | BAGUA-W | 01-06-2037 | UF | 930.845 | - | 930.845 | Semiannual | 3,21% | 3,30% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 806 | BAGUA-X | 01-02-2038 | UF | - | 294.552 | 294.552 | At maturity | 3,11% | 3,00% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 806 | BAGUA-AA | 15-01-2040 | UF | - | 497.228 | 497.228 | Semiannual | 3,30% | 3,20% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 887 | BAGUA-AD | 15-03-2043 | UF | - | 91.682 | 91.682 | Semiannual | 2,85% | 2,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 886 | BAGUA-AC | 15-03-2025 | UF | 6.966.113 | 6.955.035 | 13.921.148 | Semiannual | 1,92% | 1,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 887 | BAGUA-AE | 15-03-2044 | UF | - | 81.922 | 81.922 | Semiannual | 2,16% | 2,50% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | - | AUD SERIES | 14-12-2037 | AUD | 262.293 | - | 262.293 | Semiannual | 7,08% | 6,82% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | - | JPY SERIES | 14-12-2037 | JPY | 210.276 | - | 210.276 | Semiannual | 2,36% | 2,16% |
| Total | | | | | | | 15.921.612 | 7.920.419 | 23.842.031 | | | |

Total current liabilities to the public, prior period

| RUT debtor company | Name of debtor entity | Country of debtor company | Registration number | Series | Expiration date | Currency or unit of adjustment | Maturities | | | Amortization rate | Effective rate (%) | Nominal rate (%) |
|--------------------|-----------------------|---------------------------|---------------------|------------|-----------------|--------------------------------|--------------------|-------------------------------------|-------------------|-------------------|--------------------|------------------|
| | | | | | | | Up to 90 days TH\$ | More than 90 days up to 1 year TH\$ | Total TH\$ | | | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 630 | BAGUA-M | 01-04-2031 | UF | - | 684.481 | 684.481 | At maturity | 4,17% | 4,20% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 655 | BAGUA-P | 01-10-2033 | UF | - | 537.293 | 537.293 | At maturity | 3,83% | 3,86% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 655 | BAGUA-Q | 01-06-2032 | UF | - | 216.655 | 216.655 | At maturity | 4,04% | 4,00% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 713 | BAGUA-S | 01-04-2035 | UF | - | 808.708 | 808.708 | Semiannual | 3,91% | 3,90% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 713 | BAGUA-U | 01-04-2036 | UF | - | 688.263 | 688.263 | At maturity | 3,81% | 3,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 778 | BAGUA-V | 01-04-2037 | UF | - | 638.259 | 638.259 | At maturity | 3,50% | 3,50% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 778 | BAGUA-W | 01-06-2037 | UF | - | 282.112 | 282.112 | Semiannual | 3,21% | 3,30% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 806 | BAGUA-X | 01-02-2038 | UF | 687.649 | - | 687.649 | At maturity | 3,11% | 3,00% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 806 | BAGUA-AA | 15-01-2040 | UF | 1.033.510 | - | 1.033.510 | Semiannual | 3,30% | 3,20% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 887 | BAGUA-AD | 15-03-2043 | UF | 579.839 | - | 579.839 | Semiannual | 2,85% | 2,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 886 | BAGUA-AC | 15-03-2025 | UF | 6.976.894 | 6.889.700 | 13.866.594 | Semiannual | 1,97% | 1,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 887 | BAGUA-AE | 15-03-2044 | UF | 706.095 | 0 | 706.095 | Semiannual | 2,15% | 2,50% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 0 | AUD SERIES | 14-12-2037 | AUD | - | 29.507 | 29.507 | Semiannual | 7,08% | 6,82% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 0 | JPY SERIES | 14-12-2037 | JPY | - | - | - | Semiannual | 2,35% | 2,16% |
| Total | | | | | | | 9.983.987 | 10.774.978 | 20.758.965 | | | |

| Current liabilities to the public - Nominal values | | | | | | | | | | | | |
|--|-----------------------|---------------------------|---------------------|------------|-----------------|--------------------------------|--------------------|-------------------------------------|-------------------|-------------------|--------------------|------------------|
| RUT debtor company | Name of debtor entity | Country of debtor company | Registration number | Series | Expiration date | Currency or unit of adjustment | Maturities | | | Amortization rate | Effective rate (%) | Nominal rate (%) |
| | | | | | | | Up to 90 days TH\$ | More than 90 days up to 1 year TH\$ | Total TH\$ | | | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 630 | BAGUA-M | 01-04-2031 | UF | - | 669.051 | 669.051 | At maturity | 4,17% | 4,20% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 655 | BAGUA-P | 01-10-2033 | UF | - | 527.477 | 527.477 | At maturity | 3,83% | 3,86% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 655 | BAGUA-Q | 01-06-2032 | UF | - | 200.359 | 200.359 | At maturity | 4,04% | 4,00% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 713 | BAGUA-S | 01-04-2035 | UF | - | 817.090 | 817.090 | Semiannual | 3,91% | 3,90% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 713 | BAGUA-U | 01-04-2036 | UF | - | 692.486 | 692.486 | At maturity | 3,81% | 3,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 778 | BAGUA-V | 01-04-2037 | UF | - | 638.259 | 638.259 | At maturity | 3,50% | 3,50% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 778 | BAGUA-W | 01-06-2037 | UF | - | 230.803 | 230.803 | Semiannual | 3,21% | 3,30% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 806 | BAGUA-X | 01-02-2038 | UF | 730.342 | - | 730.342 | At maturity | 3,11% | 3,00% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 806 | BAGUA-AA | 15-01-2040 | UF | 1.077.145 | - | 1.077.145 | Semiannual | 3,30% | 3,20% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 887 | BAGUA-AD | 15-03-2043 | UF | 602.413 | - | 602.413 | Semiannual | 2,85% | 2,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 886 | BAGUA-AC | 15-03-2025 | UF | 7.007.196 | 6.898.005 | 13.905.201 | Semiannual | 1,97% | 1,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 887 | BAGUA-AE | 15-03-2044 | UF | 538.285 | - | 538.285 | Semiannual | 2,15% | 2,50% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 0 | AUD SERIES | 14-12-2037 | AUD | - | 40.866 | 40.866 | Semiannual | 7,08% | 6,82% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 0 | JPY SERIES | 14-12-2037 | JPY | - | 33.642 | 33.642 | Semiannual | 2,35% | 2,16% |
| Total | | | | | | | 9.955.381 | 10.748.038 | 20.703.419 | | | |

Total non-current obligations to the public, current period

| Non-current liabilities to the public - Carrying amounts | | | | | | | | | | | | |
|--|-----------------------|---------------------------|---------------------|------------|-----------------|--------------------------------|--|---------------------------|---------------|-------------------|--------------------|------------------|
| RUT debtor company | Name of debtor entity | Country of debtor company | Registration number | Series | Expiration date | Currency or unit of adjustment | Maturities | | | Amortization rate | Effective rate (%) | Nominal rate (%) |
| | | | | | | | More than 1 year up to 3 years TH\$ | More than 5 years TH\$ | Total TH\$ | | | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 630 | BAGUA-M | 01-04-2031 | UF | - | 65.022.212 | 65.022.212 | At maturity | 4,17% | 4,20% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 655 | BAGUA-P | 01-10-2033 | UF | - | 55.743.015 | 55.743.015 | At maturity | 3,83% | 3,86% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 655 | BAGUA-Q | 01-06-2032 | UF | - | 61.390.156 | 61.390.156 | At maturity | 3,96% | 4,00% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 713 | BAGUA-S | 01-04-2035 | UF | - | 85.219.252 | 85.219.252 | Semiannual | 3,91% | 3,90% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 713 | BAGUA-U | 01-04-2036 | UF | - | 74.127.907 | 74.127.907 | At maturity | 3,81% | 3,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 778 | BAGUA-V | 01-04-2037 | UF | - | 74.187.040 | 74.187.040 | At maturity | 3,50% | 3,50% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 778 | BAGUA-W | 01-06-2037 | UF | - | 85.989.839 | 85.989.839 | Semiannual | 3,21% | 3,30% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 806 | BAGUA-X | 01-02-2038 | UF | - | 58.654.454 | 58.654.454 | At maturity | 3,11% | 3,00% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 806 | BAGUA-AA | 15-01-2040 | UF | - | 73.382.675 | 73.382.675 | Semiannual | 3,30% | 3,20% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 887 | BAGUA-AD | 15-03-2043 | UF | - | 73.675.745 | 73.675.745 | Semiannual | 2,85% | 2,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 887 | BAGUA-AE | 15-03-2044 | UF | - | 77.988.007 | 77.988.007 | Semiannual | 2,16% | 2,50% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 0 | AUD SERIES | 14-12-2037 | AUD | - | 12.560.159 | 12.560.159 | Semiannual | 7,08% | 6,82% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 0 | JPY SERIES | 14-12-2037 | JPY | - | 31.780.081 | 31.780.081 | Semiannual | 2,36% | 2,16% |
| | | | | | | | - | 829.720.542 | 829.720.542 | | | |

| Non-current liabilities to the public - Nominal values | | | | | | | | | | | | |
|--|-----------------------|---------------------------|---------------------|------------|-----------------|--------------------------------|--|---------------------------|--------------------|-------------------|--------------------|------------------|
| RUT debtor company | Name of debtor entity | Country of debtor company | Registration number | Series | Expiration date | Currency or unit of adjustment | Maturities | | | Amortization rate | Effective rate (%) | Nominal rate (%) |
| | | | | | | | More than 1 year up to 3 years TH\$ | More than 5 years TH\$ | Total TH\$ | | | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 630 | BAGUA-M | 01-04-2031 | UF | - | 64.913.660 | 64.913.660 | At maturity | 4,17% | 4,20% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 655 | BAGUA-P | 01-10-2033 | UF | - | 55.640.280 | 55.640.280 | At maturity | 3,83% | 3,86% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 655 | BAGUA-Q | 01-06-2032 | UF | - | 61.204.308 | 61.204.308 | At maturity | 3,96% | 4,00% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 713 | BAGUA-S | 01-04-2035 | UF | - | 85.315.096 | 85.315.096 | Semiannual | 3,91% | 3,90% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 713 | BAGUA-U | 01-04-2036 | UF | - | 74.187.040 | 74.187.040 | At maturity | 3,81% | 3,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 778 | BAGUA-V | 01-04-2037 | UF | - | 74.187.040 | 74.187.040 | At maturity | 3,50% | 3,50% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 778 | BAGUA-W | 01-06-2037 | UF | - | 85.315.096 | 85.315.096 | Semiannual | 3,21% | 3,30% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 806 | BAGUA-X | 01-02-2038 | UF | - | 59.349.632 | 59.349.632 | At maturity | 3,11% | 3,00% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 806 | BAGUA-AA | 15-01-2040 | UF | - | 74.187.040 | 74.187.040 | Semiannual | 3,30% | 3,20% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 887 | BAGUA-AD | 15-03-2043 | UF | - | 74.187.040 | 74.187.040 | Semiannual | 2,85% | 2,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 887 | BAGUA-AE | 15-03-2044 | UF | - | 74.187.040 | 74.187.040 | Semiannual | 2,16% | 2,50% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 0 | AUD SERIES | 14-12-2037 | AUD | - | 12.819.800 | 12.819.800 | Semiannual | 7,08% | 6,82% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 0 | JPY SERIES | 14-12-2037 | JPY | - | 32.450.000 | 32.450.000 | Semiannual | 2,36% | 2,16% |
| Total | | | | | | | - | 827.943.072 | 827.943.072 | | | |

Total non-current liabilities to the public, prior period

| Non-current liabilities to the public - Carrying amounts | | | | | | | | | | | |
|--|-----------------------|---------------------------|---------------------|------------|-----------------|--------------------------------|-------------------|-------------|-------------------|--------------------|------------------|
| RUT debtor company | Name of debtor entity | Country of debtor company | Registration number | Series | Expiration date | Currency or unit of adjustment | Maturities | | Amortization rate | Effective rate (%) | Nominal rate (%) |
| | | | | | | | More than 5 years | Total | | | |
| TH\$ | TH\$ | | | | | | | | | | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 630 | BAGUA-M | 01-04-2031 | UF | 65.022.212 | 65.022.212 | At maturity | 4,17% | 4,20% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 655 | BAGUA-P | 01-10-2033 | UF | 55.743.015 | 55.743.015 | At maturity | 3,83% | 3,86% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 655 | BAGUA-Q | 01-06-2032 | UF | 61.390.156 | 61.390.156 | At maturity | 3,96% | 4,00% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 713 | BAGUA-S | 01-04-2035 | UF | 85.219.252 | 85.219.252 | Semiannual | 3,91% | 3,90% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 713 | BAGUA-U | 01-04-2036 | UF | 74.127.907 | 74.127.907 | At maturity | 3,81% | 3,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 778 | BAGUA-V | 01-04-2037 | UF | 74.187.040 | 74.187.040 | At maturity | 3,50% | 3,50% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 778 | BAGUA-W | 01-06-2037 | UF | 85.989.839 | 85.989.839 | Semiannual | 3,21% | 3,30% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 806 | BAGUA-X | 01-02-2038 | UF | 58.654.454 | 58.654.454 | At maturity | 3,11% | 3,00% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 806 | BAGUA-AA | 15-01-2040 | UF | 73.382.675 | 73.382.675 | Semiannual | 3,30% | 3,20% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 887 | BAGUA-AD | 15-03-2043 | UF | 73.675.745 | 73.675.745 | Semiannual | 2,85% | 2,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 887 | BAGUA-AE | 15-03-2044 | UF | 77.988.007 | 77.988.007 | Semiannual | 2,16% | 2,50% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 0 | AUD SERIES | 14-12-2037 | AUD | 12.560.159 | 12.560.159 | Semiannual | 7,08% | 6,82% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 0 | JPY SERIES | 14-12-2037 | JPY | 31.780.081 | 31.780.081 | Semiannual | 2,36% | 2,16% |
| | | | | | | | 829.720.542 | 829.720.542 | | | |

| Non-current liabilities to the public - Nominal values | | | | | | | | | | | |
|--|-----------------------|---------------------------|---------------------|------------|-----------------|--------------------------------|--------------------|--------------------|-------------------|--------------------|------------------|
| RUT debtor company | Name of debtor entity | Country of debtor company | Registration number | Series | Expiration date | Currency or unit of adjustment | Maturities | | Amortization rate | Effective rate (%) | Nominal rate (%) |
| | | | | | | | More than 5 years | Total | | | |
| TH\$ | TH\$ | | | | | | | | | | |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 630 | BAGUA-M | 01-04-2031 | UF | 64.913.660 | 64.913.660 | At maturity | 4,17% | 4,20% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 655 | BAGUA-P | 01-10-2033 | UF | 55.640.280 | 55.640.280 | At maturity | 3,83% | 3,86% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 655 | BAGUA-Q | 01-06-2032 | UF | 61.204.308 | 61.204.308 | At maturity | 3,96% | 4,00% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 713 | BAGUA-S | 01-04-2035 | UF | 85.315.096 | 85.315.096 | Semiannual | 3,91% | 3,90% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 713 | BAGUA-U | 01-04-2036 | UF | 74.187.040 | 74.187.040 | At maturity | 3,81% | 3,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 778 | BAGUA-V | 01-04-2037 | UF | 74.187.040 | 74.187.040 | At maturity | 3,50% | 3,50% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 778 | BAGUA-W | 01-06-2037 | UF | 85.315.096 | 85.315.096 | Semiannual | 3,21% | 3,30% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 806 | BAGUA-X | 01-02-2038 | UF | 59.349.632 | 59.349.632 | At maturity | 3,11% | 3,00% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 806 | BAGUA-AA | 15-01-2040 | UF | 74.187.040 | 74.187.040 | Semiannual | 3,30% | 3,20% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 887 | BAGUA-AD | 15-03-2043 | UF | 74.187.040 | 74.187.040 | Semiannual | 2,85% | 2,80% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 887 | BAGUA-AE | 15-03-2044 | UF | 74.187.040 | 74.187.040 | Semiannual | 2,16% | 2,50% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 0 | AUD SERIES | 14-12-2037 | AUD | 12.819.800 | 12.819.800 | Semiannual | 7,08% | 6,82% |
| 61.808.000-5 | Aguas Andinas S.A. | Chile | 0 | JPY SERIES | 14-12-2037 | JPY | 32.450.000 | 32.450.000 | Semiannual | 2,36% | 2,16% |
| Total | | | | | | | 827.943.072 | 827.943.072 | | | |

Hedging derivative

As of March 31, 2024 and December 31, 2023, the Group presents the effect in the consolidated financial statements of the market valuation of the derivative instruments Swap operations for exchange rate in Yen, amounting to Th\$ 2,194,508 and Th\$ 4,487,902 respectively and in AUD amounting to Th\$ 137,598 and Th\$ 1,254,924 respectively (see note 17.7).

Reconciliation of financial liabilities and leasing liabilities

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

Current period

| Other financial liabilities, current | Opening balance 01-01-2024 | High | Low | Transfers | Ending balance 31-03-2024 |
|--|-------------------------------|----------|---------------------|-------------------|------------------------------|
| | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ |
| Bank loans | 107.083.857 | - | - | 262.350 | 107.346.207 |
| Bonds | 20.758.965 | - | (6.933.594) | 10.048.275 | 23.873.646 |
| Reimbursable financial contributions | 27.573.979 | - | (9.193.567) | 7.120.775 | 25.501.187 |
| Total financial liabilities | 155.416.801 | - | (16.127.161) | 17.431.400 | 156.721.040 |
| Leasing liabilities | 1.756.478 | - | (439.672) | 358.876 | 1.675.682 |
| Total leasing liabilities | 1.756.478 | - | (439.672) | 358.876 | 1.675.682 |
| Total other current financial liabilities | 157.173.279 | - | (16.566.833) | 17.790.276 | 158.396.722 |

| Other financial liabilities, non-current | Opening balance 01-01-2024 | High | Low | Transfers | Ending balance 12/31/2023 |
|---|-------------------------------|------------------|---------------------|-------------------|------------------------------|
| | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ |
| Bank loans | 136.240.440 | - | - | 51.897 | 136.292.337 |
| Bonds | 828.047.742 | - | (6.933.594) | 8.606.394 | 829.720.542 |
| Reimbursable financial contributions | 155.029.889 | 2.771.336 | (11.259.216) | 6.741.283 | 153.283.292 |
| Derivative | 5.742.826 | - | - | (3.410.720) | 2.332.106 |
| Total financial liabilities | 1.125.060.897 | 2.771.336 | (18.192.810) | 11.988.854 | 1.121.628.277 |
| Leasing liabilities | 2.762.179 | - | (56.942) | (360.988) | 2.344.249 |
| Total leasing liabilities | 2.762.179 | - | (56.942) | (360.988) | 2.344.249 |
| Total other financial liabilities, non-current | 1.127.823.076 | 2.771.336 | (18.249.752) | 11.627.866 | 1.123.972.526 |

*Transfers include variation in UF

Previous period

| Other financial liabilities, current | Opening balance 01-01-2023 | High | Low | Transfers | Ending balance 12/31/2023 |
|--|-------------------------------|------|---------------------|--------------------|------------------------------|
| | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ |
| Bank loans | 23.076.961 | - | (19.349.781) | 103.356.677 | 107.083.857 |
| Bonds | 24.284.209 | - | (17.862.043) | 14.336.799 | 20.758.965 |
| Reimbursable financial contributions | 26.950.978 | - | (37.929.596) | 38.552.597 | 27.573.979 |
| Forward | 34.991 | - | (34.991) | - | - |
| Total financial liabilities | 74.347.139 | - | (75.176.411) | 156.246.073 | 155.416.801 |
| Leasing liabilities | 1.397.996 | - | (1.786.470) | 2.144.952 | 1.756.478 |
| Total leasing liabilities | 1.397.996 | - | (1.786.470) | 2.144.952 | 1.756.478 |
| Total other current financial liabilities | 75.745.135 | - | (76.962.881) | 158.391.025 | 157.173.279 |

| Other financial liabilities, non-current | Opening balance 01-01-2023 | High | Low | Transfers | Ending balance 12/31/2023 |
|---|-------------------------------|-------------------|-----------------|----------------------|------------------------------|
| | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ |
| Bank loans | 239.775.469 | - | - | (103.535.029) | 136.240.440 |
| Bonds | 806.657.594 | - | - | 21.390.148 | 828.047.742 |
| Reimbursable financial contributions | 168.175.125 | 11.415.588 | - | (24.560.824) | 155.029.889 |
| Derivative | 8.297.799 | - | - | (2.554.973) | 5.742.826 |
| Total financial liabilities | 1.222.905.987 | 11.415.588 | - | (109.260.678) | 1.125.060.897 |
| Leasing liabilities | 2.667.950 | 2.347.729 | (56.326) | (2.197.174) | 2.762.179 |
| Total leasing liabilities | 2.667.950 | 2.347.729 | (56.326) | (2.197.174) | 2.762.179 |
| Total other financial liabilities, non-current | 1.225.573.937 | 13.763.317 | (56.326) | (111.457.852) | 1.127.823.076 |

17.5 Fair value of financial instruments

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

| Other financial liabilities | Balances as of 01.01.2024 | Financing cash flows | | | | Changes that do not represent cash flows | | | | Balances as of 03.31.2024 |
|--|------------------------------|----------------------|---------------------|--------------------|-----------------------------------|--|------------------------|-------------------|--------------------|------------------------------|
| | | Retrieved | Capital payments | Interest payments | Subtotal cash flow from financing | Reset | Difference in exchange | Interests | Others | |
| | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ |
| Bank loans | 243.324.297 | - | - | (3.607.924) | (3.607.924) | - | - | 3.822.494 | 99.677 | 243.638.544 |
| Obligations to the public (Bonds) | 848.806.707 | - | (6.933.594) | (4.177.551) | (11.111.145) | 6.567.425 | 2.135.600 | 7.202.105 | (6.504) | 853.594.188 |
| Reimbursable financial contributions (AFR) | 182.603.868 | 2.771.336 | (9.193.567) | - | (6.422.231) | 1.458.032 | - | 1.144.810 | - | 178.784.479 |
| Derivative | 5.742.826 | - | - | - | - | 390.117 | (2.135.600) | - | (1.665.237) | 2.332.106 |
| Total | 1.280.477.698 | 2.771.336 | (16.127.161) | (7.785.475) | (21.141.300) | 8.415.574 | - | 12.169.409 | (1.572.064) | 1.278.349.317 |

| Other financial liabilities | Balances as of 01.01.2023 | Financing cash flows | | | | Changes that do not represent cash flows | | | | Balances as of 12.31.2023 |
|--|------------------------------|----------------------|---------------------|---------------------|-----------------------------------|--|------------------------|-------------------|--------------------|------------------------------|
| | | Retrieved | Capital payments | Interest payments | Subtotal cash flow from financing | Reset | Difference in exchange | Interests | Others | |
| | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ |
| Bank loans | 262.852.430 | - | (19.349.781) | (20.125.834) | (39.475.615) | - | - | 18.971.027 | 976.455 | 243.324.297 |
| Obligations to the public (Bonds) | 830.941.803 | - | (17.862.043) | (27.875.985) | (45.738.028) | 36.664.459 | (1.126.000) | 28.070.186 | (5.713) | 848.806.707 |
| Reimbursable financial contributions (AFR) | 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 |
| Total | 1.297.253.126 | 11.415.588 | (75.176.411) | (48.001.819) | (111.762.642) | 46.386.903 | - | 52.072.935 | (3.472.624) | 1.280.477.698 |

17.6 Fair value of financial instruments

Fair value of financial instruments carried at amortized cost.

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

| | 31-03-2024 | |
|---|------------------------|----------------------|
| | Amortized Cost TH\$ | Fair Value TH\$ |
| Cash equivalent | | |
| Time deposits, level 1 | 82.822.527 | 82.822.527 |
| Mutual Funds, level 1 | 2.340.827 | 2.340.827 |
| Investments held at fair value | 85.163.354 | 85.163.354 |
| Other Financial Liabilities | | |
| Bank debt, level 2 | 243.638.544 | 252.395.404 |
| Bonds, level 1 | 853.594.188 | 823.829.560 |
| AFR, level 3 | 178.784.479 | 178.784.479 |
| Financial Liabilities held at amortized cost | 1.276.017.211 | 1.255.009.443 |

Methodology and assumptions used in the calculation of fair value

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

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

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

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

17.7 Derivative financial instruments

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

The funds raised from the bond issue were used to finance eligible projects within the company's green and social framework.

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

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

The derivative liability position as of March 31, 2024 and December 31, 2023, is as follows:

| Cross Currency Swap Transactions (Liabilities) | Currency | Passive Position at 31-03-2024 TH\$ | Passive Position at 31-12-2023 TH\$ |
|--|----------|---|---|
| Swap N°27773559.24 Date 12-13-2022 | JPY | 2.194.508 | 4.487.902 |
| Swap No. 27773807.24 Date 12-13-2022 AUD 2,622,937 | AUD | 137.598 | 1.254.924 |
| Totals | | 2.332.106 | 5.742.826 |

Note 18. TRADE RECEIVABLES AND OTHER ACCOUNTS PAYABLE

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

| Trade receivables and other accounts payable | Currency | 31-03-2024 TH\$ | 31-12-2023 TH\$ |
|--|----------|--------------------|--------------------|
| Subcontractors | CLP | 44.812.436 | 53.718.142 |
| Dividends | CLP | 157.068 | 204.348 |
| Suppliers | CLP | 22.969.506 | 55.786.089 |
| Suppliers | EUR | 27.626 | 27.963 |
| Suppliers | USD | 28.628 | 101.078 |
| Accrued income and services | CLP | 49.527.206 | 50.852.761 |
| Staff | CLP | 4.575.027 | 6.484.582 |
| Notes payable | CLP | 7.219.699 | 9.672.270 |
| Others | CLP | 1.040.270 | 1.022.505 |
| Current subtotal | | 130.357.466 | 177.869.738 |
| Notes payable | CLP | 938.699 | 946.533 |
| Suppliers | CLP | 167.402 | 164.943 |
| Sundry creditors | CLP | 70.395 | 70.395 |
| Sub-total non-current | | 1.176.496 | 1.181.871 |
| Total current and non-current | | 131.533.962 | 179.051.609 |

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

Trade accounts (Suppliers)

Current period:

| Trade accounts current according to term | 31-03-2024 | | | |
|--|------------------|-------------------|----------------|-------------------|
| | Goods TH\$ | Services TH\$ | Others TH\$ | Total TH\$ |
| Up to 30 days | 4.564.439 | 16.322.580 | 774.700 | 21.661.719 |
| Between 31 and 60 days | 3.343 | 396.033 | - | 399.376 |
| Between 61 and 90 days | - | 186.094 | - | 186.094 |
| Totals | 4.567.782 | 16.904.707 | 774.700 | 22.247.189 |

| Overdue trade accounts by term | 31-03-2024 | | | |
|--------------------------------|---------------|------------------|----------------|----------------|
| | Goods TH\$ | Services TH\$ | Others TH\$ | Total TH\$ |
| Between 31 and 60 days | - | 344.176 | 235 | 344.411 |
| Between 61 and 90 days | - | 15.696 | 230 | 15.926 |
| Between 91 and 120 days | - | 60.040 | 230 | 60.270 |
| Between 121 and 365 days | - | 15.308 | 1.214 | 16.522 |
| More than 365 days | - | 40.569 | 300.873 | 341.442 |
| Totals | - | 475.789 | 302.782 | 778.571 |

Previous exercise:

| Trade accounts current according to term | 31-12-2023 | | | |
|--|-------------------|-------------------|----------------|-------------------|
| | Goods TH\$ | Services TH\$ | Others TH\$ | Total TH\$ |
| Up to 30 days | 10.167.445 | 38.390.269 | 999.589 | 49.557.303 |
| Between 31 and 60 days | 3.242 | 719.741 | 101 | 723.084 |
| Between 61 and 90 days | - | 375.134 | - | 375.134 |
| Totals | 10.170.687 | 39.485.144 | 999.690 | 50.655.521 |

| Overdue trade accounts by term | 31-12-2023 | | | |
|--------------------------------|---------------|------------------|----------------|------------------|
| | Goods TH\$ | Services TH\$ | Others TH\$ | Total TH\$ |
| Between 31 and 60 days | 2.936 | 4.874.182 | 230 | 4.877.348 |
| Between 61 and 90 days | - | 8.695 | 235 | 8.930 |
| Between 91 and 120 days | - | 6.211 | 235 | 6.446 |
| Between 121 and 365 days | - | 46.200 | 2.604 | 48.804 |
| More than 365 days | 3.567 | 14.346 | 300.168 | 318.081 |
| Totals | 6.503 | 4.949.634 | 303.472 | 5.259.609 |

Note 19. OTHER PROVISIONS AND CONTINGENT LIABILITIES

A. Other Provisions

The breakdown of this caption as of March 31, 2024 and December 31, 2023 is as follows:

| Other provisions | 31-03-2024 | | | |
|---|-------------------------------|---------------------------------------|--------------------------------------|-----------------------------|
| | Provision for guarantees Th\$ | Provisions for legal proceedings Th\$ | Provision for onerous contracts Th\$ | Total Other Provisions Th\$ |
| Other provisions at beginning of period 01.01.2024 | 500.000 | 235.780 | 1.823.379 | 2.559.159 |
| Changes in other provisions | | | | |
| Additional provisions, other provisions | | | | |
| Increase in existing provisions | - | - | 15.900 | 15.900 |
| Total additional provisions | - | - | 15.900 | 15.900 |
| Total Increase (decrease) | - | - | - | - |
| Other current provisions | 500.000 | 235.780 | - | 735.780 |
| Other non-current provisions | - | - | 1.839.279 | 1.839.279 |

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

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

| Other provisions | 31-12-2023 | | | |
|--|-------------------------------|---------------------------------------|--------------------------------------|-----------------------------|
| | Provision for guarantees Th\$ | Provisions for legal proceedings Th\$ | Provision for onerous contracts Th\$ | Total Other Provisions Th\$ |
| Other provisions at beginning of period 01.01.2022 | 17.858.515 | 129.167 | 1.735.643 | 19.723.325 |
| Changes in other provisions | | | | |
| Additional provisions, other provisions | | | | |
| Total additional provisions | - | - | - | - |
| Acquisitions through business combinations | | | | |
| (-) Provisions used | (10.249.330) | (26.578) | - | (10.275.908) |
| (-) Unused reversed provisions | (624.450) | (59.464) | 87.736 | (596.178) |
| Increases due to adjustments arising from the passage of time | (5.091.000) | - | - | (5.091.000) |
| Increase (decrease) due to transfers and other changes, other provisions | (1.393.735) | 192.655 | - | (1.201.080) |
| Total Increase (decrease) | (17.358.515) | 106.613 | 87.736 | (17.164.166) |
| Other current provisions | 500.000 | 235.780 | - | 735.780 |
| Other non-current provisions | - | - | 1.823.379 | 1.823.379 |

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

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

Other provisions, current.

i. Legal claims

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

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

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

The Superintendency of Sanitation Services (SISS) has issued fines against Aguas Andinas S.A. and Subsidiaries, mainly due to non-compliance with instructions and violation of the continuity and quality of the service provided by the Company. The total of the claims filed as of March 2024 amount to UTA 1,757, which were paid prior to initiating the claim processes in each of the cases, and the final sentences are pending resolution.

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

Regional Ministerial Secretariat of Health RM, there are pending sanction processes against Aguas Andinas, initiated by Resolution for alleged violations in the service provided. Administrative appeals and judicial claims are currently in process. The fine ranges from 1 to 1000 UTM.

Labor lawsuits, Aguas Andinas was sued directly or subsidiarily, in labor lawsuits whose subject matter corresponds mainly to unjustified dismissals. The total amount of the lawsuits is Th\$ 66,725. The lawsuits are pending in the corresponding courts or administrative instances.

ii. Provision for guarantees.

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

Other non-current provisions

This basically corresponds to the transaction dated July 10, 2007, signed at the Notary Office of Mrs. María Gloria Acharan Toledo, between Aguas Cordillera S.A. and the developers, in which it is assumed that in the event that in the future Aguas Cordillera S.A. disaffects and sells the land that was transferred to it, it must pay at least U.F. 52,273.29. This amount will be imputed to the existing debt receivable from the developers.

B.- Contingent liabilities

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

Note 20. EMPLOYEE BENEFITS

At the consolidated level, the Group has 2,123 employees, of which 77 are managers and senior executives. Workers who are part of collective bargaining agreements and individual labor contracts, with special indemnity clauses, amount to 1,863 and 18 respectively. Meanwhile, 242 workers are governed by the provisions of the Labor Code.

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

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

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

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

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

Defined benefit plan policies

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

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

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

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

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

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

Actuarial assumptions

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

Participants of each plan: Workers who are part of union or union-like agreements (indicated above) and workers with individual contracts with indemnity clause in all events. Workers who are part of the actuarial indemnity calculation at the end of March 2024 are as follows: Aguas Andinas S.A.: 1,099; Aguas Cordillera S.A.: 103; and Aguas Manquehue S.A.: 9.

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

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

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

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

Rate of compensation increase: The rates used for the 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 rate of compensation increase.

Overview of defined benefit plans

In addition to the benefits indicated in note 2.2 letter O, the following are indicated:

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

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

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

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

The movements in actuarial provisions as of March 31, 2024 and December 31, 2023 are as follows:

| Provisions for employee benefits | 31-03-2024 | 31-12-2023 |
|---------------------------------------|-------------------|-------------------|
| | TH\$ | TH\$ |
| Changes in actuarial provision | | |
| Beginning balance | 22.568.253 | 22.673.308 |
| Cost of services | 433.255 | 1.203.227 |
| Interest cost | 427.681 | 1.071.022 |
| Actuarial (gain) or loss | - | 225.558 |
| Benefits paid | (438.680) | (2.604.862) |
| Subtotals | 22.990.509 | 22.568.253 |
| Profitsharing and bonuses | 2.084.591 | 5.740.126 |
| Totals | 25.075.100 | 28.308.379 |

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

| Provisions for employee benefits | 31-03-2024 | 31-12-2022 |
|---|-------------------|-------------------|
| | TH\$ | TH\$ |
| Provisions for employee benefits, current | 2.810.358 | 5.985.824 |
| Provisions for employee benefits, non current | 22.264.742 | 22.322.555 |
| Totals | 25.075.100 | 28.308.379 |

Expected payment flows

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

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

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

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

| Group | Number of employees | Expected cash flow Th\$ | Year |
|-----------------------|---------------------|----------------------------|-------|
| Aguas Andinas S.A. | 35 | 3.100.000 | 2.024 |
| Aguas Cordillera S.A. | 12 | 500.000 | 2.024 |
| Aguas Manquehue S.A. | 3 | 150.000 | 2.024 |
| Totals | 50 | 3.750.000 | |

Projected liabilities as of December 31, 2024

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

The summary by Company is as follows:

| Group | Number of employees | Service costs Th\$ | Interest costs Th\$ |
|-----------------------|---------------------|-----------------------|------------------------|
| Aguas Andinas S.A. | 1107 | 1.084.201 | 1.073.792 |
| Aguas Cordillera S.A. | 106 | 133.925 | 105.206 |
| Aguas Manquehue S.A. | 10 | 484 | 24.984 |
| Totals | 1.223 | 1.218.610 | 1.203.982 |

Sensitivity of assumptions

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

| Discount rate | Base | Plus 0.5% Th\$ | Less 0.5% Th\$ |
|-----------------------|-------|-------------------|-------------------|
| Aguas Andinas S.A. | 6,00% | (681.125) | 729.933 |
| Aguas Cordillera S.A. | 6,00% | (52.238) | 54.333 |
| Aguas Manquehue S.A. | 6,00% | (13.097) | 13.757 |
| Totals | | (746.460) | 798.023 |

| Turnover rate | Base | Plus 0.5% Th\$ | Less 0.5% Th\$ |
|-----------------------|-------|-------------------|-------------------|
| Aguas Andinas S.A. | 5,87% | (803.933) | 762.372 |
| Aguas Cordillera S.A. | 7,10% | (58.913) | 61.118 |
| Aguas Manquehue S.A. | 0,00% | (13.761) | - |
| Totals | | (876.607) | 823.490 |

| Salary increase rate | Base | Plus 0.5% Th\$ | Less 0.5% Th\$ |
|-----------------------|-------|-------------------|-------------------|
| Aguas Andinas S.A. | 1,70% | 758.077 | (712.294) |
| Aguas Cordillera S.A. | 0,31% | 56.047 | (34.727) |
| Aguas Manquehue S.A. | 0,00% | 14.529 | - |
| Totals | | 828.653 | (747.021) |

Disclosure of termination benefit information

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

Profit sharing and bonuses

Corresponds to the Company's obligation with its employees for participation bonuses payable in February and March of the following year. The accrued participation to be paid to workers, stipulated in the current contracts, is recalculated during the month of February based on the balance sheet of the immediately preceding business period. As of March 31, 2024 and December 31, 2023, the amounts amount to Th\$ 2,084,591 and Th\$ 5,740,126, respectively. Additionally, advances of this bonus are made in March, June, September and December of each calendar year.

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

Personnel expenses

Personnel expenses as of March 31, 2024 and March 31, 2023 are as follows:

| Personnel expenses | 31-03-2024 | 31-03-2023 |
|--------------------------|---------------------|---------------------|
| | TH\$ | TH\$ |
| Wages and salaries | (11.176.711) | (10.485.167) |
| Defined benefits | (5.915.319) | (4.961.934) |
| Severance indemnity | (884.126) | (484.607) |
| Other personnel expenses | (841.361) | (818.044) |
| Totals | (18.817.518) | (16.749.752) |

Note 21. OTHER NON-FINANCIAL LIABILITIES

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

| Other non-financial liabilities | 31-03-2024 TH\$ | 31-12-2023 TH\$ |
|--|--------------------|--------------------|
| Value Added Tax | 13.794.595 | 10.998.546 |
| Monthly Provisional Payments | 4.514.979 | 3.684.520 |
| Other taxes | 194.831 | 2.230.090 |
| Agreement for real estate developments | 829.843 | 824.508 |
| Work requested by third parties | 1.227.125 | 1.303.561 |
| Total current | 20.561.373 | 19.041.225 |
| Maipo Canal Owners Group Association | 7.355.177 | 7.355.174 |
| Agreement for real estate developments | 366.073 | 99.468 |
| Total non-current | 7.721.250 | 7.454.642 |

Note 22. EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT COMPANY

The Company's capital is divided into 1,000,000,000 registered shares of no par value and of a single series.

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

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

There have been no changes in capital management objectives or policies in the periods reported. In the period ended December 31, 2023, the following dividend payments were agreed and made:

- On April 20, 2023, the Ordinary Shareholders' Meeting was held, at which it was agreed to distribute the net profit for the year 2022, amounting to Th\$41,320,154. It is noted that, in view of the interim dividend for the year 2022, which amounted to Th\$17,535,000, the profit to be distributed amounts to Th\$23,237,530, which meant a final dividend of Ch\$23.23753 per share, which was payable as of May 4, 2023.
- On November 22, 2023, at an ordinary meeting, the Company's Board of Directors unanimously agreed to distribute among the shareholders the amount of Th\$20,040,900, as an interim dividend, on account of the profits for the year 2023. In view of the above, the Company's interim dividend will amount to the sum of Th\$20.0409 per share and will be payable as of December 20, 2023.

In the year ended December 31, 2022, the following dividend payment was agreed and made:

- On March 3, 2022, the Ordinary Shareholders' Meeting was held, at which it was agreed to distribute the net profit for the year 2021, amounting to Th\$48,989,722. It is noted that, in view of the interim dividend paid in November 2021 amounting to Th\$20,041,000, the profit to be distributed amounts to Th\$20,490,750, which meant a final dividend of \$20.49075 per share, which was payable as of April 1, 2022.
- On November 23, 2022, at an ordinary meeting, the Board of Directors of the Company unanimously agreed to distribute among the shareholders the amount of Th\$17,535,000, as an interim dividend, on account of the profits for the year 2022. In view of the above, the Company's interim dividend will amount to the sum of Th\$17.535 per share and will be payable as of December 21, 2022.

Minimum dividend provision

In accordance with the policy described in note 2.2 letter J, the Company has not recorded a minimum dividend provision as of March 31, 2024 and December 31, 2023.

Retained earnings

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

The total accumulated gain balances as of March 31, 2024 and December 31, 2023 amount to Th\$ 231,007,840 and Th\$203,895,644, respectively.

Other equity interests

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

Other reserves

The amount recorded in other reserves corresponds to the surplus from the revaluation of property, plant and equipment, which occurred on March 31, 2024 and December 31, 2023, which generated an increase in value of Th\$ 81,473,113 and Th\$80,864,058, respectively.

The amount recorded for derivative hedges as of March 31, 2024 and December 31, 2023 amounts to Th\$33,336 and Th\$1,315,607, respectively, explained in note 2.2 M and note 17.7.

Note 23. EQUITY ATTRIBUTABLE TO NON-CONTROLLING INTERESTS

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

| Group | Participation | | Non-controlling interests | | | |
|-----------------------|---------------|------------|---------------------------|--------------------|-------------------|-------------------|
| | 31-03-2024 | 31-12-2023 | Heritage | | Result | |
| | | | 31-03-2024 | 31-12-2023 | 31-03-2024 | 31-03-2023 |
| | % | % | TH\$ | TH\$ | TH\$ | TH\$ |
| Aguas Andinas S.A. | 49,89766% | 49,89766% | 470.151.945 | 442.147.101 | 27.398.340 | 24.406.003 |
| Aguas Cordillera S.A. | 0,00997% | 0,00997% | 32.458 | 31.468 | 927 | 819 |
| Totals | | | 470.184.403 | 442.178.569 | 27.399.267 | 24.406.822 |

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

| Impairment gains and reversals of impairment losses | 31-03-2024 TH\$ | 31-03-2023 TH\$ |
|---|--------------------|--------------------|
| Impairment gains and reversals of impairment losses (Impairment losses) determined in accordance with IFRS 9 for financial assets | (4.025.436) | (3.119.261) |
| Totals | (4.025.436) | (3.119.261) |

Note 25. ORDINARY INCOME

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

| Type of revenue | 31-03-2024 | 31-03-2023 |
|-------------------------|--------------------|--------------------|
| | TH\$ | TH\$ |
| Ordinary income | | |
| Potable Water | 83.495.368 | 80.829.302 |
| Wastewater | 80.321.146 | 77.702.576 |
| Non-sanitation income | 18.744.809 | 18.790.893 |
| Other sanitation income | 6.578.869 | 4.146.573 |
| Totals | 189.140.192 | 181.469.344 |

Note 26. OTHER EXPENSES BY NATURE

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

| Other expenses by nature | 31-03-2024 | 31-03-2023 |
|---|---------------------|---------------------|
| | TH\$ | TH\$ |
| Network maintenance and repairs | (10.755.566) | (6.722.018) |
| Services | (5.853.229) | (6.521.013) |
| Maintenance of enclosures and equipment | (4.850.113) | (4.077.409) |
| Commercial Services | (3.740.468) | (3.325.894) |
| Costs for work requested by third parties | (3.283.354) | (5.351.411) |
| Operating leasings | (2.915.785) | (1.887.953) |
| Contributions, patents, insurance and royalties | (2.296.932) | (2.260.317) |
| Waste and sludge removal | (2.144.892) | (1.787.867) |
| Overhead | (1.711.666) | (2.239.968) |
| Others | (319.125) | (332.666) |
| Totals | (37.871.130) | (34.506.516) |

Note 27. OTHER INCOME AND EXPENSES

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

| Income and expenses other than operating income | 31-03-2024 TH\$ | 31-03-2023 TH\$ |
|--|---------------------|---------------------|
| Gain (loss) on sale of non-current assets, not held for sale | 4.033.738 | 1.544.804 |
| Organizational restructuring program | (998.023) | (2.033.642) |
| Discarded projects and warranty bonds **. | 114.194 | (124.484) |
| Other earnings | 3.725 | 1.926 |
| Other gains (losses) | 3.153.634 | (611.396) |
| Interest expense, Bank loans | (3.825.361) | (4.915.914) |
| Interest expense, AFR | (1.144.810) | (1.310.898) |
| Interest expense, Bonds | (7.202.105) | (5.209.662) |
| Interest expense, leasing liabilities | (79.000) | (44.180) |
| Interest expense, other | (207.062) | (189.516) |
| Amortization of ancillary costs related to loan agreements | (7.765) | (85.018) |
| Activation of interest | 906.186 | - |
| Financial costs | (11.559.917) | (11.755.188) |
| Interest income | 1.648.537 | 4.882.754 |
| Gain on redemption and extinguishment of debt | 387.546 | 400.911 |
| Financial income | 2.036.083 | 5.283.665 |

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

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

Note 28. FOREIGN EXCHANGE GAINS (LOSSES)

The detail of exchange differences as of March 31, 2024 and March 31, 2023 is as follows:

| | | 31-03-2024 TH\$ | 31-03-2023 TH\$ |
|--|-----|--------------------|--------------------|
| Trade and other receivables | EUR | (2.362) | (58) |
| Trade and other receivables | USD | 189.769 | - |
| Total variation by assets | | 187.407 | (58) |
| Trade receivables and other accounts payable | EUR | (72.995) | (3.465) |
| Trade receivables and other accounts payable | USD | (126.712) | 74.986 |
| Total change in liabilities | | (199.707) | 71.521 |
| Foreign exchange gain (loss) | | (12.300) | 71.463 |

Note 29. RESULTS PER UNIT OF RESTATEMENT

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

| Item | 31-03-2024 | 31-03-2023 |
|--|--------------------|---------------------|
| | TH\$ | TH\$ |
| Accounts receivable from related entities | 52 | 172 |
| Current tax assets | 89.939 | 58.529 |
| Trade and other receivables | 38.831 | (52.836) |
| Total variation by assets | 128.822 | 5.865 |
| Other financial liabilities | (8.417.017) | (13.364.240) |
| Trade receivables and other accounts payable | (60.272) | 33.470 |
| Accounts payable to related entities | (2.509) | (3.927) |
| Other non-financial liabilities | 2.876 | (697) |
| Total change in liabilities | (8.476.922) | (13.335.394) |
| Loss per readjustment unit | (8.348.100) | (13.329.529) |

Note 30. BUSINESS SEGMENTS

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

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

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

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

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

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

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

| Totals on general information on results | 31-03-2024 | | 31-03-2023 | |
|---|--------------------|-------------------|--------------------|-------------------|
| | Water | No Water | Water | No Water |
| | TH\$ | TH\$ | TH\$ | TH\$ |
| Income from ordinary activities from external customers | 177.892.928 | 11.247.264 | 172.060.279 | 9.409.065 |
| Intersegment income from ordinary activities | 330.085 | 2.153.901 | 957.336 | 2.014.628 |
| Subtotal revenues from ordinary activities from external customers and transactions with other operating segments of the same entity | 178.223.013 | 13.401.165 | 173.017.615 | 11.423.693 |
| Raw materials and consumables used | (18.330.625) | (3.464.213) | (22.182.888) | (3.239.784) |
| Employee benefit expenses | (15.164.454) | (3.582.092) | (13.627.097) | (3.029.045) |
| Operating expenses | (36.273.597) | (3.630.426) | (33.723.817) | (3.315.901) |
| Depreciation and amortization | (19.395.662) | (576.885) | (18.296.837) | (528.215) |
| Other income and expenses | 2.660.031 | 490.549 | (574.155) | (37.242) |
| Financial income | 2.014.384 | 77.858 | 5.233.099 | 50.565 |
| Financial costs | (11.510.993) | (119.085) | (11.535.750) | (217.906) |
| Impairment of earnings and reversal of impairment losses, determined in accordance with IFRS 9 | (4.018.035) | (7.401) | (3.133.283) | 14.022 |
| Result from adjustment units and foreign exchange differences | (8.312.514) | (46.443) | (13.276.138) | 18.271 |
| Income (loss) before taxes | 69.891.548 | 2.543.027 | 61.900.749 | 1.138.458 |
| Income tax expense (Income) over income tax | (16.830.167) | (694.413) | (13.742.205) | (384.065) |
| Segment gain | 53.061.381 | 1.848.614 | 48.158.544 | 754.393 |
| Segment profit attributable to owners of the parent company | 53.060.454 | 1.848.614 | 48.157.725 | 754.393 |
| Segment income (loss) attributable to noncontrolling interests | 927 | - | 819 | - |

| Totals on general information about assets, liabilities and equity | 31-03-2024 | | 31-12-2023 | |
|--|----------------------|-------------------|----------------------|-------------------|
| | Water | No Water | Water | No Water |
| | TH\$ | TH\$ | TH\$ | TH\$ |
| Current assets | 252.557.548 | 28.408.008 | 265.846.421 | 28.599.831 |
| Non-current assets | 2.135.193.403 | 22.935.220 | 2.126.513.947 | 23.067.859 |
| Total Assets | 2.387.750.951 | 51.343.228 | 2.392.360.368 | 51.667.690 |
| Current liabilities | 308.029.160 | 16.538.256 | 363.472.077 | 18.844.378 |
| Non-current liabilities | 1.170.823.877 | 1.437.970 | 1.174.267.381 | 1.304.924 |
| Total Liabilities | 1.478.853.037 | 17.976.226 | 1.537.739.458 | 20.149.302 |
| Equity attributable to owners of the parent company | 908.865.456 | 33.367.002 | 854.589.442 | 31.518.388 |
| Non-controlling interests | 32.458 | - | 31.468 | - |
| Total Equity | 908.897.914 | 33.367.002 | 854.620.910 | 31.518.388 |
| Total Equity and Liabilities | 2.387.750.951 | 51.343.228 | 2.392.360.368 | 51.667.690 |

| Statement of Cash Flow | 31-03-2024 | | 31-03-2023 | |
|---|--------------|-----------|--------------|-----------|
| | Water | No Water | Water | No Water |
| | TH\$ | TH\$ | TH\$ | TH\$ |
| Cash flows provided by (used in) operating activities | 62.302.999 | (861.666) | 66.500.371 | 110.092 |
| Cash flows from (used in) investing activities | (63.199.821) | (877.107) | (33.689.634) | (561.606) |
| Cash flows from (used in) financing activities | (13.545.719) | 468.000 | (19.866.600) | 1.322.122 |

Significant items of income and expense by segment

Water and Non-Water Segment

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

Revenues

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

Detail of significant revenue items

Water segment

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

Tariffs

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

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

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

Aguas Andinas S.A.

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

Aguas Cordillera S.A. March 2023 and March 2024

Aguas Manquehue S.A.

| | |
|----------------|--------------------------------|
| Santa Maria | January 2023 and November 2023 |
| Los Trapenses | January 2023 and November 2023 |
| Chamisero | January 2023 and November 2023 |
| Chicureo | January 2023 and November 2023 |
| Valle Grande 3 | January 2023 and November 2023 |

The tariffs in effect for the period 2020-2025 were approved by Decree No. 33 dated May 5, 2020, for Aguas Andinas S.A., of the Ministry of Economy, Development and Tourism and came into effect on March 1, 2020 (published in the Diario Oficial on December 2, 2020). The current tariffs of Aguas Cordillera S.A. for the five-year period 2020-2025 were approved by Decree No. 56 dated September 11, 2020, and became effective as of June 30, 2020 (published in the Diario Oficial on February 24, 2021) and the current tariffs of Aguas Manquehue S.A. for the five-year period 2020-2025 were approved by Decree No. 56 dated September 11, 2020, and became effective as of June 30, 2020 (published in the Diario Oficial on February 24, 2021). 2020-2025 were approved by Decree No. 69 dated October 27, 2020 (published in the Diario Oficial on March 13, 2021) and became effective as of May 19, 2020 for the Santa María and 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

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

Detail of significant expense items

Water segment

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

Non-water segment

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

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

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

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

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

| Reconciliation of revenue from ordinary activities | 31-03-2024 TH\$ | 31-03-2023 TH\$ |
|--|--------------------|--------------------|
| Revenues from ordinary activities of the segments | 191.624.178 | 184.441.308 |
| Elimination of corporate headquarters accounts with segments | 3.054 | (487.978) |
| Elimination of intersegment ordinary activities | (2.483.986) | (2.483.986) |
| Income from ordinary activities | 189.143.246 | 181.469.344 |

| | 31-03-2024 TH\$ | 31-03-2023 TH\$ |
|--|--------------------|--------------------|
| Gain reconciliation | | |
| Consolidation total segment profit (loss) | 54.909.068 | 48.912.118 |
| Elimination of corporate headquarters accounts with segments | (398.532) | (406.366) |
| Consolidation of intersegment profit (loss) elimination | 927 | 819 |
| Consolidation of gain (loss) | 54.511.463 | 48.506.571 |

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

| | 31-03-2024 TH\$ | 31-12-2023 TH\$ |
|--|----------------------|----------------------|
| Reconciliations of assets, liabilities and equity of the segments | | |
| Asset reconciliation | | |
| Consolidation of total segment assets | 2.439.094.179 | 2.444.028.058 |
| Elimination of corporate headquarters accounts with segments | 272.487.515 | 273.128.342 |
| Elimination of intersegment accounts | (11.379.695) | (20.680.329) |
| Total Assets | 2.700.201.999 | 2.696.476.071 |
| Reconciliation of liabilities | | |
| Consolidation of total segment liabilities | 1.496.829.263 | 1.557.888.760 |
| Elimination of corporate headquarters accounts with segments | 997.088 | 1.239.382 |
| Elimination of intersegment accounts | (11.379.695) | (20.680.329) |
| Total Liabilities | 1.486.446.656 | 1.538.447.813 |
| Equity reconciliation | | |
| Consolidation of total segment equity | 942.232.458 | 886.107.830 |
| Elimination of corporate headquarters accounts with segments | (198.661.518) | (170.258.141) |
| Equity attributable to owners of the parent company | 743.570.940 | 715.849.689 |

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

| | 31-03-2024 TH\$ | 31-03-2023 TH\$ |
|---|--------------------|--------------------|
| Reconciliation of operating cash flows of the segments | | |
| Consolidation of operating cash flows of the segments | 61.441.333 | 66.610.463 |
| Elimination of corporate headquarters accounts with segments | (694.666) | (708.827) |
| Total operating cash flows | 60.746.667 | 65.901.636 |

| | 31-03-2024 TH\$ | 31-03-2023 TH\$ |
|---|---------------------|---------------------|
| Reconciliation of the investment flows of the segments | | |
| Consolidation of segment investment flows | (64.076.928) | (34.251.240) |
| Elimination of intersegment accounts | 1.829.001 | 1.320.569 |
| Total investment flows | (62.247.927) | (32.930.671) |

| | 31-03-2024 TH\$ | 31-03-2023 TH\$ |
|--|---------------------|---------------------|
| Reconciliation of segment financing flows | | |
| Consolidation of segment financial flows | (13.077.719) | (18.544.479) |
| Elimination of intersegment accounts | (1.829.001) | (1.322.122) |
| Total cash flows | (14.906.720) | (19.866.601) |

Information on main customers

Main customers in the water segment:

- Municipality of Puente Alto
- Municipality of Santiago
- Municipality of La Florida
- Municipality of San Bernardo
- I. Municipality of Peñalolén
- Municipality of Las Condes
- Municipality of La Pintana
- Municipality of Pudahuel
- I. Municipality of El Bosque
- Municipality of Quilicura
- Embotelladoras Chilenas Unidas S.A.
- Santiago 1 Preventive Detention Center
- Embotelladora Andina S.A.
- Administradora de Centros Comerciales Cencosud SpA.
- Brewery CCU Chile Ltda.
- University of Chile
- Soprole S.A.
- Inversiones y Servicios Data Luna Ltda.
- Akro Diseños SpA.
- General Directorate of Gendarmerie of Chile

Main customers in the non-water segment:

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

Types of products Water segment – Non water segment

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

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

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

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

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

Note 31. EARNINGS PER SHARE

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

| Earnings per share | | 31-03-2024 | 31-03-2023 |
|--|-----------|---------------|---------------|
| Profit attributable to holders of equity instruments in the net equity of the parent company | TH\$ | 27.112.196 | 24.099.749 |
| Results available for common shareholders, basic | TH\$ | 27.112.196 | 24.099.749 |
| Weighted average number of shares, basic | | 1.000.000.000 | 1.000.000.000 |
| Earnings per share | \$ | 27,112 | 24,100 |

Disclosure of diluted earnings (loss) per share information

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

Note 32. FINANCIAL STATEMENTS OF SUBSIDIARIES

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

Summary Financial Information of Subsidiaries (Statement of Financial Position) as of March 31, 2024

| 31-04-2024 | Current Assets | Non-Current Assets | Current Liabilities | Non-Current Liabilities | Heritage |
|---------------------------|----------------|--------------------|---------------------|-------------------------|-------------|
| Subsidiaries | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ |
| Aguas Andinas S.A. | 265.877.436 | 2.048.432.602 | 276.103.130 | 1.095.974.450 | 942.232.458 |
| Aguas Cordillera S.A. | 27.395.853 | 419.203.754 | 63.750.231 | 57.135.423 | 325.713.953 |
| Aguas Manquehue S.A. | 8.758.236 | 100.169.697 | 17.649.776 | 17.714.004 | 73.564.153 |
| Ecoriles S.A. | 12.172.753 | 1.248.596 | 3.759.248 | 88.344 | 9.573.757 |
| Hidrogristica S.A. | 6.599.630 | 4.098.365 | 4.615.571 | 887.394 | 5.195.030 |
| Análisis Ambientales S.A. | 7.696.151 | 6.355.688 | 2.370.860 | 462.231 | 11.218.748 |
| Biogenera S.A. | 2.164.572 | 11.232.571 | 6.017.676 | - | 7.379.467 |

Summarized financial information of subsidiaries (Statement of Comprehensive Income) as of March 31, 2024

| 31-04-2024 | Result period | Ordinary Income | Operating expenses (-) | Other Expenses (-) / Net Income (+) |
|---------------------------|---------------|-----------------|------------------------|-------------------------------------|
| SUBSIDIARIES | TH\$ | TH\$ | TH\$ | TH\$ |
| Aguas Andinas S.A. | 54.909.068 | 154.521.105 | (79.170.642) | (20.441.395) |
| Aguas Cordillera S.A. | 9.298.024 | 22.727.054 | (13.057.589) | (371.441) |
| Aguas Manquehue S.A. | 2.859.716 | 7.984.094 | (3.956.415) | (1.167.963) |
| Ecoriles S.A. | 655.556 | 5.795.345 | (4.953.202) | (186.587) |
| Hidrogistica S.A. | 622.605 | 3.122.942 | (2.653.405) | 153.068 |
| Análisis Ambientales S.A. | 347.574 | 3.692.144 | (3.232.903) | (111.667) |
| Biogenera S.A. | 222.879 | 984.222 | (607.594) | (153.749) |

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

| 31-12-2023 | Current assets | Non-current assets | Current liabilities | Non-current liabilities | Heritage |
|---------------------------|----------------|--------------------|---------------------|-------------------------|-------------|
| SUBSIDIARIES | TH\$ | TH\$ | TH\$ | TH\$ | TH\$ |
| Aguas Andinas S.A. | 270.132.444 | 2.029.337.734 | 315.229.761 | 1.098.132.650 | 886.107.767 |
| Aguas Cordillera S.A. | 21.905.477 | 415.895.233 | 63.680.880 | 57.703.901 | 316.415.929 |
| Aguas Manquehue S.A. | 7.555.149 | 99.888.202 | 18.308.085 | 18.430.829 | 70.704.437 |
| EcoRiles S.A. | 11.734.652 | 1.344.331 | 4.039.116 | 121.666 | 8.918.201 |
| Hidrogistica S.A. | 7.382.180 | 3.998.185 | 5.857.967 | 949.972 | 4.572.426 |
| Análisis Ambientales S.A. | 7.813.785 | 6.383.879 | 3.093.205 | 233.285 | 10.871.174 |
| Biogenera S.A. | 1.782.902 | 11.341.463 | 5.967.778 | - | 7.156.587 |

Summarized financial information of subsidiaries (Statement of Comprehensive Income) as of March 31, 2023

| 31-03-2023 | Result period | Ordinary Income | Operating expenses (-) | Other Expenses (-) / Net Income (+) |
|---------------------------|---------------|-----------------|------------------------|-------------------------------------|
| SUBSIDIARIES | TH\$ | TH\$ | TH\$ | TH\$ |
| Aguas Andinas S.A. | 48.912.119 | 148.766.765 | (76.211.944) | (23.642.702) |
| Aguas Cordillera S.A. | 8.216.618 | 22.021.747 | (13.616.698) | (188.431) |
| Aguas Manquehue S.A. | 2.921.968 | 9.619.537 | (5.403.501) | (1.294.068) |
| Ecoriles S.A. | 512.636 | 5.495.682 | (4.837.928) | (145.118) |
| Hidrogistica S.A. | 135.820 | 2.735.096 | (2.466.964) | (132.312) |
| Análisis Ambientales S.A. | 113.964 | 3.074.998 | (2.894.949) | (66.085) |
| Biogenera S.A. | (8.025) | 735.750 | (530.934) | (212.841) |

Detail of significant subsidiaries

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

| Name of significant subsidiary | Aguas Andinas S.A. | Aguas Cordillera S.A. | Aguas Manquehue S.A. |
|---|--------------------|-----------------------|----------------------|
| Rut | 61.808.000-5 | 96.809.310-k | 89.221.000-4 |
| Country | Chile | Chile | Chile |
| Functional currency | Chilean Pesos | Chilean Pesos | Chilean Pesos |
| Percentage interest in significant subsidiary | 50,10234% | 99,99003% | 100,00000% |
| Percentage of voting power in significant affiliate | 50,10234% | 99,99003% | 100,00000% |
| Percentage of consolidated values as of March 31, 2024 | | | |
| Contribution margin | 83,00% | 10,65% | 4,44% |
| Property, plant and equipment | 81,97% | 13,25% | 4,19% |
| Result for the period | 75,20% | 15,42% | 6,85% |

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

Note 33. IMPAIRMENT OF ASSETS

Disclosures on impairment of assets by cash-generating unit

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

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

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

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

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

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

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

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

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

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

Inflation of 3.0% from 2024 onwards.

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

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

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

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

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

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

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

Note 34. WARRANTIES AND RESTRICTIONS

a) Direct guarantees

Among the main ones are the Superintendencia de Servicios Sanitarios to guarantee the conditions for the provision of services and development programs in the company's concession areas, SERVIU Metropolitano to guarantee pavement replacement and other institutions for the total amount of Th\$47,448,906 and Th\$54,374,920 as of March 31, 2024 and December 31, 2023, respectively.

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

| Collateral Creditor | Debtor Name | Warranty Type | 31-03-2024 | 31-12-2023 |
|-------------------------------------|---------------------------|---------------|-------------------|-------------------|
| | | | TH\$ | TH\$ |
| METROPOLITAN SERVIU | Aguas Andinas S.A. | Ballot | 19.197.581 | 18.766.898 |
| MAIPO CANAL ASSOCIATION | Aguas Andinas S.A. | Ballot | 10.531.920 | 10.482.350 |
| S.I.S.S. | Aguas Andinas S.A. | Ballot | 3.032.469 | 8.125.776 |
| MAIPO CANAL ASSOCIATION | Aguas Manquehue S.A. | Ballot | 2.043.937 | 2.027.177 |
| MINISTRY OF PUBLIC WORKS (MOP) DOHM | Aguas Andinas S.A. | Ballot | 1.772.178 | 1.561.914 |
| MAIPO CANAL ASSOCIATION | Aguas Cordillera S.A. | Ballot | 1.395.367 | 1.383.925 |
| METROPOLITAN SERVIU | Hidrogistica. S.A. | Ballot | 1.351.709 | 1.330.685 |
| S.I.S.S. | Aguas Manquehue S.A. | Ballot | 1.131.575 | 1.190.430 |
| METROPOLITAN SERVIU | Aguas Cordillera S.A. | Ballot | 857.176 | 882.889 |
| MUNICIPALITY OF LA FLORIDA | Aguas Andinas S.A. | Ballot | 621.205 | 616.111 |
| PRINTED PACKAGING SPA | Ecoriles S.A. | Ballot | 220.521 | - |
| SOC CONTRACTUAL MINERA EL ABRA | Analisis Ambientales S.A. | Ballot | 190.809 | 189.244 |
| MUNICIPALITY OF LAS CONDES | Aguas Cordillera S.A. | Ballot | 171.000 | 171.000 |
| ROCKWOOD LITHIUM LTDA. | Anam S.A. | Ballot | 159.794 | - |
| CMPC CARDBOARDS S.A. | Ecoriles S.A. | Ballot | 145.629 | - |
| MUNICIPALITY OF PEÑALOLEN | Aguas Andinas S.A. | Ballot | 120.467 | 59.740 |
| GENERAL DIRECTION OF THE TERRITORY | Analisis Ambientales S.A. | Ballot | 115.226 | 230.451 |
| CARBOMET ENERGIA S.A. | Aguas Andinas S.A. | Ballot | 111.281 | 110.368 |
| MUNICIPALITY OF LO BARNECHEA | Aguas Cordillera S.A. | Ballot | 109.996 | 148.538 |
| MUNICIPALITY OF SANTIAGO | Aguas Andinas S.A. | Ballot | 93.637 | 34.251 |
| PROLESUR S.A. | Ecoriles S.A. | Ballot | 79.674 | 79.674 |
| MUNICIPALITY OF VITACURA | Aguas Cordillera S.A. | Ballot | 74.187 | 73.579 |
| MUNICIPALITY OF PROVIDENCIA | Aguas Andinas S.A. | Ballot | 56.568 | 112.208 |
| MUNICIPALITY OF LA REINA | Aguas Andinas S.A. | Ballot | 55.640 | 55.184 |
| SEMBcorp AGUAS CHACABUCO S.A. | Analisis Ambientales S.A. | Ballot | 55.418 | 54.963 |
| CMPC PULP SPA | Analisis Ambientales S.A. | Ballot | 53.303 | 52.866 |
| MUNICIPALITY OF CERRILLOS | Aguas Andinas S.A. | Ballot | 37.094 | 36.789 |
| EMPRESAS CAROZZI S.A. | Ecoriles S.A. | Ballot | 36.797 | 36.495 |
| SOPROLE S.A. | Ecoriles S.A. | Ballot | 30.509 | 30.259 |
| CHILEAN BOTTLES UNITED | Ecoriles S.A. | Ballot | 21.957 | 21.957 |
| MUNICIPALITY OF PADRE HURTADO | A. Andinas S.A. | Ballot | 19.030 | - |
| ENVIRONMENTAL SUPERINTENDENCE | Analisis Ambientales S.A. | Ballot | 18.547 | 18.395 |
| RUTA DEL MAIPO SOC. CONCESSIONA | Aguas Andinas S.A. | Ballot | 18.547 | 18.395 |
| DIR. GRAL. CIVIL AERONAUTICS | Aguas Andinas S.A. | Ballot | 14.837 | 14.716 |
| MUNICIPALITY OF VITACURA | Aguas Manquehue S.A. | Ballot | 14.837 | 14.716 |
| CELLULOSE ARAUCO AND CONSTITUCION | Analisis Ambientales S.A. | Ballot | 10.976 | 10.886 |
| AMERICO CONCESSION COMPANY | Aguas Andinas S.A. | Ballot | 10.800 | 18.395 |
| COMPANIES CMPC S A | Anam S.A. | Ballot | 10.015 | - |
| S.I.S.S. | Aguas Cordillera S.A. | Ballot | - | 2.430.526 |
| FORSACSPA | Ecoriles S.A. | Ballot | - | 77.021 |
| SALFA MONTAJES S.A. | Ecoriles S.A. | Ballot | - | 19.005 |
| METROPOLITAN GOV REG | Aguas Andinas S.A. | Ballot | - | 13.435 |
| Totals | | | 43.992.213 | 50.501.211 |

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

b) Restrictions for bond issuance

i) Aguas Andinas S.A.

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

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

Maintain at the close of each quarter of the Issuer's Financial Statements, a Debt Level no greater than 1.5 times. Notwithstanding the above, the above limit will be adjusted according to the quotient between the Consumer Price Index of the month in which the Indebtedness Level is calculated and the Consumer Price Index of December 2009. However, the above limit will be adjusted up to a maximum level of 2 times. For these purposes, the level of indebtedness will be defined as the ratio between the Expendable Liabilities and the Total Net Equity. The Issuer's Current Liabilities shall be defined as the sum of Total Current Liabilities and Total Non-Current Liabilities. For purposes of determining the aforementioned ratio, the amount of all guarantees, simple or joint and several bonds, joint and several co-debts or other guarantees, personal or real, that the Issuer or its subsidiaries may have granted to guarantee third party obligations are included within the Expendable Liabilities, with the exception of: (i) those granted by the Issuer or its Subsidiaries for obligations of other Subsidiaries of the Issuer, (ii) those granted by Subsidiaries of the Issuer for obligations of the Issuer, and (iii) those granted to public institutions to guarantee compliance with sanitation legislation and the execution of works in public spaces. For the foregoing purposes, Total Net Worth will correspond to the amount resulting from the difference between the Total Assets accounts and the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts of the Issuer's consolidated Financial Statements.

Borrowing Level Limit as of March 31, 2024: corresponds to the maximum level of 2 times the accumulated inflation of 79.20%.

Debt level at March 31, 2024: 1.58.

2. AC, AD and AE series bonds:

Maintain at the close of each quarter of the Issuer's Financial Statements, a Debt Level no greater than 1.5 times. Notwithstanding the foregoing, the above limit shall be adjusted according to the quotient between the Consumer Price Index of the month in which the Indebtedness Level is calculated and the Consumer Price Index of December 2009. For these purposes, the level of indebtedness will be defined as the ratio between the Net Expendable Liabilities and the Total Net Equity. The Issuer's Net Liabilities will be defined as the sum of Total Current Liabilities and Total Non-Current Liabilities minus the "Cash and Cash Equivalents" account in its Financial Statements. For purposes of determining the aforementioned ratio, Net Liabilities include the amount of all guarantees, simple or joint and several bonds, joint and several co-debts or other guarantees, personal or in rem, that the Issuer or its subsidiaries may have granted to guarantee third party obligations, except for: (i) those granted by the Issuer or its Subsidiaries for obligations of other Subsidiaries of the Issuer, (ii) those granted by Subsidiaries of the Issuer for obligations of the Issuer, and (iii) those granted to public institutions to guarantee compliance with sanitation legislation, the execution of works in public spaces and the provision of advisory and technical inspection services for rural potable water projects. For the above purposes, Total Net Worth will correspond to the amount resulting from the difference between the Total Assets accounts and the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts of the Issuer's consolidated Financial Statements.

Net Debt Level Limit at March 31, 2024: 2.69 times, with cumulative inflation of 79.20%.

Net debt level at March 31, 2024: 1.48.

As of March 31, 2024, the tables for the determination of the net Debt Levels are as follows:

| Level of Indebtedness | 31-03-2024 | |
|-------------------------------|----------------------|----------------------|
| | TH\$ | AC, AD and AE bonds |
| Total current liabilities | 313.345.363 | 313.345.363 |
| Total non-current liabilities | 1.172.104.206 | 1.172.104.206 |
| Total IFRS liabilities | 1.485.449.569 | 1.485.449.569 |
| Cash and cash equivalents | - | (93.443.367) |
| Guarantees with third parties | 1.216.312 | 1.216.312 |
| Total liabilities due | 1.486.665.881 | 1.393.222.514 |
| Total assets | 2.427.714.484 | 2.427.714.484 |
| Total current liabilities | (313.345.363) | (313.345.363) |
| Total non-current liabilities | (1.172.104.206) | (1.172.104.206) |
| Total equity | 942.264.915 | 942.264.915 |
| Level of indebtedness | 1,58 | 1,48 |

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

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

c) Restrictions for bank loans

i) Aguas Andinas S.A.

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

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

1) A level of indebtedness not exceeding one point five times, measured on the figures of its consolidated balance sheets. Notwithstanding the foregoing, the above limit will be adjusted according to the quotient between the Consumer Price Index of the month in which the level of indebtedness is calculated and the Consumer Price Index of December 2009. For the period ending March 31, 2024, the variation of the debt level limit amounts to 2.69 times, being the accumulated inflation 79.20%. For these purposes, the level of indebtedness will be defined as the ratio between Net Liabilities and Total Equity. Net Liabilities are defined as the sum of Total Current Liabilities and Total Non-Current Liabilities minus Cash and Cash Equivalents in its consolidated financial statements. In determining the aforementioned ratio, Net Liabilities include the amount of all guarantees, simple or joint and several bonds, joint and several co-debts or other guarantees, personal or in rem, that the Issuer or its subsidiaries may have granted to secure third party obligations, except for: (i) those granted by the Issuer or its Subsidiaries for obligations of other Subsidiaries of the Issuer, (ii) those granted by Subsidiaries of the Issuer for obligations of the Issuer, and (iii) those granted to public institutions to guarantee compliance with sanitation legislation, the execution of works in public spaces and the provision of advisory and technical inspection services for rural potable water projects. For the above purposes, the total Net Equity will correspond to the amount resulting from the difference between the Total Assets accounts and the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts.

Net indebtedness level at March 31, 2024: 1.48

2) Prohibition to dispose of or lose ownership of essential assets, except in the case of contributions or transfers of essential assets to Subsidiaries.

3) Prohibition to distribute dividends, except for the mandatory minimum if there is a situation of default or delay in the payment of any installment of the loan.

b) Restrictions related to Banco BICE loans:

- 1) A level of indebtedness not exceeding one point five times, measured on the figures of its consolidated balance sheets. Notwithstanding the foregoing, the above limit will be adjusted according to the quotient between the Consumer Price Index of the month in which the level of indebtedness is calculated and the Consumer Price Index of December 2009. For the period ending March 31, 2024, the variation of the debt level limit amounts to 2.69 times, being the accumulated inflation 79.20%. For these purposes, the level of indebtedness will be defined as the ratio between Net Liabilities and Total Equity. Net Liabilities are defined as the sum of Total Current Liabilities and Total Non-Current Liabilities minus Cash and Cash Equivalents in its consolidated financial statements.

Net indebtedness level at March 31, 2024: 1.48

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

Summary of banking restrictions

As of March 31, 2024, the table for the determination of the net Debt Levels is as follows:

| Level of Indebtedness | 31-03-2024 | |
|-------------------------------|----------------------|----------------------|
| | TH\$ | BICE Bank |
| Total current liabilities | 313.345.363 | 313.345.363 |
| Total non-current liabilities | 1.172.104.206 | 1.172.104.206 |
| Total IFRS liabilities | 1.485.449.569 | 1.485.449.569 |
| Cash and cash equivalents | (93.443.367) | (93.443.367) |
| Guarantees with third parties | 1.216.312 | - |
| Total liabilities due | 1.393.222.513 | 1.392.006.201 |
| Total assets | 2.427.714.484 | 2.427.714.484 |
| Total current liabilities | (313.345.363) | (313.345.363) |
| Total non-current liabilities | (1.172.104.206) | (1.172.104.206) |
| Total equity | 942.264.915 | 942.264.915 |
| Level of indebtedness | 1,48 | 1,48 |

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

3) Guarantees obtained from third parties

As of March 31, 2024 and December 31, 2023, the Group has received guarantee documents for TH\$ 40,591,520 and TH\$ 40,098,140, respectively, which are mainly originated by construction contracts with construction companies to guarantee the faithful fulfillment of the contract. In addition, there are other guarantees for service contracts and acquisition of materials that guarantee their timely delivery.

Details of the most significant bank guarantees received as of March 31, 2024 are summarized below:

| Contractor or Supplier | company | 31-03-2024 TH\$ | Expiration date |
|--|--------------------|--------------------|-----------------|
| AQUAMBIENTE - EDAM CONSORTIUM | Aguas Andinas S.A. | 2.614.299 | 31-01-2025 |
| AES ANDES S.A. | Aguas Andinas S.A. | 1.261.180 | 01-02-2027 |
| CONSTRUCTORA MALPO SPA | Aguas Andinas S.A. | 1.075.712 | 30-10-2024 |
| ING. Y CONSTRUCCION MST LTDA. | Aguas Andinas S.A. | 1.035.320 | 05-09-2024 |
| MOTOROLA CHILE S.A. | Aguas Andinas S.A. | 1.026.007 | 01-12-2025 |
| VEOLIA SOLUTIONS CHILE LIMITADA | Aguas Andinas S.A. | 867.988 | 30-03-2028 |
| REAL ESTATE AND NEW CONSTRUCTION | Aguas Andinas S.A. | 673.262 | 18-10-2024 |
| EMPRESA NACIONAL DE ENERGIA ENEX S. | Aguas Andinas S.A. | 657.631 | 12-12-2024 |
| REAL ESTATE AND NEW CONSTRUCTION | Aguas Andinas S.A. | 652.240 | 15-11-2025 |
| AMERICO VESPUCIO ORIENTE II CONCESSIONAIRE COMPANY | Aguas Andinas S.A. | 604.068 | 31-03-2025 |
| REAL ESTATE AND NEW CONSTRUCTION COMPANY | Aguas Andinas S.A. | 570.962 | 05-12-2024 |
| MATHIESEN S.A.C. | Aguas Andinas S.A. | 515.136 | 31-10-2024 |
| CENCOSUD SHOPPING S.A. | Aguas Andinas S.A. | 445.122 | 02-09-2025 |
| CONSTRUCTORA PEREZ Y GOMEZ LTDA. | Aguas Andinas S.A. | 443.194 | 01-12-2024 |
| REAL ESTATE AND NEW CONSTRUCTION | Aguas Andinas S.A. | 422.977 | 04-04-2024 |
| I C M S.A. | Aguas Andinas S.A. | 411.553 | 02-12-2024 |
| REAL ESTATE AGENCY VIVIENDA 2000 SPA | Aguas Andinas S.A. | 393.191 | 24-04-2024 |
| DROGUETTY Y RABY ING Y SERV LTDA | Aguas Andinas S.A. | 381.581 | 21-08-2024 |
| INDUSTRIAL REHABILITATION SERVICES | Aguas Andinas S.A. | 380.511 | 12-01-2025 |
| RELATIONSHIP MARKETING UPCOM LTDA. | Aguas Andinas S.A. | 370.935 | 31-10-2025 |
| EMPRESA NACIONAL DE ENERGIA ENEX S. | Aguas Andinas S.A. | 358.064 | 12-12-2024 |
| CIRION TECHNOLOGIES CHILE SA. | Aguas Andinas S.A. | 343.501 | 31-05-2024 |
| ENGINEERING AND CONSTRUCTION BAPA GRAM | Aguas Andinas S.A. | 335.808 | 18-07-2025 |
| REAL ESTATE AND NEW CONSTRUCTION COMPANY | Aguas Andinas S.A. | 296.748 | 31-10-2024 |
| INMOBILIARIA MONTE ACONCAGUA S.A. | Aguas Andinas S.A. | 296.748 | 27-11-2024 |
| MONTECORVO ENGINEERING & CONSTRUCTION | Aguas Andinas S.A. | 295.344 | 10-07-2024 |
| BESALCO ARRIGONI LIMITED | Aguas Andinas S.A. | 293.781 | 06-10-2024 |
| ENGINEERING AND CONSTRUCTION BAPA GRAM | Aguas Andinas S.A. | 283.080 | 18-07-2025 |
| SNF CHILE S.A. | Aguas Andinas S.A. | 282.906 | 23-09-2024 |
| DROGUETTY Y RABY ING Y SERV LTDA | Aguas Andinas S.A. | 279.746 | 21-08-2024 |
| CONSTRUCTORA PEREZ Y GOMEZ LTDA. | Aguas Andinas S.A. | 279.668 | 30-06-2024 |
| TRANSPORT CENTRO CENTRO SUR-NORTE S.A. | Aguas Andinas S.A. | 267.885 | 17-11-2026 |
| MONTECORVO ENGINEERING & CONSTRUCTION | Aguas Andinas S.A. | 262.036 | 10-07-2024 |
| AMERICO VESP CONCESSION COMPANY | Aguas Andinas S.A. | 259.655 | 19-12-2025 |
| CONSTRUCTORA OLBERTZ LTDA. | Aguas Andinas S.A. | 258.976 | 30-09-2024 |
| DROGUETTY Y RABY ING Y SERV LTDA | Aguas Andinas S.A. | 233.472 | 20-08-2024 |
| NEREUS SPA | Aguas Andinas S.A. | 231.724 | 15-03-2025 |
| FAST SOLUCIONES CONSTRUCCIONES LIMI | Aguas Andinas S.A. | 231.149 | 02-06-2025 |
| LANDUSTRIE SNEEK BV | Aguas Andinas S.A. | 229.669 | 31-05-2024 |
| INLACS.A. | Aguas Andinas S.A. | 226.388 | 31-03-2025 |
| REAL ESTATE AND NEW CONSTRUCTION COMPANY | Aguas Andinas S.A. | 215.780 | 01-08-2025 |

| Contractor or Supplier | company | 31-03-2024 TH\$ | Expiration date |
|---|-----------------------|--------------------|-----------------|
| AMERICO VESP CONCESSION COMPANY | Aguas Andinas S.A. | 207.575 | 06-08-2025 |
| SOCIEDAD AGRICOLA Y COMERCIAL AGROF | Aguas Andinas S.A. | 197.300 | 15-07-2026 |
| POCURO SPA REAL ESTATE | Aguas Andinas S.A. | 185.468 | 25-09-2024 |
| CONSTRUCTORA VALKO S A | Aguas Andinas S.A. | 185.468 | 30-09-2024 |
| CONSTRUCTORA OLBERTZ LTDA. | Aguas Andinas S.A. | 178.440 | 16-09-2024 |
| OCA TESTING, INSPECTION AND CERTIFICATION | Aguas Andinas S.A. | 174.866 | 31-01-2025 |
| CONSTRUCTORA PEREZ Y GOMEZ LTDA. | Aguas Andinas S.A. | 168.614 | 18-07-2026 |
| BAPA GRAMATECSPA CONSORTIUM | Aguas Andinas S.A. | 167.652 | 24-04-2025 |
| ANIDA CONSULTORES S.A. | Aguas Andinas S.A. | 167.240 | 01-12-2024 |
| DEGREMONT LIMITED | Aguas Andinas S.A. | 164.510 | 07-04-2025 |
| CONSTRUCTORA PEREZ Y GOMEZ LTDA. | Aguas Andinas S.A. | 150.783 | 10-08-2026 |
| DROGUETT Y RABY ING Y SERV LTDA | Aguas Andinas S.A. | 150.616 | 19-07-2024 |
| MONTAJES ALMONACID SPA | Aguas Andinas S.A. | 149.110 | 03-03-2025 |
| SERVICES HELPBANKS A | Aguas Andinas S.A. | 148.374 | 18-07-2024 |
| CONSORCIO NAC. DE DIST. Y LOG. S.A. | Aguas Andinas S.A. | 148.374 | 14-09-2024 |
| SERVICES HELPBANKS A | Aguas Andinas S.A. | 148.374 | 06-11-2024 |
| CONST. COTA MIL LTDA. | Aguas Andinas S.A. | 148.374 | 31-07-2025 |
| REAL ESTATE AND NEW CONSTRUCTION COMPANY | Aguas Andinas S.A. | 138.580 | 10-08-2024 |
| CONSTRUCTORA PEREZ Y GOMEZ LTDA. | Aguas Andinas S.A. | 134.895 | 10-02-2025 |
| XYLEM WATER SOLUTIONS CHILE S.A. | Aguas Andinas S.A. | 133.265 | 15-06-2024 |
| CONSTRUCTORA OLBERTZ LTDA. | Aguas Andinas S.A. | 133.233 | 30-05-2024 |
| AUTORENTAS DEL PACIFICO SPA | Aguas Andinas S.A. | 132.053 | 31-07-2024 |
| QUEVEDO INGENIERIAS A.S.A. | Aguas Andinas S.A. | 130.924 | 30-10-2025 |
| DROGUETT Y RABY ING Y SERV LTDA | Aguas Andinas S.A. | 129.769 | 21-08-2024 |
| DROGUETT Y RABY ING Y SERV LTDA | Aguas Andinas S.A. | 129.023 | 28-06-2024 |
| TRANSPORT CENTRO CENTRO SUR-NORTE S.A. | Aguas Andinas S.A. | 125.442 | 30-10-2026 |
| CONSTRUCTORA ZURCAL LTDA. | Aguas Andinas S.A. | 123.077 | 16-07-2025 |
| MONTAJES ALMONACID SPA | Aguas Andinas S.A. | 123.028 | 12-04-2024 |
| REAL ESTATE AND NEW CONSTRUCTION | Aguas Andinas S.A. | 122.188 | 10-08-2024 |
| LANDUSTRIE SNEEK BV | Aguas Andinas S.A. | 120.407 | 16-10-2024 |
| KEMIRA CHILE COMERCIAL LTDA. | Aguas Andinas S.A. | 120.327 | 11-12-2024 |
| CAROLINA VALVERDE LIMITED | Aguas Andinas S.A. | 119.167 | 25-06-2024 |
| TELEFONICA EMPRESAS CHILE S.A. | Aguas Andinas S.A. | 117.920 | 01-05-2024 |
| CONST. COTA MIL LTDA. | Aguas Andinas S.A. | 116.463 | 26-11-2025 |
| ENGINEERING AND CONSTRUCTION BAPA GRAM | Aguas Andinas S.A. | 116.076 | 21-02-2025 |
| ICAFAL INGENIERIA Y CONSTRUCCION S.. | Aguas Andinas S.A. | 113.284 | 02-07-2025 |
| THE PENON SPA | Aguas Andinas S.A. | 111.281 | 04-07-2024 |
| DROGUETT Y RABY ING Y SERV LTDA | Aguas Andinas S.A. | 109.989 | 20-11-2024 |
| PETRA ADMINISTRADORA DE SERVICIOS G | Aguas Andinas S.A. | 109.979 | 29-08-2024 |
| GLOBAL MANA BUSINESS SERVICES | Aguas Andinas S.A. | 105.383 | 30-06-2024 |
| MONTECORVO ENGINEERING & CONSTRUCTION | Aguas Andinas S.A. | 104.755 | 14-11-2024 |
| ICM S.A. | Aguas Andinas S.A. | 104.145 | 05-02-2025 |
| MONTECORVO ENGINEERING & CONSTRUCTION | Aguas Andinas S.A. | 104.138 | 30-03-2025 |
| MONTAJES ALMONACID SPA | Aguas Andinas S.A. | 101.680 | 08-12-2025 |
| BAPA GRAMATECSPA CONSORTIUM | Aguas Cordillera S.A. | 536.442 | 31-07-2024 |
| BAPA GRAMATECSPA CONSORTIUM | Aguas Cordillera S.A. | 401.696 | 24-09-2024 |
| ENGINEERING AND CONSTRUCTION MST S.A. | Aguas Cordillera S.A. | 291.941 | 30-12-2024 |
| ENGINEERING AND CONSTRUCTION BAPA GRAM | Aguas Cordillera S.A. | 236.838 | 30-04-2025 |
| ING. Y CONSTRUCCION MST LTDA. | Aguas Cordillera S.A. | 176.022 | 30-08-2024 |
| MONTAJES ALMONACID SPA | Aguas Cordillera S.A. | 121.333 | 30-09-2024 |
| ING. Y CONSTRUCCION MST LTDA. | Aguas Cordillera S.A. | 120.000 | 27-08-2024 |
| INLAC S.A. | Aguas Cordillera S.A. | 110.481 | 31-07-2025 |
| INMOBILIARIA LOSHUANILES S.A. | Aguas Manquehue S.A. | 1.335.367 | 10-12-2024 |
| EL CHAMISERO INMOBILIARIA S.A. | Aguas Manquehue S.A. | 166.921 | 30-12-2024 |
| INLAC S.A. | Aguas Manquehue S.A. | 142.154 | 07-11-2025 |
| INLAC S.A. | Aguas Manquehue S.A. | 107.581 | 11-10-2024 |
| TOTAL | | 30.383.382 | |

Note 35. FINANCING COSTS CAPITALIZED

Details of capitalized financing costs as of March 31, 2024 and December 31, 2023 are as follows:

Disclosure of capitalized interest costs

| Capitalized interest cost, property, plant and equipment | | 31-03-2024 | 31-12-2023 |
|--|------|------------|------------|
| Capitalized interest cost, property, plant and equipment capitalization rate | % | 7,36% | 11,50% |
| Amount of capitalized interest costs, property, plant and equipment | TH\$ | 906.186 | 5.279.316 |

Note 36. ENVIRONMENT

Environmental Investment Disclosures

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

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

Aguas Andinas S.A.

| Project Name | 31-03-2024 | 31-12-2023 |
|---|----------------|-------------------|
| | TH\$ | TH\$ |
| Expansion and Improvements SWTP Buin Maipo | 25.624 | 60.519 |
| Expansion and Improvements SWTP Canelo-Vertientes-La Obra | - | 11.830 |
| Expansion and Improvements SWTP El Monte | - | 6.329 |
| Expansion and Improvements SWTP Paine | 39.507 | 1.273.906 |
| Expansion and Improvements SWTP Pomaire | 19.211 | 93.993 |
| Expansion and Improvements SWTP Talagante | 47.262 | 997.916 |
| Expansion and Improvements SWTP for Other Locations | 40.800 | 31.002 |
| Improvement and renovation of equipment and facilities | 38.266 | 193.721 |
| Improvement and renovation of sewage equipment and facilities | 348.390 | 2.381.055 |
| La Farfana Plant | 185.756 | 3.465.507 |
| Mapocho-Trebal Plant | 222.955 | 2.811.705 |
| External sludge handling and disposal platform El Rutal | - | 27.946 |
| Totals | 967.771 | 11.355.429 |

Aguas Manquehue S.A.

| Project Name | 31-03-2024 | 31-12-2023 |
|---|------------|---------------|
| | TH\$ | TH\$ |
| Upgrading and renovation of sewage treatment equipment and facilities | - | 10.307 |
| Totals | - | 10.307 |

Biogenera S.A.

| Project Name | 31-03-2024 | 31-12-2023 |
|------------------|----------------|----------------|
| | TH\$ | TH\$ |
| La Farfana Plant | 285.963 | 165.282 |
| Totals | 285.963 | 165.282 |

Projected investment in the environment for the period 2024:

| Group | TH\$ |
|----------------------|-------------------|
| Aguas Andinas S.A. | 22.668.151 |
| Aguas Manquehue S.A. | 21.084 |
| Total | 22.689.235 |

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

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

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

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

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

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

At the date of issuance of these consolidated financial statements, Management of the Company and its Subsidiaries is not aware of any subsequent events affecting the financial position as of March 31, 2024, other than those described below:

* * * * *