Interim Consolidated Financial Statements

For the periods ended June 30, 2026, and 2025

INVERSIONES AGUAS METROPOLITANAS S.A. AND SUBSIDIARIES

Interim Consolidated Statements of Financial Position
As of June 30, 2026 (unaudited), and December 31, 2025
(Thousand CLP - Th CLP)

ASSETS	Note	06-30-2026 Th CLP	12-31-2025 Th CLP
CURRENT ASSETS			
Cash and cash equivalents	4	**149,737,062**	**173,664,999**
Other financial assets	9	1,535,602	1,413,579
Other non-financial assets	10	5,586,218	6,878,702
Trade receivables and other receivables	5	124,593,317	144,786,211
Receivables from related entities	6	47,857	70,561
Inventories	7	13,561,824	11,976,525
Current tax assets	8	6,301,617	13,267,893
Total current assets other than assets or disposal groups classified as held for sale or held for distribution to owners		**301,363,497**	**352,058,470**
TOTAL CURRENT ASSETS		**301,363,497**	**352,058,470**
NON-CURRENT ASSETS			
Other financial assets	9	10,059,978	13,694,040
Other non-financial assets	10	4,631,075	5,700,679
Other receivables	5	3,162,697	3,133,871
Intangible assets other than goodwill	11	601,634,920	599,603,264
Goodwill	12	**305,171,468**	**305,171,468**
Ownership, Plant and Equipment	13	2,192,336,114	2,147,151,038
Right-of-use assets	14	**4,783,455**	**5,275,401**
Deferred tax assets	15	2,134,936	2,042,846
TOTAL NON-CURRENT ASSETS		**3,123,914,643**	**3,081,772,607**
TOTAL ASSETS		**3,425,278,140**	**3,433,831,077**

The accompanying Notes 1 to 36 form an integral part of these Interim Consolidated Financial Statements.

Interim Consolidated Statements of Financial Position
As of June 30, 2026 (unaudited), and December 31, 2025
(Thousand CLP - Th CLP)

LIABILITIES	Note	06-30-2026 Th CLP	12-31-2025 Th CLP
CURRENT LIABILITIES			
Other financial liabilities	16	34,804,271	65,687,183
Lease liabilities	14	2,703,825	2,624,187
Trade and other payables	17	158,496,918	177,892,650
Payables to related entities	6	1,946,450	2,767,303
Other provisions	18	1,515,014	1,319,342
Tax liabilities	8	354,153	169,674
Current provisions for employee benefits	19	5,157,612	7,399,102
Other non-financial liabilities	20	17,320,097	23,033,082
Total current liabilities other than liabilities included in disposal groups classified as held for sale		**222,298,340**	**280,892,523**
TOTAL CURRENT LIABILITIES		**222,298,340**	**280,892,523**
NON-CURRENT LIABILITIES			
Other financial liabilities	16	1,393,951,022	1,367,724,510
Lease liabilities	14	2,728,357	3,321,747
Other payables	17	1,387,801	1,268,905
Other provisions	18	2,072,662	1,964,323
Deferred tax liabilities	15	158,304,753	150,959,426
Non-current provisions for employee benefits	19	26,742,841	25,396,130
Other non-financial liabilities	20	7,918,547	7,730,408
TOTAL NON-CURRENT LIABILITIES		**1,593,105,983**	**1,558,365,449**
TOTAL LIABILITIES		**1,815,404,323**	**1,839,257,972**
EQUITY			
Issued capital	21	468,358,402	468,358,402
Retained earnings	21	235,045,338	226,509,528
Other equity interests	21	(37,268,415)	(37,268,415)
Other reserves	21	276,532,153	276,811,360
Equity attributable to owners of the parent		**942,667,478**	**934,410,875**
Non-controlling interests	22	667,206,339	660,162,230
TOTAL EQUITY		**1,609,873,817**	**1,594,573,105**
TOTAL EQUITY AND LIABILITIES		**3,425,278,140**	**3,433,831,077**

The accompanying Notes 1 to 36 form an integral part of these Interim Consolidated Financial Statements.

Interim Consolidated Income Statements by Nature
For the six- and three-month periods ended June 30, 2026 and 2025 (unaudited)
(Thousand CLP - Th CLP)

INCOME STATEMENTS BY NATURE	Note	06-30-2026 Th CLP	06-30-2025 Th CLP	04-01-2026 06-30-2026 Th CLP	04-01-2025 06-30-2025 Th CLP
Revenue	24	386,382,724	362,459,711	175,873,687	165,023,088
Raw materials and consumables used		(44,339,721)	(44,960,173)	(24,155,150)	(22,124,835)
Employee benefits expense	19	(46,632,753)	(43,015,038)	(24,326,627)	(23,079,954)
Depreciation and amortization expense	11-13-14	(44,931,518)	(42,341,111)	(22,872,214)	(21,633,188)
Other expenses, by nature	25	(91,995,848)	(83,973,603)	(45,945,431)	(43,084,912)
Other gains (losses)	26	(1,056,614)	(1,590,085)	(652,836)	(1,025,928)
Profit from operating activities		**157,426,270**	**146,579,701**	**57,921,429**	**54,074,271**
Financial income	26	7,129,322	6,912,783	2,847,951	3,630,809
Financial costs	26	(26,471,785)	(28,342,707)	(13,394,037)	(14,215,666)
Impairment losses determined in accordance with IFRS 9 on financial assets	23	(3,794,496)	(4,768,925)	(1,313,475)	(2,101,534)
Foreign exchange difference	27	1,171	(103,199)	177	(40,467)
Results from inflation-indexed units	28	(36,030,013)	(27,773,748)	(32,290,957)	(11,809,199)
Share of profit (loss) of associates and joint ventures		-	-	-	-
Profit before tax		**98,260,469**	**92,503,905**	**13,771,088**	**29,538,214**
Income tax expense (benefit)	15	(21,974,777)	(17,917,642)	797,338	(5,454,373)
Profit from continuing operations		**76,285,692**	**74,586,263**	**14,568,426**	**24,083,841**
Profit		**76,285,692**	**74,586,263**	**14,568,426**	**24,083,841**
Profit attributable to					
Profit attributable to owners of the parent		**37,600,410**	**36,778,604**	**6,899,323**	**11,685,585**
Profit attributable to non-controlling interests	22	38,685,282	37,807,659	7,669,103	12,398,256
Profit		**76,285,692**	**74,586,263**	**14,568,426**	**24,083,841**
Earnings per share					
Basic earnings per share from continuing operations (CLP)	30	37.6000	36.7790	6.8990	11.6860
Basic earnings per share (CLP)		**37.6000**	**36.7790**	**6.8990**	**11.6860**

The accompanying Notes 1 to 36 form an integral part of these Interim Consolidated Financial Statements.

Interim Consolidated Statements of Comprehensive Income
For the six- and three-month periods ended June 30, 2026 and 2025 (unaudited)
(Thousand CLP - Th CLP)

STATEMENTS OF COMPREHENSIVE INCOME	Note	06-30-2026 Th CLP	06-30-2025 Th CLP	04-01-2026 06-30-2026 Th CLP	04-01-2025 06-30-2025 Th CLP
Profit		**76,285,692**	**74,586,263**	**14,568,426**	**24,083,841**
OTHER COMPREHENSIVE INCOME					
Components of other comprehensive income that will not be reclassified to profit or loss, before tax					
Other comprehensive income, before tax, gains (losses) on revaluation	13	(60,285)	-	-	-
Other comprehensive income that will not be reclassified to profit or loss, before tax		(60,285)	-	-	-
Components of other comprehensive income that will be reclassified to profit or loss, before tax					
Cash flow hedges					
Gains (losses) on cash flow hedges		(702,983)	(1,996,099)	985,172	2,226,342
Total other comprehensive income that will be reclassified to profit or loss		(702,983)	(1,996,099)	985,172	2,226,342
Other components of other comprehensive income, before tax		(763,268)	(1,996,099)	985,172	2,226,342
Income taxes relating to components of other comprehensive income that will not be reclassified to profit or loss					
Income tax relating to changes in the revaluation surplus in other comprehensive income		16,189	-	-	-
Total income tax relating to components of other comprehensive income that will not be reclassified to profit or loss		16,189	-	-	-
Income tax relating to components of other comprehensive income that will be reclassified to profit or loss					
Income tax relating to gains (losses) on cash flow hedges		189,805	538,947	(265,997)	(601,112)
Total income tax relating to components of other comprehensive income that will be reclassified to profit or loss		189,805	538,947	(265,997)	(601,112)
Total other comprehensive income		(557,274)	(1,457,152)	719,175	1,625,230
TOTAL COMPREHENSIVE INCOME		**75,728,418**	**73,129,111**	**15,287,601**	**25,709,071**
Comprehensive income attributable to:					
Comprehensive income attributable to owners of the parent		37,321,203	36,048,537	7,259,647	12,499,863
Comprehensive income attributable to non-controlling interests	22	38,407,215	37,080,574	8,027,954	13,209,208
Total comprehensive income		**75,728,418**	**73,129,111**	**15,287,601**	**25,709,071**

The accompanying Notes 1 to 36 form an integral part of these Interim Consolidated Financial Statements.

Interim Consolidated Statements of Cash Flows – Direct Method
For the periods ended June 30, 2026 and 2025 (unaudited)
(Thousand CLP - Th CLP)

STATEMENT OF CASH FLOWS - DIRECT METHOD	Note	06-30-2026 Th CLP	06-30-2025 Th CLP
Cash receipts from sales of goods and rendering of services		471,308,130	432,504,509
Other cash receipts from operating activities		1,020,312	956,234
Classes of cash receipts from operating activities		**472,328,442**	**433,460,743**
Payments to suppliers for goods and services		(169,307,590)	(157,762,251)
Payments to and on behalf of employees		(46,636,636)	(44,696,336)
Other cash payments from operating activities		(37,213,494)	(39,583,203)
Classes of cash payments from operating activities		**(253,157,720)**	**(242,041,790)**
Income taxes paid		(7,080,501)	11,117,463
Other cash outflows, net		(2,475,388)	(3,225,766)
Cash flows from (used in) operating activities		**209,614,833**	**199,310,650**
Proceeds from sales of Ownership, Plant and Equipment		41,750	-
Purchases of Ownership, Plant and Equipment		(107,216,850)	(85,819,839)
Purchases of intangible assets		(5,245,160)	(2,244,736)
Interest received		3,599,487	4,132,696
Cash flows from investing activities		(108,820,773)	(83,931,879)
Proceeds from long-term loans	16.5	4,180,453	163,362,688
Proceeds from loans, classified as financing activities	16.5	4,180,453	163,362,688
Repayment of loans	16.5	(43,302,090)	(93,843,160)
Payments of lease liabilities	16.5	(1,456,301)	(1,269,135)
Dividends paid	21	(61,101,815)	(85,131,067)
Interest paid		(22,990,840)	(22,641,326)
Other cash inflows (outflows)		(51,404)	2,136,439
Cash flows from financing activities		**(124,721,997)**	**(37,485,561)**
Increase (decrease) in cash and cash equivalents, before the effect of exchange rate changes		**(23,927,937)**	**77,893,210**
Net increase (decrease) in cash and cash equivalents		**(23,927,937)**	**77,893,210**
Cash and cash equivalents at the beginning of the period		173,664,999	109,990,875
Cash and cash equivalents at the end of the period	4	**149,737,062**	**187,884,085**

The accompanying Notes 1 to 36 form an integral part of these Interim Consolidated Financial Statements.

Interim Consolidated Statements of Changes in Equity
For the periods of six months ended June 30, 2026, and 2025 (unaudited)
(Thousand CLP - Th CLP)

STATEMENT OF CHANGES IN EQUITY	Note	Issued capital	Other equity interests	Retained earnings	Reserves		Total other reserves	Equity attributable to owners of the parent	Non-controlling interests	Total equity
					Revaluation surplus	Cash flow hedge reserve				
		Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP
Opening balance as of 01-01-2026		468,358,402	(37,268,415)	226,509,528	280,097,901	(3,286,541)	276,811,360	934,410,875	660,162,230	1,594,573,105
Profit		-	-	37,600,410	-	-	-	37,600,410	38,685,282	76,285,692
Other comprehensive income		-	-	-	(22,093)	(257,114)	(279,207)	(279,207)	(278,067)	(557,274)
Total comprehensive income		-	-	37,600,410	(22,093)	(257,114)	(279,207)	37,321,203	38,407,215	75,728,418
Dividends		-	-	(29,064,600)	-	-	-	(29,064,600)	(31,363,106)	(60,427,706)
Total changes in equity		-	-	8,535,810	(22,093)	(257,114)	(279,207)	8,256,603	7,044,109	15,300,712
Ending balance as of 06-30-2026	21	468,358,402	(37,268,415)	235,045,338	280,075,808	(3,543,655)	276,532,153	942,667,478	667,206,339	1,609,873,817

STATEMENT OF CHANGES IN EQUITY	Note	Issued capital	Other equity interests	Retained earnings	Reserves		Total other reserves	Equity attributable to owners of the parent	Non-controlling interests	Total equity
					Revaluation surplus	Cash flow hedge reserve				
		Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP
Opening balance as of 01-01-2025		468,358,402	(37,268,415)	201,621,765	286,396,860	(122,239)	286,274,621	918,986,373	644,759,691	1,563,746,064
Profit		-	-	36,778,604	-	-	-	36,778,604	37,807,659	74,586,263
Other comprehensive income		-	-			(730,067)	(730,067)	-730,067	(727,085)	(1,457,152)
Total comprehensive income		-	-	36,778,604	-	(730,067)	(730,067)	36,048,537	37,080,574	73,129,111
Dividends		-	-	(22,749,000)	-	-	-	-22,749,000	(24,193,907)	(46,942,907)
Decrease due to transfers and other changes		-	-	354	-	-	-	354	(351)	3
Total changes in equity		-	-	14,029,958	-	(730,067)	(730,067)	13,299,891	12,886,316	26,186,207
Ending balance as of 06-30-2025	21	468,358,402	(37,268,415)	215,651,723	286,396,860	(852,306)	285,544,554	932,286,264	657,646,007	1,589,932,271

The accompanying Notes 1 to 36 form an integral part of these Interim Consolidated Financial Statements.

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Note 1. GENERAL INFORMATION

Inversiones Aguas Metropolitanas S.A. (hereinafter "IAM" or the "Company") and its Subsidiaries form Grupo Inversiones Aguas Metropolitanas (hereinafter the "Group"). Its registered address is Avenida Apoquindo No. 4800, Torre 2, oficina 2001, piso 20, Las Condes, Santiago, Chile and its Tax Identification Number is 77,274,820-5.

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

IAM was awarded the share package in the international tender conducted by the Corporación de Fomento de la Producción (CORFO), subscribed a capital increase and purchased additional shares on the Santiago Stock Exchange, thereby acquiring control of 51.2% of the share capital of Aguas Andinas S.A. (formerly EMOS).

In July 2005, the company was transformed into a publicly held corporation and restricted its corporate purpose, which was thereafter limited to the investment in shares of Aguas Andinas S.A. and the provision of all types of advisory, consultancy and services related to technology transfer and know-how, technical assistance, business and project management, particularly those related to the management and operation of sanitation-related businesses.

In November 2005, IAM went public through the placement of a package of shares representing 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 holdings, which allowed it to maintain control of the sanitation company.

In 2007, it implemented a Level I ADR program, which enabled its shares to be traded in the United States over-the-counter market; this program ended in 2016.

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

The Company and its subsidiary Aguas Andinas S.A. are registered in the Registro de Valores de la Comisión para el Mercado Financiero (Securities Registry of the Financial Market Commission – CMF) under No. 912 and No. 346, respectively. The subsidiaries Aguas Cordillera S.A. and Aguas Manquehue S.A. are registered in the Registro Especial de Entidades Informantes de la Comisión para el Mercado Financiero (Special Registry of Reporting Entities of the Financial Market Commission – CMF) under No. 170 and No. 2, respectively. As companies in the sanitation sector, they are regulated by the Superintendencia de Servicios Sanitarios (Superintendence of Sanitation Services – SISS), under Law No. 18,902 of 1989 and Decrees with Force of Law No. 382 and No. 70, both of 1988.

For purposes of the preparation of the Interim Consolidated Financial Statements, a group is understood to exist when the parent has one or more Subsidiaries over which the parent has control, either directly or indirectly. The accounting policies applied in the preparation of the Interim Consolidated Financial Statements of the Group are detailed in Note 2.2.

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

Note 2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

2.1 Basis of preparation

These Interim Consolidated Financial Statements correspond to the Consolidated Statements of Financial Position as of June 30, 2026, and December 31, 2025, the Consolidated Statements of Comprehensive Income for the six- and three-month periods ended June 30, 2026 and 2025, and Changes in Equity and Cash Flows for the six-month periods ended June 30, 2026 and 2025, which have been prepared in accordance with International Accounting Standards (IAS), IAS 34 Interim Financial Reporting, incorporated into International Financial Reporting Standards (IFRS), 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 carries out its operations, particularly the sanitation Subsidiaries with respect to the regulations governing the sanitation sector. The companies of the Group present normal operating conditions in each area in which they conduct their activities. Their projections show profitable operations, and the Group has the ability to access the financial system to finance its operations, which, in the opinion of management, determines its ability 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 that comprise the Group are presented in the currency of the primary economic environment in which those companies operate (functional currency). For the purposes of the Interim Consolidated Financial Statements, the results and financial position of each Company of the Group are expressed in Chilean pesos (rounded to thousands of pesos), which is the functional currency of the Company and its Subsidiaries, and the presentation currency for the Interim Consolidated Financial Statements.

New accounting pronouncements

The following Amendments to IFRS have been adopted in these consolidated financial statements:

The standards and interpretations, as well as improvements and amendments to IFRS, that have been issued and are effective as of the date of these Financial Statements are broken down below. The Group has applied these standards and concluded that they did not significantly affect the Financial Statements.

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

New IFRS and Amendments to IFRS that have been issued but are not yet effective:

The standards and interpretations, as well as improvements and amendments to IFRS, that have been issued but have not yet become effective as of the date of these Financial Statements are broken down below. The Group has not early adopted these standards.

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

The Standards, Amendments, and Interpretations described above, which may apply to Aguas Andinas S.A. and its Subsidiaries, are currently being evaluated by Group Management. In particular, with respect to IFRS 18 Presentation and Disclosure in Financial Statements, the analyses performed to date indicate that its application would mainly result in changes in the presentation and classification of certain line items in the income statement. Based on the assessment performed using financial information as of June 30, 2026, a reclassification effect of Th CLP 2,824,617 on operating profit (loss) is estimated, mainly arising from impairment gains and reversal of impairment losses determined in accordance with IFRS 9, foreign exchange differences, indexation adjustments, and the effects of derivative instruments. This effect relates exclusively to presentation changes and, therefore, would have no impact on the Group's profit or equity. With respect to the other standards and amendments currently under evaluation, the Group Management will continue to monitor and assess the potential impacts arising from the adoption of these new requirements.

Responsibility for the information and estimates made

The information contained in these Interim Consolidated Financial Statements is the responsibility of the Company's Board of Directors, which states that all principles and criteria included in the International Financial Reporting Standards (IFRS) have been applied. The Board of Directors, at its meeting held on August 19, 2026, approved these Interim Consolidated Financial Statements.

The Interim Consolidated Financial Statements of Aguas Andinas S.A. and its Subsidiaries for the year 2025 were approved by the Board of Directors at the meeting held on March 18, 2026.

In the preparation of the Interim Consolidated Financial Statements, estimates have been used such as:

- Fair value valuation of land (Note 13)
- Fair value valuation of water rights (Note 11)
- Service life of Ownership, Plant and Equipment and intangible assets and their respective residual values
- Valuation of assets and purchased goodwill (goodwill or lower value of investments)
- Asset impairment losses
- Assumptions used in the actuarial calculation of employee termination benefits
- Assumptions used to calculate the fair value of financial instruments
- Revenue from supply pending billing
- Provisions for commitments undertaken with third parties
- Risks arising from ongoing litigation

Although these estimates and judgments were made based on the best information available at the date of issuance of these Interim Consolidated Financial Statements, it is possible that events occurring in the future may require them to be modified (either upward or downward) in future periods, which would be recorded prospectively at the time the change becomes known, recognizing the effects of such changes in the corresponding future Interim Consolidated Financial Statements.

2.2 Accounting policies

The main accounting policies adopted in the preparation of these Interim Consolidated Financial Statements are described below.

A. Basis of consolidation

The Interim Consolidated Financial Statements include the Financial Statements of the Company and entities controlled by the Company (its Subsidiaries). Subsidiaries are those entities over which the Group has the power to direct the relevant activities, has rights to variable returns from its involvement and the ability to use that power to affect the amount 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 such control ceases.

In the consolidation process, all transactions, balances, income and expenses between Group entities are eliminated.

The Company and its Subsidiaries apply uniform accounting policies within the Group.

The Subsidiaries included in the Interim Consolidated Financial Statements of Inversiones Aguas Metropolitanas S.A. are as follows:

Tax ID	Company Name	Direct %	Indirect %	Total % 06-30-2026	Direct %	Indirect %	Total % 12-31-2025
61,808,000-5	Aguas Andinas S.A.	50.10	0.00	50.10	50.10	0.00	50.10
96,809,310-K	Aguas Cordillera S.A.	0.00	99.99	99.99	0.00	99.99	99.99
89,221,000-4	Aguas Manquehue S.A.	0.00	100.00	100.00	0.00	100.00	100.00
96,945,210-3	EcoRiles S.A.	0.00	100.00	100.00	0.00	100.00	100.00
96,828,120-8	Hidrogística S.A.	0.00	100.00	100.00	0.00	100.00	100.00
96,967,550-1	Análisis Ambientales S.A.	0.00	100.00	100.00	0.00	100.00	100.00
76,190,084-6	Biogenera S.A. (*)	0.00	100.00	100.00	0.00	100.00	100.00

B. Operating segments

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

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

- Operations related to sanitation services (Water).
- Operations not related to sanitation services (Non-water).

C. Intangible assets other than goodwill

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

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

The revaluation surplus, net of the corresponding deferred taxes, is recognized in other comprehensive income and accumulated in equity. However, when the reversal of a decrease previously recognized as a loss affects the same asset, such increase must be recognized in profit for the period. Likewise, a decrease in the value of the asset is recognized in the income statement, unless there is a revaluation surplus previously recorded in equity for that same asset, in which case the decrease will first be charged against such surplus.

i. Intangible assets acquired separately:

Intangible assets acquired separately are presented at cost less accumulated amortization and accumulated impairment losses. Amortization is calculated on a straight-line basis using the estimated service lives. The estimated service lives and the amortization method are reviewed at the end of each Statement of Financial Position, recognizing the effect of any change in estimate prospectively.

ii. Amortization method for intangibles:

Intangibles with finite service life

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

Determination of service life

The factors to be considered in estimating the service life include, among others, the following:

- Legal, regulatory or contractual limitations.
- Predictable life of the business or industry.
- Economic factors (product obsolescence, changes in demand).
- Expected reactions by current or potential competitors.
- Natural factors, climate conditions and technological changes that affect the ability to generate benefits.

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

Software

The estimated service life for software is 4 years. For other assets with finite service life, the amortization period corresponds to the periods defined in the contracts or rights from which they originate.

Intangibles with indefinite service life

Intangibles with indefinite service life mainly correspond to water rights and easements, which were obtained on an indefinite basis in accordance with the acquisition agreements and the rights granted by the Dirección General de Aguas (General Directorate of Water), under the Ministry of Public Works.

D. Goodwill

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

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

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

Goodwill generated prior to the Group's transition date to IFRS, January 1, 2008, is maintained at the net amount recorded at that date, while goodwill arising subsequently continues to be recorded using the acquisition method.

Goodwill is not amortized. Instead, at the end of each reporting period, an assessment is performed to determine whether any impairment exists that would reduce its recoverable amount below its carrying amount. When applicable, the corresponding impairment loss is recognized in accordance with IAS 36.

E. Ownership, Plant and Equipment

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

Revaluations of land are carried out with sufficient regularity to ensure that the carrying amount of the revalued asset does not differ significantly from its fair value. Such frequent revaluations are unnecessary for items of Ownership, Plant and Equipment whose fair value changes are insignificant. For these items, revaluations performed every three to five years may be sufficient. The revaluation surplus, net of the corresponding deferred taxes, is recognized in other comprehensive income within equity. However, if a revaluation deficit of the same asset previously recognized as a loss is reversed, such increase is recognized in the income statement. A decrease in value is recorded in the income statement, except where such decrease offsets a surplus existing in the same asset previously recognized in equity through revaluation adjustments.

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

Depreciation method and estimated service life for Ownership, Plant and Equipment:

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

When the carrying amount of an asset exceeds its estimated recoverable amount, its value is immediately reduced to its recoverable amount (Note 32).

Service lives

The service lives considered for the calculation of depreciation are supported by technical studies prepared by external specialized firms and are reviewed whenever new information arises indicating that the service life of an asset should be modified.

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

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

The range of service lives (in years) by type of asset for both years is as follows:

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

Policy for estimating costs of dismantling, removal or rehabilitation of Ownership, Plant and Equipment:

Due to the nature of the assets constructed by the Group and given that there are no contractual obligations or other construction requirements such as those mentioned by IFRS, and within the regulatory framework, the concept of dismantling costs is not applicable as of the date of these Interim Consolidated Financial Statements.

Policy on the sale of Ownership, Plant and Equipment

The result from the sale of Ownership, Plant and Equipment is calculated by comparing the proceeds obtained with the carrying amount and is recorded in the Consolidated Statements of Comprehensive Income.

F. Impairment of tangible and intangible assets except goodwill

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

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

The recoverable amount is the higher of fair value less costs of disposal 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 current market assessments of the time value of money and the risks specific to the asset.

When the recoverable amount of an asset (or Cash-Generating Unit) is estimated to be lower than its carrying amount, the carrying amount of that asset (or Cash-Generating Unit) is reduced to its recoverable amount, recognizing an impairment loss immediately in profit for the period. When an impairment loss is subsequently reversed, the carrying amount of the asset (or Cash-Generating Unit) is increased to the revised estimate of its recoverable amount, provided that the adjusted carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognized for the asset (or Cash-Generating Unit) in prior periods.

G. Leases

The Group evaluates its lease contracts in accordance with IFRS 16, that is, whether the right to control the use of an identified asset for a period of time is transferred 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 a lessee, at the commencement of the lease (that is, on the date the underlying asset is available for use) it records in the Statement of Financial Position a Right-of-use asset and a Lease liability.

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

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

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

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

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

H. Financial assets

Purchases and sales of financial instruments are recognized at the trade date, that is, the date on which the Group commits 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 into the following categories:

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

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

The Company and its Subsidiaries invest in low-risk instruments that meet the rating standards established in their investment policies. Accordingly, investment mutual funds must have a rating of AAfm / M1 (units with very high protection against loss associated with credit risks / units with the lowest sensitivity to changes in economic conditions). Time deposits and repurchase agreements contracted are instruments with an N-1 rating (instruments with the highest capacity for payment of principal and interest under the agreed terms and maturities).

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

i. Effective interest rate method

The effective interest rate method corresponds to the method of calculating the amortized cost of a financial asset or financial liability and allocating interest income or expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash flows expected to be received 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 principle to be met is the sale of financial assets for which the principal amount is expected to be recovered within a given period, together with interest if applicable.

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 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 for the period. The net gain or loss recognized in profit includes any dividend or interest received on the financial asset.

The Subsidiaries hold shares of Eléctrica Puntilla S.A., which have been measured at fair value on the acquisition date, as established in IFRS 9. Their subsequent measurement is carried out at cost because there is no active market, as provided by the same standard.

Financial assets at amortized cost

Loans and receivables

Trade receivables, loans and other receivables are non-derivative financial assets with fixed or determinable payments that 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 loss, except for short-term receivables where the recognition of interest would be immaterial.

Trade receivables and other receivables

Trade receivables correspond to the amounts billed for drinking water consumption, sewer services, wastewater treatment and other services, as well as revenue accrued from consumption occurring between the date of the last reading (according to the established monthly schedule) and the Statement of Financial Position date. These are recorded at the net amount of the allowance for uncollectible trade receivables or low probability of collection.

The trade receivables policy is subject to the credit policy, which establishes payment conditions as well as the different settlement scenarios that may be agreed with customers in default.

Impairment policy for trade receivables and other receivables

The Group periodically evaluates impairment losses affecting its financial assets. The amount is recorded in the allowance for uncollectible trade receivables. The carrying amount of the asset is reduced through the use of the allowance account and the loss is recognized in the Income Statement within “Impairment losses determined in accordance with IFRS 9 on financial assets”. When a receivable becomes uncollectible, it is written off against the Allowance for uncollectible trade receivables 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 billing, the probability 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 balances with more than eight outstanding installments are fully provided for.

Additionally, debts from consumption transformed into payment agreements are fully provided for based on the agreed balance.

Receivable documents with overdue balances are fully provided for.

I. Inventories

Materials, spare parts and supplies are presented at their acquisition cost, which does not exceed net realizable value. The costing method corresponds to weighted average cost. Annually, an impairment estimate is made for materials that are damaged, partially or totally obsolete, or that have had no turnover during the last twelve months and whose market price has fallen by more than 20%.

J. Payment of dividends

The Group's dividend policy, in accordance with Article 79 of Law No. 18,046 governing corporations, is to distribute at least 30% of the profit for each period. In the event that such dividends do not exist or are lower than the minimum established by law, the corresponding dividend provision will be recognized.

In addition, subject to prior authorization by the Annual General Shareholders' Meeting, the remaining 70% may be distributed as an additional dividend, provided that the Group's current capitalization level is maintained and that the distribution is compatible with its investment policies.

K. Foreign currency transactions

Assets and liabilities denominated in foreign currencies are presented at the respective exchange rates in effect at the end of each period, in accordance with the following exchange rates:

Currency	06-30-2026 CLP	12-31-2025 CLP
United States Dollar	922.21	907.13
Euro	1,053.47	1,066.58
Swiss Franc	1,141.49	1,146.81
Japanese Yen	5.67	5.80
Australian Dollar	638.21	607.87

Foreign currency transactions are translated into the functional currency using the exchange rates in effect at the dates of the transactions. Foreign exchange difference resulting from the settlement of such transactions and from the translation at closing exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the income statement. Assets and liabilities arising from derivative financial contracts are excluded from the foregoing.
Changes in the fair value of these hedging contracts are recognized in equity.
Foreign exchange differences are recognized in profit or loss in the period in which they arise.

L. Financial liabilities

The Group initially recognizes all financial liabilities at fair value, as applicable, including financial liabilities at fair value through profit or loss, loans, bonds issued to the public, accounts payable, or derivatives designated as hedging instruments, net of transaction costs incurred. Subsequently, they are measured at amortized cost using the effective interest rate method, except for those transactions for which hedging contracts have been entered into, which are measured in accordance with Note 2.2.M.

The Group classifies financial liabilities arising from supplier financing arrangements within the line item Trade payables and other payables in the interim consolidated statements of financial position when their nature and function are similar to those of trade payables. This is the case when the supplier financing arrangement forms part of the working capital used in the Group's normal operating cycle, the level of security provided is similar to that of trade payables, and the conditions applicable to the liabilities forming part of the supply chain financing arrangement do not differ substantially from those applicable to payables that are not part of the arrangement. Cash flows related to liabilities arising from supplier financing arrangements classified within Trade payables and other payables in the interim consolidated statements of financial position are included within operating activities in the interim consolidated direct cash flow statements.

M. Derivative financial instruments and hedge accounting

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

Derivatives are recorded at their fair value at the reporting date. If the fair value of derivative financial instruments is positive, they are recorded under the line item "Other financial assets", and if negative, under the line item "Other financial liabilities".

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

The accounting treatment for hedging transactions using 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 recognized in financial results in the respective income statement accounts.

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

In the event of hedge discontinuation, the cumulative gain or loss recognized in equity up to that date is maintained until the underlying hedged transaction occurs. At that time, the cumulative gain or loss recognized in equity is reclassified to profit or loss affecting that transaction.

At the end of each reporting period, financial instruments are presented at their fair value. In the case of derivatives not traded in formal markets, the Group uses valuation assumptions 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 item directly attributable to the hedged risk are offset by changes in the fair value or cash flows of the hedging instrument within a range of 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 entire instrument is not accounted for at fair value. If they are not closely related, they are recorded separately, with changes in value recognized directly in the consolidated statement of profit or loss.

N. Provisions and contingent liabilities

Provisions are recognized when the Group has a present obligation as a result of past events, it is probable that the Group will be required to use resources to settle the obligation, and a reliable estimate of the amount of the obligation can be made.

The amount recognized as a provision is determined based on the best information available regarding the event and its consequences and is re-estimated at each reporting date. Provisions are used to address the specific risks for which they were originally recognized and are reviewed, either totally or partially, when such risks cease to exist or decrease.

Contingent liabilities correspond to possible obligations arising from past events whose future occurrence and associated economic outflow are considered unlikely. In accordance with IFRS, the Group does not recognize provisions for these items; however, as required by the same standard, they are disclosed, if applicable, in Note 18.

O. Employee benefits

Obligations for severance indemnities, which are expected to be earned by employees retiring from Aguas Andinas S.A., Aguas Cordillera S.A., and Aguas Manquehue S.A., are recognized at actuarial value determined using the projected unit credit method. Actuarial gains and losses arising from changes in assumptions related to turnover rates, mortality, salary increases or discount rates are recognized in accordance with IAS 19 in other comprehensive income, directly affecting equity and subsequently reclassified to retained earnings.

Aguas Andinas S.A.

Severance indemnities in Aguas Andinas S.A. are governed by the provisions of the Labor Code, except for the amount of unconditional severance indemnity accumulated as of July 31, 2002. This amount is adjusted quarterly according to the variation in the Consumer Price Index. For employees covered by current collective bargaining agreements, the severance payment factor is 1.45 monthly salaries, excluding voluntary resignation, with no limits on amount or years of service. This also applies to employees whose individual employment contracts extended the same benefit. Likewise, the aforementioned collective agreement establishes that employees who retire from Aguas Andinas S.A. and make their retirement effective within 120 days from the date they reach the legal retirement age may access the benefit detailed in the collective agreement and continue accruing this benefit after July 2002.

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

Severance indemnities in Aguas Cordillera S.A. and Aguas Manquehue S.A. are governed by the provisions of the Labor Code, except for the amount of unconditional severance indemnity accumulated as of December 31, 2002. This amount is adjusted quarterly according to the variation in the Consumer Price Index. For employees covered by current collective bargaining agreements, the severance payment factor is one monthly salary, excluding voluntary resignation, with no limits on amount or years of service. This also applies to employees whose individual employment contracts extended the same benefit. Likewise, the aforementioned collective agreements establish that employees who retire from Aguas Cordillera S.A. and Aguas Manquehue S.A. continue accruing this benefit after December 2002.

For the other Subsidiaries, no benefits of this nature exist.

P. Income tax and deferred taxes

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

Current income tax payable is determined based on the taxable income for the period. The Group's current income tax is calculated using tax rates that have been enacted or substantively enacted at the reporting date.

Deferred taxes are recognized based on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the determination of taxable income and are accounted for using the balance sheet liability method. Deferred tax liabilities are recognized for all taxable temporary differences, while deferred tax assets are recognized for all deductible temporary differences to the extent that it is probable that future taxable income will be available against which such differences can be utilized. Deferred tax assets or liabilities are not recognized if the temporary differences arise from goodwill or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither taxable profit nor accounting profit.

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

Deferred tax assets and liabilities are measured using the tax rates expected to apply in the period in which the liability is settled or the asset is realized, based on tax rates that have been enacted or substantively enacted at the reporting date. The measurement of deferred tax assets and liabilities reflects the tax consequences that would follow from the manner in which the Group expects, at the reporting date, to recover or settle the carrying amount of its assets and liabilities.

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

Q. Revenue

Revenue recognition policy

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

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

Revenue recognition policy for sales of goods

Revenue from the sale of goods is recognized once the significant risks and rewards of ownership have been transferred, the Group retains neither continuing managerial involvement nor effective control over the goods sold, the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity, and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue recognition policy for services

Revenue from the sale of services is measured at fair value. Billing is performed based on actual metered consumption or work performed corresponding to the consideration receivable, net of returns, trade discounts and rebates. Accordingly, revenue is recognized when it is transferred to the customer and recovery is considered probable, while associated costs and possible discounts due to billing errors can be measured reliably.

The service area of sanitation companies is divided into billing groups, which determine the dates for meter readings and subsequent billing. This process is carried out based on a monthly schedule, resulting in the existence of consumption that has not yet been read and therefore not yet billed at the end of each month.

For billing groups where information based on metered consumption is available, the corresponding tariff is applied.

In cases where the Group does not have all consumption readings available, the best estimate of revenue pending billing is recognized based on the physical data of the prior month valued at the tariff in force, considering in both cases (billing or estimation) either the normal tariff or the overconsumption tariff as applicable.

The transfer of risks and rewards varies according to the nature of the company's operations. For sanitation companies, service provision and all related charges are based on actual consumption, and a monthly provision is recognized for consumption incurred but not yet billed based on previous billing. For the subsidiaries Análisis Ambientales S.A., EcoRiles S.A., Hidrogística S.A., and Biogenera S.A., billing and any related provision are based on work performed.

Method for determining the stage of completion of services

The provision of sanitation services is determined based on metered consumption, in accordance with the applicable legal regulations. For non-sanitation subsidiaries, revenue is recognized once the services have been completed and/or the corresponding reports have been issued.

Revenue from agreements with developers is recognized as the specific conditions established in each contract are fulfilled, ensuring that the related economic benefits will flow to the Group.

R. Earnings per share

Basic earnings per share are calculated as the quotient between profit (loss) attributable to owners of the parent and the weighted average number of ordinary shares outstanding.

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

S. Environmental information

Environmental assets are considered those used on a long-term basis in the activities of the Subsidiaries, whose main purpose 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.

Such assets are measured at acquisition cost. The Subsidiaries amortize these assets using the straight-line method over the estimated remaining useful life of the respective assets.

T. Consolidated statements of cash flows

The consolidated statement of cash flows includes the cash movements during the period, including value added tax (VAT), determined using the direct method and based on the following criteria:

Cash and cash equivalents: represent inflows and outflows of cash and cash equivalent financial assets, defined as short-term investments with high liquidity and low risk of changes in value (maturity of less than three months from the date of acquisition and without restrictions).

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

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

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

U. Capitalized financing costs

Interest-bearing loan policy:

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

Interest capitalization policy:

Interest paid or accrued on loans used to finance qualifying assets is capitalized in accordance with IAS 23. IAS 23 establishes that when the Group obtains debt to finance investments, the interest on such debt must be deducted from financial expenses and incorporated into the construction in progress financed by that debt, up to the total amount of such interest, applying the respective rate to the expenditures made at the date of presentation of the financial statements.

V. Change in accounting policy

The Interim consolidated financial statements as of June 30, 2026, do not present changes in accounting policies compared to the interim consolidated financial statements as of December 31, 2025.

W. Reclassifications

For the period ended June 30, 2026, certain reclassifications have been made to facilitate comparison with June 30, 2025, and December 31, 2025, as broken down below:

Reclassifications	Increase / (Decrease) Th CLP
Cash flows from (used in) operating activities:	
Payments to suppliers for goods and services	1,437,847
Cash flows from (used in) financing activities	
Interest paid	(168,712)
Payments of lease liabilities	(1,269,135)
INCOME STATEMENTS BY NATURE	
Raw materials and consumables used	(651,333)
Other expenses, by nature	651,333
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION	
Other current financial assets	1,413,579
Other non-current financial assets	(1,413,579)

Note 3. RISK MANAGEMENT

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

Such management is carried out through the identification of risks, the determination of the tolerance level for each risk, the hedging of those financial risks, and the monitoring of the hedging transactions entered into. In order to achieve these objectives, financial risk management focuses on hedging all significant exposures, provided that appropriate instruments exist and the cost is reasonable.

i. Credit risk

Credit risk is the possibility of financial loss arising from the failure of our counterparties (customers) to meet their obligations.

The sanitation subsidiaries operate in a highly fragmented market, which implies that the credit risk associated with any individual customer is not significant.

The Group's objective is to maintain minimal levels of uncollectible accounts. A credit policy is in place that establishes payment conditions and methods, as well as the terms applicable to customers in default. Management processes include monitoring, estimating and evaluating uncollectible accounts in order to implement corrective actions and achieve the proposed targets. One of the main actions and measures used to maintain low levels of uncollectible accounts is the suspension of service supply.

The method used to analyze credit risk is based on the expected credit loss model, as established in IFRS 9. Estimates are based on recovery statistics, which indicate that after the eighth month of unpaid billing the probability of recovering an invoiced amount is minimal. Consequently, beginning with the ninth month of billing, an impairment of the receivable is immediately recognized; that is, the customer in default is individually identified and the amount of the provision is determined accordingly (it is not calculated as a percentage of the total portfolio). In addition, debts arising from consumption converted into payment agreements and notes receivable with overdue balances are provisioned at 100%.

As of June 30, 2026, and December 31, 2025, credit risk balances amounted to Th CLP 35,303,655 and Th CLP 31,509,159, respectively (see Note 5).

ii. Liquidity risk

Liquidity risk is the possibility that the Group may encounter difficulties in meeting its obligations associated with financial liabilities settled through the delivery of cash or another financial asset and may be unable to finance commitments undertaken, 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.

To manage liquidity risk, various preventive measures are implemented, such as:

- Diversifying sources and instruments of financing.
- Agreeing with creditors on maturity profiles that avoid concentrating significant amortizations in a single financial year.

Maturity profile (undiscounted cash flows) as of June 30, 2026:

Maturity profile	Up to 90 days		91 days to 1 year		13 months to 3 years		More than 3 years to 5 years		More than 5 years	
	Th CLP	Contract interest rate	Th CLP	Contract interest rate	Th CLP	Contract interest rate	Th CLP	Contract interest rate	Th CLP	Contract interest rate
Promissory notes	6,492,953	2.52%	16,592,512	3.06%	48,683,911	3.22%	32,264,663	1.82%	66,257,899	2.19%
Bank loans	1,327,333	8.80%	3,084,400	7.07%	64,807,000	7.21%	-	0.00%	-	0.00%
UF bonds	7,170,267	3.09%	27,754,300	3.61%	69,849,135	3.50%	141,284,677	3.86%	1,184,255,337	3.36%
AUD bond	-	0.00%	870,518	6.82%	1,741,037	6.82%	1,741,037	6.82%	18,424,988	6.82%
JPY bond	-	0.00%	612,360	2.16%	1,530,900	2.16%	1,224,720	2.16%	32,025,861	2.16%
CHF bond	-	0.00%	2,394,275	2.10%	118,937,551	2.10%	-	0.00%	-	0.00%
Total bonds	**7,170,267**		**31,631,453**		**192,058,623**		**144,250,434**		**1,234,706,186**	
Lease liabilities	**675,123**	**3.62%**	**2,028,702**	**3.62%**	**2,386,597**	**3.68%**	**180,979**	**3.54%**	**160,781**	**2.60%**
Trade and other payables	**150,269,751**	**-**	**8,227,167**	**-**	**734,364**	**-**	**238,128**	**-**	**415,309**	**-**
Totals	165,935,427		61,564,234		308,670,495		176,934,204		1,301,540,175	

Liquidity risk is periodically monitored in order to identify, detect and correct deviations, thereby mitigating potential impacts on results.

iii. Interest rate risk

The Group maintains an interest rate structure that combines fixed and variable rates, as broken down below:

Debt instruments	Rate	%
Bank loans	Variable	2.10%
Bank loans	Fixed	2.16%
Bonds	Fixed	83.25%
Promissory notes	Fixed	10.65%
Derivatives	Fixed	1.46%
Lease liability	Fixed	0.38%
Total		100%

Interest rate sensitivity analysis as of June 30, 2026

An interest rate analysis is performed with respect to 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 at the last reset date of the loans.

The analysis is based on historical data regarding the average daily market price of the 180-day TAB over the last three years prior to the reporting date.

Company	Nominal amount of debt (Th CLP)	Variable rate	Points (+/-)	Impact on profit (Th CLP) (+/-)
Inversiones Aguas Metropolitanas Consolidated	30,276,467	TAB rate	122	368,614

iv. Foreign exchange risk and indexation unit risk

The exposure to foreign exchange risk and indexation unit risk arises from the Group's financing structure, which includes bonds denominated in UF, JPY, AUD and CHF. Variations in the indexation unit and in exchange rates affect the carrying amount of the liability and the financial cost, potentially generating foreign exchange differences and higher indexation expenses.

Given that the Group operates under a regulated tariff indexed to inflation, variations in the indexation unit are also associated with tariffs and revenues, establishing a natural hedge that mitigates inflation risk related to UF-denominated bonds. However, temporary mismatches may arise between the timing and magnitude of tariff adjustments and the accounting recognition of the indexation of the debt, which may generate residual volatility. In the case of bonds denominated in other currencies, the Company maintains derivative hedging instruments in UF that fully mitigate foreign exchange volatility and align such exposure with the inflation indexation associated with tariffs and revenues, establishing the same natural hedge that mitigates inflation risk related to UF-denominated bonds.

Changes impact profit or loss through foreign exchange differences (foreign currency positions) and indexation adjustments (UF-denominated debt) and affect equity through retained earnings. Derivatives designated as cash flow hedges are recognized in Other Comprehensive Income and are reclassified as the hedged cash flows are recognized.

Indexation unit sensitivity analysis as of June 30, 2026

A sensitivity analysis of the UF is performed. Given that the trajectory of the UF follows inflation, which has historically been limited and relatively stable at around 3.0% annually, a limited variation of 50 bps is applied in the sensitivity analysis.

Financial liability	Total Inflation-Indexed Financial Debt (Th CLP)	Points (+/-)	Impact on Profit (Th CLP)
UF bonds (*)	1,187,544,825	0.50%	5,711,790
Promissory notes	151,785,334	0.50%	730,049

(*) UF-denominated bonds include the UF liability leg of cross-currency swaps related to bonds denominated in foreign currencies (AUD, JPY and CHF).
(*) Accrued interest is excluded, and the corresponding adjustments for the premium or discount on bonds are not included.

Foreign exchange sensitivity analysis as of June 30, 2026

A sensitivity analysis is performed for the AUD, JPY and CHF currencies in relation to the mark-to-market valuation of the cross-currency swap derivatives designated as hedging instruments maintained by the Company. The exchange rate directly affects the asset leg in the valuation (an increase in the exchange rate increases the value of the derivative, while a decrease reduces it). Given the volatility of foreign currencies against the Chilean peso, which do not exhibit stable annual variations, management has chosen to apply a 100 bps sensitivity, which is less conservative than the sensitivity applied to the UF.

Financial liabilities	Mark to Market (Th CLP)	Points (+/-)	Impact on equity (Th CLP) (+/-)
AUD	(2,405,515)	(1.0%)	(253,821)
JPY	(17,923,097)	(1.0%)	(904,124)
CHF	2,164,115	(1.0%)	(1,245,405)

Note 4. CASH AND CASH EQUIVALENTS

The composition of the item as of June 30, 2026, and December 31, 2025, is as follows:

Cash and cash equivalents	06-30-2026 Th CLP	12-31-2025 Th CLP
Banks	11,186,963	6,652,848
Time deposit	121,210,099	149,314,943
Mutual funds	17,340,000	17,697,208
Totals	**149,737,062**	**173,664,999**

The cash equivalents correspond to financial assets in time deposits and mutual funds with maturities of less than 90 days from the date of the transaction that originates them.

Detail of certain items in the statement of cash flows

- **Other receipts from operating activities**: correspond to services related 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 issuances, which have been capitalized as a result of investments made in Ownership, Plant and Equipment.

There are no legal restrictions preventing the immediate availability of cash and cash equivalent balances used by the Group.

4.1 Cash equivalents

Breakdown by type of financial instruments in each Company as of June 30, 2026, and December 31, 2025, is as follows:

Company	Instruments	06-30-2026 Th CLP	12-31-2025 Th CLP
Aguas Andinas S.A.	Time deposit	114,201,689	142,363,403
Aguas Cordillera S.A.	Time deposit	4,166,615	-
Aguas Manquehue S.A.	Time deposit	1,500,000	-
EcoRiles S.A.	Time deposit	648,667	3,015,996
Análisis Ambientales S.A.	Time deposit	385,365	2,733,923
Aguas Andinas S.A.	Mutual funds	10,549,000	13,431,730
Aguas Cordillera S.A.	Mutual funds	2,108,000	1,320,143
Aguas Manquehue S.A.	Mutual funds	1,390,000	915,101
EcoRiles S.A.	Mutual funds	1,213,000	900,104
Análisis Ambientales S.A.	Mutual funds	910,000	1,130,130
Hidrogística S.A.	Mutual funds	1,170,000	-
Inversiones Aguas Metropolitanas S.A.	Time deposit	307,763	1,201,621
Totals		**138,550,099**	**167,012,151**

The Company and its 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 mutual fund's equity, and time deposits, 10% of the bank's equity.

Note 5. TRADE RECEIVABLES AND OTHER RECEIVABLES AND RIGHTS RECEIVABLE

The composition of trade receivables (current and non-current) as of June 30, 2026, and December 31, 2025, is as follows:

Credit risk	06-30-2026 Th CLP	12-31-2025 Th CLP
Gross exposure trade receivables	149,329,470	167,771,058
Gross exposure notes receivable	718,226	1,040,033
Gross exposure other receivables	8,915,675	6,613,203
Allowances for accounts receivable risk	(34,370,054)	(30,638,083)
Current trade receivables and other receivables, net	**124,593,317**	**144,786,211**
Gross exposure other receivables	4,096,298	4,004,947
Allowances for other receivables risk	(933,601)	(871,076)
Non-current rights receivable, net	**3,162,697**	**3,133,871**
Net exposure, risk concentrations	**127,727,876**	**147,893,323**

In accordance with the Group's policy, debts arising from consumption that have been converted into payment agreements are fully provisioned (see Note 2.2, letter H, numeral iv. "Impairment policy for trade receivables and other receivables").

The main variation as of June 30, 2026, is observed in the item trade receivables, showing a decrease of Th CLP 18,441,588 compared to December 31, 2025.

During 2026, a decrease is observed compared to December 2025 in trade receivables not past due and less than or equal to 8 months, amounting to Th CLP 6,676,170. This is explained by the seasonality of the sales cycle, and the timing of tariff increases during this period.

There are no customers whose sales represent 10% or more of consolidated revenue, nor are there significant restrictions on accounts receivable that require disclosure for the periods ended June 30, 2026, and December 31, 2025.

The movement in the allowance for uncollectible trade receivables as of June 30, 2026, and December 31, 2025, is as follows:

Movement in credit risk of accounts receivable	06-30-2026 Th CLP	12-31-2025 Th CLP
Opening balance as of January 1st	(31,509,159)	(38,486,056)
Increase in existing provisions	(3,794,496)	(8,692,958)
Write-offs	-	15,669,855
Total changes	(3,794,496)	6,976,897
Ending balance	(35,303,655)	(31,509,159)

The composition of gross receivables by aging as of June 30, 2026, and December 31, 2025, is presented below:

Composition of receivables	Aging of receivables as of June 30, 2026				Total	Current total	Non-current total
	less than three months Th CLP	between three and six months Th CLP	between six and eight months Th CLP	more than eight months Th CLP	Th CLP	Th CLP	Th CLP
Gross exposure trade receivables	111,508,814	7,063,399	2,831,003	27,926,254	149,329,470	149,329,470	-
Gross exposure notes receivable	231,212	-	-	487,014	718,226	718,226	-
Gross exposure other receivables	8,915,675	-	-	4,096,298	13,011,973	8,915,675	4,096,298
Total aging of receivables	120,655,701	7,063,399	2,831,003	32,509,566	163,059,669	158,963,371	4,096,298
Allowances for accounts receivable risk	(2,287,639)	(2,330,996)	(1,338,151)	(29,346,869)	(35,303,655)	(34,370,054)	(933,601)
Totals	118,368,062	4,732,403	1,492,852	3,162,697	127,756,014	124,593,317	3,162,697

Composition of receivables	Aging of receivables as of December 31, 2025				Total	Current total	Non-current total
	less than three months Th CLP	between three and six months Th CLP	between six and eight months Th CLP	more than eight months Th CLP	Th CLP	Th CLP	Th CLP
Gross exposure trade receivables	135,172,821	5,313,127	2,724,495	24,560,615	167,771,058	167,771,058	-
Gross exposure notes receivable	288,203	-	-	751,830	1,040,033	1,040,033	-
Gross exposure other receivables	6,613,203	-	-	4,004,947	10,618,150	6,613,203	4,004,947
Total aging of receivables	142,074,227	5,313,127	2,724,495	29,317,392	179,429,241	175,424,294	4,004,947
Allowances for accounts receivable risk	(2,065,882)	(1,907,958)	(1,351,798)	(26,183,521)	(31,509,159)	(30,638,083)	(871,076)
Totals	140,008,345	3,405,169	1,372,697	3,133,871	147,920,082	144,786,211	3,133,871

As of June 30, 2026 and December 31, 2025, the analysis of the gross exposure of current trade receivables, notes receivable, and other current and non-current receivables for the restructured and non-restructured portfolio is as follows:

June 30, 2026												
Trade receivables aging	Non-restructured portfolio				Restructured portfolio				Total gross portfolio			
	Gross exposure		Allowance for uncollectible trade receivables		Gross exposure		Allowance for uncollectible trade receivables		Gross exposure		Allowance for uncollectible trade receivables	
	No. of customers	Amount Th CLP	No. of customers	Amount Th CLP	No. of customers	Amount Th CLP	No. of customers	Amount Th CLP	No. of customers	Amount Th CLP	No. of customers	Amount Th CLP
Current	767,024	56,690,687	-	-	-	-	-	-	767,024	56,690,687	-	-
Between 1 and 30 days	1,045,508	47,434,938	-	-	4,980	398,170	4,980	(398,170)	1,050,488	47,833,108	4,980	(398,170)
Between 31 and 60 days	178,469	10,838,063	-	-	16,110	1,004,290	16,110	(1,004,290)	194,579	11,842,353	16,110	(1,004,290)
Between 61 and 90 days	40,346	3,376,236	-	-	11,377	885,179	11,377	(885,179)	51,723	4,261,415	11,377	(885,179)
Between 91 and 120 days	16,149	2,075,420	-	-	7,485	774,183	7,485	(774,183)	23,634	2,849,603	7,485	(774,183)
Between 121 and 150 days	9,775	1,738,712	-	-	5,911	851,654	5,911	(851,654)	15,686	2,590,366	5,911	(851,654)
Between 151 and 180 days	6,820	918,271	-	-	4,770	705,159	4,770	(705,159)	11,590	1,623,430	4,770	(705,159)
Between 181 and 210 days	4,846	721,159	-	-	3,743	615,727	3,743	(615,727)	8,589	1,336,886	3,743	(615,727)
Between 211 and 250 days	4,785	771,693	-	-	3,591	722,424	3,591	(722,424)	8,376	1,494,117	3,591	(722,424)
More than 251 days	95,255	27,271,202	95,250	(24,108,505)	46,451	5,238,364	46,451	(5,238,364)	141,706	32,509,566	141,701	(29,346,869)
Totals	2,168,977	151,836,381	95,250	(24,108,505)	104,418	11,195,150	104,418	(11,195,150)	2,273,395	163,031,531	199,668	(35,303,655)

December 31, 2025												
Trade receivables aging	Non-restructured portfolio				Restructured portfolio				Total gross portfolio			
	Gross exposure		Allowance for uncollectible trade receivables		Gross exposure		Allowance for uncollectible trade receivables		Gross exposure		Allowance for uncollectible trade receivables	
	No. of customers	Amount Th CLP	No. of customers	Amount Th CLP	No. of customers	Amount Th CLP	No. of customers	Amount Th CLP	No. of customers	Amount Th CLP	No. of customers	Amount Th CLP
Current	666,414	72,287,895	-	-	-	-	-	-	666,414	72,287,895	-	-
Between 1 and 30 days	1,054,953	49,753,340	-	-	7,851	270,645	7,851	(270,645)	1,062,804	50,023,985	7,851	(270,645)
Between 31 and 60 days	196,587	14,569,189	-	-	19,184	802,527	19,184	(802,527)	215,771	15,371,716	19,184	(802,527)
Between 61 and 90 days	44,368	3,371,162	-	-	17,193	992,710	17,193	(992,710)	61,561	4,363,872	17,193	(992,710)
Between 91 and 120 days	18,460	1,338,113	-	-	8,614	623,210	8,614	(623,210)	27,074	1,961,323	8,614	(623,210)
Between 121 and 150 days	10,735	1,292,724	-	-	6,999	626,850	6,999	(626,850)	17,734	1,919,574	6,999	(626,850)
Between 151 and 180 days	7,370	774,332	-	-	5,876	657,898	5,876	(657,898)	13,246	1,432,230	5,876	(657,898)
Between 181 and 210 days	5,896	741,318	-	-	4,944	586,737	4,944	(586,737)	10,840	1,328,055	4,944	(586,737)
Between 211 and 250 days	4,363	631,379	-	-	4,955	765,061	4,955	(765,061)	9,318	1,396,440	4,955	(765,061)
More than 251 days	93,100	10,192,964	64,476	(7,059,093)	81,739	19,124,428	81,739	(19,124,428)	174,839	29,317,392	146,215	(26,183,521)
Totals	2,102,246	154,952,416	64,476	(7,059,093)	157,355	24,450,066	157,355	(24,450,066)	2,259,601	179,402,482	221,831	(31,509,159)

(*) The restructured portfolio corresponds to receivables whose original terms have been modified due to default, establishing new payment terms or conditions to improve their collection. The Group does not apply a differentiated impairment treatment for this type of portfolio, evaluating these assets under the expected credit loss approach as established in IFRS 9. In line with the accounting policy described in Note 2.2 letter H, iv, restructured debts are provisioned at 100%, considering their condition of higher exposure and the associated probability of default.

As of June 30, 2026, and December 31, 2025, the analysis of protested notes receivable and those under judicial collection is as follows:

Protested portfolio and portfolio under judicial collection	06-30-2026		12-31-2025	
	No. of Customers	Portfolio amount Th CLP	No. of Customers	Portfolio amount Th CLP
Protested notes receivable	454	422,834	844	751,830
Notes receivable under judicial collection	4	20,292	4	19,852
Totals	458	443,126	848	771,682

As of June 30, 2026, and December 31, 2025, the credit risk analysis is as follows:

Provisions and write-offs	06-30-2026		12-31-2025	
	No. of customers	Amount Th CLP	No. of customers	Amount Th CLP
Provision non-restructured portfolio	95,250	(24,108,505)	64,476	(7,059,093)
Provision restructured portfolio	**104,418**	(11,195,150)	157,355	(24,450,066)
Total provisions	**199,668**	(35,303,655)	221,831	(31,509,159)
Write-offs for the period	-	-	74,320	15,669,855

Note 6. DISCLOSURES ON RELATED ENTITIES

Balances and transactions with related entities

Transactions between the Company and its Subsidiaries are carried out under market conditions. These transactions have been eliminated in the consolidation process and are not disclosed in this note.

Accounts receivable from related entities

The composition of the item as of June 30, 2026, and December 31, 2025, is as follows:

Related entity Tax ID	Related entity Name	Nature of relationship	Nature of transactions with related entities	Terms	Guarantees	06-30-2026 Th CLP	12-31-2025 Th CLP
78,851,880-3	Veolia Water Technologies & Solutions Chile Ltda.	Related to the Parent	Laboratory analysis and sampling services	30 days	No guarantees	12,412	20,010
65,113,732-2	Corporación Chilena de Investigación del Agua	Related to the Parent	Sampling service	30 days	No guarantees	34,269	6,280
77,441,870-9	Veolia Soluciones Ambientales Chile S.A.	Related to the Parent	Laboratory analysis and sampling services	30 days	No guarantees	1,176	44,271
Totals						47,857	70,561

Accounts payable to related entities

Accounts payable to related entities originate in Chile, and the transactions are denominated in Chilean pesos (CLP).

Related entity Tax ID	Related entity Name	Nature of relationship	Nature of transactions with related entities	Terms	Guarantees	06-30-2026 Th CLP	12-31-2025 Th CLP
77,441,870-9	Veolia Soluciones Ambientales Chile S.A.	Related to the Parent	Operational technology expertise services	30 days	Contract performance guarantee: UF 2,932	940,965	999,502
77,441,870-9	Veolia Soluciones Ambientales Chile S.A.	Related to the Parent	Virtual platform	30 days	No guarantees	147,727	48,201
77,441,870-9	Veolia Soluciones Ambientales Chile S.A.	Related to the Parent	Specialized customer services	30 days	No guarantees	245,327	239,147
No Tax ID	Aquatec Proyectos para el Sector del Agua S.A.	Related to the Parent	Technical assistance	30 days	No guarantees	94,037	404,495
No Tax ID	Aquatec Proyectos para el Sector del Agua S.A.	Related to the Parent	Purchase of materials	30 days	No guarantees	29,175	12,482
88,842,000-2	Veolia SI Chile S.A.	Related to the Parent	Solid waste disposal	30 days	No guarantees	24,382	27,614
65,113,732-2	Corporación Chilena de Investigación del Agua	Related to the Parent	Studies and consulting services	30 days	No guarantees	135,646	715,850
70,009,410-3	Asociación de Canalistas del Maipo	Common Director	Purchase of water, electricity and interconnections	30 days	No guarantees	123,563	320,000
96,817,230-1	EPSA Eléctrica Puntilla S.A.	Common Director	Purchase of water and electricity	30 days	No guarantees	173,211	-
77,329,730-4	Veolia Inversiones Aguas del Gran Santiago Ltda.	Related to the Parent	Leasing	30 days	No guarantees	32,417	12
Totals						**1,946,450**	**2,767,303**

Transactions with related entities

The most significant transactions with non-consolidated related entities originate in Chile, and the transactions are denominated in Chilean pesos (CLP).

Related entity Tax ID	Related entity Name	Relationship nature	Country of origin	Nature of transactions with related entities	Type of Currency	06-30-2026 Th CLP		06-30-2025 Th CLP		04-01-2026 06-30-2026 Th CLP		04-01-2025 06-30-2025 Th CLP	
						Amount	Effects on profit or loss (Charge) / Credit	Amount	Effects on profit or loss (Charge) / Credit	Amount	Effects on profit or loss (Charge) / Credit	Amount	Effects on profit or loss (Charge) / Credit
77,329,730-4	Veolia Inversiones Aguas del Gran Santiago Ltda.	Parent Company	CL	Dividends paid	CLP	14,562,045	-	11,397,249	-	14,562,045		11,397,249	-
70,009,410-3	Asociación de Canalistas Sociedad del Canal del Maipo	Common Director	CL	Purchase of water, electricity and canal administration services.	CLP	1,237,404	(1,008,472)	715,841	(601,546)	561,400	(471,864)	337,587	(283,686)
77,441,870-9	Veolia Soluciones Ambientales Chile S.A.	Related to the Parent	CL	SETOS operation technologies experience service, specialized engineering services, maintenance, support and leak detection.	CLP	2,865,162	(2,395,907)	2,582,056	(2,171,311)	1,561,372	(1,295,092)	1,281,313	(1,022,006)
77,441,870-9	Veolia Soluciones Ambientales Chile S.A.	Related to the Parent	CL	Laboratory analysis and sampling contract.	CLP	31,924	26,827	22,265	18,710	18,629	15,654	7,874	6,617
77,441,870-9	Veolia Soluciones Ambientales Chile S.A.	Related to the Parent	CL	Maintenance of Siebel and Aquacis virtual platforms, consulting services, evolutionary maintenance, Aquacis licenses and purchase of materials.	CLP	1,384,871	(1,158,873)	1,114,895	(942,457)	808,144	(681,395)	679,885	(544,118)
No Tax ID	Aquatec Proyectos para el sector del agua S.A.	Related to the Parent	ES	Technical advisory and training	EUR	2,989,274	(181,899)	1,507,393	(1,507,393)	966,370	(76,498)	1,427,610	(1,427,610)
96,817,230-1	EPSA Eléctrica Puntilla S.A.	Common Director	CL	Purchase of water and electricity	CLP	1,147,518	(964,301)	-	-	241,230	(202,714)	-	-
87,803,800-2	Veolia SU Chile S.A.	Related to the Parent	CL	Excess load, laboratory testing, and sampling	CLP	790,264	664,087	-	-	790,264	664,087	-	-
88,842,000-2	Veolia SI Chile S.A.	Related to the Parent	CL	Solid waste disposal	CLP	142,891	(119,074)	105,360	(87,400)	75,974	(63,844)	43,040	(35,030)
65,113,732-2	Corporación Chilena de Investigación del Agua	Related to the Parent	CL	Study on management models for resilient urban hydraulic infrastructure in relation to hydrological and geological risks, sludge valuation.	CLP	219,338	(276,955)	145,528	(136,924)	86,930	(133,543)	145,528	(136,924)
65,113,732-2	Corporación Chilena de Investigación del Agua	Related to the Parent	CL	Lease service and laboratory analysis and sampling contract.	CLP	6,280	(5,277)	-	-	-	-	-	-

The materiality criterion for reporting transactions between related entities is amounts exceeding Th CLP 100,000 on a cumulative basis.

Remuneration of Directors and Directors' Committee

The remuneration paid to the directors of Aguas Andinas S.A. and Subsidiaries and to the Directors' Committee for the periods of six and three months ended June 30, 2026, and 2025 is as follows:

Remuneration paid	06-30-2026 Th CLP	06-30-2025 Th CLP	04-01-2026 06-30-2026 Th CLP	04-01-2025 06-30-2025 Th CLP
Board of Directors	602,983	592,900	301,049	296,556
Director's Committee	104,787	100,024	52,875	52,495
Totals	**707,770**	**692,924**	**353,924**	**349,051**

They correspond exclusively to fees associated with their functions as defined and agreed at the Ordinary Shareholders' Meeting.

Details of related entities and transactions with related entities involving Directors and Executives

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

Note 7. INVENTORIES

Breakdown by class of inventories as of June 30, 2026, and December 31, 2025, is as follows:

Classes of inventories	06-30-2026 Th CLP	12-31-2025 Th CLP
Merchandise	2,447,948	3,710,357
Supplies for production	4,301,561	3,979,485
Materials for construction	7,084,703	4,573,948
Other inventories	90,386	75,509
Obsolescence allowance	(362,774)	(362,774)
Total inventories	**13,561,824**	**11,976,525**

The cost of inventories recognized as an expense in the income statements for the periods ended June 30, 2026, and 2025 amounts to Th CLP 19,622,801 and Th CLP 18,294,369, respectively.

Additionally, an allowance for impairment of inventories is recognized, including amounts related to obsolescence arising from low turnover, obsolescence due to damage, and/or cases in which their cost exceeds their market price by more than 20%. The movement in the aforementioned allowance is as follows:

Movement of obsolescence allowance	06-30-2026 Th CLP	12-31-2025 Th CLP
Opening balance	**(362,774)**	**(140,085)**
Price provision	-	(15,212)
Obsolescence provision	-	(288,136)
Reversal of provision	-	80,659
Totals	**(362,774)**	**(362,774)**

Note 8. CURRENT TAXES

Breakdown of current tax assets and liabilities as of June 30, 2026, and December 31, 2025, is as follows:

Current tax assets	06-30-2026 Th CLP	12-31-2025 Th CLP
Taxes recoverable	12,895,395	656,452
Monthly provisional payments	5,822,980	18,357,679
Tax credits	798,226	709,846
Income tax provision	(13,214,984)	(6,456,084)
Totals	**6,301,617**	**13,267,893**

Current tax liabilities	06-30-2026 Th CLP	12-31-2025 Th CLP
Income tax provision	1,101,818	1,705,945
Provision for Article 21 tax on disallowed expenses	20,015	27,364
Monthly provisional payments	(718,672)	(1,505,686)
Tax credits	(49,008)	(57,949)
Totals	**354,153**	**169,674**

Note 9. OTHER CURRENT AND NON-CURRENT FINANCIAL ASSETS

The composition of other financial assets as of June 30, 2026, and December 31, 2025, is as follows:

OTHER FINANCIAL ASSETS	06-30-2026 Th CLP	12-31-2025 Th CLP
Derivatives (*)	1,535,602	1,413,579
Other current financial assets	**1,535,602**	**1,413,579**
Other investments (**)	2,164,115	7,895,863
Derivatives (*)	7,895,863	5,798,177
Other non-current financial assets	**10,059,978**	**13,694,040**

(*) See detail in Note 16.7 Derivative instruments.

(**) As of June 30, 2026, and December 31, 2025, the Group maintains a balance of Th CLP 7,895,863 corresponding to the acquisition of shares of Eléctrica Puntilla S.A. (EPSA), over which the Group does not have control or significant influence (see Note 2.2 letter H, iii). Associated with this acquisition, an obligation is maintained with the Asociación de Canalistas del Maipo related to the commitment not to transfer the water rights in force as of the contract date, for an amount of Th CLP 7,355,177 as of June 30, 2026, and December 31, 2025.

Note 10. OTHER CURRENT AND NON-CURRENT NON-FINANCIAL ASSETS

The composition of other non-financial assets as of June 30, 2026, and December 31, 2025, is as follows:

Other non-financial assets	06-30-2026 Th CLP	12-31-2025 Th CLP
Prepaid insurance	388,983	1,695,550
Other prepaid expenses	4,808,379	4,785,068
Tax credit balance	374,478	383,706
Other non-financial assets	14,378	14,378
Other current non-financial assets	**5,586,218**	**6,878,702**
Other prepaid expenses (*)	4,631,075	5,700,679
Other non-current non-financial assets	**4,631,075**	**5,700,679**

(*) Corresponds mainly to expenses related to the tariff review process for the 2025–2030 period

Note 11. INTANGIBLE ASSETS OTHER THAN GOODWILL

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

INTANGIBLE ASSETS OTHER THAN GOODWILL	06-30-2026 Th CLP	12-31-2025 Th CLP
Trademarks, gross	15,933	15,933
Computer software, gross	80,291,361	78,631,695
Other intangible assets, gross	609,343,722	607,292,331
Intangible assets, gross	**689,651,016**	**685,939,959**
Computer software, accumulated amortization	(74,005,976)	(72,327,738)
Other intangible assets, accumulated amortization	(14,010,120)	(14,008,957)
Intangible assets, accumulated amortization	**(88,016,096)**	**(86,336,695)**
Trademarks, net	15,933	15,933
Computer software, net	6,285,385	6,303,957
Other intangible assets, net (*)	595,333,602	593,283,374
Intangible assets, net	**601,634,920**	**599,603,264**

(*) Corresponds to water rights, easements and others

Movements in intangible assets for the period ended June 30, 2026

Movements in intangible assets	Trademarks, net Th CLP	Computer software, net Th CLP	Other intangible assets, net Th CLP	Total Th CLP
Opening balance as of 01-01-2026	**15,933**	**6,303,957**	**593,283,374**	**599,603,264**
Amortization	-	(1,678,238)	(1,163)	(1,679,401)
Total amortization	**-**	**(1,678,238)**	**(1,163)**	**(1,679,401)**
Increases (decreases) due to transfers from construction in progress	-	1,126,061	-	1,126,061
Increases from additions	-	533,605	2,051,391	2,584,996
Total increases (decreases) from transfers and other changes	**-**	**1,659,666**	**2,051,391**	**3,711,057**
Total held for sale and loss of control of subsidiary				
	-			
Total changes	**-**	**(18,572)**	**2,050,228**	**2,031,656**
Ending balance as of 06-30-2026	**15,933**	**6,285,385**	**595,333,602**	**601,634,920**

Movements in intangible assets for the year ended December 31, 2025

Movements in intangible assets	Trademarks, net Th CLP	Computer software, net Th CLP	Other intangible assets, net Th CLP	Total Th CLP
Opening balance as of 01-01-2025	15,933	9,901,419	609,386,581	619,303,933
Amortization	-	(5,938,019)	(187,214)	(6,125,233)
Total amortization	-	(5,938,019)	(187,214)	(6,125,233)
Increases (decreases) from revaluation	-	-	(17,224,335)	(17,224,335)
Increases (decreases) due to transfers from construction in progress	-	1,425,861	-	1,425,861
Increases from additions	-	914,696	1,308,417	2,223,113
Total increases (decreases) from transfers and other changes	-	2,340,557	(15,915,918)	(13,575,361)
Disposals and retirements from service	-	-	(75)	(75)
Total changes	-	(3,597,462)	(16,103,207)	(19,700,669)
Ending balance as of 12-31-2025	15,933	6,303,957	593,283,374	599,603,264

Detailed disclosure of intangible assets (gross carrying amount)
Current period: June 30, 2026

Movements in intangible assets	Trademarks, gross Th CLP	Computer software, gross Th CLP	Other intangible assets, gross Th CLP	Total Th CLP
Opening balance as of 01-01-2026	15,933	78,631,695	607,292,331	685,939,959
Increases (decreases) due to transfers from construction in progress	-	1,126,061	-	1,126,061
Additions	-	533,605	2,051,391	2,584,996
Total increases (decreases) from transfers and other changes	-	1,659,666	2,051,391	3,711,057
Total disposals and retirements from service	-	-	-	-
	-	-	-	-
Total changes	-	**1,659,666**	**2,051,391**	**3,711,057**
	-	-	-	-
Ending balance as of 06-30-2026	15,933	80,291,361	609,343,722	689,651,016

Prior period: December 31, 2025

Movements in intangible assets	Trademarks, gross Th CLP	Computer software, gross Th CLP	Other intangible assets, gross Th CLP	Total Th CLP
Opening balance as of 01-01-2025	15,933	76,291,138	623,208,324	699,515,395
Increases (decreases) due to revaluation	-	-	(17,224,335)	(17,224,335)
Increases (decreases) due to transfers from construction in progress	-	1,425,861	-	1,425,861
Increases due to additions	-	914,696	1,308,417	2,223,113
Total increases (decreases) from transfers and other changes	-	2,340,557	(15,915,918)	(13,575,361)
Disposals and retirements from service	-	-	(75)	(75)
Total loss of control of subsidiary, disposals and retirements from service	-	-	(75)	(75)
Total changes	-	2,340,557	(15,915,993)	(13,575,436)
Ending balance as of 12-31-2025	15,933	78,631,695	607,292,331	685,939,959

Detailed disclosure of intangible assets (accumulated amortization)
Current period: June 30, 2026

Movements in intangible assets	Computer software, accumulated amortization Th CLP	Other intangible assets, accumulated amortization Th CLP	Total Th CLP
Opening balance	(72,327,738)	(14,008,957)	(86,336,695)
Amortization	(1,678,238)	(1,163)	(1,679,401)
Total changes	(1,678,238)	(1,163)	(1,679,401)
Ending balance	(74,005,976)	(14,010,120)	(88,016,096)

Prior period: December 31, 2025

Movements in intangible assets	Computer software, accumulated amortization Th CLP	Other intangible assets, accumulated amortization Th CLP	Total Th CLP
Opening balance	(66,389,719)	(13,821,743)	(80,211,462)
Amortization	(5,938,019)	(187,214)	(6,125,233)
Total amortization	(5,938,019)	(187,214)	(6,125,233)
Total disposals and retirements from service	-	-	-
Total changes	(5,938,019)	(187,214)	(6,125,233)
Ending balance	(72,327,738)	(14,008,957)	(86,336,695)

Details of significant individual intangible assets (others):

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

Company	06-30-2026			12-31-2025		
	Water rights Th CLP	Easements Th CLP	Others Th CLP	Water rights Th CLP	Easements Th CLP	Others Th CLP
Aguas Andinas S.A.	314,104,298	11,534,181	3,279,797	313,334,544	10,329,810	3,278,597
Aguas Cordillera S.A.	202,075,025	7,761,932	-	202,002,035	7,761,932	-
Aguas Manquehue S.A.	55,843,828	866,673	-	55,841,915	866,673	-
Biogenera S.A.	52,286	-	-	52,286	-	-
EcoRiles S.A.	52,286	-	-	52,286	-	-
Hidrogística S.A.	52,286	-	-	52,286	-	-
Análisis Ambientales S.A.	52,286	-	-	52,286	-	-
Consolidation adjustments	(227,481)	(113,795)	-	(227,481)	(113,795)	-
Totals	572,004,814	20,048,991	3,279,797	571,160,157	18,844,620	3,278,597

Intangible assets with indefinite service life

Both water rights and easements are rights held by the Group for which it is not possible to establish a finite service life; that is, the periods over which economic benefits are expected to arise from these assets are indefinite. Both assets constitute legal rights that do not expire and are not subject to restrictions.

Revaluation of water rights.

In 2024, Management reassessed its accounting policy for the valuation of intangible assets other than goodwill with respect to the measurement of water rights after initial recognition, changing from the cost model to the revaluation model.

The fair value of the class of intangible assets other than goodwill "water rights" was determined using the methodology established by the SISS (Superintendence of Sanitation Services) for the tariff review process, which provides that the calculation of the Raw Water Value (VAC) is based on the application of a sequential seven-stage procedure described below:

Stage 1: Identification of raw water supply sources (surface and groundwater).
Stage 2: Identification of sources with VAC equal to zero.
Stage 3: Definition of Water Markets.
Stage 4: Construction of the CBR (Real Estate Registry) Transactions Database.
Stage 5: Non-purged Transactions Database.
    Grouping of registrations (same date, buyer, seller and market).
    Disaggregation of registrations (surface and groundwater).
Stage 6: Purged Database and Expanded Purged Database.
    Purged Database.
    Expanded Purged Database (incorporates additional transactions).
Stage 7: Determination of VAC.

The sources used correspond to actual purchase and sale transactions of water use rights recorded by the Real Estate Registry.

The valuation of water rights was carried out in accordance with IAS 38 and IFRS 13 and the requirements of the SISS regulatory authority. This valuation was performed by an independent appraiser with extensive experience in water rights.

In accordance with IAS 38, revaluations will be performed whenever there are significant changes in the variables that affect the determination of their fair values.

Such frequent revaluations will be unnecessary for water rights items with insignificant changes in their fair value.

In 2025, the Group carried out a review of the Raw Water Value (VAC) of all supply sources (surface and groundwater) where it holds water rights, in accordance with the procedure described in the preceding paragraphs, determining new VAC values with which it adjusted the carrying amounts of all its water rights by an amount of Th CLP 17,224,335.

Reconciliation of carrying amount due to revaluation	06-30-2026 Th CLP	12-31-2025 Th CLP
Carrying amount at the beginning	**571,160,157**	**587,110,501**
Revaluation gains (losses) recognized due to the change in accounting policy to the revaluation model	-	(17,224,335)
Carrying amount and fair value	**-**	**(17,224,335)**
Disposals and retirements from service	-	-
Other increases (decreases)	844,657	1,273,991
Other changes in carrying amount and fair value	**844,657**	**1,273,991**
Carrying amount and fair value at the ending	**572,004,814**	**571,160,157**

(*) Corresponds mainly to the derecognition of water rights.

Commitments for the acquisition of intangible assets

Commitments for the acquisition of intangible assets for the 2026 period correspond to water rights, easements and computer software required for the normal operation of the Group companies and, in particular, for new works under development or in prior study stages, as well as for the expansion of concession areas, which are presented below:

Company	Th CLP
Aguas Andinas S.A.	269,337
Total	**269,337**

Note 12. GOODWILL

Breakdown of goodwill by the different Cash-Generating Units (CGUs), or groups thereof, to which it is allocated as of June 30, 2026, and December 31, 2025, is presented below:

Tax ID	Company	06-30-2026 Th CLP	12-31-2025 Th CLP
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**

We have not identified any indicators of goodwill impairment, significant changes in market conditions, or other factors suggesting a decrease in the recoverable amount of the balance.

Note 13. OWNERSHIP, PLANT AND EQUIPMENT

The balances of Ownership, Plant and Equipment as of June 30, 2026, and December 31, 2025:

Ownership, Plant and Equipment	Gross carrying amount		Accumulated depreciation		Net values	
	06-30-2026 Th CLP	12-31-2025 Th CLP	06-30-2026 Th CLP	12-31-2025 Th CLP	06-30-2026 Th CLP	12-31-2025 Th CLP
Land	528,635,831	528,484,222	-	-	528,635,831	528,484,222
Buildings	105,536,628	97,597,538	(29,545,998)	(28,690,530)	75,990,630	68,907,008
Subtotal land and buildings	**634,172,459**	**626,081,760**	**(29,545,998)**	**(28,690,530)**	**604,626,461**	**597,391,230**
Complementary works	56,831,003	56,139,048	(29,159,473)	(28,329,397)	27,671,530	27,809,651
Production facilities	504,695,080	499,934,347	(195,861,689)	(191,507,838)	308,833,391	308,426,509
Drinking water networks	677,845,815	654,084,868	(355,416,628)	(350,833,693)	322,429,187	303,251,175
Sewer networks	647,296,767	622,902,465	(330,836,311)	(323,134,722)	316,460,456	299,767,743
Wastewater treatment plants	249,812,398	247,680,083	(95,421,744)	(92,598,614)	154,390,654	155,081,469
Other facilities	225,143,724	217,798,067	(159,786,242)	(154,293,545)	65,357,482	63,504,522
Assets out of operation	511,863	511,863	(511,863)	(511,863)	-	-
Subtotal other Ownership, Plant and Equipment	**2,362,136,650**	**2,299,050,741**	**(1,166,993,950)**	**(1,141,209,672)**	**1,195,142,700**	**1,157,841,069**
Machinery	523,378,138	505,155,831	(385,663,557)	(374,056,008)	137,714,581	131,099,823
Transport equipment	6,057,315	5,591,070	(4,874,796)	(4,768,313)	1,182,519	822,757
Furniture and fixtures	6,738,604	6,737,216	(6,168,207)	(6,066,056)	570,397	671,160
Computer equipment	23,094,422	21,934,328	(18,052,135)	(16,948,340)	5,042,287	4,985,988
Leasehold improvements	1,968,047	1,968,047	(1,550,077)	(1,487,772)	417,970	480,275
Construction in progress	247,639,199	253,858,736	-	-	247,639,199	253,858,736
Totals	**3,805,184,834**	**3,720,377,729**	**(1,612,848,720)**	**(1,573,226,691)**	**2,192,336,114**	**2,147,151,038**

Information regarding the main shareholdings of the Group companies is presented below:

Ownership, Plant and Equipment, net	06-30-2026 Th CLP	Aguas Andinas S.A. %	Aguas Cordillera S.A. %	Aguas Manquehue S.A. %	Others %
Land	528,635,831	75%	23%	2%	0%
Buildings	75,990,630	83%	9%	5%	3%
Machinery	137,714,581	79%	14%	5%	2%
Transport equipment	1,182,519	96%	0%	0%	4%
Furniture and fixtures	570,397	82%	2%	1%	15%
Computer equipment	5,042,287	98%	1%	0%	1%
Leasehold improvements	417,970	1%	0%	0%	99%
Construction in progress	247,639,199	81%	12%	4%	1%
Complementary works	27,671,530	85%	10%	5%	0%
Production facilities	308,833,391	75%	15%	10%	0%
Drinking water networks	322,429,187	84%	14%	2%	0%
Sewer networks	316,460,456	93%	4%	3%	0%
Wastewater treatment plants	154,390,654	100%	0%	0%	0%
Other facilities	65,357,482	79%	13%	7%	1%
Totals	**2,192,336,114**	**82%**	**13%**	**4%**	**1%**

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

Asset Classes	Cost 06-30-2026 Th CLP	Trade value 06-30-2026 Th CLP
Land	528,635,831	528,635,831
Buildings	75,990,630	90,859,328
Complementary works	27,671,530	38,488,385
Production facilities	308,833,391	394,187,255
Drinking water networks	322,429,187	427,317,333
Sewer networks	316,460,456	404,470,599
Wastewater treatment plants	154,390,654	159,399,918
Other facilities	65,357,482	68,400,513
Machinery	137,714,581	138,079,185
Totals	**1,937,483,742**	**2,249,838,347**

Reconciliation of changes in Ownership, Plant and Equipment by class

As stated in IAS 16 paragraph 73, information is provided for each class of Ownership, Plant and Equipment of the entity.

Movements in Ownership, Plant and Equipment for the period ended June 30, 2026, net value

Concept	Opening balance Th CLP	Increases (decreases) due to transfers from construction in progress Th CLP	Increases from additions Th CLP	Subtotal increases (decreases) from transfers and other changes Th CLP	Depreciation Th CLP	Disposals and retirements from service Th CLP	Subtotal increases (decreases) due to transfers and other changes, depreciation, assets held for sale, disposals and retirements Th CLP	Ending balance Th CLP
Land	528,484,222	-	228,082	228,082	-	(76,473)	151,609	528,635,831
Buildings	68,907,008	7,159,577	799,622	7,959,199	(873,815)	(1,762)	7,083,622	75,990,630
Subtotal land and buildings	597,391,230	7,159,577	1,027,704	8,187,281	(873,815)	(78,235)	7,235,231	604,626,461
Complementary works	27,809,651	655,553	45,158	700,711	(838,181)	(651)	(138,121)	27,671,530
Production facilities	308,426,509	4,608,452	157,041	4,765,493	(4,358,611)	-	406,882	308,833,391
Drinking water networks	303,251,175	17,991,030	5,774,335	23,765,365	(4,586,395)	(958)	19,178,012	322,429,187
Sewer networks	299,767,743	21,206,891	3,187,411	24,394,302	(7,701,589)	-	16,692,713	316,460,456
Wastewater treatment plants	155,081,469	1,867,858	264,457	2,132,315	(2,823,130)	-	(690,815)	154,390,654
Other facilities	63,504,522	6,814,771	559,910	7,374,681	(5,521,333)	(388)	1,852,960	65,357,482
Subtotal other Ownership, Plant and Equipment	1,157,841,069	53,144,555	9,988,312	63,132,867	(25,829,239)	(1,997)	37,301,631	1,195,142,700
Machinery	131,099,823	18,756,032	1,621,839	20,377,871	(13,755,705)	(7,408)	6,614,758	137,714,581
Transport equipment	822,757	325,757	140,488	466,245	(106,483)	-	359,762	1,182,519
Furniture and fixtures	671,160	1,768	-	1,768	(102,531)	-	(100,763)	570,397
Computer equipment	4,985,988	1,013,308	146,786	1,160,094	(1,103,795)	-	56,299	5,042,287
Leasehold improvements	480,275	-	-	-	(62,305)	-	(62,305)	417,970
Construction in progress	253,858,736	(81,527,058)	75,307,521	(6,219,537)	-	-	(6,219,537)	247,639,199
Classes of Ownership, Plant and Equipment, net	2,147,151,038	(1,126,061)	88,232,650	87,106,589	(41,833,873)	(87,640)	45,185,076	2,192,336,114

Movements in Ownership, Plant and Equipment for the year ended December 31, 2025, net value

Concept	Opening balance as of 01-01-2025 Th CLP	Increases (decreases) due to transfers from construction in progress Th CLP	Increases from additions Th CLP	Subtotal increases (decreases) from transfers and other changes Th CLP	Depreciation Th CLP	Disposals and retirements from service Th CLP	Subtotal increases (decreases) due to transfers and other changes, depreciation, assets held for sale, disposals and retirements Th CLP	Ending balance as of 12-31-2025 Th CLP
Land	528,183,073	3,893	297,256	301,149	-	-	301,149	528,484,222
Buildings	68,908,312	1,439,726	179,235	1,618,961	(1,620,265)	-	(1,304)	68,907,008
Subtotal land and buildings	**597,091,385**	**1,443,619**	**476,491**	**1,920,110**	**(1,620,265)**	**-**	**299,845**	**597,391,230**
Complementary works	27,063,807	1,199,517	1,223,393	2,422,910	(1,677,066)	-	745,844	27,809,651
Production facilities	294,681,829	20,800,420	1,404,153	22,204,573	(8,459,893)	-	13,744,680	308,426,509
Drinking water networks	255,330,948	40,797,600	15,852,899	56,650,499	(8,730,272)	-	47,920,227	303,251,175
Sewer networks	263,992,099	37,377,102	12,717,395	50,094,497	(14,318,853)	-	35,775,644	299,767,743
Wastewater treatment plants	154,097,838	3,157,871	3,296,040	6,453,911	(5,470,280)	-	983,631	155,081,469
Other facilities	62,991,102	8,974,451	2,009,576	10,984,027	(10,470,607)	-	513,420	63,504,522
Assets out of operation	13,452	-	-	-	(35)	(13,417)	(13,452)	-
Subtotal other Ownership, Plant and Equipment	**1,058,171,075**	**112,306,961**	**36,503,456**	**148,810,417**	**(49,127,006)**	**(13,417)**	**99,669,994**	**1,157,841,069**
Machinery	122,201,483	21,683,007	13,270,834	34,953,841	(26,054,664)	(837)	8,898,340	131,099,823
Transport equipment	1,036,336	-	-	-	(206,767)	(6,812)	(213,579)	822,757
Furniture and fixtures	883,534	10,170	5,290	15,460	(227,834)	-	(212,374)	671,160
Computer equipment	6,809,356	150,887	87,295	238,182	(2,061,550)	-	(1,823,368)	4,985,988
Leasehold improvements	627,231	-	-	-	(146,956)	-	(146,956)	480,275
Construction in progress	257,723,744	(137,020,505)	133,160,626	(3,859,879)	-	(5,129)	(3,865,008)	253,858,736
Classes of Ownership, Plant and Equipment, net	**2,044,544,144**	**(1,425,861)**	**183,503,992**	**182,078,131**	**(79,445,042)**	**(26,195)**	**102,606,894**	**2,147,151,038**

Detailed disclosure of Ownership, Plant and Equipment
Gross carrying amount current period: June 30, 2026

Concept	Opening balance Th CLP	Increases (decreases) due to transfers from construction in progress Th CLP	Increases (decreases) from other changes Th CLP	Subtotal increases (decreases) from transfers and other changes Th CLP	Disposals and retirements from service Th CLP	Subtotal depreciation, assets held for sale, disposals and retirements Th CLP	Ending balance Th CLP
Land	528,484,222	-	228,082	228,082	(76,473)	151,609	528,635,831
Buildings	97,597,538	7,159,577	799,622	7,959,199	(20,109)	7,939,090	105,536,628
Subtotal land and buildings	**626,081,760**	**7,159,577**	**1,027,704**	**8,187,281**	**(96,582)**	**8,090,699**	**634,172,459**
Complementary works	56,139,048	655,553	45,158	700,711	(8,756)	691,955	56,831,003
Production facilities	499,934,347	4,608,452	157,041	4,765,493	(4,760)	4,760,733	504,695,080
Drinking water networks	654,084,868	17,991,030	5,774,335	23,765,365	(4,418)	23,760,947	677,845,815
Sewer networks	622,902,465	21,206,891	3,187,411	24,394,302	-	24,394,302	647,296,767
Wastewater treatment plants	247,680,083	1,867,858	264,457	2,132,315	-	2,132,315	249,812,398
Other facilities	217,798,067	6,814,771	559,910	7,374,681	(29,024)	7,345,657	225,143,724
Assets out of operation	511,863	-	-	-	-	-	511,863
Subtotal other Ownership, Plant and Equipment	**2,299,050,741**	**53,144,555**	**9,988,312**	**63,132,867**	**(46,958)**	**63,085,909**	**2,362,136,650**
Machinery	505,155,831	18,756,032	1,621,839	20,377,871	(2,155,564)	18,222,307	523,378,138
Transport equipment	5,591,070	325,757	140,488	466,245	-	466,245	6,057,315
Furniture and fixtures	6,737,216	1,768	-	1,768	(380)	1,388	6,738,604
Computer equipment	21,934,328	1,013,308	146,786	1,160,094	-	1,160,094	23,094,422
Leasehold improvements	1,968,047	-	-	-	-	-	1,968,047
Construction in progress	253,858,736	(81,527,058)	75,307,521	(6,219,537)	-	(6,219,537)	247,639,199
Classes of Ownership, Plant and Equipment, gross	**3,720,377,729**	**(1,126,061)**	**88,232,650**	**87,106,589**	**(2,299,484)**	**84,807,105**	**3,805,184,834**

Detailed disclosure information on Ownership, Plant and Equipment - Gross carrying amount
Prior period: December 31, 2025

Concept	Opening balance as of 01-01-2025 Th CLP	Increases (decreases) due to transfers from construction in progress Th CLP	Increases (decreases) from other changes Th CLP	Subtotal increases (decreases) from transfers and other changes Th CLP	Disposals and retirements from service Th CLP	Subtotal depreciation, assets held for sale, disposals and retirements Th CLP	Ending balance as of 12-31-2025 Th CLP
Land	528,183,073	3,893	297,256	301,149	-	301,149	528,484,222
Buildings	95,978,577	1,439,726	179,235	1,618,961	-	1,618,961	97,597,538
Subtotal land and buildings	**624,161,650**	**1,443,619**	**476,491**	**1,920,110**	**-**	**1,920,110**	**626,081,760**
Complementary works	53,716,138	1,199,517	1,223,393	2,422,910	-	2,422,910	56,139,048
Production facilities	477,729,774	20,800,420	1,404,153	22,204,573	-	22,204,573	499,934,347
Drinking water networks	597,434,369	40,797,600	15,852,899	56,650,499	-	56,650,499	654,084,868
Sewer networks	572,807,968	37,377,102	12,717,395	50,094,497	-	50,094,497	622,902,465
Wastewater treatment plants	241,226,172	3,157,871	3,296,040	6,453,911	-	6,453,911	247,680,083
Other facilities	206,814,040	8,974,451	2,009,576	10,984,027	-	10,984,027	217,798,067
Assets out of operation	1,425,833	-	-	-	(913,970)	(913,970)	511,863
Subtotal other Ownership, Plant and Equipment	**2,151,154,294**	**112,306,961**	**36,503,456**	**148,810,417**	**(913,970)**	**147,896,447**	**2,299,050,741**
Machinery	478,846,862	21,683,007	13,270,834	34,953,841	(8,644,872)	26,308,969	505,155,831
Transport equipment	5,772,036	-	-	-	(180,966)	(180,966)	5,591,070
Furniture and fixtures	6,721,756	10,170	5,290	15,460	-	15,460	6,737,216
Computer equipment	21,696,146	150,887	87,295	238,182	-	238,182	21,934,328
Leasehold improvements	1,968,047	-	-	-	-	-	1,968,047
Construction in progress	257,723,744	(137,020,505)	133,160,626	(3,859,879)	(5,129)	(3,865,008)	253,858,736
Classes of Ownership, Plant and Equipment, gross	**3,548,044,535**	**(1,425,861)**	**183,503,992**	**182,078,131**	**(9,744,937)**	**172,333,194**	**3,720,377,729**

Detailed disclosure information on Ownership, Plant and Equipment
Accumulated depreciation current period: June 30, 2026

Concept	Opening balance Th CLP	Depreciation Th CLP	Disposals and retirements from service Th CLP	Subtotal depreciation, held for sale, disposals and retirements Th CLP	Ending balance Th CLP
Buildings	(28,690,530)	(873,815)	18,347	(855,468)	(29,545,998)
Subtotal land and buildings	**(28,690,530)**	**(873,815)**	**18,347**	**(855,468)**	**(29,545,998)**
Complementary works	(28,329,397)	(838,181)	8,105	(830,076)	(29,159,473)
Production facilities	(191,507,838)	(4,358,611)	4,760	(4,353,851)	(195,861,689)
Drinking water networks	(350,833,693)	(4,586,395)	3,460	(4,582,935)	(355,416,628)
Sewer networks	(323,134,722)	(7,701,589)	-	(7,701,589)	(330,836,311)
Wastewater treatment plants	(92,598,614)	(2,823,130)	-	(2,823,130)	(95,421,744)
Other facilities	(154,293,545)	(5,521,333)	28,636	(5,492,697)	(159,786,242)
Assets out of operation	(511,863)	-	-	-	(511,863)
Subtotal other Ownership, Plant and Equipment	**(1,141,209,672)**	**(25,829,239)**	**44,961**	**(25,784,278)**	**(1,166,993,950)**
Machinery	(374,056,008)	(13,755,705)	2,148,156	(11,607,549)	(385,663,557)
Transport equipment	(4,768,313)	(106,483)	-	(106,483)	(4,874,796)
Furniture and fixtures	(6,066,056)	(102,531)	380	(102,151)	(6,168,207)
Computer equipment	(16,948,340)	(1,103,795)	-	(1,103,795)	(18,052,135)
Leasehold improvements	(1,487,772)	(62,305)	-	(62,305)	(1,550,077)
Classes of Ownership, Plant and Equipment, accumulated depreciation	**(1,573,226,691)**	**(41,833,873)**	**2,211,844**	**(39,622,029)**	**(1,612,848,720)**

Detailed disclosure information on Ownership, Plant and Equipment- Accumulated Depreciation
Prior period: December 31, 2025

Concept	Opening balance as of 01-01-2025 Th CLP	Depreciation Th CLP	Disposals and retirements from service Th CLP	Subtotal depreciation, held for sale, disposals and retirements Th CLP	Ending balance as of 12-31-2025 Th CLP
Buildings	(27,070,265)	(1,620,265)	-	(1,620,265)	(28,690,530)
Subtotal land and buildings	**(27,070,265)**	**(1,620,265)**	**-**	**(1,620,265)**	**(28,690,530)**
Complementary works	(26,652,331)	(1,677,066)	-	(1,677,066)	(28,329,397)
Production facilities	(183,047,945)	(8,459,893)	-	(8,459,893)	(191,507,838)
Drinking water networks	(342,103,421)	(8,730,272)	-	(8,730,272)	(350,833,693)
Sewer networks	(308,815,869)	(14,318,853)	-	(14,318,853)	(323,134,722)
Wastewater treatment plants	(87,128,334)	(5,470,280)	-	(5,470,280)	(92,598,614)
Other facilities	(143,822,938)	(10,470,607)	-	(10,470,607)	(154,293,545)
Assets out of operation	(1,412,381)	(35)	900,553	900,518	(511,863)
Subtotal other Ownership, Plant and Equipment	**(1,092,983,219)**	**(49,127,006)**	**900,553**	**(48,226,453)**	**(1,141,209,672)**
Machinery	(356,645,379)	(26,054,664)	8,644,035	(17,410,629)	(374,056,008)
Transport equipment	(4,735,700)	(206,767)	174,154	(32,613)	(4,768,313)
Furniture and fixtures	(5,838,222)	(227,834)	-	(227,834)	(6,066,056)
Computer equipment	(14,886,790)	(2,061,550)	-	(2,061,550)	(16,948,340)
Leasehold improvements	(1,340,816)	(146,956)	-	(146,956)	(1,487,772)
Classes of Ownership, Plant and Equipment, accumulated depreciation	**(1,503,500,391)**	**(79,445,042)**	**9,718,742**	**(69,726,300)**	**(1,573,226,691)**

Commitments for the acquisition of Ownership, Plant and Equipment

Breakdown by each Company of the consolidated Group for amounts of future commitments for the acquisition of Ownership, Plant and Equipment for the year 2026, is as follows:

Company	Th CLP
Aguas Andinas S.A.	95,807,600
Aguas Cordillera S.A.	9,468,990
Aguas Manquehue S.A.	5,636,890
Total	110,913,480

Restrictions on Ownership, Plant and Equipment

As of June 30, 2026, and December 31, 2025, Ownership, Plant and Equipment are not subject to ownership restrictions, nor are they pledged as guarantees for the fulfillment of obligations, as established in IAS 16 paragraph 74 (a).

Finance lease contracts

As of June 30, 2026, and December 31, 2025, lease contracts under IFRS 16 are recorded under the item “Right-of-use assets” (see Note 14).

Impairment of asset value

For the periods ended June 30, 2026, and December 31, 2025, the Group has not recognized in profit or loss any impairment losses on assets, reversals thereof, or compensation from third parties, as established in points (v) and (vi) of paragraph 73(e) and paragraph 74(d) of IAS 16, as there are no indications of impairment in accordance with IAS 36.

Revaluation of land within Ownership, Plant and Equipment.

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

Valuations of Ownership, Plant and Equipment are performed whenever there are significant changes in the variables affecting the determination of their fair values. Such frequent revaluations will be unnecessary for items of Ownership, Plant and Equipment with insignificant changes in their fair value. For such items, revaluations performed every three to five years may be sufficient.

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

The sources used correspond to transactions recorded by the Real Estate Registry, where such information is available, and to offers identified in written media or real estate portals.

The valuation of these land assets was carried out under the highest and best use principle, in accordance with IAS 16, IFRS 13 and the requirements of the regulatory authority. The services of Transsa Consultores Inmobiliarios were engaged, an independent appraisal firm specializing in valuations, with more than 40 years of experience throughout Chile valuing all types of assets. In addition, financial advisory services were contracted from Valtin Capital, which conducted an analysis of real estate funds during the period from December 2019 to September 2020.

As indicated in Note 2.2.E, as of December 31, 2020, the decision was made to change the accounting policy under IAS 16 from the cost model to the continuous revaluation model. In fiscal year 2024, in accordance with the aforementioned accounting policy, a revaluation of the fair value of land was performed, resulting in an increase in its value of Th CLP 169,914,201. The reconciliation movement of the carrying amount due to the revaluation of these assets is as follows:

Reconciliation of the carrying amount from revaluation of land	06-30-2026 Th CLP	12-31-2025 Th CLP
Opening balance – Carrying amount of land	528,484,222	528,183,073
Disposals and retirements from service (Revaluation)	(60,285)	-
Disposals and retirements from service (Acquisition cost)	(16,188)	-
Increases (decreases)	228,082	297,256
Increase (decrease) due to transfers from construction in progress	-	3,893
Other changes in carrying amount	151,609	301,149
Ending balance - Carrying amount and fair value of land	528,635,831	528,484,222

Other disclosures.

Fully depreciated assets still in use

Fully depreciated assets still in use, gross	06-30-2026 Th CLP	12-31-2025 Th CLP
Buildings	1,988,584	2,003,687
Complementary works	7,134,462	5,525,726
Production facilities	31,100,115	25,571,327
Drinking water networks	75,598,441	56,750,234
Sewer networks	99,771,017	75,929,397
Wastewater treatment plants	7,639,155	7,639,155
Other facilities	86,698,748	64,435,942
Machinery	156,983,425	120,488,042
Computer equipment	8,518,403	4,871,423
Transport equipment	1,924,967	1,482,986
Furniture and fixtures	3,311,412	1,601,354
Leasehold improvements	691,251	681,251
Assets out of operation	437,596	437,176
Totals	481,797,576	367,417,700

Note 14. LEASES

The following presents a breakdown of right-of-use assets and lease liabilities in accordance with IFRS 16.

14.1 Right-of-use assets

Breakdown of right-of-use assets as of June 30, 2026, and December 31, 2025, is as follows:

Right-of-use assets	Gross carrying amount		Accumulated depreciation		Net values	
	06-30-2026 Th CLP	12-31-2025 Th CLP	06-30-2026 Th CLP	12-31-2025 Th CLP	06-30-2026 Th CLP	12-31-2025 Th CLP
Buildings	3,371,222	3,289,845	(2,091,676)	(1,719,764)	1,279,546	1,570,081
Transport equipment	**7,211,958**	**7,501,487**	**(3,708,049)**	**(3,796,167)**	**3,503,909**	**3,705,320**
Totals	**10,583,180**	**10,791,332**	**(5,799,725)**	**(5,515,931)**	**4,783,455**	5,275,401

Movements in right-of-use assets as of June 30, 2026 and December 31, 2025:

Current period

Right-of-use assets	01-01-2026 Th CLP	Increases (decreases) from other changes Th CLP	Subtotal increases (decreases) from transfers and other changes Th CLP	Depreciation Th CLP	Subtotal depreciation, disposals and retirements Th CLP	06-30-2026 Th CLP
Buildings	1,570,081	37,585	37,585	(328,120)	(328,120)	1,279,546
Transport equipment	**3,705,320**	888,713	888,713	(1,090,124)	(1,090,124)	**3,503,909**
Totals	**5,275,401**	926,298	926,298	**(1,418,244)**	**(1,418,244)**	**4,783,455**

Prior period

Right-of-use assets	01-01-2025 Th CLP	Increases (decreases) from other changes Th CLP	Subtotal increases (decreases) from transfers and other changes Th CLP	Depreciation Th CLP	Subtotal depreciation, disposals and retirements Th CLP	12-31-2025 Th CLP
Buildings	1,065,210	1,056,408	1,056,408	(551,537)	(551,537)	1,570,081
Transport equipment	2,666,305	3,226,792	3,226,792	(2,187,777)	(2,187,777)	3,705,320
Totals	3,731,515	4,283,200	4,283,200	(2,739,314)	(2,739,314)	5,275,401

14.2 Lease liability

The present value of the future payments arising from these contracts as of June 30, 2026, is as follows:

Lease liabilities (carrying amount), current										
Debtor company Tax ID	Debtor company name	Country	Concept	Currency or inflation-indexed unit	Maturities		Total	Amortization type	Interest rate	Nominal rate
					Up to 90 days Th CLP	More than 90 days up to 1 year Th CLP	Th CLP		(%)	(%)
61808000-5	Aguas Andinas S.A.	Chile	Buildings	U.F.	71,852	215,556	287,408	Monthly	0.26	0.26
61808000-5	Aguas Andinas S.A.	Chile	Transport equipment	U.F.	284,348	853,045	1,137,393	Monthly	0.49	0.49
96809310-K	Aguas Cordillera S.A.	Chile	Buildings	CLP	1,662	4,985	6,647	Monthly	0.24	0.24
96809310-K	Aguas Cordillera S.A.	Chile	Buildings	U.F.	8,574	25,721	34,295	Monthly	0.24	0.24
96809310-K	Aguas Cordillera S.A.	Chile	Transport equipment	U.F.	10,595	31,783	42,378	Monthly	0.45	0.45
89221000-4	Aguas Manquehue S.A.	Chile	Buildings	U.F.	8,574	25,721	34,295	Monthly	0.24	0.24
89221000-4	Aguas Manquehue S.A.	Chile	Transport equipment	U.F.	2,498	7,495	9,993	Monthly	0.40	0.40
96945210-3	EcoRiles S.A.	Chile	Transport equipment	U.F.	39,861	119,583	159,444	Monthly	0.46	0.46
96828120-8	Hidrogística S.A.	Chile	Buildings	U.F.	69,059	207,180	276,239	Monthly	0.18	0.18
96828120-8	Hidrogística S.A.	Chile	Transport equipment	U.F.	53,201	159,604	212,805	Monthly	0.53	0.53
96967550-1	Análisis Ambientales S.A.	Chile	Buildings	U.F.	9,284	27,854	37,138	Monthly	0.12	0.12
96967550-1	Análisis Ambientales S.A.	Chile	Transport equipment	U.F.	112,000	336,001	448,001	Monthly	0.51	0.51
76190084-6	Biogenera S.A.	Chile	Transport equipment	U.F.	2,645	7,934	10,579	Monthly	0.34	0.34
77274820-5	Inversiones Aguas Metropolitanas S.A.	Chile	Transport equipment	U.F.	-	7,210	7,210	Monthly	0.55	0.55
Totals					**674,153**	**2,029,672**	**2,703,825**			

Lease liabilities (carrying amount), non-current											
Debtor company Tax ID	Debtor company name	Country	Concept	Currency or inflation-indexed unit	Maturities			Total	Amortization type	Interest rate	Nominal rate
					More than 1 year up to 3 years Th CLP	More than 3 years up to 5 years Th CLP	More than 5 years Th CLP	Th CLP		(%)	(%)
61,808,000-5	Aguas Andinas S.A.	Chile	Buildings	U.F.	290,845	107,188	160,781	558,814	Monthly	0.26	0.26
61,808,000-5	Aguas Andinas S.A.	Chile	Transport equipment	U.F.	893,429	73,791	-	967,220	Monthly	0.49	0.49
96,809,310-K	Aguas Cordillera S.A.	Chile	Buildings	CLP	0	-	-	0	Monthly	0.24	0.24
96,809,310-K	Aguas Cordillera S.A.	Chile	Buildings	U.F.	26,950	-	-	26,950	Monthly	0.24	0.24
96,809,310-K	Aguas Cordillera S.A.	Chile	Transport equipment	U.F.	29,473	-	-	29,473	Monthly	0.45	0.45
89,221,000-4	Aguas Manquehue S.A.	Chile	Buildings	U.F.	26,950	-	-	26,950	Monthly	0.24	0.24
89,221,000-4	Aguas Manquehue S.A.	Chile	Transport equipment	U.F.	6,963	-	-	6,963	Monthly	0.40	0.40
96,945,210-3	EcoRiles S.A.	Chile	Transport equipment	U.F.	89,556	-	-	89,556	Monthly	0.46	0.46
96,828,120-8	Hidrogística S.A.	Chile	Buildings	U.F.	485,422	-	-	485,422	Monthly	0.18	0.18
96,828,120-8	Hidrogística S.A.	Chile	Transport equipment	U.F.	93,963	-	-	93,963	Monthly	0.53	0.53
96,967,550-1	Análisis Ambientales S.A.	Chile	Buildings	U.F.	15,224	-	-	15,224	Monthly	0.12	0.12
96,967,550-1	Análisis Ambientales S.A.	Chile	Transport equipment	U.F.	414,816	-	-	414,816	Monthly	0.51	0.51
76,190,084-6	Biogenera S.A.	Chile	Transport equipment	U.F.	4,944	-	-	4,944	Monthly	0.34	0.34
77,274,820-5	Inversiones Aguas Metropolitanas S.A.	Chile	Transport equipment	U.F.	8,062	-	-	8,062	Monthly	0.55	0.55
Total					**2,386,597**	**180,979**	**160,781**	**2,728,357**			

The present value of the future payments arising from these contracts as of December 31, 2025, is as follows:

Lease liabilities (carrying amount), current

Debtor company tax ID	Debtor company name	Country	Concept	Currency or inflation-indexed unit	Maturities		Total	Amortization type	Interest rate	Nominal rate
					Up to 90 days Th CLP	More than 90 days up to 1 year Th CLP	Th CLP		(%)	(%)
61808000-5	Aguas Andinas S.A.	Chile	Buildings	U.F.	69,845	209,536	279,381	Monthly	0.26	0.26
61808000-5	Aguas Andinas S.A.	Chile	Transport equipment	U.F.	278,972	836,916	1,115,888	Monthly	0.49	0.49
96809310-K	Aguas Cordillera S.A.	Chile	Buildings	CLP	11,430	34,288	45,718	Monthly	0.24	0.24
96809310-K	Aguas Cordillera S.A.	Chile	Buildings	U.F.	8,125	24,374	32,499	Monthly	0.24	0.24
96809310-K	Aguas Cordillera S.A.	Chile	Transport equipment	U.F.	10,947	32,842	43,789	Monthly	0.45	0.45
89221000-4	Aguas Manquehue S.A.	Chile	Buildings	U.F.	8,125	24,374	32,499	Monthly	0.24	0.24
89221000-4	Aguas Manquehue S.A.	Chile	Transport equipment	U.F.	2,451	7,355	9,806	Monthly	0.40	0.40
96945210-3	EcoRiles S.A.	Chile	Transport equipment	U.F.	42,380	127,140	169,520	Monthly	0.46	0.46
96828120-8	Hidrogística S.A.	Chile	Buildings	U.F.	64,988	194,965	259,953	Monthly	0.18	0.18
96828120-8	Hidrogística S.A.	Chile	Transport equipment	U.F.	59,275	177,823	237,098	Monthly	0.53	0.53
96967550-1	Análisis Ambientales S.A.	Chile	Buildings	U.F.	8,754	26,263	35,017	Monthly	0.12	0.12
96967550-1	Análisis Ambientales S.A.	Chile	Transport equipment	U.F.	86,510	259,528	346,038	Monthly	0.51	0.51
76190084-6	Biogenera S.A.	Chile	Transport equipment	U.F.	2,500	7,501	10,001	Monthly	0.34	0.34
77274820-5	Inversiones Aguas Metropolitanas S.A.	Chile	Transport equipment	U.F.	1,605	5,375	6,980	Monthly	0.55	0.55
Totals					**655,907**	**1,968,280**	**2,624,187**			

Lease liabilities (carrying amount), non-current

Debtor company tax ID	Debtor company name	Country	Concept	Currency or inflation-indexed unit	Maturities			Total	Amortization type	Interest rate	Nominal rate
					More than 1 year up to 3 years Th CLP	More than 3 years up to 5 years Th CLP	More than 5 years Th CLP	Th CLP		(%)	(%)
61808000-5	Aguas Andinas S.A.	Chile	Buildings	U.F.	384,125	97,250	194,504	675,879	Monthly	0.26	0.26
61808000-5	Aguas Andinas S.A.	Chile	Transport equipment	U.F.	1,044,191	30,003	-	1,074,194	Monthly	0.49	0.49
96809310-K	Aguas Cordillera S.A.	Chile	Buildings	CLP	0	-	-	-	Monthly	0.24	0.24
96809310-K	Aguas Cordillera S.A.	Chile	Buildings	U.F.	43,140	-	-	43,140	Monthly	0.24	0.24
96809310-K	Aguas Cordillera S.A.	Chile	Transport equipment	U.F.	49,570	-	-	49,570	Monthly	0.45	0.45
89221000-4	Aguas Manquehue S.A.	Chile	Buildings	U.F.	43,140	-	-	43,140	Monthly	0.24	0.24
89221000-4	Aguas Manquehue S.A.	Chile	Transport equipment	U.F.	11,701	-	-	11,701	Monthly	0.40	0.40
96945210-3	EcoRiles S.A.	Chile	Transport equipment	U.F.	165,815	-	-	165,815	Monthly	0.46	0.46
96828120-8	Hidrogística S.A.	Chile	Buildings	U.F.	554,593	54,524	-	609,117	Monthly	0.18	0.18
96828120-8	Hidrogística S.A.	Chile	Transport equipment	U.F.	177,467	6,648	-	184,115	Monthly	0.53	0.53
96967550-1	Análisis Ambientales S.A.	Chile	Buildings	U.F.	33,176	-	-	33,176	Monthly	0.12	0.12
96967550-1	Análisis Ambientales S.A.	Chile	Transport equipment	U.F.	410,045	-	-	410,045	Monthly	0.51	0.51
76190084-6	Biogenera S.A.	Chile	Transport equipment	U.F.	10,034	-	-	10,034	Monthly	0.34	0.34
77274820-5	Inversiones Aguas Metropolitanas S.A.	Chile	Transport equipment	U.F.	11,821	-	-	11,821	Monthly	0.55	0.55
Totals					**2,938,818**	**188,425**	**194,504**	**3,321,747**			

14.3 Disclosures on operating leases as lessee

The following information on leases for transportation services and real estate is presented as of and for the periods ended June 30, 2026 and 2025:

Minimum future lease payments under non-cancellable leases, lessees	06-30-2026 Th CLP		06-30-2025 Th CLP	
	Renting	Real estate	Renting	Real estate
Minimum future lease payments under non-cancellable leases, up to one year, lessees	2,603,023	908,510	2,275,059	713,399
Minimum future lease payments under non-cancellable leases, more than one year and less than five years, lessees	1,024,505	666,498	2,458,083	1,107,826
Total minimum future lease payments under non-cancellable leases, lessees	**3,627,528**	**1,575,008**	**4,733,142**	**1,821,225**
Minimum lease payments under operating leases	3,398,068	425,845	2,965,817	357,648
Total lease and sublease payments recognized in the statement of income	**3,398,068**	**425,845**	**2,965,817**	**357,648**

The consolidated statements of income for the periods ended June 30, 2026 and 2025, include an expense of Th CLP 3,823,913 and Th CLP 3,323,465, respectively, related to payments for short-term leases that are exempt from the application of IFRS 16 (see Note 2.2 letter G).

Significant operating lease agreements

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

Contract termination: The Company may terminate lease contracts early in the event of a material breach of any of the conditions and obligations set forth in the administrative terms and technical specifications. In such cases, the Company shall be entitled to enforce the guarantee for the faithful, complete and timely performance of the contract as compensation for damages.

14.4 Disclosures on operating leases as lessor

The Group has contracts of this type in which it acts as lessor, primarily relating to parts of operational facilities, mostly with telecommunications companies. These contracts generally include automatic renewal periods ranging from one to five years; however, the Group retains the right to terminate the contracts by providing notice of 30, 60, 90 or 180 days, depending on the terms of each contract.

Minimum future lease receipts under non-cancellable leases, up to one year, lessors	06-30-2026 Th CLP	06-30-2025 Th CLP
Minimum future lease receipts under non-cancellable leases, up to one year, lessors	607,377	495,593
Total	607,377	495,593

Significant operating lease agreements as lessor

Revenue from these concepts is not material for the Group.

Note 15. DEFERRED TAXES AND INCOME TAXES

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

STATEMENT OF FINANCIAL POSITION	06-30-2026		12-31-2025	
	Deferred tax assets Th CLP	Deferred tax liabilities Th CLP	Deferred tax assets Th CLP	Deferred tax liabilities Th CLP
Gross deferred taxes	121,849,380	278,019,197	129,355,410	278,271,990
Offset	(119,714,444)	(119,714,444)	(127,312,564)	(127,312,564)
Net deferred tax position	2,134,936	158,304,753	2,042,846	150,959,426

The net position presented arises from a variety of items constituting temporary and permanent differences that, at the consolidated level, allow them to be presented under the concepts set out below:

Disclosures of deferred tax assets

Deferred tax assets	06-30-2026 Th CLP	12-31-2025 Th CLP
Change in inflation adjustment and depreciation of assets	96,560,174	104,027,885
Allowance for uncollectible trade receivables	9,531,987	8,507,473
Severance indemnities	6,691,937	6,247,478
Deferred income	1,985,898	1,246,716
Lease liabilities	1,331,700	911,246
Vacation provision	1,518,682	1,985,898
Amortization	1,205,348	1,600,326
Water rights (amortization)	909,719	1,611,794
Tranque La Dehesa transaction	594,138	871,855
Other provisions	405,726	431,311
Impairment losses due to change in accounting criteria	379,335	557,292
Litigation	409,054	620,579
Others	325,682	379,335
Tax losses	-	356,222
Deferred tax assets	121,849,380	129,355,410

Disclosure of deferred tax liabilities

Deferred tax liabilities	06-30-2026 Th CLP	12-31-2025 Th CLP
Revaluation of land due to change in accounting criteria	105,984,747	106,000,936
Revaluation of water rights due to change in accounting criteria	100,778,830	100,778,830
Revaluation of water rights on first-time adoption of IFRS	45,611,780	45,611,780
Revaluation of land on first-time adoption of IFRS	22,484,085	22,484,085
Amortization	1,501,912	1,585,544
Right-of-use assets	1,266,531	1,419,502
Investment expense in related companies	387,430	387,431
Others	3,882	3,882
Deferred tax liabilities	278,019,197	278,271,990

Movements in deferred tax assets

Movements in deferred tax assets	06-30-2026 Th CLP	12-31-2025 Th CLP
Deferred tax assets, opening balance	**129,355,410**	**153,509,741**
Increases (decreases) due to changes in inflation adjustment and depreciation of assets	(7,467,711)	(23,765,641)
Increases (decreases) due to allowance for uncollectible trade receivables	1,024,514	(1,883,762)
Increases (decreases) due to provision for deferred tax assets	(1,062,833)	1,495,072
Changes in deferred tax assets	**(7,506,030)**	**(24,154,331)**
Total changes in deferred tax assets	121,849,380	129,355,410

Movements in deferred tax liabilities

Movements in deferred tax liabilities	06-30-2026 Th CLP	12-31-2025 Th CLP
Deferred tax liabilities, opening balance	**278,271,990**	**282,410,207**
Increases (decreases) in deferred tax liabilities	(236,604)	512,353
Increases (decreases) in liabilities due to revaluation of land	(16,189)	-
Increases (decreases) in liabilities due to revaluation of water rights	-	(4,650,570)
Changes in deferred tax liabilities	**(252,793)**	**(4,138,217)**
Total changes in deferred tax liabilities	278,019,197	278,271,990

Income tax expense

Income tax expense (benefit), current and deferred	06-30-2026 Th CLP	06-30-2025 Th CLP	04-01-2026 06-30-2026 Th CLP	04-01-2025 06-30-2025 Th CLP
Current tax expense	(14,658,051)	(15,236,843)	(1,553,067)	(3,560,634)
Adjustment of income tax expense for prior period	(27,284)	164,178	23,465	164,178
Current income tax expense	**(14,685,335)**	**(15,072,665)**	**(1,529,602)**	**(3,396,456)**
Deferred tax income (expense) relating to the origination and reversal of temporary differences	(7,269,427)	(2,812,082)	2,336,570	(2,040,551)
Single tax expense (non-deductible expenses)	(20,015)	(32,895)	(9,630)	(17,366)
Income (expense) from other taxes	**(7,289,442)**	**(2,844,977)**	**2,326,940**	**(2,057,917)**
Income tax expense	(21,974,777)	(17,917,642)	797,338	(5,454,373)

The following table shows the reconciliation between the income tax expense recognized and the amount that would result from applying the effective tax rate for the periods ended June 30, 2026, and 2025:

Reconciliation between income tax expense and the effective tax rate	06-30-2026 Th CLP	06-30-2025 Th CLP	04-01-2026 06-30-2026 Th CLP	04-01-2025 06-30-2025 Th CLP
Income tax expense using the statutory tax rate	**(26,531,309)**	**(24,976,979)**	**(3,718,331)**	**(7,976,242)**
Permanent difference due to inflation adjustment of tax equity	5,258,723	5,309,553	4,748,689	1,953,123
Permanent difference due to non-deductible expenses	(20,015)	(32,059)	(9,630)	(16,977)
Permanent difference due to income tax from prior periods	(27,284)	164,178	23,465	164,178
Other permanent differences	(654,892)	1,617,665	(246,855)	421,545
Adjustments to income tax expense using the statutory tax rate	**4,556,532**	**7,059,337**	**4,515,669**	**2,521,869**
Income tax expense (benefit) using the effective tax rate	(21,974,777)	(17,917,642)	797,338	(5,454,373)

Reconciliation of the statutory tax rate with the effective tax rate

	06-30-2026	06-30-2025
Statutory tax rate	27.00%	27.00%
Permanent difference due to inflation adjustment of tax equity	(5.35%)	(5.74%)
Permanent difference due to non-deductible expenses	0.02%	0.03%
Permanent difference due to income tax from prior periods	0.03%	0.18%
Other permanent differences	0.67%	(1.75%)
Effective tax rate	22.37%	19.36%

Note 16. FINANCIAL INSTRUMENTS

16.1 Capital risk management

The Group manages its capital to ensure that the Group entities will continue as a going concern while maximizing returns to shareholders through the optimization of the debt and equity structure. The Group's overall strategy has remained unchanged since 2009. The capital structure of the Group consists of debt, which includes the loans disclosed in section 16.4, and equity attributable to owners of the parent, which includes share capital, reserves and retained earnings, as disclosed in Note 21.

16.2 Significant accounting policies

Details of the significant accounting policies and methods adopted, including the recognition criteria, measurement bases and the bases on which income and expenses are recognized with respect to each class of financial assets and financial liabilities, are described in Note 2.2 letter H, Note 2.2 letter L and Note 2.2 letter M of these Interim Consolidated Financial Statements.

16.3 Classes of financial instruments

The following presents a summary of financial instruments as of June 30, 2026 and December 31, 2025:

Classes of financial instruments	Currency	Note	06-30-2026	12-31-2025
			Th CLP	Th CLP
Current financial assets				
Derivatives	CLP		1,535,602	1,413,579
Other financial assets, current			1,535,602	1,413,579
Trade and other receivables	CLP	5	122,656,403	142,872,733
Trade and other receivables	USD	5	1,936,914	1,913,478
Total trade and other receivables, current			**124,593,317**	**144,786,211**
Receivables from related entities	CLP	6	47,857	70,561
Information on related entities, current			47,857	70,561
Total financial assets, current			**126,176,776**	**146,270,351**
Non-current financial assets				
Receivables	CLP	5	3,162,697	3,133,871
Derivatives	UF		2,164,115	5,798,177
Other financial assets	CLP		7,895,863	7,895,863
Total financial assets, non-current			13,222,675	16,827,911
Total financial assets			**139,399,451**	**163,098,262**
Current financial liabilities				
Bank loans	CLP	16.4	1,125,720	30,682,687
Bonds	UF	16.4	10,246,524	9,865,636
Bonds	AUD	16.4	854	-
Bonds	JPY	16.4	-	1,126,390
Bonds	CHF	16.4	.	195,962
Promissory notes	UF	16.4	22,888,866	23,293,536
Derivatives	UF	16.4	542,307	522,972
Other financial liabilities, current			34,804,271	65,687,183
Lease liabilities	CLP	14	2,703,825	**2,624,187**
Lease liabilities, current			**2,703,825**	**2,624,187**
Trade and other payables	CLP	17	158,177,252	176,983,442
Trade and other payables	EUR	17	188,558	112,547
Trade and other payables	USD	17	131,108	796,661
Trade and other payables, current			158,496,918	177,892,650
Payables to related entities	CLP	6	1,823,238	2,350,326
Payables to related entities	EUR	6	123,212	416,977
Information on related entities, current			**1,946,450**	**2,767,303**
Total financial liabilities, current			**197,951,464**	**248,971,323**
Non-current financial liabilities				
Bank loans	CLP	16.4	59,842,346	59,779,306
Bonds	UF	16.4	1,029,970,608	999,343,494
Bonds	AUD	16.4	12,548,527	11,576,947
Bonds	JPY	16.4	27,795,931	28,332,253
Bonds	CHF	16.4	113,619,408	117,822,902
Promissory notes	CLP	16.4	129,845,592	133,212,735
Derivatives	UF	16.4	20,328,610	17,656,873
Other financial liabilities, non-current			1,393,951,022	1,367,724,510
Lease liabilities	CLP	14	2,728,357	3,321,747
Lease liabilities, non-current			2,728,357	3,321,747
Trade payable and other payables	CLP	17	1,387,801	1,268,905
Other payables, non-current			1,387,801	1,268,905
Total financial liabilities, non-current			**1,398,067,180**	**1,372,315,162**
Total financial liabilities			**1,596,018,644**	**1,621,286,485**

16.4 Disclosure of financial liabilities

Other financial liabilities

Within the item other financial liabilities, bank loans, bonds, and promissory notes are included, which are accounted for at amortized cost, as explained below:

Promissory notes

In accordance with Article 42-A of Supreme Decree MINECON (Ministry of Economy) No. 453 of 1989, "Promissory notes for extension and capacity constitute a financing alternative available to the provider (company providing sanitation services) for the execution of sanitation works for extension and capacity which, in accordance with the Law, are its responsibility and cost."

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

The reimbursement of the amounts contributed by customers is mainly carried out through the issuance of transferable promissory notes with maturities of 10 or 15 years, through reimbursement in sanitation services.

The detail of promissory notes as of June 30, 2026, and December 31, 2025, is as follows:

Promissory notes, current portion

Instrument registration or ID number	Currency or inflation-indexed unit	Residual UF	Carrying amount		Contract real interest rate	Effective interest rate	Placement in Chile or abroad	Issuing company	Debtor tax ID	Amortization type	Guaranteed (Yes/No)
			06-30-2026	12-31-2025							
		06-30-2026	Th CLP	Th CLP							
Promissory notes	UF	423,528	17,522,578	16,379,383	2.98%	2.92%	Chile	Aguas Andinas S.A.	61,808,000-5	At maturity	No
Promissory notes	UF	73,326	3,028,071	2,926,700	3.01%	2.95%	Chile	Aguas Cordillera S.A.	96,809,310-k	At maturity	No
Promissory notes	UF	56,598	2,338,217	3,987,453	2.23%	2.19%	Chile	Aguas Manquehue S.A.	89,221,000-4	At maturity	No
		553,452	22,888,866	23,293,536							

Promissory notes, non-current portion

Instrument registration or ID number	Currency or inflation-indexed unit	Residual UF	Carrying amount		Maturity Date	Contract real interest rate	Effective interest rate	Issuing company	Debtor tax ID	Amortization type	Guaranteed (Yes/No)
			06-30-2026	12-31-2025							
		06-30-2026	Th CLP	Th CLP							
Promissory notes	UF	2,519,664	103,486,232	106,646,081	06-15-2041	2.44%	2.40%	Aguas Andinas S.A.	61,808,000-5	At maturity	No
Promissory notes	UF	417,971	17,177,520	17,699,124	06-15-2041	2.57%	2.52%	Aguas Cordillera S.A.	96,809,310-k	At maturity	No
Promissory notes	UF	223,656	9,181,840	8,867,530	05-04-2041	2.53%	2.48%	Aguas Manquehue S.A.	89,221,000-4	At maturity	No
		3,161,291	129,845,592	133,212,735							

Breakdown of bank loans as of June 30, 2026, and December 31, 2025, is as follows:

Current bank loans balances, current period

Current bank loans – Carrying amounts

Debtor company tax ID	Debtor company name	Debtor company country	Creditor entity name	Currency or inflation-indexed unit	Maturities			Amortization type	Effective interest rate	Nominal rate
					Up to 90 days Th CLP	More than 90 days up to 1 year Th CLP	Total Th CLP		(%)	(%)
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Itaú	CLP	927,333	-	927,333	Semiannual	8.90%	8.80%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	198,387	198,387	Semiannual	5.94%	5.72%
Total					927,333	198,387	1,125,720			

Current bank loans – Nominal amounts

Debtor company tax ID	Debtor company name	Debtor company country	Creditor entity name	Currency or inflation-indexed unit	Maturities			Amortization type	Effective interest rate	Nominal rate
					Up to 90 days Th CLP	More than 90 days up to 1 year Th CLP	Total Th CLP		(%)	(%)
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Itaú	CLP	975,333	-	975,333	Semiannual	8.90%	8.80%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	276,467	276,467	Semiannual	5.94%	5.72%
Total					975,333	276,467	1,251,800			

Current bank loans balances, prior period

Current bank loans – Carrying amounts

Debtor company tax ID	Debtor company name	Debtor company country	Creditor entity name	Currency or inflation-indexed unit	Maturities			Amortization type	Effective interest rate	Nominal rate
					Up to 90 days Th CLP	More than 90 days up to 1 year Th CLP	Total Th CLP		(%)	(%)
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	19,492,042	-	19,492,042	At maturity	5.88%	5.87%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Itau	CLP	949,333	-	949,333	Semiannual	8.95%	8.80%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	205,612	205,612	Semiannual	6.02%	5.77%
96,809,310-K	Aguas Cordillera S.A.	Chile	Banco Scotiabank	CLP	-	10,035,700	10,035,700	Semiannual	6.12%	6.12%
Total					20,441,375	10,241,312	30,682,687			

Current bank loans – Nominal amounts

Debtor company tax ID	Debtor company name	Debtor company country	Creditor entity name	Currency or inflation-indexed unit	Maturities			Amortization type	Effective interest rate	Nominal rate
					Up to 90 days Th CLP	More than 90 days up to 1 year Th CLP	Total Th CLP		(%)	(%)
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	19,493,365	-	19,493,365	At maturity	5.88%	5.87%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Itau	CLP	997,333	-	997,333	Semiannual	8.95%	8.80%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	283,692	283,692	Semiannual	6.02%	5.77%
96,809,310-K	Aguas Cordillera S.A.	Chile	Banco Scotiabank	CLP	-	10,035,700	10,035,700	Semiannual	6.12%	6.12%
Total					20,490,698	10,319,392	30,810,090			

Carrying amount = principal ± premium/discount on issuance – issuance costs + interest accrued using the effective interest rate method – interest and principal paid.
Nominal value = principal ± interest accrued at the issuance rate – principal/interest payments.

Non-current bank loan balances, current period

Non-current bank loans – carrying amounts

Debtor company tax ID	Debtor company name	Debtor company country	Creditor entity name	Currency or inflation-indexed unit	Maturities: More than 1 year up to 3 years Th CLP	Maturities: More than 3 years up to 5 years Th CLP	Maturities: Total Th CLP	Amortization type	Effective rate (%)	Nominal rate (%)
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Itaú	CLP	29,992,000	-	29,992,000	Semiannual	8.90%	8.80%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	29,850,346	-	29,850,346	Semiannual	5.94%	5.72%
Totals					59,842,346	-	59,842,346			

Non-current bank loans – nominal amounts

Debtor company tax ID	Debtor company name	Debtor company country	Creditor entity name	Currency or inflation-indexed unit	Maturities: More than 1 year up to 3 years Th CLP	Maturities: More than 3 years up to 5 years Th CLP	Maturities: Total Th CLP	Amortization type	Effective rate (%)	Nominal rate (%)
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Itaú	CLP	30,000,000	-	30,000,000	Semiannual	8.90%	8.80%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	30,000,000	-	30,000,000	Semiannual	5.94%	5.72%
Totals					60,000,000	-	60,000,000			

Non-current bank loan balances, prior period

Non-current bank loans – carrying amounts

Debtor company tax ID	Debtor company name	Debtor company country	Creditor entity name	Currency or inflation-indexed unit	Maturities: More than 1 year up to 3 years Th CLP	Maturities: More than 3 years up to 5 years Th CLP	Maturities: Total Th CLP	Amortization type	Effective rate (%)	Nominal rate (%)
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Itaú	CLP	29,968,000	-	29,968,000	Semiannual	8.95%	8.80%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	29,811,306	29,811,306	Semiannual	6.02%	5.77%
Totals					29,968,000	29,811,306	59,779,306			

Non-current bank loans – nominal amounts

Debtor company tax ID	Debtor company name	Debtor company country	Creditor entity name	Currency or inflation-indexed unit	Maturities: More than 1 year up to 3 years Th CLP	Maturities: More than 3 years up to 5 years Th CLP	Maturities: Total Th CLP	Amortization type	Effective rate (%)	Nominal rate (%)
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Itaú	CLP	30,000,000	-	30,000,000	Semiannual	8.95%	8.80%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	30,000,000	30,000,000	Semiannual	6.02%	5.77%
Totals					30,000,000	30,000,000	60,000,000			

Carrying amount = principal ± premium/discount on issuance – issuance costs + interest accrued under the effective interest rate method – interest and principal paid.
Nominal value = principal ± interest accrued at the issuance rate – principal and interest payments.

Breakdown of bonds as of June 30, 2026, and December 31, 2025, is as follows:

Current bonds, current period

Current bonds – Carrying amounts												
Debtor company tax ID	Debtor company name	Debtor company country	Registration number	Series	Maturity Date	Currency or inflation-indexed unit	Maturities			Amortization type	Effective interest rate	Nominal rate
							Up to 90 days Th CLP	More than 90 days up to 1 year Th CLP	Total Th CLP		(%)	(%)
61,808,000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-31	UF	-	760,206	760,206	At maturity	4.17%	4.20%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-33	UF	-	597,268	597,268	At maturity	3.84%	3.86%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-32	UF	-	243,304	243,304	At maturity	3.96%	4.00%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-35	UF	-	897,105	897,105	Semiannual	3.91%	3.90%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-36	UF	-	763,008	763,008	At maturity	3.81%	3.80%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-37	UF	-	708,192	708,192	At maturity	3.50%	3.50%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-37	UF	-	311,295	311,295	Semiannual	3.22%	3.30%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-38	UF	756,451	-	756,451	At maturity	3.10%	3.00%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-40	UF	1,140,817	-	1,140,817	Semiannual	3.29%	3.20%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-43	UF	639,949	-	639,949	Semiannual	2.85%	2.80%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-44	UF	797,648	-	797,648	Semiannual	2.19%	2.50%
61,808,000-5	Aguas Andinas S.A.	Chile	1203	BAGUA-AH	01-15-46	UF	2,631,281	-	2,631,281	Semiannual	3.26%	3.40%
61,808,000-5	Aguas Andinas S.A.	Chile	-	SERIE AUD	12-14-37	AUD	-	854	854	Semiannual	7.05%	6.82%
Total							5,966,146	4,281,232	10,247,378			

Current bonds – Nominal amounts												
Debtor company tax ID	Debtor company name	Debtor company country	Registration number	Series	Maturity Date	Currency or inflation-indexed unit	Maturities			Amortization type	Effective interest rate	Nominal rate
							Up to 90 days Th CLP	More than 90 days up to 1 year Th CLP	Total Th CLP		(%)	(%)
61,808,000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-31	UF	-	742,358	742,358	At maturity	4.17%	4.20%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-33	UF	-	585,271	585,271	At maturity	3.84%	3.86%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-32	UF	-	222,311	222,311	At maturity	3.96%	4.00%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-35	UF	-	906,617	906,617	Semiannual	3.91%	3.90%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-36	UF	-	768,361	768,361	At maturity	3.81%	3.80%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-37	UF	-	708,192	708,192	At maturity	3.50%	3.50%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-37	UF	-	256,092	256,092	Semiannual	3.22%	3.30%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-38	UF	810,365	-	810,365	At maturity	3.10%	3.00%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-40	UF	1,195,166	-	1,195,166	Semiannual	3.29%	3.20%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-43	UF	668,418	-	668,418	Semiannual	2.85%	2.80%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-44	UF	597,264	-	597,264	Semiannual	2.19%	2.50%
61,808,000-5	Aguas Andinas S.A.	Chile	1203	BAGUA-AH	01-15-46	UF	2,743,359	-	2,743,359	Semiannual	3.26%	3.40%
61,808,000-5	Aguas Andinas S.A.	Chile	-	SERIE AUD	12-14-37	AUD	-	74,162	74,162	Semiannual	7.05%	6.82%
Total							6,014,572	4,263,364	10,277,936			

Current bonds, prior period

Current bonds – Carrying amounts

Debtor company tax ID	Debtor company name	Debtor company country	Registration number	Series	Maturity Date	Currency or inflation-indexed unit	Maturities			Amortization type	Effective interest rate	Nominal rate
							Up to 90 days	More than 90 days up to 1 year	Total			
							Th CLP	Th CLP	Th CLP		(%)	(%)
61,808,000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-31	UF	-	740,341	740,341	At maturity	4.17%	4.20%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-33	UF	-	581,606	581,606	At maturity	3.84%	3.86%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-32	UF	-	237,355	237,355	At maturity	3.96%	4.00%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-35	UF	-	872,844	872,844	Semiannual	3.91%	3.90%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-36	UF	-	742,447	742,447	At maturity	3.81%	3.80%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-37	UF	-	689,240	689,240	At maturity	3.50%	3.50%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-37	UF	-	304,442	304,442	Semiannual	3.22%	3.30%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-38	UF	734,765	-	734,765	At maturity	3.10%	3.00%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-40	UF	1,108,835	-	1,108,835	Semiannual	3.29%	3.20%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-43	UF	622,062	-	622,062	Semiannual	2.85%	2.80%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-44	UF	781,665	-	781,665	Semiannual	2.18%	2.50%
61,808,000-5	Aguas Andinas S.A.	Chile	1203	BAGUA-AH	01-15-46	UF	2,635,217	-	2,635,217	Semiannual	3.25%	3.40%
61,808,000-5	Aguas Andinas S.A.	Chile	0	SERIE AUD	12-14-37	JPY	-	21,148	21,148	Semiannual	2.34%	2.16%
61,808,000-5	Aguas Andinas S.A.	Chile	0	SERIE CHF	05-30-29	CHF	-	1,116,021	1,116,021	At maturity	2.31%	2.10%
Total							5,882,544	5,305,444	11,187,988			

Current bonds – Nominal amounts

Debtor company tax ID	Debtor company name	Debtor company country	Registration number	Series	Maturity Date	Currency or inflation-indexed unit	Maturities			Amortization type	Effective interest rate	Nominal rate
							Up to 90 days	More than 90 days up to 1 year	Total			
							Th CLP	Th CLP	Th CLP		(%)	(%)
61,808,000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-31	UF	-	722,493	722,493	At maturity	4.17%	4.20%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-33	UF	-	569,610	569,610	At maturity	3.84%	3.86%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-32	UF	-	216,362	216,362	At maturity	3.96%	4.00%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-35	UF	-	882,356	882,356	Semiannual	3.91%	3.90%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-36	UF	-	747,799	747,799	At maturity	3.81%	3.80%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-37	UF	-	689,240	689,240	At maturity	3.50%	3.50%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-37	UF	-	249,239	249,239	Semiannual	3.22%	3.30%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-38	UF	788,679	-	788,679	At maturity	3.10%	3.00%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-40	UF	1,163,183	-	1,163,183	Semiannual	3.29%	3.20%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-43	UF	650,531	-	650,531	Semiannual	2.85%	2.80%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-44	UF	581,281	-	581,281	Semiannual	2.18%	2.50%
61,808,000-5	Aguas Andinas S.A.	Chile	1203	BAGUA-AH	01-15-46	UF	2,470,574	-	2,470,574	Semiannual	3.25%	3.40%
61,808,000-5	Aguas Andinas S.A.	Chile	0	SERIE AUD	12-14-37	AUD	-	41,688	41,688	Semiannual	7.06%	6.82%
61,808,000-5	Aguas Andinas S.A.	Chile	0	SERIE JPY	12-14-37	JPY	-	31,320	31,320	Semiannual	2.34%	2.16%
61,808,000-5	Aguas Andinas S.A.	Chile	0	SERIE CHF	05-30-29	CHF	-	1,413,779	1,413,779	At maturity	2.31%	2.10%
Total							5,654,248	5,563,886	11,218,134			

Non-current bonds, current period

Non-current bonds – Carrying amounts

Debtor company tax ID	Debtor company name	Debtor company country	Registration number	Series	Maturity Date	Currency or inflation-indexed unit	Maturities: More than 1 year up to 3 years Th CLP	More than 3 years up to 5 years Th CLP	More than 5 years Th CLP	Total Th CLP	Amortization type	Effective interest rate (%)	Nominal rate (%)
61,808,000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-31	UF	-	71,503,960	-	71,503,960	At maturity	4.17%	4.20%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-33	UF	-	-	61,306,443	61,306,443	At maturity	3.84%	3.86%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-32	UF	-	-	67,458,473	67,458,473	At maturity	3.96%	4.00%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-35	UF	-	-	93,812,203	93,812,203	Semiannual	3.91%	3.90%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-36	UF	-	-	81,593,340	81,593,340	At maturity	3.81%	3.80%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-37	UF	-	-	81,640,620	81,640,620	At maturity	3.50%	3.50%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-37	UF	-	-	94,438,749	94,438,749	Semiannual	3.22%	3.30%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-38	UF	-	-	64,737,414	64,737,414	At maturity	3.10%	3.00%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-40	UF	-	-	80,956,731	80,956,731	Semiannual	3.29%	3.20%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-43	UF	-	-	81,192,231	81,192,231	Semiannual	2.85%	2.80%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-44	UF	-	-	84,997,056	84,997,056	Semiannual	2.19%	2.50%
61,808,000-5	Aguas Andinas S.A.	Chile	1203	BAGUA-AH	01-15-46	UF	-	-	166,333,388	166,333,388	Semiannual	3.26%	3.40%
61,808,000-5	Aguas Andinas S.A.	Chile	0	SERIE AUD	12-14-37	AUD	-	-	12,548,527	12,548,527	Semiannual	7.05%	6.82%
61,808,000-5	Aguas Andinas S.A.	Chile	0	SERIE JPY	12-14-37	JPY	-	-	27,795,931	27,795,931	Semiannual	2.37%	2.16%
61,808,000-5	Aguas Andinas S.A.	Chile	0	SERIE CHF	05-30-29	CHF	113,619,408	-	-	113,619,408	At maturity	2.34%	2.10%
Total							113,619,408	71,503,960	998,811,106	1,183,934,474			

Non-current bonds – Nominal amounts

Debtor company tax ID	Debtor company name	Debtor company country	Registration number	Series	Maturity Date	Currency or inflation-indexed unit	Maturities: More than 1 year up to 3 years Th CLP	More than 3 years up to 5 years Th CLP	More than 5 years Th CLP	Total Th CLP	Amortization type	Effective interest rate (%)	Nominal rate (%)
61,808,000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-31	UF	-	71,435,543	-	71,435,543	At maturity	4.17%	4.20%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-33	UF	-	-	61,230,465	61,230,465	At maturity	3.84%	3.86%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-32	UF	-	-	67,353,512	67,353,512	At maturity	3.96%	4.00%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-35	UF	-	-	93,886,713	93,886,713	Semiannual	3.91%	3.90%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-36	UF	-	-	81,640,620	81,640,620	At maturity	3.81%	3.80%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-37	UF	-	-	81,640,620	81,640,620	At maturity	3.50%	3.50%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-37	UF	-	-	93,886,713	93,886,713	Semiannual	3.22%	3.30%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-38	UF	-	-	65,312,496	65,312,496	At maturity	3.10%	3.00%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-40	UF	-	-	81,640,620	81,640,620	Semiannual	3.29%	3.20%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-43	UF	-	-	81,640,620	81,640,620	Semiannual	2.85%	2.80%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-44	UF	-	-	81,640,620	81,640,620	Semiannual	2.19%	2.50%
61,808,000-5	Aguas Andinas S.A.	Chile	1203	BAGUA-AH	01-15-46	UF	-	-	163,281,240	163,281,240	Semiannual	3.26%	3.40%
61,808,000-5	Aguas Andinas S.A.	Chile	0	SERIE AUD	12-14-37	AUD	-	-	12,764,200	12,764,200	Semiannual	7.05%	6.82%
61,808,000-5	Aguas Andinas S.A.	Chile	0	SERIE JPY	12-14-37	JPY	-	-	28,350,000	28,350,000	Semiannual	2.37%	2.16%
61,808,000-5	Aguas Andinas S.A.	Chile	0	SERIE CHF	05-30-29	CHF	114,149,000	-	-	114,149,000	At maturity	2.34%	2.10%
Total							114,149,000	71,435,543	994,268,439	1,179,852,982			

Non-current bonds, prior period

Non-current bonds – Carrying amounts

Debtor company tax ID	Debtor company name	Debtor company country	Registration number	Series	Maturity Date	Currency or inflation-indexed unit	Maturities: More than 3 years up to 5 years Th CLP	Maturities: More than 5 years Th CLP	Maturities: Total Th CLP	Amortization type	Effective interest rate (%)	Nominal rate (%)
61,808,000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-31	UF	-	69,601,271	69,601,271	At maturity	4.17%	4.20%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-33	UF	-	59,673,916	59,673,916	At maturity	3.84%	3.86%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-32	UF	-	65,666,592	65,666,592	At maturity	3.96%	4.00%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-35	UF	-	91,295,042	91,295,042	Semiannual	3.91%	3.90%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-36	UF	-	79,405,964	79,405,964	At maturity	3.81%	3.80%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-37	UF	-	79,455,920	79,455,920	At maturity	3.50%	3.50%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-37	UF	-	91,953,946	91,953,946	Semiannual	3.22%	3.30%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-38	UF	-	62,962,697	62,962,697	At maturity	3.10%	3.00%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-40	UF	-	78,744,857	78,744,857	Semiannual	3.29%	3.20%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-43	UF	-	78,993,297	78,993,297	Semiannual	2.85%	2.80%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-44	UF	-	82,912,548	82,912,548	Semiannual	2.18%	2.50%
61,808,000-5	Aguas Andinas S.A.	Chile	1203	BAGUA-AH	01-15-46	UF	-	162,045,291	162,045,291	Semiannual	3.25%	3.40%
61,808,000-5	Aguas Andinas S.A.	Chile	0	SERIE AUD	12-14-37	AUD	-	11,931,457	11,931,457	Semiannual	7.06%	6.82%
61,808,000-5	Aguas Andinas S.A.	Chile	0	SERIE JPY	12-14-37	JPY	-	28,419,546	28,419,546	Semiannual	2.34%	2.16%
61,808,000-5	Aguas Andinas S.A.	Chile	0	SERIE CHF	05-30-29	CHF	114,013,252	-	114,013,252	At maturity	2.31%	2.10%
Total							114,013,252	1,043,062,344	1,157,075,596			

Non-current bonds – Nominal amounts

Debtor company tax ID	Debtor company name	Debtor company country	Registration number	Series	Maturity Date	Currency or inflation-indexed unit	Maturities: More than 3 years up to 5 years Th CLP	Maturities: More than 5 years Th CLP	Maturities: Total Th CLP	Amortization type	Effective interest rate (%)	Nominal rate (%)
61,808,000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-31	UF	-	69,523,930	69,523,930	At maturity	4.17%	4.20%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-33	UF	-	59,591,940	59,591,940	At maturity	3.84%	3.86%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-32	UF	-	65,551,134	65,551,134	At maturity	3.96%	4.00%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-35	UF	-	91,374,308	91,374,308	Semiannual	3.91%	3.90%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-36	UF	-	79,455,920	79,455,920	At maturity	3.81%	3.80%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-37	UF	-	79,455,920	79,455,920	At maturity	3.50%	3.50%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-37	UF	-	91,374,308	91,374,308	Semiannual	3.22%	3.30%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-38	UF	-	63,564,736	63,564,736	At maturity	3.10%	3.00%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-40	UF	-	79,455,920	79,455,920	Semiannual	3.29%	3.20%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-43	UF	-	79,455,920	79,455,920	Semiannual	2.85%	2.80%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-44	UF	-	79,455,920	79,455,920	Semiannual	2.18%	2.50%
61,808,000-5	Aguas Andinas S.A.	Chile	1203	BAGUA-AH	01-15-46	UF	-	158,911,840	158,911,840	Semiannual	3.25%	3.40%
61,808,000-5	Aguas Andinas S.A.	Chile	0	SERIE AUD	12-14-37	AUD	-	12,157,400	12,157,400	Semiannual	7.06%	6.82%
61,808,000-5	Aguas Andinas S.A.	Chile	0	SERIE JPY	12-14-37	JPY	-	29,000,000	29,000,000	Semiannual	2.34%	2.16%
61,808,000-5	Aguas Andinas S.A.	Chile	0	SERIE CHF	05-30-29	CHF	114,681,000	-	114,681,000	At maturity	2.31%	2.10%
Total							114,681,000	1,038,329,196	1,153,010,196			

16.5 Cash flows from financing activities

The following summarizes the cash flows from financing activities for the periods ended June 30, 2026 and 2025:

Other financial liabilities	Opening balance as of 01-01-2026	Cash flows from financing activities				Changes that do not represent cash flows				Ending balance as of 06-30-2026
		Obtained	Principal payments	Interest payments	Subtotal financing cash flows	Indexation	Foreign exchange differences	Interest	Others	
	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP
Bank loans	90,461,993	-	(29,270,304)	(2,646,087)	(31,916,391)	-	-	2,358,101	64,363	60,968,066
Bonds	1,168,263,584	-	-	(20,228,102)	(20,228,102)	27,417,985	(575,200)	19,277,627	25,958	1,194,181,852
Promissory notes	156,506,271	4,180,453	(14,031,786)	-	(9,851,333)	4,114,366	-	1,946,515	18,639	152,734,458
Derivative	18,179,845	-	-	49,647	49,647	4,360,670	575,200	-	(2,294,445)	20,870,917
Lease liability	5,945,934	-	(1,456,301)	(166,298)	(1,622,599)	139,404	-	166,296	803,147	5,432,182
Total	1,439,357,627	4,180,453	(44,758,391)	(22,990,840)	(63,568,778)	36,032,425	-	23,748,539	(1,382,338)	1,434,187,475

Other financial liabilities	Opening balance as of 01-01-2025	Cash flows from financing activities				Changes that do not represent cash flows				Ending balance as of 06-30-2025
		Obtained	Principal payments	Interest payments	Subtotal financing cash flows	Indexation	Foreign exchange differences	Interest expense	Others	
	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP
Bank loans	168,535,838	-	(72,224,891)	(5,520,059)	(77,744,950)	-	-	4,445,662	180,538	95,417,088
Bonds	981,005,523	158,433,728	(7,279,511)	(16,745,977)	134,408,240	21,391,319	8,134,600	18,670,795	(1,824,260)	1,161,786,217
Promissory notes	166,023,646	4,928,960	(14,338,758)	-	(9,409,798)	3,575,542	-	2,028,321	181,376	162,399,087
Derivative	6,652,031	-	-	(206,578)	(206,578)	3,378,507	(8,134,600)	-	8,546,255	10,235,615
Lease liability	4,405,467	-	(1,269,135)	(168,712)	(1,437,847)	96,198	-	184,911	3,578,638	6,827,367
Total	1,326,622,505	163,362,688	(95,112,295)	(22,641,326)	45,609,067	28,441,566	-	25,329,689	10,662,547	1,436,665,374

16.6 Fair value of financial instruments

Fair value of financial instruments measured at amortized cost

The following summarizes 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 as of June 30, 2026:

	06-30-2026	
	Amortized cost Th CLP	Fair value Th CLP
Cash equivalents		
Time deposits, Level 1	121,210,099	121,210,099
Mutual funds, Level 1	17,340,000	17,340,000
Investments measured at fair value	**138,550,099**	**138,550,099**
Others Financial Liabilities		
Bank loans, Level 2	60,968,066	63,574,279
Bonds, Level 1	1,194,181,853	1,200,030,074
Promissory notes, Level 3	152,734,458	152,734,458
Financial liabilities measured at amortized cost	**1,407,884,377**	**1,416,338,811**

Methodology and assumptions used in the calculation of fair value

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

a) The amortized cost of time deposits and mutual funds is a good approximation of fair value, as these are short-term transactions.

b) The market value of forward derivative instruments in foreign currency corresponds to the value resulting from applying current quotations at the valuation date to the maturity of the transaction and applying a rate.

c) The amortized cost of Promissory Notes liabilities is a good approximation of fair value, as these are transactions with limited liquidity in the market; the rate applied corresponds to that established in the regulation governing them (DFL No. 70).

d) The fair value of bonds was determined based on market price references, as these instruments are traded in the market under standard conditions and with a high degree of liquidity.

e) The fair value of bank debt was determined by discounting the cash flows of each loan (principal and interest payments) using an interpolated swap curve rate corresponding to the remaining term. This term corresponds to the number of days between the month-end closing date of the Financial Statements and the date corresponding to the disbursement of each cash flow.

Recognition of fair value measurement hierarchy in the consolidated Financial Statements

- Level 1 corresponds to fair value measurement methodologies based on quoted prices (unadjusted) in active markets for identical assets and liabilities.

- Level 2 corresponds to fair value measurement methodologies based on quoted market data not included in Level 1 that are observable for the assets and liabilities measured, either directly (prices) or indirectly (derived from prices).

- Level 3 corresponds to fair value measurement methodologies based on valuation techniques that include inputs for the assets and liabilities measured that are not based on observable market data.

16.7 Derivative instruments

Cash flow hedge (with changes recognized in equity)

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

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

In order to mitigate risk, the Company entered into cross-currency swap derivative contracts, under which the Company receives from its counterparties cash flows equal to the flows payable to bondholders and pays them fixed cash flows, thereby eliminating foreign exchange risk. The notional amount hedged totals JPY 5,000,000,000 and AUD 20,000,000.

On May 30, 2024, the Company issued and placed in the international markets bonds issued pursuant to the regulations of “FinSA”, the Swiss Federal Financial Services Act amended in 2018, for a total amount of CHF 100,000,000 (one hundred million Swiss francs). The bonds have a term of five years and an interest rate of 2.0975%.

In order to mitigate risk, the Company entered into a cross-currency rate swap derivative contract under which the Company receives from its counterparties cash flows equal to the flows payable to bondholders and pays them fixed cash flows, thereby eliminating foreign exchange risk. The notional amount hedged totals CHF 100,000,000.

In order to mitigate foreign exchange risk related to the purchase of energy as a free customer, the Company maintains US$16.2 million through forward foreign exchange purchase derivative contracts with net settlement. These contracts qualify for hedge accounting and, therefore, their mark-to-market (MTM) valuation is recognized in equity. As of June 30, 2026, the total MTM amounted to Th CLP 666,946.

The position of derivatives as of June 30, 2026, and December 31, 2025, is as follows:

Hedging asset	Currency	Hedging asset position as of 06-30-2026 Th CLP	Hedging asset position as of 12-31-2025 Th CLP
Swap MD34182224/ MD34180252 dated 05-30-2024	CHF	2,164,115	5,798,177
Various Forwards dated 01-28-2026	USD	666,946	-
Total		**2,831,061**	**5,798,177**
Hedging liability	**Currency**	**Hedging liability position as of 06-30-2026 Th CLP**	**Hedging liability position as of 12-31-2025 Th CLP**
Swap N°27773559.24 dated 12-13-2022	JPY	(17,923,095)	(14,746,057)
Swap N°27773807.24 dated 12-13-2022	AUD	(2,405,515)	(2,910,816)
Totals		**(20,328,610)**	**(17,656,873)**

Fair value derivatives through profit or loss

As of June 30, 2026, the Group maintains forward foreign exchange purchase derivative contracts with net settlement. The hedged items correspond to items exposed to the U.S. dollar (mainly energy and chemical supplies). As of June 30, 2026, the total MTM amounted to Th CLP 653,861.

Note 17. TRADE PAYABLES AND OTHER PAYABLES

The composition of trade payables and other current and non-current payables as of June 30, 2026, and December 31, 2025, is as follows:

Trade payables and other payables	Currency	06-30-2026 Th CLP	12-31-2025 Th CLP
Subcontractors	CLP	44,955,566	53,692,282
Dividends	CLP	210,198	149,979
Suppliers	CLP	33,169,902	42,725,401
Suppliers	EUR	188,558	112,547
Suppliers	USD	131,108	796,661
Accrued goods and services	CLP	62,297,688	61,997,002
Employees	CLP	3,640,416	7,864,367
Notes payable	CLP	12,229,217	6,530,320
Others	CLP	1,674,265	4,024,091
Subtotal current		**158,496,918**	**177,892,650**
Notes payable	CLP	1,086,236	1,092,345
Suppliers	CLP	231,169	106,165
Various creditors	CLP	70,396	70,395
Subtotal non-current		**1,387,801**	**1,268,905**
Total current and non-current		**159,884,719**	**179,161,555**

17.1 Trade accounts (suppliers)

The following presents information regarding invoiced trade accounts according to maturity:

Current period:

Trade accounts not past due 06-30-2026	Goods Th CLP	Services Th CLP	Others Th CLP	Total Th CLP
Up to 30 days	6,583,471	22,771,313	1,058,471	30,413,255
Between 31 and 60 days	124,443	1,768,171	10,081	1,902,695
Between 61 and 90 days	66,770	16,730	-	83,500
Totals	6,774,684	24,556,214	1,068,552	32,399,450

Trade accounts not past due 12-31-2025	Goods Th CLP	Services Th CLP	Others Th CLP	Total Th CLP
Up to 30 days	5,381,785	29,747,451	971,848	36,101,084
Between 31 and 60 days	95,546	1,726,696	-	1,822,242
Between 61 and 90 days	250,791	716,563	-	967,354
Between 91 and 120 days	-	602	-	602
Between 121 and 365 days	-	1,912	-	1,912
More than 365 days	-	-	-	-
Totals	5,728,122	32,193,224	971,848	38,893,194

Past due trade accounts by maturity term

Past due trade accounts mainly correspond to withholdings to suppliers, accounts payable to customs agencies related to import processes, invoices under review due to payment discrepancies, and reimbursements for cashier's checks not collected by suppliers.

Past due trade accounts by maturity term 06-30-2026	Goods Th CLP	Services Th CLP	Others Th CLP	Total Th CLP
Up to 30 days	2,430	305,110	140	307,680
Between 31 and 60 days	-	18,599	-	18,599
Between 61 and 90 days	-	251,341	-	251,341
Between 91 and 120 days	-	8,366	-	8,366
Between 121 and 365 days	-	492,455	5,640	498,095
More than 365 days	143	5,887	7	6,037
Totals	2,573	1,081,758	5,787	1,090,118

Past due trade accounts by maturity term 12-31-2025	Goods Th CLP	Services Th CLP	Others Th CLP	Total Th CLP
Up to 30 days	171,828	4,408,573	8,988	4,589,389
Between 31 and 60 days	3,308	52,743	-	56,051
Between 61 and 90 days	-	19,406	-	19,406
Between 91 and 120 days	-	3,392	-	3,392
Between 121 and 365 days	-	61,271	5,640	66,911
More than 365 days	143	6,123	-	6,266
Totals	175,279	4,551,508	14,628	4,741,415

The Group, through Aguas Andinas S.A. and its subsidiaries Aguas Cordillera S.A., Aguas Manquehue S.A. and Hidrogística S.A., offers all its suppliers the option to adhere to a Confirming program through a financial institution for the payment of their trade payables. This allows suppliers to assign their receivables to the financial institution under a separately negotiated agreement between the supplier and the institution. For the Group, these transactions do not generate direct or indirect financial expenses that must be recognized in profit or loss, nor do they involve guarantees granted in favor of the financial institution that assumes the right of collection. In order for the financing institution to process payment of the invoices, the goods must have been received or supplied, and the Group must have approved the invoices. The financial institution processes payments to suppliers before the invoice due date and, in all cases, the Group settles the original invoice by paying the financial institution in accordance with the original invoice due date described above.

All trade payables under the supplier financing arrangement are included within the item Trade payables and other payables in the consolidated statements of financial position and within the classification "Suppliers".

Trade payables and other payables, current, under Confirming	Currency	06-30-2026 Th CLP	12-31-2025 Th CLP
Trade payables and other payables balances under Confirming	CLP	30,563,658	6,891
Amounts paid under Confirming	CLP	4,503,630	6,891

Note 18. OTHER PROVISIONS AND CONTINGENT LIABILITIES

A. Other provisions

Breakdown of this item as of June 30, 2026, and December 31, 2025, is as follows:

Other provisions	06-30-2026			
	Provisions for legal proceedings Th CLP	Provision for guarantees Th CLP	Provision for onerous contracts Th CLP	Total other provisions Th CLP
Other provisions at the beginning of the period 01.01,2026	1,033,357	285,985	1,964,323	3,283,665
Changes in other provisions	-	-	-	-
Additional provisions, other provisions	-	-	-	-
New provisions	487,599	-	-	487,599
Total additional provisions	487,599	-	-	487,599
Acquisitions made through business combinations	-	-	-	-
(-) Provisions used	(285,068)	-	-	(285,068)
Increases due to adjustments arising from the passage of time	4,321	-	108,339	112,660
(-) Unused provisions reversed	(11,180)	-	-	(11,180)
Total increase (decrease)	(291,927)	-	108,339	(183,588)
Other provisions, current	1,229,029	285,985	-	1,515,014
Other provisions, non-current	-	-	2,072,662	2,072,662

Other provisions	12-31-2025			
	Provisions for legal proceedings Th CLP	Provision for guarantees Th CLP	Provision for onerous contracts Th CLP	Total other provisions Th CLP
Other provisions at the beginning of the period 01.01,2025	666,573	393,703	1,908,445	2,968,721
Changes in other provisions	-	-	-	-
Additional provisions, other provisions	-	-	-	-
New provisions	300,602	-	-	300,602
Increase in existing provisions	-	-	-	-
Total additional provisions	300,602	-	-	300,602
Increases due to adjustments arising from the passage of time	99,338	-	55,878	155,216
(-) Reversed unused provisions	(33,156)	(107,718)	-	(140,874)
Total increase (decrease)	66,182	(107,718)	55,878	14,342
Other provisions, current	1,033,357	285,985	-	1,319,342
Other provisions, non-current	-	-	1,964,323	1,964,323

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

1. Other provisions, current.

i. Legal claims

The Group records the provision corresponding to lawsuits arising from its operations, mainly originating from sanctioning processes carried out by supervisory entities. Additionally, Aguas Andinas S.A. and its Subsidiaries are parties to civil and labor lawsuits whose rulings are pending before the corresponding courts.

Provisions associated with the Group's ongoing legal proceedings have been reflected under the item "Provisions", in accordance with IAS 37. In those cases where Management considers that the matters have a low probability of success and do not represent a probable material loss, no provision has been recorded.

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

Superintendencia de Servicios Sanitarios (SISS), has imposed fines on Aguas Andinas S.A. and its Subsidiaries, mainly due to non-compliance with instructions and violations related to the continuity and quality of the service provided by the Company. The total claims filed for the period ended June 30, 2026 amount to 548 UTA, which were paid prior to initiating the claims processes in each case, with the final rulings still pending.
Additionally, Aguas Andinas S.A. has been notified of the initiation of sanctioning procedures by the SISS. These relate to alleged violations in the delivery of the service. Administrative remedies and judicial claims are currently pending resolution, and therefore it is premature to estimate an outcome. The Company considers that it did not incur the alleged violations and therefore expects that the claims and appeals will be upheld.

Secretaría Regional Ministerial de Salud RM (Metropolitan Regional Ministerial Health Secretariat) has ongoing sanctioning processes against Aguas Andinas initiated through resolutions for alleged violations related to the service provided. Administrative appeals and judicial claims are currently in process. The range of fines varies between 1 and 1,000 UTM.

Labor lawsuits, Aguas Andinas has been sued directly or subsidiarily in relation to labor claims mainly concerning wrongful dismissals. The total claims amount to Th CLP 260,560. The judicial processes are pending before the respective courts or corresponding administrative bodies.

ii. Provision for guarantees.

The Group has recognized guarantee provisions arising from the share purchase agreement of ESSAL S.A. and Iberaguas Ltda., executed between Aguas Andinas S.A. and Algonquin Power & Utilities Corp. (APUC).

2.- Other provisions, non-current

These mainly correspond to the transaction dated July 10, 2007, executed before the Notary María Gloria Acharan Toledo between Aguas Cordillera S.A. and developers, under which it was agreed that if in the future Aguas Cordillera S.A. releases and sells the land transferred to it, it must pay at least UF 52,273.29. This amount will be offset against the receivable outstanding from the developers.

B.- Contingent liabilities

The Company and its Subsidiaries are parties to other lawsuits of lesser amounts. These are not expected to have a material adverse effect on the financial statements of the respective companies.

Note 19. EMPLOYEE BENEFITS

At a consolidated level, the Group has a workforce of 2,301 employees, of whom 76 correspond to managers and key executives. Employees covered by collective bargaining agreements and individual employment contracts with special severance clauses amount to 2,038 and 11, respectively. Meanwhile, 256 employees are governed by the provisions of the Labor Code.

In June 2026, collective bargaining negotiations with Aguas Andinas Workers' Union No. 1 were concluded. The agreement has a three-year term.

In September 2023, collective bargaining negotiations with Union No. 2 of Aguas Andinas and Union No. 3 of Professionals and Technicians of Aguas Andinas were concluded. These agreements have a three-year term.

In September 2025, collective bargaining negotiations with Aguas Andinas Biofactories Union No. 1 were concluded. The agreement has a 36-month term.

In January 2026, early collective bargaining negotiations with the Aguas Andinas Biofactories Professional Workers' Union were concluded. The agreement has a three-year term.

In January 2026, early collective bargaining negotiations with the Aguas Andinas Mapocho Trebal Wastewater Treatment Company Workers' Union were concluded. The agreement has a three-year term.

The collective agreements currently in force for Aguas Cordillera S.A. and employees of Aguas Manquehue S.A. of Workers' Union No. 1 and No. 2 were signed in December 2024; the agreement with the Workers and Supervisors Union was signed in October 2024. All have a term of three years.

The collective agreements in force for Análisis Ambientales S.A., Hidrogística S.A. and EcoRiles S.A. were signed in November 2024, December 2024 and May 2024, respectively. The duration of these agreements is 33 months for Análisis Ambientales S.A., 36 months for Hidrogística S.A., and 29 months for EcoRiles S.A. Employees of these Subsidiaries are governed by the provisions established in Articles 159, 160 and 161 of the Labor Code; therefore, no severance provision for years of service is recorded. Additionally, in January 2024 a Collective Agreement was signed with the "Negotiating Group of Análisis Ambientales S.A." and in July 2025 a Collective Agreement was signed with the "Negotiating Group of Empresa EcoRiles S.A.", both with a duration of two years.

Policies on defined benefit plans

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

For those employees who recorded indemnities at current value up to 2002 (including indemnities payable under all circumstances recognized at that date), actuarial calculation is applied, as well as for advances granted on account of this indemnity.

For employees who are part of or were assimilated into the collective agreements in force as of the date of the Interim Consolidated Financial Statements, the actuarial value calculation for severance indemnity for years of service is applied.

Accounting policies for recognizing gains and losses in defined benefit plans

The obligation for severance indemnity for years of service expected 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 arising from changes in estimates of turnover rates, mortality, salary increases or discount rates are recorded in accordance with IAS 19 (revised) in other comprehensive income, directly affecting equity and subsequently reclassified to retained earnings. This procedure began to be applied in 2013, following the entry into force of IAS 19 (revised). Until 2012, all changes in estimates and parameters used had a direct effect on profit or loss for the period.

Actuarial assumptions

Years of service: In Aguas Andinas S.A., Aguas Cordillera S.A. and Aguas Manquehue S.A., the assumption adopted is that employees will remain in these companies until they reach the legal retirement age (women until age 60 and men until age 65).

Participants in each plan: Employees who are part of union agreements or assimilated to unions (as indicated above) and employees with individual contracts including a severance clause payable under all circumstances. The employees included in the actuarial severance calculation are as follows: Aguas Andinas S.A. 1,098; Aguas Cordillera S.A. 106; and Aguas Manquehue S.A. 11.

Mortality: Mortality tables RV issued by the Financial Market Commission are used.

Employee turnover, disability and early retirements: According to the Group's statistical experience, the turnover rates used in periods 2025 and 2026 for the target employees were as follows: 5.00% for Aguas Andinas S.A., and 6.30% for Aguas Cordillera S.A. and Aguas Manquehue S.A., considered collectively. Neither disability nor early retirement rates were considered due to the low frequency of such events.

Discount rate: For fiscal year 2025, a rate of 5.30% was used for Aguas Andinas S.A., Aguas Cordillera S.A. and Aguas Manquehue S.A. This rate corresponds to the risk-free rate and estimated long-term inflation. As of January 1, 2026, a discount rate of 5.60% has been used.

Inflation rate: To perform long-term estimates, during fiscal years 2025 and 2026 the estimated long-term inflation rate reported by the Central Bank of Chile was used, which amounted to 3.00%.

Salary increase rate: The rates used for fiscal years 2025 and 2026 are as follows: Aguas Andinas S.A. 1.40%; Aguas Cordillera S.A. 1.00%, and Aguas Manquehue S.A. 1.00%.

General description of defined benefit plans

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

In the event of the employee's death, the severance indemnity will be paid to their direct relatives in accordance with Article 60 of the Labor Code.

If the employee leaves the Company under numbers 2, 4 or 5 of Article 159, number 1 letter a) or number 6 of Article 160 of the Labor Code, the accumulated amount for this concept up to July 31, 2002 in Aguas Andinas S.A. and December 31, 2002 in Aguas Cordillera S.A. will be paid as indemnity, adjusted quarterly by the variation in the Consumer Price Index, provided that such variation is positive.

For employees of Aguas Andinas S.A. and its Subsidiaries who are not part of collective agreements, the provisions of their individual employment contracts apply. For non-sanitation subsidiaries, namely 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 establish otherwise.

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

The movements in actuarial provisions for the periods ended June 30, 2026 and 2025, are as follows:

Employee benefit provisions	06-30-2026 Th CLP	12-31-2025 Th CLP
Movements in actuarial provision		
Opening balance	26,905,173	25,854,757
Service cost	2,745,200	3,640,783
Interest cost	302,861	577,021
Actuarial (gains) or losses	-	(596,091)
Benefits paid	(1,121,590)	(2,571,297)
Subtotals	**28,831,644**	**26,905,173**
Profit sharing and bonuses	3,068,809	5,890,059
Totals	**31,900,453**	**32,795,232**

In the statement of financial position, these balances are presented under the following items:

Employee benefit provisions	06-30-2026 Th CLP	12-31-2025 Th CLP
Employee benefit provisions, current	5,157,612	7,399,102
Employee benefit provisions, non-current	26,742,841	25,396,130
Totals	**31,900,453**	**32,795,232**

Expected payment flows

The collective agreement of Aguas Andinas S.A. states in its seventeenth clause that employees who voluntarily resign in order to retire due to old age shall have a period of 120 days, from the date on which they reach the legal retirement age, to make their resignation effective.

The collective agreements of Aguas Cordillera S.A. and Aguas Manquehue S.A. establish that employees who voluntarily resign after having reached the legal retirement age will be paid a severance indemnity.

During fiscal year 2019, the Company, together with the labor unions of Aguas Andinas and with the intention of recognizing the contributions made throughout the careers of employees with serious health conditions who have a duly accredited disabling illness affecting their work performance or preventing them from returning to their duties under normal conditions, or who are close to reaching the legal retirement age—understood as 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—offered the option to participate in a Voluntary Retirement Plan. Employees who have reached the age required by Article 3 of Decree Law No. 3,500 to obtain an old-age pension may also opt for this plan, that is, over 60 years of age for women and over 65 years of age for men (age already attained).

In accordance with the defined benefit plans described above, the cash flows for the current fiscal year are presented below:

Company	Number of employees	Expected cash outflows Th CLP	Year
Aguas Andinas S.A.	98	2,513,362	2026
Aguas Cordillera S.A.	16	253,685	2026
Aguas Manquehue	4	163,132	2026
Totals	118	2,930,179	

Projected liabilities as of December 31, 2026

For the calculation of the projected liabilities for severance indemnities at actuarial value as of December 2026, in accordance with IAS 19, the actuarial assumptions in force as of June 30, 2026, already disclosed in this note, have been used. Only the amount of the statutory bonus has been increased in line with the increase in the minimum wage established in January of the current year.

The summary by Company is as follows:

Company	Number of employees	Service cost Th CLP	Interest cost Th CLP
Aguas Andinas S.A.	1,339	2,389,390	552,971
Aguas Cordillera S.A.	105	584,517	43,576
Aguas Manquehue S.A.	7	27,778	12,968
Totals	1,451	3,001,685	609,515

Sensitivity of assumptions

Based on the actuarial calculation as of June 30, 2026, a sensitivity analysis of the main assumptions has been performed, determining the following impacts:

Discount rate	Base	Plus 0.5% Th CLP	Minus 0.5% Th CLP
Aguas Andinas S.A.	5.60%	(768,756)	823,605
Aguas Cordillera S.A.	5.60%	(43,658)	45,892
Aguas Manquehue S.A.	5.60%	(8,571)	8,940
Totals		(820,985)	878,437

Employee turnover rate	Base	Plus 0.5% Th CLP	Minus 0.5% Th CLP
Aguas Andinas S.A.	5.00%	(831,669)	890,247
Aguas Cordillera S.A.	6.30%	(50,142)	52,520
Aguas Manquehue S.A.	6.30%	(336)	331
Totals		(882,147)	943,098

Salary increase rate	Base	Plus 0.5% Th CLP	Minus 0.5% Th CLP
Aguas Andinas S.A.	1.40%	830,288	(780,323)
Aguas Cordillera S.A.	1.00%	47,793	(45,815)
Aguas Manquehue S.A.	1.00%	8,493	(8,207)
Totals		886,574	(834,345)

Disclosures on termination benefits

Severance indemnity upon termination of employment is governed by the provisions established in the Labor Code, except where special clauses exist in the respective collective agreements or individual employment contracts.

Profit sharing and bonuses

This corresponds to the obligation maintained by the Company with its employees in relation to profit-sharing bonuses to be paid in February and March of the following year. The accrued participation payable to employees, established in the contracts in force, is recalculated during February based on the statement of financial position of the immediately preceding business period. As of June 30, 2026, and December 31, 2025, the amounts total Th CLP 1,407,336, and Th CLP 5,826,060, respectively. Additionally, advances of this bonus are made in March, June, September, and December of each calendar year.

The annual amount will depend on the profits generated by each company of the Group.

Employee expenses

Employee expenses for the periods ended June 30, 2026, and December 31, 2025, are as follows:

Employee expenses	06-30-2026 Th CLP	06-30-2025 Th CLP	04-01-2026 06-30-2026 Th CLP	04-01-2025 06-30-2025 Th CLP
Salaries and wages	(27,434,666)	(25,405,204)	(14,549,199)	(13,489,233)
Defined benefits	(14,425,888)	(13,506,122)	(7,580,416)	(7,356,722)
Termination indemnities	(2,934,449)	(2,053,142)	(1,235,738)	(1,194,347)
Other employee expenses	(1,837,750)	(2,050,570)	(961,274)	(1,039,651)
Totals	(46,632,753)	(43,015,038)	(24,326,627)	(23,079,954)

Note 20. OTHER NON-FINANCIAL LIABILITIES

Breakdown of this current and non-current item as of June 30, 2026, and December 31, 2025, is as follows:

Other non-financial liabilities	06-30-2026 Th CLP	12-31-2025 Th CLP
Value Added Tax	10,700,963	12,136,524
Monthly provisional tax payments	861,264	1,206,833
Other taxes	267,053	1,608,744
Real estate development agreements	2,182,759	2,393,708
Works requested by third parties	3,308,058	5,687,273
Total current	**17,320,097**	**23,033,082**
Asociación de Canalistas del Maipo	7,355,177	7,355,177
Real estate development agreements	563,370	375,231
Total non-current	7,918,547	7,730,408

Note 21. EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT

The Company's capital is divided into 1,000,000,000 registered shares with no par value.

The capital as of June 30, 2026, and December 31, 2025, amounts to Th CLP 468,358,402. There are no treasury shares held, nor preferred shares. The Company manages its capital with the objective of ensuring permanent and timely access to financial markets, enabling it to achieve its growth, solvency, and profitability objectives.

No changes have been recorded in the capital management objectives or policies during the reported periods.

For the period ended June 30, 2026, the following dividend was approved and paid:

On April 22, 2026, the Shareholders' Meeting was held, at which the distribution of 73.05% of profit for fiscal year 2025 was approved, excluding the interim dividend paid in December 2025, and the amount to be distributed as an additional dividend charged against profit for fiscal year 2025 was set at Th CLP 29,064,600, representing a final dividend of CLP 29.06460 per share, payable as of May 6, 2026.

During the year ended December 31, 2025, the following dividend payment was approved and paid:

On November 12, 2025, at an ordinary meeting, the Company's Board of Directors unanimously agreed, by its members present, to distribute Th CLP 20,688,000 to the shareholders as a dividend against profit for the 2025 period. Accordingly, the Company's interim dividend will amount to CLP 20.6880 per share and will be payable as of December 5, 2025.

On April 17, 2025, at an ordinary meeting, the Company's Board of Directors unanimously agreed, by its members present, to distribute Th CLP 22,749,000 to the shareholders as a dividend against profit for the 2024 period. Accordingly, the Company's interim dividend will amount to CLP 22.7490 per share and became payable as of May 2, 2025.

- Minimum dividend provision

In accordance with the policy described in Note 2.2 letter J, the Company did not record a minimum dividend provision as of June 30, 2026 and 2025.

- Retained earnings

The amounts recorded from the revaluation of land and intangible assets and other first-time IFRS adoption adjustments are presented within retained earnings and are subject to restrictions on distribution, since they must first be recognized as realized through use or sale, in accordance with IFRS 1, IAS 16 and Circular Letter No. 456 dated September 20, 2008, issued by the Financial Market Commission. Also included under this concept are the amounts corresponding to actuarial gains and losses determined since 2009, arising from changes in obligations related to defined benefit plans.

Additionally, as of June 30, 2026, no modifications were made to the calculation parameters for actuarial gains and losses on severance indemnities, while as of December 31, 2025, an amount of Th CLP 218,017 was registered in retained earnings.

The total retained earnings balances as of June 30, 2026, and December 31, 2025, amounted to Th CLP 235,045,338 and Th CLP 226,509,528, respectively.

- Other equity interests

The amount recorded under Other equity interests corresponds to the monetary correction of paid-in capital from 2008, the year of transition to IFRS, in accordance with Circular Letter No. 456 issued by the Financial Market Commission, as well as the effects of business combinations between entities under common control carried out in fiscal years 2007 and 2008. The balances as of June 30, 2026, and December 31, 2025, amount to Th CLP (37,268,415).

- Other reserves

As of June 30, 2026 and December 31, 2025, the balance of Other Reserves amounted to Th CLP 276,532,153 and Th CLP 276,811,360, respectively, which is comprised of the surplus from the revaluation of land amounting to Th CLP 143,559,688 and Th CLP 143,581,780 as of June 30, 2026 and December 31, 2025; the surplus from the revaluation of water rights amounting to Th CLP 136,516,119 as of June 30, 2026 and 2025; and the cash flow hedge reserve amounting to Th CLP (3,543,655) and Th CLP (3,286,541) as of June 30, 2026 and 2025, respectively.

Note 22. EQUITY ATTRIBUTABLE TO NON-CONTROLLING INTERESTS

The breakdown by company of the effects of Non-controlling interests on equity as of June 30, 2026, and December 31, 2025, and on profit for the periods ended June 30, 2026 and 2025, is as follows:

Company	% Share		Non-controlling interests					
			Equity		Profit (loss)			
	06-30-2026	12-31-2025	06-30-2026	12-31-2025	06-30-2026	06-30-2025	04-01-2026 06-30-2026	04-01-2025 06-30-2025
	%	%	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP
Aguas Andinas S.A.	49.89766%	49.89766%	667,155,427	660,113,679	38,683,657	37,806,373	7,668,599	12,397,925
Aguas Cordillera S.A.	0.00997%	0.00997%	50,912	48,551	1,625	1,286	504	331
Totals			667,206,339	660,162,230	38,685,282	37,807,659	7,669,103	12,398,256

Note 23. IMPAIRMENT LOSSES ON FINANCIAL ASSETS IN ACCORDANCE WITH IFRS 9

The impairment gains or losses as of June 30, 2026 and 2025 (see Note 5, Credit risk movement of trade receivables), are as follows:

Impairment gains and reversals of impairment losses	06-30-2026 Th CLP	06-30-2025 Th CLP	04-01-2026 06-30-2026 Th CLP	04-01-2025 06-30-2025 Th CLP
Impairment gains and reversals of impairment losses (impairment losses) determined in accordance with IFRS 9 on financial assets	(3,794,496)	(4,768,925)	(1,313,475)	(2,101,534)
Totals	(3,794,496)	(4,768,925)	(1,313,475)	(2,101,534)

Note 24. REVENUE

Breakdown of revenue recorded by the Group companies for the periods ended June 30, 2026, and 2025, is as follows:

Class of revenue	06-30-2026 Th CLP	06-30-2025 Th CLP	04-01-2026 06-30-2026 Th CLP	04-01-2025 06-30-2025 Th CLP
Revenue				
Drinking water	165,971,219	152,443,755	69,511,864	62,277,057
Wastewater	168,830,226	162,967,171	81,242,929	78,036,835
Non-sanitation revenue	38,253,449	33,677,877	18,955,727	17,778,731
Other sanitation revenue	13,327,830	13,370,908	6,163,167	6,930,465
Totals	386,382,724	362,459,711	175,873,687	165,023,088

Note 25. OTHER EXPENSES BY NATURE

The following information presents other expenses by nature for the periods ended June 30, 2026 and 2025:

Other expenses by nature	06-30-2026 Th CLP	06-30-2025 Th CLP	04-01-2026 06-30-2026 Th CLP	04-01-2025 06-30-2025 Th CLP
Network maintenance and repair	(23,825,887)	(23,017,581)	(11,275,839)	(11,531,030)
Services	(13,315,377)	(12,248,589)	(6,306,423)	(5,949,320)
Maintenance of facilities and equipment	(10,443,927)	(11,975,604)	(5,117,966)	(6,326,114)
Commercial services	(10,091,798)	(9,571,207)	(5,212,717)	(5,102,312)
Costs of works requested by third parties	(10,271,666)	(6,591,272)	(5,403,822)	(3,852,309)
Operating leases	(7,577,079)	(6,416,593)	(3,830,182)	(3,092,083)
Property taxes, licenses, insurance and fees	(6,025,297)	(5,379,338)	(3,267,580)	(3,277,624)
Removal of waste and sludge	(4,971,260)	(4,103,292)	(2,628,600)	(2,017,864)
General expenses	(5,119,453)	(5,015,514)	(2,769,493)	(2,748,936)
Others	(354,104)	345,387	(132,809)	812,680
Totals	(91,995,848)	(83,973,603)	(45,945,431)	(43,084,912)

Note 26. OTHER INCOME AND EXPENSES

The following presents additional information to be disclosed in accordance with IAS 1, related to other income and expenses not arising from operations for the periods ended June 30, 2026, and 2025:

Income and expenses other than operating activities	06-30-2026 Th CLP	06-30-2025 Th CLP	04-01-2026 06-30-2026 Th CLP	04-01-2025 06-30-2025 Th CLP
Gain (loss) on sale of non-current assets not held for sale	155,123	6,113	(3,756)	6,916
Organizational restructuring program *	(1,011,441)	(1,621,891)	(505,951)	(1,085,218)
Abandoned projects and guarantee bonds **	(200,296)	25,693	(143,129)	52,374
Other gains (losses)	**(1,056,614)**	**(1,590,085)**	**(652,836)**	**(1,025,928)**
Interest expenses, bank loans	(2,359,963)	(4,448,224)	(1,103,396)	(1,804,149)
Interest expenses, Promissory notes	(1,946,515)	(2,028,321)	(976,329)	(1,009,235)
Interest expenses, bonds	(19,277,627)	(18,670,795)	(9,728,373)	(9,553,776)
Interest expenses, lease liabilities	(166,296)	(184,911)	(80,357)	(103,810)
Interest expenses, others	(3,887,820)	(4,513,979)	(2,076,668)	(2,400,280)
Amortization of loan transaction costs	(308,770)	(165,939)	(154,192)	(27,162)
Capitalization of interest	1,475,206	1,669,462	725,278	682,746
Financial costs	**(26,471,785)**	**(28,342,707)**	**(13,394,037)**	**(14,215,666)**
Interest income	6,808,851	6,497,683	2,668,035	3,345,568
Gain on redemption and extinguishment of debt	320,471	415,100	179,916	285,241
Financial income	**7,129,322**	**6,912,783**	**2,847,951**	**3,630,809**

*Corresponds to amounts accrued as a result of the restructuring plan implemented by the Company, which consists of two components: the redesign of the organization aimed at improving efficiency, which entails the reduction of certain positions, and a voluntary retirement plan upon retirement.
** Corresponds mainly to gains (losses) generated from guarantees associated with projects that have not yet been approved and/or projects that have been discarded.

Note 27. FOREIGN EXCHANGE DIFFERENCES

Breakdown of foreign exchange differences for the periods ended June 30, 2026, and 2025, is as follows:

		06-30-2026 Th CLP	06-30-2025 Th CLP	04-01-2026 06-30-2026 Th CLP	04-01-2025 06-30-2025 Th CLP
Trade receivables and other receivables	EUR	(1,987)	(10,923)	(1,380)	(8,922)
Trade receivables and other receivables	USD	23,436	(118,398)	(19,383)	(21,756)
Time deposits	USD	-	(37,587)	-	-
Total change from assets		**21,449**	**(166,908)**	**(20,763)**	**(30,678)**
Trade payables and other payables	EUR	(12,896)	(64,253)	7,568	(43,641)
Trade payables and other payables	USD	(7,382)	127,962	13,372	33,852
Total change from liabilities		**(20,278)**	**63,709**	**20,940**	**(9,789)**
Foreign exchange differences		**1,171**	**(103,199)**	**177**	**(40,467)**

Note 28. RESULTS FROM INFLATION-INDEXED UNITS

The composition of the results from inflation-indexed units for the periods ended June 30, 2026 and 2025, is as follows:

Item	06-30-2026	06-30-2025	04-01-2026 06-30-2026	04-01-2025 06-30-2025
	Th CLP	Th CLP	Th CLP	Th CLP
Trade receivables from related entities	213	746	103	570
Current tax assets	41,117	694,695	34,223	626,487
Right-of-use assets	10,395	94,399	(4,295)	89,676
Trade receivables and other receivables	136,564	26,609	129,715	17,090
Total change from assets	**188,289**	**816,449**	**159,746**	**733,823**
Other financial liabilities	(35,893,021)	(28,345,368)	(32,147,628)	(12,399,461)
Lease liabilities	(139,404)	(96,198)	(130,217)	(90,786)
Trade payables and other payables	(300,654)	(141,527)	(288,279)	(49,707)
Accounts payable to related entities	114,777	(7,104)	115,421	(3,068)
Total change from liabilities	**(36,218,302)**	**(28,590,197)**	**(32,450,703)**	**(12,543,022)**
Loss from inflation-indexed unit	**(36,030,013)**	**(27,773,748)**	**(32,290,957)**	**(11,809,199)**

Note 29. BUSINESS SEGMENTS

The Group discloses segment information in accordance with IFRS 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 separate financial information is available and that is regularly reviewed by Management for decision-making purposes, such as allocating resources and assessing performance.

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

- Operations related to sanitation activities (Water).
- Operations not related to sanitation activities (Non-Water).

Description of the types of products and services generating revenue for each reportable segment:

Within the Water segment, only sanitation services are included, consisting of drinking water production and distribution, together with wastewater collection and treatment. Included in this segment are the subsidiaries Aguas Andinas S.A., Aguas Cordillera S.A., and Aguas Manquehue S.A.

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

General information on results, assets, liabilities, equity and cash flow:

Totals on general information about results	06-30-2026		06-30-2025	
	Water	Non-water	Water	Non-water
	Th CLP	Th CLP	Th CLP	Th CLP
Revenue from ordinary activities from external customers	361,578,150	24,804,574	339,944,240	22,515,471
Revenue from ordinary activities between segments	900,968	9,225,523	799,380	6,270,132
Subtotal revenue from ordinary activities from external customers and transactions with other operating segments of the same entity	**362,479,118**	**34,030,097**	**340,743,620**	**28,785,603**
Raw materials and consumables used	(35,036,523)	(9,491,140)	(36,773,900)	(7,730,108)
Employee benefits expense	(37,449,868)	(9,010,322)	(34,817,368)	(8,029,387)
Operating expenses	(90,535,340)	(10,306,250)	(82,592,642)	(7,886,524)
Depreciation and amortization	(43,671,171)	(1,256,766)	(41,030,859)	(1,306,804)
Other gains and losses	(1,052,886)	(3,729)	(1,638,535)	48,450
Financial income	7,128,983	140,371	6,834,206	133,210
Financial costs	(26,379,875)	(262,543)	(28,242,542)	(164,372)
Impairment losses and reversal of impairment losses, determined in accordance with IFRS 9	(3,632,936)	(161,560)	(4,771,199)	2,274
Result from inflation-indexed units and foreign exchange differences	(36,044,769)	16,281	(27,892,209)	15,004
Profit (loss) before tax	**95,804,733**	**3,694,439**	**89,818,572**	**3,867,346**
Income tax expense (benefit)	(21,208,590)	(762,962)	(17,107,192)	(809,614)
Segment profit	**74,596,143**	**2,931,477**	**72,711,380**	**3,057,732**
Segment profit attributable to owners of the parent	**74,594,518**	**2,931,477**	**72,710,094**	**3,057,732**
Segment profit (loss) attributable to non-controlling interests	1,625	-	1,286	-

Totals on general information about assets, liabilities and equity	06-30-2026		12-31-2025	
	Water	Non-water	Water	Non-water
	Th CLP	Th CLP	Th CLP	Th CLP
Current assets	280,823,634	37,400,071	326,898,052	34,017,534
Non-current assets	2,827,547,183	23,567,761	2,788,003,541	24,001,047
Total assets	**3,108,370,817**	**60,967,832**	**3,114,901,593**	**58,018,581**
Current liabilities	217,768,794	21,795,046	275,237,130	16,770,328
Non-current liabilities	1,591,572,444	1,103,925	1,556,516,722	1,412,302
Total liabilities	**1,809,341,238**	**22,898,971**	**1,831,753,852**	**18,182,630**
Equity attributable to owners of the parent	1,298,978,666	38,068,861	1,283,099,190	39,835,951
Non-controlling interests	50,913	-	48,551	-
Total equity	**1,299,029,579**	**38,068,861**	**1,283,147,741**	**39,835,951**
Total equity and liabilities	**3,108,370,817**	**60,967,832**	**3,114,901,593**	**58,018,581**

Statement of Cash Flows	06-30-2026		06-30-2025	
	Water	Non-water	Water	Non-water
	Th CLP	Th CLP	Th CLP	Th CLP
Cash flows from (used in) operating activities	219,376,434	(1,343,459)	200,004,976	2,985,595
Cash flows from (used in) investing activities	(114,592,528)	(362,245)	(84,002,716)	(349,163)
Cash flows from (used in) financing activities	(126,874,425)	(1,253,076)	(38,797,514)	(2,361,821)

Significant items of revenue and expenses by segments:

Water and Non-water segment

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

Revenue

The Group's revenue arises mainly from regulated services corresponding to drinking water production and distribution, wastewater collection, treatment and disposal, and other regulated services (which include revenue related to service disconnection and replacement charges, monitoring of industrial liquid waste discharges (Riles), and fixed charges).

Detail of significant revenue items:

Water segment

The significant items of revenue are mainly those related to the drinking water and wastewater business activities, that is, revenue from water sales, overconsumption, variable charges, fixed charges, sewer services, collector use, and wastewater treatment.

Tariffs

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

Our tariff levels are reviewed every five years and, during such period, are subject to adjustments linked to an indexation polynomial if the cumulative variation since the previous adjustment is equal to or greater than 3.0% (in absolute value), according to calculations performed based on various inflation indices.

Specifically, the adjustments are applied based on formulas that include the Consumer Price Index, the Import Price Index for Manufactured Goods, and the Producer Price Index for the Manufacturing Industry Sector, all measured by the National Institute of Statistics of Chile. The most recent indexations applied in each Company of the Group were applied on the following dates:

Aguas Andinas S.A.

Group 1	March 2025 and May 2026
Group 2	March 2025 and May 2026

Aguas Cordillera S.A. July 2025 and June 2026

Aguas Manquehue S.A.

Santa María	March 2025, May 2025, and June 2026
Los Trapenses	March 2025, May 2025, and June 2026
Chamisero	March 2025, May 2025, and June 2026
Chicureo	March 2025, June 2025, and June 2026
Valle Grande 3	March 2025 and June 2026

The tariffs effective for the 2025–2030 period were approved by Decree No. 47 dated May 15, 2025, for Aguas Andinas S.A., issued by the Ministry of Economy, Development and Tourism, and became effective on March 1, 2025 (published in the Official Gazette on August 22, 2025). The tariffs effective for Aguas Cordillera S.A. for the 2025–2030 five-year period were approved by Decree No. 70 dated September 26, 2025, and became effective on June 30, 2025 (published in the Official Gazette on November 25, 2025). The tariffs effective for Aguas Manquehue S.A. for the 2025–2030 period were approved by Decree No. 69 dated September 10, 2025 (published in the Official Gazette on November 6, 2025) and became effective on May 19, 2025 for Group 1 Santa María and Trapenses, June 9, 2025, for Group 2 Chicureo, April 22, 2025, for Group 3 Chamisero, and June 22, 2026 for Group 4 Valle Grande III.

The tariff processes of the three companies concluded through agreements with the Superintendence, under which tariff increases were determined.

In the case of Aguas Andinas, an increase in the drinking water and wastewater treatment tariff of +3.0% was determined in March 2025, +1.0% in December 2025, and +1.0% in March 2026. Within this new tariff framework, the approval of several investments stands out, which will form part of the Company's development program for the next five-year period, aimed at addressing drought and other effects of climate change, with an additional tariff of 7.4%. As a result, the projects included in our Biociudad plan became 100% tariff-funded, largely consisting of works to be carried out during the 2025–2030 five-year period and other works for the post-2030 period. Finally, and while the investments intended to address base drought conditions have not yet been executed, a variable tariff will be triggered to the extent that water transfers are required to guarantee human consumption during periods of drought.

In Aguas Cordillera, a tariff increase of 10% was agreed as of June 30, 2025, followed by an additional 1% on November 1, 2025, and 1% on May 1, 2026.

In the case of Aguas Manquehue, the agreement established a tariff increase of 5%. The new tariffs began to be applied on May 19, 2025, for the Los Trapenses and Santa María sectors; June 9, 2025, for the Chicureo sector; April 22, 2025, for residents in the Chamisero sector; and June 22, 2026, for the Valle Grande sector.

In relation to projects with associated tariffs as part of the commitments established in the most recent tariff process, the main milestones were the request submitted to the Superintendence of Sanitation Services (SISS) for the application of the tariff applicable to the Alternative Supply Plan, which was approved through SISS Resolution No. 2144 dated October 24, 2025, and has been applicable only to consumption occurring from September 15 of that year onward. Additionally, the deodorization project at La Farfana was completed at the end of 2025, and drilling of the first wells associated with the baseline drought scenario began.

Non-water Segment

The significant items of revenue are mainly those related to the segment's activity and are closely associated with the main activity of each subsidiary. These include the sale of materials to third parties, logistics operation services, revenue from the operation of industrial liquid waste treatment plants, revenue from drinking water and wastewater analysis services, and biogas sales.

Detail of significant expense items:

Water Segment

The significant expense items are mainly those related to salaries, electricity, maintenance and repair of networks and equipment, operational maintenance, chemical supplies, depreciation of real estate and movable assets, financial interest expense, and income tax expense.

Non-water Segment

The significant expense items are mainly those related to salaries, cost of materials for sale, and income tax expense.

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

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

The accounting criterion corresponds to the recognition of those economic events from which rights and obligations arise in the same manner as those arising from economic relationships with third parties. In particular, these records generate balances recognized in asset and liability accounts according to the nature of the transaction in each related company, depending on the segment in which it participates. These accounts, referred to as receivables from or payables to related companies, must be offset upon consolidation of the financial statements in accordance with the consolidation rules explained in IFRS 10.

There are no differences in the nature of the measurement of results, since, in accordance with the standard, there are no accounting policies that establish different criteria for cost allocation or similar matters.

Reconciliation of revenue from ordinary activities	06-30-2026 Th CLP	06-30-2025 Th CLP
Revenue from ordinary activities of the segments	396,509,215	369,529,223
Elimination of revenue from ordinary activities between segments	(10,126,491)	(7,069,512)
Revenue	386,382,724	362,459,711

Reconciliation of profit	06-30-2026 Th CLP	06-30-2025 Th CLP
Consolidation of total segment profit (loss)	77,525,995	75,767,826
Elimination of accounts between corporate headquarters and the segments	(1,241,928)	(1,182,849)
Consolidation of elimination of profit (loss) between segments	1,625	1,286
Consolidated profit (loss)	**76,285,692**	**74,586,263**

There are no differences in the nature of the measurement of assets and liabilities, since, in accordance with the standard, there are no accounting policies that establish different allocation criteria.

Reconciliations of segment assets, liabilities and equity	06-30-2026 Th CLP	12-31-2025 Th CLP
Reconciliation of assets		
Consolidation of total segment assets	3,169,338,649	3,172,920,174
Elimination of accounts between corporate headquarters and the segments	274,033,287	272,890,590
Elimination of intersegment accounts	(18,093,796)	(11,979,687)
Total assets	**3,425,278,140**	**3,433,831,077**
Reconciliation of liabilities		
Consolidation of total segment liabilities	1,832,240,209	1,849,936,482
Elimination of accounts between corporate headquarters and the segments	1,257,910	1,301,177
Elimination of intersegment accounts	(18,093,796)	(11,979,687)
Total liabilities	1,815,404,323	1,839,257,972
Reconciliation of equity		
Consolidation of total segment equity	1,337,047,527	1,322,935,141
Elimination of accounts between corporate headquarters and the segments	(394,380,049)	(388,524,266)
Equity attributable to owners of the parent	942,667,478	934,410,875

There are no differences in the nature of the measurement of cash flows, since, in accordance with the standard, there are no accounting policies that establish different allocation criteria.

Reconciliation of segment operating cash flows	06-30-2026 Th CLP	06-30-2025 Th CLP
Consolidation of segment operating cash flows	218,032,975	202,990,571
Elimination of accounts between corporate headquarters and the segments	(8,418,142)	(3,679,921)
Total operating cash flows	**209,614,833**	**199,310,650**

Reconciliation of segment investing cash flows	06-30-2026 Th CLP	06-30-2025 Th CLP
Consolidation of segment investing cash flows	(114,954,773)	(84,351,879)
Elimination of accounts between corporate headquarters and the segments	6,134,000	420,000
Total investing cash flows	**(108,820,773)**	**(83,931,879)**

Reconciliation of segment financing cash flows	06-30-2026 Th CLP	06-30-2025 Th CLP
Consolidation of segment financing cash flows	(128,127,501)	(41,159,335)
Elimination of accounts between corporate headquarters and the segments	2,816,829	1,794,277
Elimination of intersegment accounts	588,675	1,879,497
Total financing cash flows	**(124,721,997)**	**(37,485,561)**

Information on major customers

Major customers of the water segment:

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

Major customers of the non-water segment:

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

Types of products – Water and Non-water segments

Water Segment

The types of products and services for the Water Segment are:

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

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

Non-water Segment

The types of products and services for the Non-water Segment are:

- Outsourcing services for the operation of industrial waste treatment plants and treatment of excess organic loading (subsidiary EcoRiles S.A.).
- Physical, chemical and biological analysis of water, air and solids (subsidiary Análisis Ambientales S.A.).
- Integrated engineering services and sale of products such as pipes, valves, hydrants and other related items (subsidiary Hidrogística S.A.).
- Energy projects (subsidiary Biogenera S.A.).

Note 30. EARNINGS PER SHARE

Basic earnings per share are calculated as the quotient of profit (loss) attributable to the owners of the parent and the weighted average number of ordinary shares outstanding during the period.

Earnings per share		06-30-2026	06-30-2025	04-01-2026 06-30-2026	04-01-2025 06-30-2025
Profit attributable to owners of the parent	Th CLP	37,600,410	36,778,604	6,899,323	11,685,585
Results available to common shareholders, basic	Th CLP	37,600,410	36,778,604	6,899,323	11,685,585
Weighted average number of shares, basic	Th CLP	1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
Earnings per share	CLP	37.6000	36.7790	6.8990	11.6860

Disclosure of diluted earnings (loss) per share

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

Note 31. FINANCIAL STATEMENTS OF SUBSIDIARIES

The summarized information from the Statement of Financial Position and the Income Statement of each of the Subsidiaries included in the Interim Consolidated Financial Statements is as follows:

Summarized financial information of Subsidiaries (Statement of Financial Position) as of June 30, 2026

06-30-2026	Current assets	Non-current assets	Current liabilities	Non-current liabilities	Equity
Subsidiaries	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP
Aguas Andinas S.A.	283,085,295	2,727,628,674	184,502,701	1,489,163,741	1,337,047,527
Aguas Cordillera S.A.	22,119,802	615,480,618	46,510,992	80,434,905	510,654,523
Aguas Manquehue S.A.	7,883,211	144,145,877	19,019,775	21,973,797	111,035,516
EcoRiles S.A.	11,751,535	1,466,987	4,321,271	89,555	8,807,696
Hidrogística S.A.	10,615,177	6,856,085	9,729,384	579,385	7,162,493
Análisis Ambientales S.A.	10,551,152	7,190,609	3,033,217	430,040	14,278,504
Aguas del Maipo S.A.	2,579,352	10,427,661	5,181,902	4,944	7,820,167

Summarized financial information of Subsidiaries (Income Statement) for the period ended June 30, 2026

06-30-2026	Profit for the period	Revenue	Operating expenses	Other expenses (-) / Other income (+)
Subsidiaries	Th CLP	Th CLP	Th CLP	Th CLP
Aguas Andinas S.A.	77,525,995	318,194,057	(184,062,917)	(56,605,145)
Aguas Cordillera S.A.	16,295,871	47,130,168	(30,554,866)	(279,431)
Aguas Manquehue S.A.	3,601,136	14,086,390	(9,017,923)	(1,467,331)
EcoRiles S.A.	1,631,467	13,904,739	(11,802,829)	(470,443)
Hidrogística S.A.	424,986	10,102,743	(9,464,881)	(212,876)
Análisis Ambientales S.A.	1,024,214	9,235,406	(7,973,055)	(238,137)
Aguas del Maipo S.A.	(149,192)	1,404,750	(1,441,256)	(112,686)

Summarized financial information of Subsidiaries (Statement of Financial Position) as of December 31, 2025

12-31-2025	Current assets	Non-current assets	Current liabilities	Non-current liabilities	Equity
Subsidiaries	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP
Aguas Andinas S.A.	334,223,861	2,671,178,779	227,544,871	1,454,922,628	1,322,935,141
Aguas Cordillera S.A.	24,935,542	607,592,347	66,126,805	79,432,262	486,968,822
Aguas Manquehue S.A.	7,198,823	142,873,546	21,788,836	22,161,831	106,121,702
EcoRiles S.A.	12,737,945	1,638,473	5,095,003	165,814	9,115,601
Hidrogística S.A.	7,988,580	4,544,165	3,559,023	793,231	8,180,491
Análisis Ambientales S.A.	10,971,951	7,209,603	3,160,525	443,221	14,577,808
Aguas del Maipo S.A.	2,319,057	10,608,806	4,955,777	10,035	7,962,051

Summarized financial information of Subsidiaries (Income Statement) for the period ended June 30, 2025

06-30-2025	Profit for the period	Revenue	Operating expenses	Other expenses (-) / Other income (+)
Subsidiaries	Th CLP	Th CLP	Th CLP	Th CLP
Aguas Andinas S.A.	75,767,826	300,416,064	(171,869,766)	(52,778,472)
Aguas Cordillera S.A.	12,900,699	42,090,940	(28,593,507)	(596,734)
Aguas Manquehue S.A.	2,519,044	12,652,668	(9,189,683)	(943,941)
EcoRiles S.A.	1,342,193	12,000,192	(10,359,667)	(298,332)
Hidrogística S.A.	589,470	6,934,483	(6,272,836)	(72,177)
Análisis Ambientales S.A.	1,053,932	8,921,021	(7,580,290)	(286,799)
Aguas del Maipo S.A.	72,138	1,413,899	(1,224,025)	(117,736)

Detail of significant Subsidiaries

The definition of significant Subsidiaries is based on their percentage participation in operating results and their participation in fixed assets and profit for the year in relation to the Interim 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.
Tax ID	61,808,000-5	96,809,310-k	89,221,000-4
Country	Chile	Chile	Chile
Functional currency	CLP	CLP	CLP
Percentage of ownership in significant subsidiary	50.10234%	99.99003%	100.00000%
Percentage of voting power in significant subsidiary	50.10234%	99.99003%	100.00000%
Percentage of consolidated amounts for the period ended June 30, 2026			
Contribution margin	84.64%	10.46%	3.20%
Ownership, Plant and Equipment	82.32%	13.26%	3.92%
Profit for the period	76.27%	17.96%	5.12%

Note 32. IMPAIRMENT OF ASSETS

Disclosure of impairment of assets by cash-generating unit

Each Company as a whole is defined as a Cash-Generating Unit (CGU), since each one individually is capable of generating future economic benefits and represents the smallest group of assets that generates independent cash flows. In accordance with the standard, the Group shall assess, at each statement of financial position date, whether there is any indication that an asset may be impaired. If any such indication exists, the Group shall estimate the recoverable amount of the asset. For assets with an indefinite service life and goodwill, an impairment test shall be performed at least at period-end or whenever there are indicators. For intangible assets with an indefinite service life, namely water rights, a valuation study is performed based on market prices, which are compared with the fair values recognized in the accounting records.

For goodwill, the calculation of value in use is performed using the latest available medium-term budget estimates, and different parameters such as discount rates in accordance with models widely used in the market. The parameters are established based on current information for risk-free rates and those prevailing in the relevant market, the service life of assets owned by the Group companies, and the customary revenue growth rates of the Group's companies, considering population growth and variations in consumption over the years.

The recoverable amount is the higher of fair value less the cost necessary for its sale and value in use, the latter being understood as the present value of estimated future cash flows. Value in use is the approach used by the Group to calculate the recoverable amount of Ownership, Plant and Equipment, goodwill and intangible assets.

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

Revenue and costs are projected using a growth rate equal to inflation, investments are projected at the value of depreciation of Ownership, Plant and Equipment and intangible assets increased by inflation, and the change in working capital is estimated according to the year-on-year variation in operating funding requirements.

To obtain present value, the flows are discounted at a nominal annual pre-tax rate of 7.29%, which captures the flows generated from the beginning of the following year until the end of the average remaining service life of the assets, and the residual value of the perpetuity of the final flow is added.

The pre-tax discount rate is determined on the basis that the present value of post-tax cash flows must be equal to the present value of pre-tax cash flows.
The Group bases its impairment calculation on updated budgets and forecast projections prepared by Group Management and approved annually by the Board of Directors. As required by the standard, these budgets and projections cover a five-

year period. From the fifth year onwards, a long-term growth rate is applied to estimate future cash flows. Additionally, investments are authorized by the Superintendence of Sanitation Services under a development plan, within the framework of a concession of an indefinite nature and 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 2026 onward.

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

Pre-tax WACC is obtained by seeking the target rate that yields the same net present value obtained by discounting the cash flows at the post-tax WACC.

Projection period: 5 years plus perpetuity.

Perpetuity: cash flow of the last period, discounted at the WACC obtained less inflation and brought to present value at the same WACC.

The Company and its Subsidiary perform annual impairment tests for their intangible assets with indefinite service life and goodwill.

As of June 30, 2026, the respective impairment tests were performed, based on the estimates and projections available to the Group. Such estimates indicated that the benefits attributable to the investments with associated goodwill individually exceed their consolidated carrying amount in all cases. Likewise, intangible assets with indefinite useful lives were assessed, resulting in values higher than their carrying amount.

As of June 30, 2026, and December 31, 2025, no impairment has been recognized on assets, nor are there any indications thereof.

Note 33. GUARANTEES AND RESTRICTIONS

a) Direct guarantees

Insurance policies and guarantee bonds have been issued in favor of various institutions. Among the main beneficiaries are the Superintendence of Sanitation Services, to guarantee the conditions for the provision of services and the development programs of the Company's concession areas; SERVIU Metropolitano, to guarantee pavement restoration; and other institutions. The total amount of these guarantees is Th CLP 73,868,108 and Th CLP 70,700,060 as of June 30, 2026, and December 31, 2025, respectively. The breakdown of the main guarantees exceeding Th CLP 10,000 is as follows:

Guarantee Beneficiary	Debtor Name	Type of Guarantee	06-30-2026 Th CLP	12-31-2025 Th CLP
SERVIU METROPOLITANO	Aguas Andinas S.A.	Guarantee bond	34,294,361	30,744,323
ASOCIACIÓN DE CANALISTAS DEL MAIPO	Aguas Andinas S.A.	Guarantee bond	11,590,064	11,279,914
S.I.S.S.	Aguas Andinas S.A.	Guarantee bond	9,407,612	9,175,093
MINISTERIO DE OBRAS PUBLICAS	Aguas Andinas S.A.	Guarantee bond	2,552,964	2,123,311
MUNICIPALIDAD DE LA FLORIDA	Aguas Andinas S.A.	Guarantee bond	683,618	665,324
MUNICIPALIDAD DE PEÑALOLEN	Aguas Andinas S.A.	Guarantee bond	66,285	64,511
MUNICIPALIDAD DE PROVIDENCIA	Aguas Andinas S.A.	Guarantee bond	62,251	60,585
MUNICIPALIDAD DE LA REINA	Aguas Andinas S.A.	Guarantee bond	61,230	119,184
MUNICIPALIDAD DE SANTIAGO	Aguas Andinas S.A.	Guarantee bond	38,004	36,947
DIR. GRAL. AERONÁUTICA CIVIL	Aguas Andinas S.A.	Guarantee bond	16,328	15,891
SECRETARIA REGIONAL MINISTERIAL	Aguas Andinas S.A.	Guarantee bond	14,589	14,589
MUNICIPALIDAD DE SAN BERNARDO	Aguas Andinas S.A.	Guarantee bond	12,246	11,918
S.I.S.S.	Aguas Cordillera S.A.	Guarantee bond	2,729,981	2,666,938
ASOCIACIÓN DE CANALISTAS DEL MAIPO	Aguas Cordillera S.A.	Guarantee bond	1,919,026	1,867,673
SERVIU METROPOLITANO	Aguas Cordillera S.A.	Guarantee bond	701,977	1,574,406
MUNICIPALIDAD DE LAS CONDES	Aguas Cordillera S.A.	Guarantee bond	171,000	171,000
MUNICIPALIDAD DE VITACURA	Aguas Cordillera S.A.	Guarantee bond	81,641	79,456
MUNICIPALIDAD DE LO BARNECHEA	Aguas Cordillera S.A.	Guarantee bond	53,564	53,018
ASOCIACIÓN DE CANALISTAS DEL MAIPO	Aguas Manquehue S.A.	Guarantee bond	2,315,461	2,253,500
S.I.S.S.	Aguas Manquehue S.A.	Guarantee bond	1,629,302	1,585,702
MUNICIPALIDAD DE VITACURA	Aguas Manquehue S.A.	Guarantee bond	32,656	15,891
CONDOMINIO CUMBRES DEL CONDOR	Aguas Manquehue S.A.	Guarantee bond	-	10,000
ROCKWOOD LITIO LTDA.	Análisis Ambientales S.A.	Guarantee bond	175,849	171,143
DIRECCIÓN GENERAL DEL TERRITORIO MARÍTIMO	Análisis Ambientales S.A.	Guarantee bond	164,955	164,955
SOCIEDAD CONTRACTUAL MINERA EL ABRA	Análisis Ambientales S.A.	Guarantee bond	102,051	59,354
CMPC PULP SPA	Análisis Ambientales S.A.	Guarantee bond	34,820	33,888
EMPRESA NACIONAL DE ELECTRICIDAD S.A.	Análisis Ambientales S.A.	Guarantee bond	30,408	29,595
ECONSSA CHILE S.A.	Análisis Ambientales S.A.	Guarantee bond	22,247	21,181
AGUAS DE ANTOFAGASTA S.A.	Análisis Ambientales S.A.	Guarantee bond	21,764	21,652
SUPERINTENDENCIA DEL MEDIO AMBIENTE	Análisis Ambientales S.A.	Guarantee bond	20,410	19,864
COLBUN S.A.	Análisis Ambientales S.A.	Guarantee bond	12,695	12,355
CELULOSA ARAUCO Y CONSTITUCIÓN	Análisis Ambientales S.A.	Guarantee bond	12,079	11,756
SEMBCORP AGUAS CHACABUCO S.A.	Análisis Ambientales S.A.	Guarantee bond	-	59,354
AGUAS PACIFICO SPA	Análisis Ambientales S.A.	Guarantee bond	-	19,864
ENVASES IMPRESOS SPA	EcoRiles S.A.	Guarantee bond	255,535	216,478
CARTULINAS CMPC S.A.	EcoRiles S.A.	Guarantee bond	160,016	155,972
EMBOTELLADORA ANDINA S.A.	EcoRiles S.A.	Guarantee bond	103,274	103,274
CMPC MADERAS SPA	EcoRiles S.A.	Guarantee bond	54,912	54,912
EMPRESAS CAROZZI S.A.	EcoRiles S.A.	Guarantee bond	50,780	49,422
FORSAC SPA	EcoRiles S.A.	Guarantee bond	47,923	-
CIRCCULAR SPA	EcoRiles S.A.	Guarantee bond	13,103	12,753
SALFA MONTAJES S.A.	EcoRiles S.A.	Guarantee bond	-	127,886
SERVIU METROPOLITANO	Hidrogística S.A.	Guarantee bond	18,858	43,526
MUNICIPALIDAD DE MAIPÚ	Hidrogística S.A.	Guarantee bond	10,000	27,253
COLBUN S.A.	Hidrogística S.A.	Guarantee bond	-	34,520
			69,745,839	66,284,458

The main bond and loan covenants observed by the Company are presented below:

b) Bond issuance covenants

i) Aguas Andinas S.A.

The Company is subject to restrictions and obligations arising from bond issuances carried out in the domestic market. The covenants related to financial metrics are as follows:

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

   Maintain, at the end of each quarter of the Issuer's Financial Statements, a Leverage Ratio not exceeding 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 Leverage Ratio is calculated and the Consumer Price Index of December 2009. In any case, the above limit shall be adjusted up to a maximum level of 2 times. For these purposes, the Leverage Ratio shall be defined as the ratio between Total Liabilities and Total Equity. The Issuer's Total Liabilities shall be defined as the sum of the accounts Total Current Liabilities and Total Non-Current Liabilities. For the purposes of determining the aforementioned ratio, the amount of all guarantees, whether simple or joint and several guarantees, joint obligations or other guarantees, whether personal or real, granted by the Issuer or its Subsidiaries to secure obligations of third parties shall be included within Total Liabilities, 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 and the execution of works in public spaces. For the above purposes, Total Equity shall correspond to the amount resulting from the difference between the accounts Total Assets and the sum of the accounts Total Current Liabilities and Total Non-Current Liabilities of the Issuer's Interim Consolidated Financial Statements.

   Leverage Ratio limit as of June 30, 2026: the maximum level is 2 times, with accumulated inflation of 96.00%

   Leverage Ratio as of June 30, 2026: 1.36.

2. Series AD, AE and AH bonds:

   Maintain, at the end of each quarter of the Issuer's Financial Statements, a Leverage Ratio not exceeding 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 Leverage Ratio is calculated and the Consumer Price Index of December 2009. For these purposes, the Leverage Ratio shall be defined as the ratio between Net Total Liabilities and Total Equity. The Issuer's Net Total Liabilities shall be defined as the sum of the accounts Total Current Liabilities and Total Non-Current Liabilities, less the account Cash and Cash Equivalents in its Financial Statements. For the purposes of determining the aforementioned ratio, the amount of all guarantees, whether simple or joint and several guarantees, joint obligations or other guarantees, whether personal or real, granted by the Issuer or its Subsidiaries to secure obligations of third parties shall be included within Net Total Liabilities, 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 drinking water projects. For the above purposes, Total Equity shall correspond to the amount resulting from the difference between the accounts Total Assets and the sum of the accounts Total Current Liabilities and Total Non-Current Liabilities of the Issuer's Interim Consolidated Financial Statements.

   Net Leverage Ratio limit as of June 30, 2026: 2.94 times, with accumulated inflation of 96.00%.

   Net Leverage Ratio as of June 30, 2026: 1.25.

As of June 30, 2026, the tables for determining the Net Leverage Ratios are as follows:

Leverage ratio	06-30-2026 Th CLP	
	Bonds M, P, Q, S, U, V, W, X y AA	Bonds AD, AE y AH
Total current liabilities	221,321,656	221,321,656
Total non-current liabilities	1,592,824,757	1,592,824,757
Total IFRS liabilities	**1,814,146,413**	**1,814,146,413**
Cash and cash equivalents	-	(147,118,275)
Guarantees with third parties	1,160,340	1,160,340
Total liabilities due	**1,815,306,753**	**1,668,188,478**
Total assets	3,151,244,853	3,151,244,853
Total current liabilities	(221,321,656)	(221,321,656)
Total non-current liabilities	(1,592,824,757)	(1,592,824,757)
Total equity	**1,337,098,440**	**1,337,098,440**
Leverage ratio	**1.36**	**1.25**

3. Not to sell, assign or transfer essential assets (public service concession granted by the Superintendence of Sanitation Services (SISS) for Gran Santiago), except in the case of contributions or transfers of essential assets to Subsidiaries.

The Company complies with all the requirements established in the bond agreements as of June 30, 2026, and December 31, 2025.

c) Restrictions related to bank loans

i) Aguas Andinas S.A.

The Company maintains obligations and restrictions arising from loans obtained from several domestic banks, among which the financial conditions detailed below are established:

a) Restrictions related to Banco Itaú loans:

1) A Net Leverage Ratio not exceeding 1.5 times, measured based on the figures reported in its consolidated balance sheets. Notwithstanding the foregoing, the above limit shall be adjusted according to the quotient between the Consumer Price Index of the month in which the Net Leverage Ratio is calculated and the Consumer Price Index of December 2009. For the period ended June 30, 2026, the variation of the Net Leverage Ratio limit amounts to 2.94 times, with accumulated inflation of 96.00%. For these purposes, the Net Leverage Ratio shall be defined as the ratio between Net Total Liabilities and Total Equity. Net Total Liabilities shall be defined as the sum of the accounts Total Current Liabilities and Total Non-Current Liabilities, less the account Cash and Cash Equivalents in its Interim Consolidated Financial Statements. For the purposes of determining the aforementioned ratio, the amount of all guarantees, whether simple or joint and several guarantees, joint obligations or other guarantees, whether personal or real, granted by the Issuer or its Subsidiaries to secure obligations of third parties shall be included within Net Total Liabilities, 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 drinking water projects. For the above purposes, Total Equity shall correspond to the amount resulting from the difference between the accounts Total Assets and the sum of the accounts Total Current Liabilities and Total Non-Current Liabilities.

   Net Leverage Ratio as of June 30, 2026: 1.25.

2) Prohibition on selling or losing ownership of essential assets, except in the case of contributions or transfers of essential assets to Subsidiaries.

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

b) Restrictions related to Banco BCI loans:

1) A Net Leverage Ratio not exceeding 1.5 times, measured based on the figures reported in its consolidated balance sheets. Notwithstanding the foregoing, the above limit shall be adjusted according to the quotient between the Consumer Price Index of the month in which the Net Leverage Ratio is calculated and the Consumer Price Index of December 2009. For the period ended June 30, 2026, the variation of the Net Leverage Ratio limit amounts to 2.94 times, with accumulated inflation of 96.00%. For these purposes, the Net Leverage Ratio shall be defined as the ratio between Net Total Liabilities and Total Equity. Net Total Liabilities shall be defined as the sum of the accounts Total Current Liabilities and Total Non-Current Liabilities, less the account Cash and Cash Equivalents in its Interim Consolidated Financial Statements.

   Net Leverage Ratio as of June 30, 2026: 1.25.

2) Prohibition on selling or losing ownership of essential assets, except in the case of contributions or transfers of essential assets to Subsidiaries.

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

Summary of bank covenants

As of June 30, 2026, the table for determining the Net Leverage Ratios is as follows:

Leverage ratio	06-30-2026 Th CLP	
	Banco Itaú loans	Banco BCI loans
Total current liabilities	221,321,656	221,321,656
Total non-current liabilities	1,592,824,757	1,592,824,757
Total IFRS liabilities	**1,814,146,413**	**1,814,146,413**
Cash and cash equivalents	(147,118,275)	(147,118,275)
Guarantees with third parties	1,160,340	-
Total liabilities due	**1,668,188,478**	**1,667,028,138**
Total assets	3,151,244,853	3,151,244,853
Total current liabilities	(221,321,656)	(221,321,656)
Total non-current liabilities	(1,592,824,757)	(1,592,824,757)
Total equity	**1,337,098,440**	**1,337,098,440**
Leverage ratio	**1.25**	**1.25**

The Company complies with all bank loan covenants as of June 30, 2026, and December 31, 2025.

d) Guarantees obtained from third parties

As of June 30, 2026, and December 31, 2025, the Group has received guarantees amounting to Th CLP 50,003,590 and Th CLP 45,601,431, respectively. These mainly arise from construction contracts with contractors to guarantee the proper performance of the contract. In addition, there are other guarantees related to service contracts and the acquisition of materials, which guarantee their timely delivery.

A breakdown of the most significant bank guarantees received as of June 30, 2026, is summarized below:

Contractor or Supplier	Company	06-30-2026 Th CLP	Maturity date
OTROS	Aguas Andinas S.A.	1,673,603	08-31-26
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR S.A.	Aguas Andinas S.A.	1,472,574	08-12-27
AES ANDES S.A.	Aguas Andinas S.A.	1,387,891	02-01-27
METRO S.A.	Aguas Andinas S.A.	1,102,148	01-16-27
VEOLIA SOLUCIONES AMBIENTALES CHILE S.A.	Aguas Andinas S.A.	955,195	03-30-28
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR S.A.	Aguas Andinas S.A.	934,308	08-12-27
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR S.A.	Aguas Andinas S.A.	840,073	08-12-27
ICAFAL INGENIERÍA Y CONSTRUCCIÓN S.A.	Aguas Andinas S.A.	809,793	12-15-26
METRO S.A.	Aguas Andinas S.A.	755,176	04-01-27
EMPRESA NACIONAL DE ENERGIA ENEX S.A.	Aguas Andinas S.A.	723,703	11-24-26
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR S.A.	Aguas Andinas S.A.	717,771	11-15-26
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	646,159	08-18-27
INGENIERIA Y CONSTRUCCION M.S.T SPA	Aguas Andinas S.A.	627,550	03-24-27
MOTOROLA CHILE S.A.	Aguas Andinas S.A.	603,977	07-12-27
ICAFAL INGENIERÍA Y CONSTRUCCIÓN S.A.	Aguas Andinas S.A.	578,750	08-31-26
CRILLON S.A.	Aguas Andinas S.A.	575,566	05-22-27
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR S.A.	Aguas Andinas S.A.	570,962	12-05-26
CONSORCIO TELEFERICO PIO NONO ICAFAL - DMS SPA	Aguas Andinas S.A.	556,177	08-31-26
DESARROLLOS CONSTRUCTIVOS AXIS S.A.	Aguas Andinas S.A.	544,075	08-31-26
INLAC S.A.	Aguas Andinas S.A.	544,075	08-31-26
MONTECORVO INGENIERÍA Y CONSTRUCCIÓN LTDA	Aguas Andinas S.A.	526,263	07-25-26
METRO S.A.	Aguas Andinas S.A.	502,090	01-16-27
CENCOSUD SHOPPING S.A.	Aguas Andinas S.A.	489,844	09-02-27
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	462,329	03-01-27
MONTECORVO INGENIERÍA Y CONSTRUCCIÓN LTDA	Aguas Andinas S.A.	458,946	02-01-27
SOCIEDAD CONCESIONARIA AMERICO VESP	Aguas Andinas S.A.	457,187	12-30-27
JAISER CHILE SPA	Aguas Andinas S.A.	444,941	10-13-26
MONTECORVO INGENIERÍA Y CONSTRUCCIÓN LTDA	Aguas Andinas S.A.	435,568	07-26-26
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	407,233	12-11-27
EMPRESA NACIONAL DE ENERGIA ENEX S.A.	Aguas Andinas S.A.	394,038	11-24-26
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR S.A.	Aguas Andinas S.A.	370,452	04-18-27
TRANSPORTES CENTRO-SUR-NORTE SOCIED	Aguas Andinas S.A.	348,270	11-06-28
INLAC S.A.	Aguas Andinas S.A.	336,919	12-08-26
INMOBILIARIA MONTE ACONCAGUA S.A.	Aguas Andinas S.A.	326,562	11-27-26
BESALCO INFRAESTRUCTURA S.A.	Aguas Andinas S.A.	323,297	08-28-26
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	299,341	02-19-29
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	297,064	03-01-27
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	297,006	12-20-27
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	291,801	07-18-27
SNF CHILE S.A.	Aguas Andinas S.A.	289,824	04-01-27
INMOB. GAMA BETA S.A.	Aguas Andinas S.A.	285,742	12-26-26
INMOBILIARIA VIVIENDAS 2000 SPA	Aguas Andinas S.A.	285,742	04-26-27
RHONA S.A.	Aguas Andinas S.A.	276,491	12-04-26
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	263,519	10-23-26
MATHIESEN S.A.C.	Aguas Andinas S.A.	241,792	08-31-26
FAST SOLUCIONES CONSTRUCCIONES LTDA	Aguas Andinas S.A.	231,149	03-25-27
EMPRESA CONSTRUCTORA E INMOBILIARIA	Aguas Andinas S.A.	226,872	03-01-28
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	224,881	10-15-26
SOCIEDAD AGRICOLA Y COMERCIAL AGROF	Aguas Andinas S.A.	217,123	07-15-26
FAST SOLUCIONES CONSTRUCCIONES LTDA	Aguas Andinas S.A.	215,106	02-11-27
SERV DE REHABILITACION INDUSTRIAL	Aguas Andinas S.A.	210,345	07-17-26
CONSTRUCTORA CONCRETA S.A.	Aguas Andinas S.A.	204,102	09-30-26
METRO S.A.	Aguas Andinas S.A.	200,020	04-01-27
VEOLIA SOLUCIONES AMBIENTALES CHILE S.A.	Aguas Andinas S.A.	193,407	01-19-27
INMOBILIARIA PUERTAS DEL ALCAZAR SPA	Aguas Andinas S.A.	192,794	12-05-26
MONTECORVO INGENIERÍA Y CONSTRUCCIÓN LTDA	Aguas Andinas S.A.	192,477	05-28-27
OCA ENSAYOS INSPECCIONES Y CERTIFIC	Aguas Andinas S.A.	192,435	07-31-27
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	192,255	12-13-27
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	190,186	04-03-27

Contractor or Supplier	Company	06-30-2026 Th CLP	Maturity date
TRANSPORTES ARAYA LTDA	Aguas Andinas S.A.	189,651	10-20-27
CONSORCIO NACIONAL DE DISTRIBUCION	Aguas Andinas S.A.	185,368	10-23-26
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	184,774	06-30-27
JSA ASESORES EN SEGURIDAD CHILE LTDA	Aguas Andinas S.A.	183,370	08-02-27
INLAC S.A.	Aguas Andinas S.A.	180,690	09-30-26
EUROFIRMS CHILE EST SPA	Aguas Andinas S.A.	178,992	08-03-26
WOOD INGENIERÍA Y CONSULTORÍA CHILE	Aguas Andinas S.A.	173,579	03-12-27
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	168,614	07-18-26
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR S.A.	Aguas Andinas S.A.	166,784	09-09-26
SERVICIOS HELPBANK SOCIEDAD ANONIMA	Aguas Andinas S.A.	163,281	07-24-26
MONTECORVO INGENIERÍA Y CONSTRUCCIÓN LTDA	Aguas Andinas S.A.	162,509	07-02-26
INLAC S.A.	Aguas Andinas S.A.	158,055	06-21-27
SOC AGRICOLA Y COMERCIAL AGROLAR CH	Aguas Andinas S.A.	151,862	04-09-27
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	151,319	01-13-27
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	150,783	08-10-26
PETRA ADMINISTRADORA DE SERVICIOS G	Aguas Andinas S.A.	149,391	12-04-29
ENTERPRISE SERVICES CHILE COMERCIAL	Aguas Andinas S.A.	148,295	01-22-29
INGENIERÍA Y SERVICIOS DELONIX LTDA	Aguas Andinas S.A.	145,091	01-28-28
MONTECORVO INGENIERÍA Y CONSTRUCCIÓN LTDA	Aguas Andinas S.A.	144,952	06-06-27
SQ INGENIERIA LTDA	Aguas Andinas S.A.	144,375	01-02-27
INLAC S.A.	Aguas Andinas S.A.	141,531	04-15-27
TELEFONICA EMPRESAS CHILE S.A.	Aguas Andinas S.A.	134,850	10-20-26
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	132,871	06-30-27
SNF CHILE S.A.	Aguas Andinas S.A.	132,789	08-15-26
COLBUN S.A.	Aguas Andinas S.A.	127,791	07-01-27
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	127,654	05-28-27
COPEC S.A.	Aguas Andinas S.A.	125,833	01-14-27
CAROLINA VALVERDE LTDA	Aguas Andinas S.A.	122,461	02-01-27
MONTECORVO INGENIERÍA Y CONSTRUCCIÓN LTDA	Aguas Andinas S.A.	122,028	04-03-27
FERROVIAL AGROMAN CHILE S.A.	Aguas Andinas S.A.	121,032	04-01-27
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	121,024	01-13-27
VEOLIA SOLUCIONES AMBIENTALES CHILE S.A.	Aguas Andinas S.A.	119,685	12-04-28
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR S.A.	Aguas Andinas S.A.	118,730	08-01-26
EMPRESA CONSTRUCTORA E INMOBILIARIA	Aguas Andinas S.A.	116,463	12-10-27
SMI INMOBILIARIA Y CONSTRUCTORA LTDA	Aguas Andinas S.A.	116,338	01-03-28
KEMIRA CHILE COMERCIAL LTDA	Aguas Andinas S.A.	116,145	11-30-27
MONTECORVO INGENIERÍA Y CONSTRUCCIÓN LTDA	Aguas Andinas S.A.	114,407	08-31-27
MONTAJES ALMONACID SPA	Aguas Andinas S.A.	114,139	08-30-27
EMPRESA DE INGENIERIA Y COMUNICACIO	Aguas Andinas S.A.	111,725	04-30-27
PETRA ADMINISTRADORA DE SERVICIOS G	Aguas Andinas S.A.	109,979	08-13-26
VEOLIA SI CHILE S.A.	Aguas Andinas S.A.	108,786	09-30-28
BRIGHTSTAR GLOBAL SOLUTIONS CORPORATION	Aguas Andinas S.A.	107,744	11-05-26
CIA. DE LEASING TATTERSALL S.A.	Aguas Andinas S.A.	107,206	11-30-27
MONTECORVO INGENIERÍA Y CONSTRUCCIÓN LTDA	Aguas Andinas S.A.	105,575	07-26-26
RENATO ANTONIO LOBO MUÑOZ	Aguas Andinas S.A.	105,071	02-10-27
VEOLIA SOLUCIONES AMBIENTALES CHILE S.A.	Aguas Andinas S.A.	103,633	08-03-26
CONSTRUCTORA CONCRETA S.A.	Aguas Andinas S.A.	102,051	09-30-26
MARCELINO CARRASCO B. Y CIA. LTDA	Aguas Andinas S.A.	101,990	06-21-27
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR S.A.	Aguas Cordillera S.A.	1,013,619	08-12-27
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Cordillera S.A.	221,027	01-22-27
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Cordillera S.A.	129,919	09-02-27
MONTAJES ALMONACID SPA	Aguas Cordillera S.A.	100,872	08-24-26
RENTAS BUENAVENTURA SPA	Aguas Manquehue S.A.	214,307	05-31-27
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Manquehue S.A.	195,035	09-01-27
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Manquehue S.A.	191,296	11-22-26
COMPAÑIA DE INVERSIONES TRANSOCEÁNICA	Aguas Manquehue S.A.	122,461	04-07-28
INMOBILIARIA LA QUEBRADA CLARA SPA.	Aguas Manquehue S.A.	122,461	04-14-27
		37,497,202	

Note 34. CAPITALIZED FINANCING COSTS

The breakdown of capitalized financing costs for the periods ended June 30, 2026, and December 31, 2025, is as follows:

Disclosure of capitalized financing costs

Capitalized interest costs, Ownership, Plant and Equipment		06-30-2026	12-31-2025
Capitalization rate of capitalized financing costs, Ownership, Plant and Equipment	%	6.19%	7.08%
Amount of capitalized financing costs, Ownership, Plant and Equipment	Th CLP	1,475,206	3,362,495

Note 35. ENVIRONMENT

Disclosure of investments related to the environment

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

The breakdown of investments related to the environment is presented below:

Aguas Andinas S.A.

Project name	06-30-2026 Th CLP	12-31-2025 Th CLP
Expansion and improvements of wastewater treatment plant Buin Maipo	46,653	363,549
Expansion and improvements of wastewater treatment plant El Monte	-	58,783
Expansion and improvements of wastewater treatment plant Paine	1,286,468	667,289
Expansion and improvements of wastewater treatment plant Pomaire	6,885	2,617,279
Expansion and improvements of wastewater treatment plant Talagante	2,732,160	2,825,716
Expansion and improvements of biological treatment line at WWTP Melipilla	40,713	3,544,579
Expansion and improvements of wastewater treatment plants other localities	-	1,770
Implementation of wastewater treatment plants Canelo-Vertientes-La Obra	171,921	229,890
Improvement and renewal of equipment and facilities	95,765	111,320
Improvement and renewal of purification equipment and facilities	1,091,857	8,297,713
Deodorization La Farfana	198,133	10,600,140
Biofactoría La Farfana	2,026,787	1,592,278
Biofactoría Mapocho - Trebal	2,416,096	6,099,822
Totals	**10,113,438**	**37,010,128**

Biogenera S.A.

Project name	06-30-2026 Th CLP	12-31-2025 Th CLP
La Farfana Plant	-	41,806
Totals	**-**	**41,806**

Projected environmental investment for the 2026 period:

Company	Th CLP
Aguas Andinas S.A.	38,184,776
Biogenera S.A.	100,000
Total	**38,284,776**

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

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

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

The projected disbursements are estimated to be made during 2026.

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

Note 36. EVENTS OCCURRING AFTER THE DATE OF THE STATEMENT OF FINANCIAL POSITION

As of the date of issuance of these Interim Consolidated Financial Statements, the Management of the Company and its Subsidiaries is not aware of any subsequent events affecting the financial position as of June 30, 2026.

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