Interim Consolidated Financial Statements

For the periods ended September 30, 2026, and 2025

INVERSIONES AGUAS METROPOLITANAS S.A. AND SUBSIDIARIES

This document comprises:

Interim Consolidated Statements of Financial Position
Interim Consolidated Statements of Comprehensive Income by Nature
Interim Consolidated Statements of Cash Flows – Direct Method
Interim Consolidated Statements of Changes in Equity
Explanatory Notes to the Interim Consolidated Financial Statements

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

ASSETS	Note	09-30-2026 Th CLP	12-31-2025 Th CLP
CURRENT ASSETS			
Cash and cash equivalents	4	151,883,475	173,664,999
Other financial assets	9	10,079,815	1,413,579
Other non-financial assets	10	9,253,813	6,878,702
Trade and other receivables,	5	130,426,078	144,786,211
Receivables from related parties	6	81,625	70,561
Inventories	7	14,455,581	11,976,525
Current tax assets	8	1,673,698	13,267,893
Total current assets other than assets or disposal groups classified as held for sale or held for distribution to owners		**317,854,085**	**352,058,470**
TOTAL CURRENT ASSETS		**317,854,085**	**352,058,470**
NON-CURRENT ASSETS			
Other financial assets	9	10,097,721	13,694,040
Other non-financial assets	10	4,258,040	5,700,679
Rights receivable	5	6,644,075	3,133,871
Intangible assets other than goodwill	11	602,795,222	599,603,264
Goodwill	12	305,171,468	305,171,468
Property, Plant and Equipment	13	2,223,434,874	2,147,151,038
Right-of-use assets	14	4,806,567	5,275,401
Deferred tax assets	15	2,104,067	2,042,846
TOTAL NON-CURRENT ASSETS		**3,159,312,034**	**3,081,772,607**
TOTAL ASSETS		**3,477,166,119**	**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 September 30, 2026 (unaudited), and December 31, 2025
(Thousand CLP - Th CLP)

LIABILITIES	Note	09-30-2026 Th CLP	12-31-2025 Th CLP
CURRENT LIABILITIES			
Other financial liabilities	16	67,937,099	65,687,183
Lease liabilities	14	2,805,506	2,624,187
Trade and other payables	17	161,309,847	177,892,650
Payables to related parties	6	3,350,758	2,767,303
Other provisions	18	1,246,132	1,319,342
Current tax liabilities	8	5,481,538	169,674
Current provisions for employee benefits	19	6,281,223	7,399,102
Other non-financial liabilities	20	16,267,249	23,033,082
Total current liabilities other than liabilities included in disposal groups classified as held for sale		**264,679,352**	**280,892,523**
Total current liabilities		**264,679,352**	**280,892,523**
NON-CURRENT LIABILITIES			
Other financial liabilities	16	1,368,368,904	1,367,724,510
Lease liabilities	14	2,639,364	3,321,747
Other payables	17	1,280,189	1,268,905
Other provisions	18	2,072,662	1,964,323
Deferred tax liability	15	163,732,093	150,959,426
Non-current provisions for employee benefits	19	29,131,037	25,396,130
Other non-financial liabilities	20	8,184,670	7,730,408
TOTAL NON-CURRENT LIABILITIES		**1,575,408,919**	**1,558,365,449**
Total liabilities		**1,840,088,271**	**1,839,257,972**
EQUITY			
Issued capital	21	468,358,402	468,358,402
Retained earnings	21	248,505,723	226,509,528
Other equity interests	21	(37,268,415)	(37,268,415)
Other reserves	21	276,484,964	276,811,360
Equity attributable to owners of the parent company		**956,080,674**	**934,410,875**
Non-controlling interests	22	680,997,174	660,162,230
Total equity		**1,637,077,848**	**1,594,573,105**
Total equity and liabilities		**3,477,166,119**	**3,433,831,077**

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

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

INCOME STATEMENTS BY NATURE	Note	09-30-2026 Th CLP	09-30-2025 Th CLP	07-01-2026 09-30-2026 Th CLP	07-01-2025 09-30-2025 Th CLP
Revenue	24	554,144,603	520,857,684	167,761,879	158,397,973
Raw materials and consumables used		(65,249,348)	(66,911,166)	(20,909,627)	(21,950,993)
Employee benefit expenses	19	(72,116,743)	(65,597,052)	(25,483,990)	(22,582,014)
Depreciation and amortization expense	11-13-14	(67,982,270)	(64,798,028)	(23,050,752)	(22,456,917)
Other expenses by nature	25	(136,867,054)	(128,914,868)	(44,871,206)	(44,941,265)
Other gains (losses)	26	(1,126,867)	(2,946,528)	(70,253)	(1,356,443)
Profit from operating activities		**210,802,321**	**191,690,042**	**53,376,051**	**45,110,341**
Financial income	26	10,799,490	10,920,773	3,670,168	4,007,990
Financial costs	26	(39,746,402)	(41,427,121)	(13,274,617)	(13,084,414)
Impairment gains and reversal of impairment losses (impairment losses) on financial assets determined in accordance with IFRS 9	23	(4,714,149)	(6,743,311)	(919,653)	(1,974,386)
Foreign exchange differences	27	74,828	(176,813)	73,657	(73,614)
Results from inflation-indexed units	28	(43,490,091)	(34,944,773)	(7,460,078)	(7,171,025)
Share of profit (loss) of associates and joint ventures		-	-	-	-
Profit before tax		**133,725,997**	**119,318,797**	**35,465,528**	**26,814,892**
Income tax expense	15	(30,142,177)	(23,609,370)	(8,167,400)	(5,691,728)
Profit from continuing operations		**103,583,820**	**95,709,427**	**27,298,128**	**21,123,164**
Profit		**103,583,820**	**95,709,427**	**27,298,128**	**21,123,164**
Profit attributable to					
Profit attributable to owners of the parent company		**51,060,751**	**47,154,936**	**13,460,341**	**10,376,332**
Profit attributable to non-controlling interests	21	52,523,069	48,554,491	13,837,787	10,746,832
Profit		**103,583,820**	**95,709,427**	**27,298,128**	**21,123,164**
Earnings per share					
Basic earnings per share from continuing operations (CLP)	30	51.061	47.155	13.460	10.376
Basic earnings per share (CLP)		**51.061**	**47.155**	**13.460**	**10.376**

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

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

STATEMENTS OF COMPREHENSIVE INCOME	Note	09-30-2026 Th CLP	09-30-2025 Th CLP	07-01-2026 09-30-2026 Th CLP	07-01-2025 09-30-2025 Th CLP
Profit		**103,583,820**	**95,709,427**	**27,298,128**	**21,123,164**
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	12	(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		(832,004)	(6,582,059)	(129,021)	(4,585,959)
Total other comprehensive income that will not be reclassified to profit or loss for the year		**(832,004)**	**(6,582,059)**	**(129,021)**	**(4,585,959)**
Other components of other comprehensive income, before tax		**(892,289)**	**(6,582,059)**	**(129,021)**	**(4,585,959)**
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		224,641	1,777,156	34,836	1,238,209
Total income tax relating to components of other comprehensive income that will be reclassified to profit or loss		**224,641**	**1,777,156**	**34,836**	**1,238,209**
Total other comprehensive income		**(651,459)**	**(4,804,903)**	**(94,185)**	**(3,347,750)**
TOTAL COMPREHENSIVE INCOME		**102,932,361**	**90,904,524**	**27,203,943**	**17,775,414**
Comprehensive income attributable to:					
Comprehensive income attributable to owners of the parent company		50,734,355	44,747,567	13,413,152	8,699,031
Comprehensive income attributable to non-controlling interests	22	52,198,006	46,156,957	13,790,791	9,076,383
Total comprehensive income		**102,932,361**	**90,904,524**	**27,203,943**	**17,775,414**

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 six-month periods ended September 30, 2026, and 2025 (unaudited)
(Thousand CLP - Th CLP)

STATEMENT OF CASH FLOWS - DIRECT METHOD	Note	09-30-2026 Th CLP	09-30-2025 Th CLP
Cash receipts from sales of goods and rendering of services		669,689,742	622,562,799
Other cash receipts from operating activities		1,372,696	1,547,020
Classes of cash receipts from operating activities		**671,062,438**	**624,109,819**
Payments to suppliers for goods and services		(249,177,122)	(232,622,224)
Payments to and on behalf of employees		(75,446,615)	(64,227,367)
Other cash payments from operating activities		(52,977,167)	(52,768,568)
Classes of cash payments from operating activities		**(377,600,904)**	**(349,618,159)**
Income taxes (paid) refunded		308,535	7,760,783
Other cash inflows (outflows)		(8,506,871)	(13,163,417)
Cash flows from (used in) operating activities		**285,263,198**	**269,089,026**
Proceeds from sales of Property, Plant and Equipment		173,227	61,226
Purchases of Property, Plant and Equipment		(165,830,622)	(132,318,689)
Purchases of intangible assets		(6,844,946)	(3,136,044)
Interest received		5,338,604	6,535,626
Cash flows from (used in) investing activities		**(167,163,737)**	**(128,857,881)**
Proceeds from long-term financing	16.5	7,399,590	166,837,113
Proceeds from loans, classified as financing activities		**7,399,590**	**166,837,113**
Repayment of loans	16.5	(51,928,829)	(102,255,318)
Payments of finance lease liabilities	16.5	(2,187,352)	(2,029,726)
Dividends paid	21	(61,466,752)	(85,157,796)
Interest paid	16.5	(31,573,240)	(31,176,882)
Other cash inflows (outflows)		(124,402)	(1,220,142)
Cash flows from (used in) financing activities		**(139,880,985)**	**(55,002,751)**
Increase (decrease) in cash and cash equivalents, before the effect of exchange rate changes		**(21,781,524)**	**85,228,394**
Net increase (decrease) in cash and cash equivalents		**(21,781,524)**	**85,228,394**
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**	**151,883,475**	**195,219,269**

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 six-month periods ended September 30, 2026, and 2025 (unaudited)
(Thousand CLP - Th CLP)

Statements of Changes in Equity	Note	Issued capital	Other equity interests	Retained earnings	Reserves		Total other reserves	Equity attributable to owners of the parent company	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		-	-	51,060,751	-	-	-	**51,060,751**	52,523,069	**103,583,820**
Other Comprehensive Income		-	-	-	(22,093)	(304,303)	(326,396)	**(326,396)**	(325,063)	**(651,459)**
Comprehensive income		**-**	**-**	**51,060,751**	**(22,093)**	**(304,303)**	**(326,396)**	**50,734,355**	**52,198,006**	**102,932,361**
Dividends		-	-	(29,064,556)	-	-	-	**(29,064,556)**	(31,363,062)	**(60,427,618)**
Total changes in equity		**-**	**-**	**21,996,195**	**(22,093)**	**(304,303)**	**(326,396)**	**21,669,799**	**20,834,944**	**42,504,743**
Ending balance as of 09-30-2026	**21**	**468,358,402**	**(37,268,415)**	**248,505,723**	**280,075,808**	**(3,590,844)**	**276,484,964**	**956,080,674**	**680,997,174**	**1,637,077,848**

Statements of Changes in Equity	Note	Issued capital	Other equity interests	Retained earnings	Reserves		Total other reserves	Equity attributable to owners of the parent company	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		-	-	47,154,936	-	-	-	**47,154,936**	48,554,491	**95,709,427**
Other Comprehensive Income		-	-			(2,407,368)	**(2,407,368)**	**-2,407,368**	(2,397,534)	**(4,804,902)**
Comprehensive income		**-**	**-**	**47,154,936**	**-**	**(2,407,368)**	**(2,407,368)**	**44,747,568**	**46,156,957**	**90,904,525**
Dividends		-	-	(22,749,000)	-	-	-	**-22,749,000**	(24,193,907)	**(46,942,907)**
Decrease due to transfers and other changes		-	-	352	-	-	-	**352**	(351)	**1**
Total changes in equity		**-**	**-**	**24,406,288**	**-**	**(2,407,368)**	**(2,407,368)**	**21,998,920**	**21,962,699**	**43,961,619**
Ending balance as of 09-30-2025	**21**	**468,358,402**	**(37,268,415)**	**226,028,053**	**286,396,860**	**(2,529,607)**	**283,867,253**	**940,985,293**	**666,722,390**	**1,607,707,683**

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 S.A. (hereinafter the "Group"). Its registered address is Apoquindo No. 4800, Tower 2, Office 2001, 20th Floor, Las Condes, Santiago, Chile. Its Tax ID 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 block of shares in the international tender conducted by the Corporación de Fomento de la Producción (CORFO), subscribed for shares in a capital increase and purchased additional shares on the Santiago Stock Exchange, thereby controlling 51.2% of the share capital of Aguas Andinas S.A. (formerly EMOS).

In July 2005, the Company became a publicly held corporation and restricted its corporate purpose to investing in shares of Aguas Andinas S.A. and providing all types of advisory, consulting and other services related to technology and know-how transfer, technical assistance, and business and project management, particularly in relation to the management and operation of sanitation businesses.

In November 2005, IAM went public through the placement of a block of shares representing 43.4% of its ownership, bringing in 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, IAM implemented a Level I ADR program that enabled its shares to be traded on the U.S. over-the-counter market. The 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.). To provide comprehensive services within its line of business, the Company has non-sanitation subsidiaries that provide environmental services such as industrial liquid waste treatment (EcoRiles S.A.), laboratory analysis (Análisis Ambientales S.A.), logistics, marketing of materials and other services related to the sanitation sector (Hidrogística S.A.). Its subsidiaries also carry out activities related to water rights and energy projects arising 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 a 50.1% ownership interest. VIAGSA is controlled by Veolia Inversiones Andina S.A., which is controlled by Veolia Spain S.L., an entity based in Spain and one of the largest sanitation service operators worldwide. Veolia Spain S.L. is in turn 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 comprise the Consolidated Statements of Financial Position as of September 30, 2026, and December 31, 2025, the Consolidated Statements of Comprehensive Income for the nine- and three-month periods ended September 30, 2026, and 2025, and the Consolidated Statements of Changes in Equity and of Cash Flows for the nine-month periods ended September 30, 2026, and 2025. They have been prepared in accordance with International Accounting Standard (IAS) 34, Interim Financial Reporting, which forms part of the International Financial Reporting Standards (IFRS) issued by the International Accounting Standards Board (hereinafter the "IASB"), and represent full, explicit and unreserved adoption of those 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 Accounting Standards	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 effective date
Amendments to Greenhouse Gas Emissions Disclosures (Amendments to IFRS S2)	Annual periods beginning on or after January 1, 2027.
Amendments to the Fair Value Option for Investments in Associates and Joint Ventures (Amendments to IAS 28)	Annual periods beginning on or after January 1, 2027

Group Management is evaluating the Standards, Amendments and Interpretations described above that may apply to Aguas Andinas S.A. and Subsidiaries. In particular, the analyses carried out to date indicate that applying IFRS 18, Presentation and Disclosure in Financial Statements, would primarily change the presentation and classification of certain income statement line items. Based on an assessment of the financial information as of September 30, 2026, the estimated reclassification effect on operating profit (loss) is Th CLP 2,988,410, 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 solely to presentation changes and would therefore have no impact on the Group's net income or equity. Management will continue to monitor and assess the potential effects of adopting the other standards and amendments currently under evaluation.

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 November 25, 2026, approved these Interim Consolidated Financial Statements.

The Consolidated Financial Statements of Aguas Andinas S.A. and Subsidiaries for the 2025 period were approved by its Board of Directors at a meeting held on November 12, 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)
- Useful life of Property, Plant and Equipment and intangible assets and their respective residual values
- Valuation of assets and purchased goodwill
- 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.

All transactions, balances, losses and gains between Group entities are eliminated on consolidation.

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 09-30-2026 %	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 useful life. The estimated useful life 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 useful 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 useful life

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

Computer software

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

Intangibles with indefinite useful life

Intangibles with indefinite useful 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 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. Property, Plant and Equipment

The Group uses the cost method for the valuation of Property, 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.

Land is revalued 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 Property, Plant and Equipment with insignificant changes in fair value. Revaluations every three or five years may be sufficient for these items.

The revaluation surplus, net of the corresponding deferred taxes, is recognized in other comprehensive income within equity. However, when a revaluation deficit on the same asset previously recognized as a loss is reversed, the increase is recognized in the income statement. A decrease in value is recognized in the income statement except to the extent that it offsets an existing surplus on the same asset previously recognized in adjustments for changes in value.

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 useful life for Property, Plant and Equipment:

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

Useful lives

The useful 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 useful life of an asset should be modified.

The allocation of total useful 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 useful lives (in years) by type of asset for both years is as follows:

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

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

Gains and losses on the sale of Property, Plant and Equipment are calculated by comparing the proceeds with the carrying amount and are recorded in the Interim Consolidated Statements of Comprehensive Income.

F. Impairment of tangible and intangible assets other than goodwill

At each Consolidated Statement of Financial Position date, the Group reviews the carrying amounts of its tangible and intangible assets with finite useful 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 useful 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 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 whose balances are past due.

Impairment policy for trade 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 Consolidated Statement of Comprehensive Income 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 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.

At the subsidiaries Aguas Andinas S.A., Aguas Cordillera S.A. and Aguas Manquehue S.A., a 100% allowance is recognized for amounts owed by customers with more than 8 outstanding balances.

In addition, debts for consumption subject to payment agreements are provided for at 100% of the agreed balance.

Overdue notes receivable are provided for at 100%.

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	09-30-2026 CLP	12-31-2025 CLP
U.S. Dollar	972.60	907.13
Euro	1,102.72	1,066.58
Swiss Franc	1,164.65	1,146.81
Japanese Yen	6.18	5.80
Australian Dollar	675.89	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 differences 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 at Aguas Cordillera S.A. and Aguas Manquehue S.A. are governed by the Labor Code, except for the amount of unconditional severance indemnity accrued as of December 31, 2002. This amount is adjusted quarterly for changes in the Consumer Price Index. For employees covered by current collective bargaining agreements, the payment factor in the event of dismissal is 1 month's salary, with no limits on the amount or years of service. This excludes voluntary resignation. The same applies to employees whose individual employment contracts extend this benefit. The collective bargaining agreements also provide that employees who retire from Aguas Cordillera S.A. and Aguas Manquehue S.A. continue to accrue 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 company 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. Financing Costs and Policy on Interest-Bearing Loans

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 September 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 September 30, 2026, certain reclassifications have been made to facilitate comparison with September 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	2,313,223
Cash flows from (used in) financing activities	
Interest paid	(283,497)
Payments of finance lease liabilities	(2,029,726)
INCOME STATEMENTS BY NATURE	
Raw materials and consumables used	(781,956)
Other expenses by nature	781,956
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 keep uncollectible accounts to a minimum. Its credit policy establishes payment terms and methods, as well as the terms that may be agreed with customers whose balances are past due. The Group monitors, estimates and evaluates uncollectible accounts so it can take corrective action to meet its targets. One of the main measures used to keep uncollectible accounts low is service disconnection.

The credit risk analysis is based on the expected credit loss model established by IFRS 9. The 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. Accordingly, impairment of the receivable is recognized immediately from the ninth month of billing. The customer with past-due balances is identified individually to determine the amount of the provision, which is not calculated as a percentage of the entire portfolio. In addition, debts for consumption subject to payment agreements and notes receivable with overdue balances are fully provided for.

As of September 30, 2026, and December 31, 2025, credit risk balances amounted to Th CLP 36,223,308 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:

- Diversify funding sources and instruments.
- Agree on maturity profiles with creditors that avoid concentrating significant repayments in a single period.

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

Maturity profile	Up to 90 days		91 days to 1 year		More than 1 year 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
Reimbursable Financial Contributions (AFR in its Spanish acronym)	6,083,999	2.71%	16,079,243	3.28%	47,639,369	3.14%	31,655,054	1.75%	64,867,419	2.22%
Bank loans	867,533	5.72%	33,544,200	8.72%	33,479,667	5.72%	-	0.00%	-	0.00%
UF bonds	10,351,744	3.79%	24,775,499	3.38%	70,254,486	3.50%	142,104,586	3.86%	1,183,915,976	3.36%
AUD Bond	460,957	6.82%	460,957	6.82%	1,843,828	6.82%	1,843,828	6.82%	19,512,802	6.82%
JPY Bond	333,720	2.16%	333,720	2.16%	1,668,600	2.16%	1,334,880	2.16%	34,906,494	2.16%
CHF Bond	-	0.00%	2,442,853	2.10%	121,350,707	2.10%	-	0.00%	-	0.00%
Total bonds	**11,146,421**		**28,013,029**		**195,117,621**		**145,283,294**		**1,238,335,272**	
Lease liabilities	699,545	4.13%	2,105,961	4.13%	2,237,700	3.71%	244,066	3.88%	157,598	2.60%
Trade and other payables	151,818,577	-	9,491,270	-	649,251	-	238,102	-	392,836	-
Totals	**170,616,075**		**89,233,703**		**279,123,608**		**177,420,516**		**1,303,753,125**	

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 floating rates, as broken down below:

Debt instruments	Rate	%
Bank loans	Floating	2.12%
Bank loans	Fixed	2.10%
Bonds	Fixed	83.79%
AFR	Fixed	10.35%
Derivative	Fixed	1.24%
Lease liability	Fixed	0.38%
Total		**100%**

Interest rate sensitivity analysis as of September 30, 2026

The interest rate analysis uses the Active Bank Rate (Tasa Activa Bancaria, or TAB) as a reference, 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 on the average daily market price of the 180-day TAB over the last 3 years before the reporting date.

Company	Nominal amount of debt (Th CLP)	Floating rate	Points (+/-)	Impact on profit or loss (Th CLP) (+/-)
Inversiones Aguas Metropolitanas S.A.	30,715,000	TAB rate	83	253,674

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 September 30, 2026

A sensitivity analysis of the UF is performed. The UF tracks inflation, which is limited and stable at around 3.0% annually, so the analysis applies a limited variation of 50 bps.

Financial liability	Total Inflation-Indexed Financial Debt (Th CLP)	Points (+/-)	Impact on Profit (Th CLP)
UF bonds (*)	1,194,436,431	0.50%	5,743,584
AFR	148,149,196	0.50%	712,392

(*) Bonds denominated in UF include the UF-denominated liability leg of the cross-currency swaps on foreign currency bonds denominated in AUD, JPY and CHF.
(*) Accrued interest is excluded, and adjustments for bond premiums or discounts are excluded.

Foreign exchange sensitivity analysis as of September 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.

Clean MTM (in CLP)	Mark to Market (Th CLP)	Points (+/-)	Impact on equity (Th CLP) (+/-)
AUD	(1,317,835)	(1.0%)	(122,953)
JPY	(14,480,087)	(1.0%)	(1,029,823)
CHF	2,201,858	(1.0%)	(1,283,041)

Note 4. CASH AND CASH EQUIVALENTS

The composition of the balance as of September 30, 2026, and December 31, 2025, is as follows:

Cash and cash equivalents	09-30-2026 Th CLP	12-31-2025 Th CLP
Banks	4,695,631	6,652,848
Time deposit	132,201,844	149,314,943
Mutual funds	14,986,000	17,697,208
Totals	**151,883,475**	**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 Property, 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 September 30, 2026, and December 31, 2025, is as follows:

Company	Instruments	09-30-2026 Th CLP	12-31-2025 Th CLP
Aguas Andinas S.A.	Time deposit	125,754,030	142,363,403
Aguas Cordillera S.A.	Time deposit	1,000,000	-
EcoRiles S.A.	Time deposit	2,030,340	3,015,996
Análisis Ambientales S.A.	Time deposit	1,111,299	2,733,923
Hidrogística S.A.	Time deposit	400,000	0
Aguas Andinas S.A.	Mutual funds	9,410,000	13,431,730
Aguas Cordillera S.A.	Mutual funds	1,810,000	1,320,143
Aguas Manquehue S.A.	Mutual funds	1,184,000	915,101
EcoRiles S.A.	Mutual funds	845,000	900,104
Análisis Ambientales S.A.	Mutual funds	785,000	1,130,130
Hidrogística S.A.	Mutual funds	952,000	-
Inversiones Aguas Metropolitanas S.A.	Time deposit	1,906,175	1,201,621
Totals		**147,187,844**	**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 AND OTHER RECEIVABLES AND RIGHTS RECEIVABLE

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

Credit risk	09-30-2026 Th CLP	12-31-2025 Th CLP
Gross exposure – trade receivables	150,480,470	167,771,058
Gross exposure – notes receivable	710,241	1,040,033
Gross exposure – other receivables	14,433,495	6,613,203
Allowances for receivables risk	(35,198,128)	(30,638,083)
Current trade and other receivables, net	**130,426,078**	**144,786,211**
Gross exposure – other receivables	7,669,255	4,004,947
Allowances for receivables risk	(1,025,180)	(871,076)
Non-current rights receivable, net	**6,644,075**	**3,133,871**
Net exposure, risk concentrations	**137,070,153**	**147,920,082**

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 and other receivables").

The main variation as of September 30, 2026, is observed in the item trade receivables, showing a decrease of Th CLP 17,290,588 compared to December 31, 2025.

During 2026, trade receivables that were not past due and were 8 months or less decreased by Th CLP 10,929,494 compared with December 2025. This reflects the seasonality of the sales cycle, and the timing of tariff increases during the 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 September 30, 2026, and December 31, 2025.

The movements in the allowance for uncollectible trade receivables for the period ended September 30, 2026, and the year ended December 31, 2025, are as follows:

Movement in credit risk of accounts receivable	09-30-2026 Th CLP	12-31-2025 Th CLP
Opening balance as of January 1st	(31,509,159)	(38,486,056)
Increase in existing provisions	(4,714,149)	(8,692,958)
Write-offs	-	15,669,855
Total changes	(4,714,149)	6,976,897
Ending balance	(36,223,308)	(31,509,159)

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

Composition of receivables	Aging of receivables as of September 30, 2026				Total	Total current	Total non-current
	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	112,933,643	5,540,469	2,715,821	29,290,537	150,480,470	150,480,470	-
Gross exposure – notes receivable	260,176	-	-	450,065	710,241	710,241	-
Gross exposure – other receivables	14,433,495	-	-	7,669,255	22,102,750	14,433,495	7,669,255
Total aging of receivables	**127,627,314**	**5,540,469**	**2,715,821**	**37,409,857**	**173,293,461**	**165,624,206**	**7,669,255**
Allowances for receivables risk	(1,905,770)	(2,220,565)	(1,331,190)	(30,765,783)	(36,223,308)	(35,198,128)	(1,025,180)
Totals	**125,721,544**	**3,319,904**	**1,384,631**	**6,644,074**	**137,070,153**	**130,426,078**	**6,644,075**

Composition of receivables	Aging of receivables as of December 31, 2025				Total	Total current	Total non-current
	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 receivables 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 September 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:

September 30, 2026												
Trade receivables aging bracket	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	763,622	60,254,215	-	-	-	-	-	-	763,622	60,254,215	-	-
1 to 30 days	1,069,794	53,029,481	-	-	4,455	332,580	4,455	(332,580)	1,074,249	53,362,061	4,455	(332,580)
31 to 60 days	174,278	9,722,941	-	-	14,766	802,740	14,766	(802,740)	189,044	10,525,681	14,766	(802,740)
61 to 90 days	37,351	2,687,455	-	-	10,653	770,451	10,653	(770,451)	48,004	3,457,906	10,653	(770,451)
91 to 120 days	15,967	1,125,512	-	-	7,152	704,456	7,152	(704,456)	23,119	1,829,968	7,152	(704,456)
121 to 150 days	8,573	1,413,451	-	-	5,819	836,373	5,819	(836,373)	14,392	2,249,824	5,819	(836,373)
151 to 180 days	6,999	780,941	-	-	4,725	679,736	4,725	(679,736)	11,724	1,460,677	4,725	(679,736)
181 to 210 days	4,574	745,770	-	-	3,822	596,460	3,822	(596,460)	8,396	1,342,230	3,822	(596,460)
211 to 250 days	4,143	638,861	-	-	3,571	734,730	3,571	(734,730)	7,714	1,373,591	3,571	(734,730)
More than 250 days	93,111	32,548,625	93,106	(25,877,099)	45,707	4,888,683	45,707	(4,888,683)	138,818	37,437,308	138,813	(30,765,782)
Totals	**2,178,412**	**162,947,252**	**93,106**	**(25,877,099)**	**100,670**	**10,346,209**	**100,670**	**(10,346,209)**	**2,279,082**	**173,293,461**	**193,776**	**(36,223,308)**

December 31, 2025												
Trade receivables aging bracket	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	-	-
1 to 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)
31 to 60 days	196,587	14,569,189	-	-	19,184	802,527	19,184	(802,527)	215,771	15,371,716	19,184	(802,527)
61 to 90 days	44,368	3,371,162	-	-	17,193	992,710	17,193	(992,710)	61,561	4,363,872	17,193	(992,710)
91 to 120 days	18,460	1,338,113	-	-	8,614	623,210	8,614	(623,210)	27,074	1,961,323	8,614	(623,210)
121 to 150 days	10,735	1,292,724	-	-	6,999	626,850	6,999	(626,850)	17,734	1,919,574	6,999	(626,850)
151 to 180 days	7,370	774,332	-	-	5,876	657,898	5,876	(657,898)	13,246	1,432,230	5,876	(657,898)
181 to 210 days	5,896	741,318	-	-	4,944	586,737	4,944	(586,737)	10,840	1,328,055	4,944	(586,737)
211 to 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 250 days	93,100	10,219,723	64,476	(7,059,093)	81,739	19,124,428	81,739	(19,124,428)	174,839	29,344,151	146,215	(26,183,521)
Totals	**2,102,246**	**154,979,175**	**64,476**	**(7,059,093)**	**157,355**	**24,450,066**	**157,355**	**(24,450,066)**	**2,259,601**	**179,429,241**	**221,831**	**(31,509,159)**

(*) The restructured portfolio consists of receivables whose original terms have been modified due to delinquency, with new payment terms or conditions established to improve recoverability. The Group applies the same impairment treatment to this portfolio, assessing these assets under the expected credit loss approach established in IFRS 9. In accordance with the accounting policy described in Note 2.2, section H, item iv, restructured debts are provided for at 100% due to their higher exposure and the associated probability of default.

As of September 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	09-30-2026		12-31-2025	
	No. of Customers	Portfolio amount Th CLP	No. of Customers	Portfolio amount Th CLP
Protested notes receivable	418	450,065	844	751,830
Notes receivable under judicial collection	4	20,360	4	19,852
Totals	**422**	**470,425**	**848**	**771,682**

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

Provisions and write-offs	09-30-2026		12-31-2025	
	No. of customers	Amount Th CLP	No. of customers	Amount Th CLP
Provision for non-restructured portfolio	93,106	(25,877,099)	64,476	(7,059,093)
Provision for restructured portfolio	100,670	(10,346,209)	157,355	(24,450,066)
Total provisions	**193,776**	**(36,223,308)**	**221,831**	**(31,509,159)**
Write-offs for the period	-	-	74,320	15,669,855

Note 6. DISCLOSURES ON RELATED PARTIES

Balances and transactions with related parties

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.

Receivables from related parties

The composition of the balance as of September 30, 2026, and December 31, 2025, is as follows:

Related party tax ID	Name of related party	Nature of relationship	Nature of transactions with related parties	Terms	Guarantees	09-30-2026 Th CLP	12-31-2025 Th CLP
No tax ID	Aguas de Saltillo S.A. de C.V.	Related to the controlling entity	Provision of services	30 days	No guarantees	56,377	-
78.851.880-3	Veolia Water Technologies & Solutions Chile Ltda.	Related to the controlling entity	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 controlling entity	Sampling service	30 days	No guarantees	-	6,280
77.441.870-9	Veolia Soluciones Ambientales Chile S.A.	Related to the controlling entity	Laboratory analysis and sampling services	30 days	No guarantees	12,836	44,271
Totals						**81,625**	**70,561**

Payables to related parties

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

Related party tax ID	Name of related party	Nature of relationship	Nature of transactions with related parties	Terms	Guarantees	09-30-2026 Th CLP	12-31-2025 Th CLP
77.441.870-9	Veolia Soluciones Ambientales Chile S.A.	Related to the controlling entity	Maintenance and support	30 days	Contract performance guarantee: UF 2,932	1,631,384	999,502
77.441.870-9	Veolia Soluciones Ambientales Chile S.A.	Related to the controlling entity	Virtual platform	30 days	No guarantees	204,012	48,201
77.441.870-9	Veolia Soluciones Ambientales Chile S.A.	Related to the controlling entity	Specialized customer services	30 days	No guarantees	470,586	239,147
No tax ID	Aquatec Proyectos para el Sector del Agua S.A.	Related to the controlling entity	Technical assistance	30 days	No guarantees	118,962	404,495
No tax ID	Aquatec Proyectos para el Sector del Agua S.A.	Related to the controlling entity	Purchase of materials	30 days	No guarantees	19,549	12,482
88.842.000-2	Veolia SI Chile S.A.	Related to the controlling entity	Solid waste disposal	30 days	No guarantees	32,358	27,614
65.113.732-2	Corporación Chilena de Investigación del Agua	Related to the controlling entity	Studies and consulting	30 days	No guarantees	67,360	715,850
70.009.410-3	Asociación Canalistas Sociedad del Canal del Maipo	Common director	Purchase of water and electricity and interconnections.	30 days	No guarantees	241,475	320,000
96.817.230-1	EPSA Eléctrica Puntilla S.A.	Common director	Purchase of water and electricity	30 days	No guarantees	559,819	-
77.329.730-4	Veolia Inversiones Aguas del Gran Santiago Ltda.	Related to the controlling entity	Lease	30 days	No guarantees	5,253	12
Totals						**3,350,758**	**2,767,303**

Transactions with related parties

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

Related party tax ID	Name of related party	Nature of relationship	Country of origin	Nature of transactions with related parties	Currency type	Th CLP		Th CLP		Th CLP		Th CLP	
						09-30-2026		09-30-2025		07-01-2026 09-30-2026		07-01-2025 09-30-2025	
						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.	Controlling entity	CL	Dividends paid	CLP	14,561,365	-	21,073,663	-	-	-	-	-
70.009.410-3	Asociación Canalistas Sociedad del Canal del Maipo	Common director	CL	Purchase of water and electricity and canal management	CLP	1,836,252	(1,518,371)	1,013,008	(867,169)	598,848	(509,899)	297,167	(265,623)
No tax ID	Logistium Servicios Logísticos S.A.	Related to the controlling entity	ES	Operating supplies	EUR					-	-	-	-
77.441.870-9	Veolia Soluciones Ambientales Chile S.A.	Related to the controlling entity	CL	Operations technology expertise service (SETOS), specialized engineering services, maintenance, support and leak detection.	CLP	4,445,070	(3,697,130)	3,841,067	(3,220,620)	1,579,908	(1,301,223)	1,259,011	(1,049,309)
77.441.870-9	Veolia Soluciones Ambientales Chile S.A.	Related to the controlling entity	CL	Laboratory analysis and sampling contract	CLP	61,380	51,580	58,907	49,502	29,456	24,753	36,642	30,792
77.441.870-9	Veolia Soluciones Ambientales Chile S.A.	Related to the controlling entity	CL	Maintenance of the Siebel and Aquacis virtual platforms, consulting, enhancement maintenance, Aquacis licenses and purchase of materials	CLP	2,652,350	(2,224,104)	1,872,679	(1,583,941)	1,267,479	(1,065,231)	757,784	(641,484)
No tax ID	Aquatec Proyectos para el Sector del Agua S.A.	Related to the controlling entity	ES	Technical advisory and training services	EUR	3,054,286	(246,911)	1,931,890	(1,931,890)	65,012	(65,012)	424,497	(424,497)
96.817.230-1	EPSA Eléctrica Puntilla S.A.	Common director	CL	Purchase of water and electricity	CLP	1,754,188	(1,474,108)	-	-	606,670	(509,807)	-	-
87.803.800-2	Veolia SU Chile S.A.	Related to the controlling entity	CL	Excess load, laboratory analysis and sampling	CLP	790,264	664,087	-	-	-	-	-	-
88.842.000-2	Veolia SI Chile S.A.	Related to the controlling entity	CL	Solid waste disposal	CLP	142,891	(119,074)	185,751	(154,956)	-	-	80,391	(67,556)
65.113.732-2	Corporación Chilena de Investigación del Agua	Related to the controlling entity	CL	Study of management models for resilient urban water infrastructure in relation to hydrological and geological risks, and sludge recovery	CLP	126,280	(126,280)	215,945	(207,341)	(93,058)	150,675	70,417	(70,417)
65.113.732-2	Corporación Chilena de Investigación del Agua	Related to the controlling entity	CL	Leasing service and laboratory analysis and sampling contract	CLP	6,280	(5,277)	-	-	-	-	-	-

The materiality threshold for disclosure of related party transactions is an aggregate amount exceeding Th CLP 75,000.

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 nine and three months ended September 30, 2026, and 2025 is as follows:

Remuneration paid	09-30-2026 Th CLP	09-30-2025 Th CLP	07-01-2026 09-30-2026 Th CLP	07-01-2025 09-30-2025 Th CLP
Board of Directors	903,365	884,478	601,431	588,134
Directors' Committee	156,347	151,375	104,435	103,846
Totals	**1,059,712**	**1,035,853**	**705,866**	**691,980**

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

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

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

Note 7. INVENTORIES

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

Classes of inventories	09-30-2026 Th CLP	12-31-2025 Th CLP
Merchandise	2,565,412	3,710,357
Supplies for production	4,741,608	3,979,485
Materials for construction	7,569,262	4,573,948
Other inventories	106,738	75,509
Obsolescence allowance	(527,439)	(362,774)
Total inventories	**14,455,581**	**11,976,525**

The cost of inventories recognized as an expense in the income statement for the periods ended September 30, 2026, and 2025 amounted to Th CLP 29,739,586 and Th CLP 27.890.886, 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	09-30-2026 Th CLP	12-31-2025 Th CLP
Opening balance	(362,774)	(140,085)
Price provision	-	(15,212)
Obsolescence provision	(220,823)	(288,136)
Reversal of provision	56,158	80,659
Totals	**(527,439)**	**(362,774)**

Note 8. CURRENT TAXES

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

Current tax assets	09-30-2026 Th CLP	12-31-2025 Th CLP
Taxes recoverable	1,848,796	656,452
Monthly provisional payments	3,266,718	18,357,679
Tax credits	200,897	709,846
Income tax provision	(3,642,714)	(6,456,084)
Totals	**1,673,697**	**13,267,893**

Current tax liabilities	09-30-2026 Th CLP	12-31-2025 Th CLP
Income tax provision	11,840,703	1,705,945
Provision for Article 21 tax on disallowed expenses	29,881	27,364
Monthly provisional payments	(5,739,275)	(1,505,686)
Tax credits	(649,771)	(57,949)
Totals	**5,481,538**	**169,674**

Note 9. OTHER CURRENT AND NON-CURRENT FINANCIAL ASSETS

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

Other financial assets	09-30-2026 Th CLP	12-31-2025 Th CLP
Advances on bonds	7,466,154	-
Derivatives (*)	2,613,661	1,413,579
Other current financial assets	**10,079,815**	**1,413,579**
Other investments (**)	7,895,863	7,895,863
Derivatives (*)	2,201,858	5,798,177
Other non-current financial assets	**10,097,721**	**13,694,040**

(*) See detail in Note 16.7 Derivative instruments.

(**) As of September 30, 2026, and December 31, 2025, the Group holds Th CLP 7,895,863 relating to the acquisition of shares in Sociedad Eléctrica Puntilla S.A. (EPSA), over which it has neither control nor significant influence (see Note 2.2, H(iii)). In connection with this acquisition, the Group has an obligation to Asociación Sociedad de Canalistas del Maipo relating to the commitment not to transfer the water rights in effect on the contract date, amounting to Th CLP 7,355,177 as of September 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 September 30, 2026, and December 31, 2025, is as follows:

Other non-financial assets	09-30-2026 Th CLP	12-31-2025 Th CLP
Prepaid insurance	3,119,968	1,695,550
Other prepaid expenses	5,831,977	4,785,068
Tax credit balance	287,487	383,706
Other non-financial assets	14,381	14,378
Other current non-financial assets	**9,253,813**	**6,878,702**
Other prepaid expenses (*)	4,258,040	5,700,679
Other non-current non-financial assets	**4,258,040**	**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	09-30-2026 Th CLP	12-31-2025 Th CLP
Trademarks, gross	15,933	15,933
Computer software, gross	81,480,407	78,631,695
Other intangible assets, gross	610,257,651	607,292,331
Intangible assets, gross	**691,753,991**	**685,939,959**
Computer software, accumulated amortization	(74,824,808)	(72,327,738)
Other intangible assets, accumulated amortization	(14,133,961)	(14,008,957)
Intangible assets, accumulated amortization	**(88,958,769)**	**(86,336,695)**
Trademarks, net	15,933	15,933
Computer software, net	6,655,599	6,303,957
Other intangible assets, net (*)	596,123,690	593,283,374
Intangible assets, net	**602,795,222**	**599,603,264**

(*) Corresponds to water rights, easements and others

Movements in intangible assets for the period ended September 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	**15,933**	**6,303,957**	**593,283,374**	**599,603,264**
Amortization	-	(2,497,070)	(125,004)	(2,622,074)
Total amortization	**-**	**(2,497,070)**	**(125,004)**	**(2,622,074)**
Increases (decreases) due to transfers from construction in progress	-	1,173,058	-	1,173,058
Increases from additions	-	1,675,654	2,965,320	4,640,974
Total increases (decreases) from transfers and other changes	**-**	**2,848,712**	**2,965,320**	**5,814,032**
Total held for sale and loss of control of subsidiary	**-**	**-**	**-**	**-**
Total changes	**-**	**351,642**	**2,840,316**	**3,191,958**
Ending balance	**15,933**	**6,655,599**	**596,123,690**	**602,795,222**

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 disclosures on intangible assets (gross carrying amount) for the period ended September 30, 2026

Movements in intangible assets	Th CLP	Computer software, gross Th CLP	Other intangible assets, gross Th CLP	Total Th CLP
Opening balance	**15,933**	**78,631,695**	**607,292,331**	**685,939,959**
Increases (decreases) due to transfers from construction in progress	-	1,173,058	-	1,173,058
Additions	-	1,675,654	2,965,320	4,640,974
Total increases (decreases) from transfers and other changes	**-**	**2,848,712**	**2,965,320**	**5,814,032**
Total disposals and retirements from service	**-**	**-**	**-**	**-**
Total changes	**-**	**2,848,712**	**2,965,320**	**5,814,032**
Ending balance	**15,933**	**81,480,407**	**610,257,651**	**691,753,991**

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) 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 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 disclosures on intangible assets (accumulated amortization) for the period ended September 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	(2,497,070)	(125,004)	(2,622,074)
Total changes	**(2,497,070)**	**(125,004)**	**(2,622,074)**
Ending balance	**(74,824,808)**	**(14,133,961)**	**(88,958,769)**

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 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 useful life and their breakdown by company is as follows:

Company	09-30-2026			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.	314,480,173	11,758,527	3,156,237	313,334,544	10,329,810	3,278,597
Aguas Cordillera S.A.	202,388,452	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	**572,694,116**	**20,273,337**	**3,156,237**	**571,160,157**	**18,844,620**	**3,278,597**

Intangible assets with indefinite useful life

Both water rights and easements are rights held by the Group for which it is not possible to establish a finite useful 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 "Water rights" class of intangible assets other than goodwill was determined using the methodology established by the Superintendencia de Servicios Sanitarios (Superintendence of Sanitation Services, SISS) for the tariff review process. Under that methodology, Raw Water Value (VAC) is calculated using the following sequential procedure of 7 stages:

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 a database of transactions recorded by the Real Estate Registry (Conservador de Bienes Raíces, or CBR).
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 (includes 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	09-30-2026 Th CLP	12-31-2025 Th CLP
Opening carrying amount	**571,160,157**	**587,110,501**
Revaluation gain recognized due to the change in accounting policy for the revaluation model	-	(17,224,335)
Carrying amount and fair value	**-**	**(17,224,335)**
Disposals and retirements from service	-	-
Other increases (decreases)	1,533,959	1,273,991
Other changes in carrying amount and fair value	**1,533,959**	**1,273,991**
Closing carrying amount and fair value	**572,694,116**	**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.	265,987
Total	265,987

Note 12. GOODWILL

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

Tax ID	Company	09-30-2026 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. PROPERTY, PLANT AND EQUIPMENT

The balances of Property, Plant and Equipment as of September 30, 2026, and December 31, 2025, are as follows:

Property, Plant and Equipment	Gross carrying amount		Accumulated depreciation		Net carrying amounts	
	09-30-2026	12-31-2025	09-30-2026	12-31-2025	09-30-2026	12-31-2025
	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP
Land	530,585,367	528,484,222	-	-	530,585,367	528,484,222
Buildings	105,540,703	97,597,538	(30,012,481)	(28,690,530)	75,528,222	68,907,008
Subtotal land and buildings	**636,126,070**	**626,081,760**	**(30,012,481)**	**(28,690,530)**	**606,113,589**	**597,391,230**
Complementary works	56,852,642	56,139,048	(29,579,912)	(28,329,397)	27,272,730	27,809,651
Production facilities	505,436,188	499,934,347	(198,055,075)	(191,507,838)	307,381,113	308,426,509
Drinking water networks	678,812,538	654,084,868	(357,718,972)	(350,833,693)	321,093,566	303,251,175
Sewer networks	663,473,834	622,902,465	(335,047,309)	(323,134,722)	328,426,525	299,767,743
Wastewater treatment plants	251,153,713	247,680,083	(96,913,616)	(92,598,614)	154,240,097	155,081,469
Other facilities	226,589,096	217,798,067	(162,628,563)	(154,293,545)	63,960,533	63,504,522
Assets out of operation	511,863	511,863	(511,863)	(511,863)	-	-
Subtotal other Property, Plant and Equipment	**2,382,829,874**	**2,299,050,741**	**(1,180,455,310)**	**(1,141,209,672)**	**1,202,374,564**	**1,157,841,069**
Machinery	524,190,001	505,155,831	(392,418,485)	(374,056,008)	131,771,516	131,099,823
Transport equipment	6,541,551	5,591,070	(4,950,049)	(4,768,313)	1,591,502	822,757
Furniture and fixtures	6,738,604	6,737,216	(6,218,445)	(6,066,056)	520,159	671,160
Computer equipment	23,103,570	21,934,328	(18,599,151)	(16,948,340)	4,504,419	4,985,988
Leasehold improvements	1,968,047	1,968,047	(1,575,643)	(1,487,772)	392,404	480,275
Construction in progress	276,166,721	253,858,736	-	-	276,166,721	253,858,736
Totals	**3,857,664,438**	**3,720,377,729**	**(1,634,229,564)**	**(1,573,226,691)**	**2,223,434,874**	**2,147,151,038**

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

Property, Plant and Equipment, net		Aguas Andinas S.A.	Aguas Cordillera S.A.	Aguas Manquehue S.A.	Others
	Th CLP	%	%	%	%
Land	530,585,367	75%	23%	2%	0%
Buildings	75,528,222	83%	9%	5%	3%
Machinery	131,771,516	79%	14%	5%	2%
Transport equipment	1,591,502	96%	0%	0%	4%
Furniture and fixtures	520,159	82%	2%	1%	15%
Computer equipment	4,504,419	98%	1%	0%	1%
Leasehold improvements	392,404	1%	0%	0%	99%
Construction in progress	276,166,721	83%	12%	4%	1%
Complementary works	27,272,730	85%	10%	5%	0%
Production facilities	307,381,113	75%	15%	10%	0%
Drinking water networks	321,093,566	84%	14%	2%	0%
Sewer networks	328,426,525	93%	4%	3%	0%
Wastewater treatment plants	154,240,097	100%	0%	0%	0%
Other facilities	63,960,533	79%	13%	7%	1%
Totals	**2,223,434,874**	**81%**	**14%**	**4%**	**1%**

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

Asset Classes	Cost 09-30-2026 Th CLP	Fair value 09-30-2026 Th CLP
Land	530,585,367	530,585,367
Buildings	75,528,222	82,592,866
Complementary works	27,272,730	37,375,526
Production facilities	307,381,113	387,850,428
Drinking water networks	321,093,566	403,781,000
Sewer networks	328,426,525	380,268,943
Wastewater treatment plants	154,240,097	157,478,286
Other facilities	63,960,533	64,112,893
Machinery	131,771,516	131,871,243
Totals	**1,940,259,669**	**2,175,916,552**

Reconciliation of changes in Property, Plant and Equipment by class

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

Movements in Property, Plant and Equipment for the period ended September 30, 2026, net carrying amount

Concept	Opening balance	Increases (decreases) due to transfers from construction in progress	Increases from additions	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Disposals and retirements from service	Subtotal increases (decreases) due to transfers and other changes, depreciation, assets held for sale, disposals and retirements	Ending balance
	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP
Land	528,484,222	1,207	2,176,411	2,177,618	-	(76,473)	2,101,145	530,585,367
Buildings	68,907,008	7,163,147	800,127	7,963,274	(1,340,298)	(1,762)	6,621,214	75,528,222
Subtotal land and buildings	**597,391,230**	**7,164,354**	**2,976,538**	**10,140,892**	**(1,340,298)**	**(78,235)**	**8,722,359**	**606,113,589**
Complementary works	27,809,651	676,761	45,589	722,350	(1,258,620)	(651)	(536,921)	27,272,730
Production facilities	308,426,509	5,329,042	177,559	5,506,601	(6,551,997)	-	(1,045,396)	307,381,113
Drinking water networks	303,251,175	18,231,633	6,500,455	24,732,088	(6,888,739)	(958)	17,842,391	321,093,566
Sewer networks	299,767,743	29,966,496	10,604,873	40,571,369	(11,912,587)	-	28,658,782	328,426,525
Wastewater treatment plants	155,081,469	3,123,324	350,306	3,473,630	(4,315,002)	-	(841,372)	154,240,097
Other facilities	63,504,522	7,494,209	1,325,844	8,820,053	(8,363,654)	(388)	456,011	63,960,533
Subtotal other Property, Plant and Equipment	**1,157,841,069**	**64,821,465**	**19,004,626**	**83,826,091**	**(39,290,599)**	**(1,997)**	**44,533,495**	**1,202,374,564**
Machinery	131,099,823	17,967,077	3,222,657	21,189,734	(20,510,633)	(7,408)	671,693	131,771,516
Transport equipment	822,757	325,758	624,723	950,481	(181,736)	-	768,745	1,591,502
Furniture and fixtures	671,160	4,952	-	4,952	(152,769)	(3,184)	(151,001)	520,159
Computer equipment	4,985,988	1,020,512	148,730	1,169,242	(1,650,811)	-	(481,569)	4,504,419
Leasehold improvements	480,275	-	-	-	(87,871)	-	(87,871)	392,404
Construction in progress	253,858,736	(92,477,176)	114,992,341	22,515,165	-	(207,180)	22,307,985	276,166,721
Classes of Property, Plant and Equipment, net	**2,147,151,038**	**(1,173,058)**	**140,969,615**	**139,796,557**	**(63,214,717)**	**(298,004)**	**76,283,836**	**2,223,434,874**

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

Concept	Opening balance as of 01-01-2025	Increases (decreases) due to transfers from construction in progress	Increases from additions	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Disposals and retirements from service	Subtotal increases (decreases) due to transfers and other changes, depreciation, assets held for sale, disposals and retirements	Ending balance as of 12-31-2025
	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	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 Property, 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 Property, 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 disclosures on Property, Plant and Equipment (gross carrying amount)
for the period ended September 30, 2026

Concept	Opening balance	Increases (decreases) due to transfers from construction in progress	Increases (decreases) due to other changes	Increases (decreases) from revaluations	Subtotal increases (decreases) due to transfers and other changes	Disposals and retirements from service	Subtotal depreciation, held for sale, disposals and retirements	Ending balance
	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP
Land	528,484,222	1,207	2,176,411	-	2,177,618	(76,473)	2,101,145	530,585,367
Buildings	97,597,538	7,163,147	800,127	-	7,963,274	(20,109)	7,943,165	105,540,703
Subtotal land and buildings	**626,081,760**	**7,164,354**	**2,976,538**	**-**	**10,140,892**	**(96,582)**	**10,044,310**	**636,126,070**
Complementary works	56,139,048	676,761	45,589	-	722,350	(8,756)	713,594	56,852,642
Production facilities	499,934,347	5,329,042	177,559	-	5,506,601	(4,760)	5,501,841	505,436,188
Drinking water networks	654,084,868	18,231,633	6,500,455	-	24,732,088	(4,418)	24,727,670	678,812,538
Sewer networks	622,902,465	29,966,496	10,604,873	-	40,571,369	-	40,571,369	663,473,834
Wastewater treatment plants	247,680,083	3,123,324	350,306	-	3,473,630	-	3,473,630	251,153,713
Other facilities	217,798,067	7,494,209	1,325,844	-	8,820,053	(29,024)	8,791,029	226,589,096
Assets out of operation	511,863	-	-	-	-	-	-	511,863
Subtotal other Property, Plant and Equipment	**2,299,050,741**	**64,821,465**	**19,004,626**	**-**	**83,826,091**	**(46,958)**	**83,779,133**	**2,382,829,874**
Machinery	505,155,831	17,967,077	3,222,657	-	21,189,734	(2,155,564)	19,034,170	524,190,001
Transport equipment	5,591,070	325,758	624,723	-	950,481	-	950,481	6,541,551
Furniture and fixtures	6,737,216	4,952	-	(3,184)	1,768	(380)	1,388	6,738,604
Computer equipment	21,934,328	1,020,512	148,730	-	1,169,242	-	1,169,242	23,103,570
Leasehold improvements	1,968,047	-	-	-	-	-	-	1,968,047
Construction in progress	253,858,736	(92,477,176)	114,992,341	-	22,515,165	(207,180)	22,307,985	276,166,721
Classes of Property, Plant and Equipment, gross	**3,720,377,729**	**(1,173,058)**	**140,969,615**	**(3,184)**	**139,793,373**	**(2,506,664)**	**137,286,709**	**3,857,664,438**

Detailed disclosures on Property, Plant and Equipment (gross carrying amount)

Prior period: December 31, 2025

Concept	Opening balance 01-01-2025	Increases (decreases) due to transfers from construction in progress	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Disposals and retirements from service	Subtotal depreciation, held for sale, disposals and retirements	Ending balance 12-31-2025
	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	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 Property, 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 Property, 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 disclosures on Property, Plant and Equipment (accumulated depreciation) for the period ended September 30, 2026

Concept	Opening balance	Depreciation	Disposals and retirements from service	Subtotal depreciation, held for sale, disposals and retirements	Ending balance
	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP
Buildings	(28,690,530)	(1,340,298)	18,347	(1,321,951)	(30,012,481)
Subtotal land and buildings	**(28,690,530)**	**(1,340,298)**	**18,347**	**(1,321,951)**	**(30,012,481)**
Complementary works	(28,329,397)	(1,258,620)	8,105	(1,250,515)	(29,579,912)
Production facilities	(191,507,838)	(6,551,997)	4,760	(6,547,237)	(198,055,075)
Drinking water networks	(350,833,693)	(6,888,739)	3,460	(6,885,279)	(357,718,972)
Sewer networks	(323,134,722)	(11,912,587)	-	(11,912,587)	(335,047,309)
Wastewater treatment plants	(92,598,614)	(4,315,002)	-	(4,315,002)	(96,913,616)
Other facilities	(154,293,545)	(8,363,654)	28,636	(8,335,018)	(162,628,563)
Assets out of operation	(511,863)	-	-	-	(511,863)
Subtotal other Property, Plant and Equipment	**(1,141,209,672)**	**(39,290,599)**	**44,961**	**(39,245,638)**	**(1,180,455,310)**
Machinery	(374,056,008)	(20,510,633)	2,148,156	(18,362,477)	(392,418,485)
Transport equipment	(4,768,313)	(181,736)	-	(181,736)	(4,950,049)
Furniture and fixtures	(6,066,056)	(152,769)	380	(152,389)	(6,218,445)
Computer equipment	(16,948,340)	(1,650,811)	-	(1,650,811)	(18,599,151)
Leasehold improvements	(1,487,772)	(87,871)	-	(87,871)	(1,575,643)
Classes of Property, Plant and Equipment, accumulated depreciation	**(1,573,226,691)**	**(63,214,717)**	**2,211,844**	**(61,002,873)**	**(1,634,229,564)**

Detailed disclosures on Property, Plant and Equipment (accumulated depreciation)

Prior period: December 31, 2025

Concept	Opening balance 01-01-2025	Depreciation	Disposals and retirements from service	Subtotal depreciation, held for sale, disposals and retirements	Ending balance 12-31-2025
	Th CLP	Th CLP	Th CLP	Th CLP	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 Property, 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 Property, 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 Property, Plant and Equipment

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

Company	Th CLP
Aguas Andinas S.A.	96,052,231
Aguas Cordillera S.A.	8,792,232
Aguas Manquehue S.A.	7,276,381
Total	**112,120,844**

Restrictions on title to Property, Plant and Equipment

As of September 30, 2026, and December 31, 2025, Property, 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 September 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 assets

For the periods ended September 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 Property, Plant and Equipment.

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

Valuations of Property, 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 Property, 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 Property, 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 carrying amount due to revaluation of land	**09-30-2026**	**12-31-2025**
	Th CLP	**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)	(16,189)	-
Other increases (decreases)	2,177,619	297,256
Held for sale	-	3,893
Other changes in carrying amount	**2,101,145**	**301,149**
Ending balance – Carrying amount and fair value of land	**530,585,367**	**528,484,222**

Other disclosures.

Fully depreciated assets still in use

Fully depreciated assets still in use, gross	09-30-2026 Th CLP	12-31-2025 Th CLP
Buildings	1,988,584	2,003,687
Complementary works	9,855,344	5,525,726
Production facilities	35,531,295	25,571,327
Drinking water networks	133,216,277	56,750,234
Sewer networks	113,185,843	75,929,397
Wastewater treatment plants	7,639,155	7,639,155
Other facilities	88,083,414	64,435,942
Machinery	177,564,756	120,488,042
Computer equipment	10,818,403	4,871,423
Transport equipment	1,924,967	1,482,986
Furniture and fixtures	4,282,801	1,601,354
Leasehold improvements	723,251	681,251
Assets out of operation	437,596	437,176
Totals	**585,251,686**	**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 September 30, 2026, and December 31, 2025, is as follows:

Right-of-use assets	Gross carrying amount		Accumulated depreciation		Net carrying amounts	
	09-30-2026	12-31-2025	09-30-2026	12-31-2025	09-30-2026	12-31-2025
	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP
Buildings	3,879,130	3,289,845	(2,287,226)	(1,719,764)	1,591,904	1,570,081
Transport equipment	7,209,830	7,501,487	(3,995,167)	(3,796,167)	3,214,663	3,705,320
Totals	**11,088,960**	**10,791,332**	**(6,282,393)**	**(5,515,931)**	**4,806,567**	**5,275,401**

Movements in right-of-use assets for the periods ended September 30, 2026, and December 31, 2025:

Current period

Right-of-use assets	01-01-2026	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Subtotal depreciation, disposals and retirements	09-30-2026
	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP
Buildings	**1,570,081**	534,851	534,851	(513,028)	(513,028)	**1,591,904**
Transport equipment	**3,705,320**	1,141,795	1,141,795	(1,632,452)	(1,632,452)	**3,214,663**
Totals	**5,275,401**	**1,676,646**	**1,676,646**	**(2,145,480)**	**(2,145,480)**	**4,806,567**

Prior period

Right-of-use assets	01-01-2025	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Subtotal depreciation, disposals and retirements	12-31-2025
	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	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 September 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 method	Interest rate	Nominal rate
					Up to 90 days	More than 90 days to 1 year				
					Th CLP	Th CLP	Th CLP		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	UF	69,229	207,685	**276,914**	Monthly	0.26	0.26
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	UF	279,514	838,543	**1,118,057**	Monthly	0.49	0.49
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	CLP	39,322	117,966	**157,288**	Monthly	0.24	0.24
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	UF	8,740	26,218	**34,958**	Monthly	0.24	0.24
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	UF	10,792	32,376	**43,168**	Monthly	0.45	0.45
89.221.000-4	Aguas Manquehue S.A.	Chile	Buildings	UF	8,740	26,218	**34,958**	Monthly	0.24	0.24
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	UF	2,544	7,634	**10,178**	Monthly	0.40	0.40
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	UF	39,831	119,493	**159,324**	Monthly	0.46	0.46
96.828.120-8	Hidrogística S.A.	Chile	Buildings	UF	70,639	211,918	**282,557**	Monthly	0.18	0.18
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	UF	46,074	138,221	**184,295**	Monthly	0.53	0.53
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	9,488	28,462	**37,950**	Monthly	0.12	0.12
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	UF	111,933	335,800	**447,733**	Monthly	0.51	0.51
76.190.084-6	Biogenera S.A.	Chile	Transport equipment	UF	2,699	8,097	**10,796**	Monthly	0.34	0.34
77.274.820-5	Inversiones Aguas Metropolitanas S.A.	Chile	Transport equipment	UF	0	7,330	**7,330**	Monthly	0.55	0.55
Totals					**699,545**	**2,105,961**	**2,805,506**			

Lease liabilities (carrying amount), non-current

Debtor company tax ID	Debtor company name	Country	Concept	Currency or inflation-indexed unit	Maturities		More than 5 years	Total	Amortization method	Interest rate	Nominal rate
					More than 1 year to 3 years	More than 3 years to 5 years					
					Th CLP	Th CLP	Th CLP			(%)	
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	UF	241,765	105,065	157,598	504,428	Monthly	0.26	0.26
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	UF	783,502	132,886	-	916,388	Monthly	0.49	0.49
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	CLP	307,462	-	-	307,462	Monthly	0.24	0.24
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	UF	18,192			18,192	Monthly	0.24	0.24
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	UF	18,645	-	-	18,645	Monthly	0.45	0.45
89.221.000-4	Aguas Manquehue S.A.	Chile	Buildings	UF	18,192			18,192	Monthly	0.24	0.24
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	UF	4,410	-	-	4,410	Monthly	0.40	0.40
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	UF	51,855	-	-	51,855	Monthly	0.46	0.46
96.828.120-8	Hidrogística S.A.	Chile	Buildings	UF	415,807	-	-	415,807	Monthly	0.18	0.18
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	UF	64,193	-	-	64,193	Monthly	0.53	0.53
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	5,599	-	-	5,599	Monthly	0.12	0.12
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	UF	305,863	-	-	305,863	Monthly	0.51	0.51
76.190.084-6	Biogenera S.A.	Chile	Transport equipment	UF	2,215	-	-	2,215	Monthly	0.34	0.34
77.274.820-5	Inversiones Aguas Metropolitanas S.A.	Chile	Transport equipment	UF	6,115	-	-	6,115	Monthly	0.55	0.55
Totals					**2,243,815**	**237,951**	**157,598**	**2,639,364**			

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 method	Interest rate	Nominal rate
					Up to 90 days	More than 90 days to 1 year				
					Th CLP	Th CLP	Th CLP		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	UF	69,845	209,536	**279,381**	Monthly	0.26	0.26
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	UF	278,972	836,916	**1,115,888**	Monthly	0.49	0.49
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	CLP	11,430	34,288	**45,718**	Monthly	0.24	0.24
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	UF	8,125	24,374	**32,499**	Monthly	0.24	0.24
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	UF	10,947	32,842	**43,789**	Monthly	0.45	0.45
89.221.000-4	Aguas Manquehue S.A.	Chile	Buildings	UF	8,125	24,374	**32,499**	Monthly	0.24	0.24
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	UF	2,451	7,355	**9,806**	Monthly	0.40	0.40
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	UF	42,380	127,140	**169,520**	Monthly	0.46	0.46
96.828.120-8	Hidrogística S.A.	Chile	Buildings	UF	64,988	194,965	**259,953**	Monthly	0.18	0.18
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	UF	59,275	177,823	**237,098**	Monthly	0.53	0.53
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	8,754	26,263	**35,017**	Monthly	0.12	0.12
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	UF	86,510	259,528	**346,038**	Monthly	0.51	0.51
76.190.084-6	Biogenera S.A.	Chile	Transport equipment	UF	2,500	7,501	**10,001**	Monthly	0.34	0.34
77.274.820-5	Inversiones Aguas Metropolitanas S.A.	Chile	Transport equipment	UF	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		More than 5 years	Total	Amortization method	Interest rate	Nominal rate
					More than 1 year to 3 years	More than 3 years to 5 years					
					Th CLP	Th CLP	Th CLP			(%)	
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	UF	384,125	97,250	194,504	675,879	Monthly	0.26	0.26
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	UF	1,044,191	30,003	-	1,074,194	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	UF	43,140	-	-	43,140	Monthly	0.24	0.24
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	UF	49,570	-	-	49,570	Monthly	0.45	0.45
89.221.000-4	Aguas Manquehue S.A.	Chile	Buildings	UF	43,140	-	-	43,140	Monthly	0.24	0.24
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	UF	11,701	-	-	11,701	Monthly	0.40	0.40
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	UF	165,815	-	-	165,815	Monthly	0.46	0.46
96.828.120-8	Hidrogística S.A.	Chile	Buildings	UF	554,593	54,524	-	609,117	Monthly	0.18	0.18
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	UF	177,467	6,648	-	184,115	Monthly	0.53	0.53
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	33,176	-	-	33,176	Monthly	0.12	0.12
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	UF	410,045	-	-	410,045	Monthly	0.51	0.51
76.190.084-6	Biogenera S.A.	Chile	Transport equipment	UF	10,034	-	-	10,034	Monthly	0.34	0.34
77.274.820-5	Inversiones Aguas Metropolitanas S.A.	Chile	Transport equipment	UF	11,821	-	-	11,821	Monthly	0.55	0.55
Total					**2,938,818**	**188,425**	**194,504**	**3,321,747**			

14.3 Disclosures on operating leases as lessee

This item comprises leases for transportation services and properties for the periods ended September 30, 2026, and 2025.

Future minimum payments under non-cancelable leases, lessees	09-30-2026 Th CLP		09-30-2025 Th CLP	
	Renting	Real estate	Renting	Real estate
Future minimum payments under non-cancelable leases, up to one year, lessees	2,611,140	1,229,861	1,862,574	679,747
Future minimum payments under non-cancelable leases, more than one year and less than five years, lessees	694,270	654,312	2,442,431	1,337,542
Total minimum future lease payments under non-cancellable leases, lessees	**3,305,410**	**1,884,173**	**4,305,005**	**2,017,289**
Minimum lease payments under operating leases	4,981,379	621,353	4,629,891	540,467
Total lease and sublease payments recognized in the statement of income	**4,981,379**	**621,353**	**4,629,891**	**540,467**

The Consolidated Income Statements for the periods ended September 30, 2026, and 2025 include expenses of Th CLP 5,602,732 and Th CLP 5,170,358, respectively, relating to payments for short-term leases exempt from the application of IFRS 16 (see Note 2.2, 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 acts as lessor under these agreements, which relate mainly to portions of operating facilities and are mostly with telecommunications companies. They renew automatically for periods of 1 to 5 years. The Group may give 30, 60, 90 or 180 days' notice of termination, depending on the contract.

Future minimum receipts under non-cancelable leases, up to one year, lessors	09-30-2026 Th CLP	09-30-2025 Th CLP
Future minimum receipts under non-cancelable leases, up to one year, lessors	552,291	495,883
Total	**552,291**	**495,883**

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.

STATEMENTS OF FINANCIAL POSITION	09-30-2026		12-31-2025	
	Deferred tax asset	Deferred tax liability	Deferred tax asset	Deferred tax liability
	Th CLP	Th CLP	Th CLP	Th CLP
Gross deferred taxes	116,372,883	278,000,909	129,355,410	278,271,990
Offset	(114,268,816)	(114,268,816)	(127,312,564)	(127,312,564)
Net deferred tax position	**2,104,067**	**163,732,093**	**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	09-30-2026	12-31-2025
	Th CLP	Th CLP
Change in inflation indexation and depreciation of assets	90,006,409	104,027,885
Provision for uncollectible accounts	9,780,293	8,507,473
Severance indemnities	7,502,838	6,247,478
Deferred income	1,985,898	1,246,716
Lease liability	1,466,485	911,246
Vacation provision	1,582,043	1,985,898
Amortization	1,184,665	1,600,326
Water rights (amortization)	930,825	1,611,794
Tranque La Dehesa transaction	611,293	871,855
Other provisions	267,031	431,311
Impairment losses due to change in accounting criteria	379,335	557,292
Litigation	336,456	620,579
Others	339,312	379,335
Tax losses	-	356,222
Deferred tax assets	**116,372,883**	**129,355,410**

Disclosure of deferred tax liabilities

Deferred tax liabilities	09-30-2026 Th CLP	12-31-2025 Th CLP
Revaluation of land due to change in accounting criteria	105,984,659	106,000,936
Revaluation of intangible assets	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	1,455,862	1,585,544
Right-of-use assets	1,294,381	1,419,502
Investment expense in related companies	387,430	387,431
Others	3,882	3,882
Deferred tax liabilities	**278,000,909**	**278,271,990**

Movements in deferred tax assets

Movements in deferred tax assets	09-30-2026 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 indexation and depreciation of assets	(14,021,476)	(23,765,641)
Increases (decreases) due to provision for uncollectible accounts	1,272,820	(1,883,762)
Increases (decreases) due to provision for deferred tax assets	(233,871)	1,495,072
Changes in deferred tax assets	**(12,982,527)**	**(24,154,331)**
Total changes in deferred tax assets	**116,372,883**	**129,355,410**

Movements in deferred tax liabilities

Movements in deferred tax liabilities	09-30-2026 Th CLP	12-31-2025 Th CLP
Deferred tax liabilities, opening balance	**278,271,990**	**282,410,207**
Increases (decreases) in deferred tax liabilities	-	512,353
Increases (decreases) in liabilities from third-party revaluation	(16,277)	-
Increases (decreases) in liabilities due to revaluation of water rights	(254,804)	(4,650,570)
Changes in deferred tax liabilities	**(271,081)**	**(4,138,217)**
Total changes in deferred tax liabilities	**278,000,909**	**278,271,990**

Income tax expense

Current and deferred Income tax benefit (expense)	09-30-2026 Th CLP	09-30-2025 Th CLP	07-01-2026 09-30-2026 Th CLP	07-01-2025 09-30-2025 Th CLP
Current tax expense	(17,353,180)	(13,396,490)	(2,698,354)	1,840,353
Adjustment of income tax expense for prior period	(27,284)	163,933	-	(246)
Current income tax expense	**(17,380,464)**	**(13,232,557)**	**(2,698,354)**	**1,840,107**
Deferred tax income (expense) relating to the origination and reversal of temporary differences	(12,727,724)	(10,357,319)	(5,458,297)	(7,545,236)
Single tax expense (non-deductible expenses)	(33,989)	(19,494)	(10,749)	13,401
Income (expense) from other taxes	**(12,761,713)**	**(10,376,813)**	**(5,469,046)**	**(7,531,835)**
Income tax expense	**(30,142,177)**	**(23,609,370)**	**(8,167,400)**	**(5,691,728)**

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 September 30, 2026, and 2025:

Reconciliation between income tax expense and the effective tax rate	09-30-2026 Th CLP	09-30-2025 Th CLP	07-01-2026 09-30-2026 Th CLP	07-01-2025 09-30-2025 Th CLP
Income tax expense using the statutory tax rate	**(36,557,391)**	**(32,217,268)**	**(9,692,615)**	**(6,922,070)**
Permanent difference due to inflation indexation of tax equity	6,908,427	7,061,830	1,649,704	1,752,277
Permanent difference due to non-deductible expenses	(29,881)	(18,656)	(9,866)	13,403
Permanent difference due to income tax from prior periods	(27,284)	163,933	-	(246)
Other permanent differences	(436,048)	1,400,791	(114,623)	(535,092)
Adjustments to income tax expense using the statutory tax rate	**6,415,214**	**8,607,898**	**1,525,215**	**1,230,342**
Income tax expense using the effective tax rate	**(30,142,177)**	**(23,609,370)**	**(8,167,400)**	**(5,691,728)**

Reconciliation of the statutory tax rate with the effective tax rate

	09-30-2026	09-30-2025
Statutory tax rate	27.00%	27.00%
Permanent difference due to inflation indexation of tax equity	(5.17%)	(5.92%)
Permanent difference due to non-deductible expenses	0.02%	0.02%
Permanent difference due to income tax from prior periods	0.02%	(0.14%)
Other permanent differences	0.33%	(1.17%)
Effective tax rate	**22.21%**	**19.78%**

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 company, 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 September 30, 2026, and December 31, 2025:

Classes of financial instruments	Currency	Note	09-30-2026	12-31-2025
			Th CLP	Th CLP
Current financial assets				
Advances on bonds	CLP	10	7,466,154	-
Derivatives	CLP	9	2,613,661	1,413,579
Other financial assets, current			**10,079,815**	**1,413,579**
Trade and other receivables	CLP	5	128,360,661	142,872,733
Trade and other receivables	USD	5	2,065,417	1,913,478
Total trade and other receivables, current			**130,426,078**	**144,786,211**
Receivables from related parties	CLP	6	81,625	70,561
Information on related parties, current			**81,625**	**70,561**
Total financial assets, current			**140,587,518**	**146,270,351**
Non-current financial assets				
Rights receivable	CLP	5	6,644,075	3,133,871
Derivative	UF	11	2,201,858	5,798,177
Other financial assets	CLP	10	7,895,863	7,895,863
Total financial assets, non-current			**16,741,796**	**16,827,911**
Total financial assets			**157,329,314**	**163,098,262**
Current financial liabilities				
Bank loans	CLP	16.4	30,915,587	30,682,687
Bonds	UF	16.4	11,945,939	9,865,636
Bonds	AUD	16.4	256,271	-
Bonds	JPY	16.4	146,816	1,126,390
Bonds	CHF	16.4	542,561	195,962
Reimbursable Financial Contributions	UF	16.4	21,984,108	23,293,536
Derivative	UF	16.4	2,145,817	522,972
Other financial liabilities, current			**67,937,099**	**65,687,183**
Lease liability	CLP	14	2,805,506	2,624,187
Lease liabilities, current		**0**	**2,805,506**	**2,624,187**
Trade and other payables	CLP	17	160,251,393	176,983,442
Trade and other payables	EUR	17	312,539	112,547
Trade and other payables	USD	17	745,915	796,661
Trade and other payables, current			**161,309,847**	**177,892,650**
Payables to related parties	CLP	6	3,212,247	2,350,326
Payables to related parties	EUR	6	138,511	416,977
Information on related parties, current			**3,350,758**	**2,767,303**
Total financial liabilities, current			**235,403,210**	**248,971,323**
Non-current financial liabilities				
Bank loans	CLP	16.4	29,869,866	59,779,306
Bonds	UF	16.4	1,035,836,781	999,343,494
Bonds	AUD	16.4	13,307,262	11,576,947
Bonds	JPY	16.4	30,359,123	28,332,253
Bonds	CHF	16.4	116,004,486	117,822,902
Reimbursable Financial Contributions	CLP	16.4	127,193,464	133,212,735
Derivative	UF	16.4	15,797,922	17,656,873
Other financial liabilities, non-current			**1,368,368,904**	**1,367,724,510**
Lease liability	CLP	14	2,639,364	3,321,747
Lease liabilities, non-current			**2,639,364**	**3,321,747**
Trade and other payables	CLP	17	1,280,189	1,268,905
Other payables, non-current			**1,280,189**	**1,268,905**
Total financial liabilities, non-current			**1,372,288,457**	**1,372,315,162**
Total financial liabilities			**1,607,691,667**	**1,621,286,485**

16.4 Disclosure of financial liabilities

Other financial liabilities

Other financial liabilities include bank loans, bonds and Reimbursable Financial Contributions (AFR in its Spanish acronym), which are measured at amortized cost and described below:

Reimbursable Financial Contributions (AFR in its Spanish acronym)

Under Article 42-A of Supreme Decree No. 453 of 1989 of the Ministry of Economy (MINECON), "Reimbursable Financial Contributions for extension and capacity constitute a financing alternative available to the provider (the company providing sanitation services) for carrying out sanitation extension and capacity works that it is required by law to undertake at its own expense."

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 endorsable promissory notes with maturities of 10 or 15 years, through reimbursement in sanitation services.

The detail of Reimbursable Financial Contributions as of September 30, 2026, and December 31, 2025, is as follows:

Reimbursable Financial Contributions (AFR), current portion

Instrument Registration or Identification No.	Indexation currency	Residual UF	Carrying amount		Contractual real interest rate	Effective rate	Placement in Chile or Abroad	Issuing Company	Debtor company tax ID	Amortization method	Guaranteed (Yes/No)
		09-30-2026	09-30-2026	12-31-2025							
			Th CLP	Th CLP							
AFR	UF	411,735	17,183,991	16,379,383	3.18%	3.09%	Chile	Aguas Andinas S.A.	61.808.000-5	At maturity	No
AFR	UF	75,785	3,163,215	2,926,700	3.10%	3.02%	Chile	Aguas Cordillera S.A.	96.809.310-k	At maturity	No
AFR	UF	39,175	1,636,902	3,987,453	2.61%	2.53%	Chile	Aguas Manquehue S.A.	89.221.000-4	At maturity	No
		526,695	**21,984,108**	**23,293,536**							

Reimbursable Financial Contributions (AFR), non-current portion

Instrument Registration or Identification No.	Indexation currency	Residual UF	Carrying amount		Maturity date	Contractual real interest rate	Effective rate	Issuing Company	Debtor company tax ID	Amortization method	Guaranteed (Yes/No)
		09-30-2026	09-30-2026	12-31-2025							
			Th CLP	Th CLP							
AFR	UF	2,434,397	100,612,097	106,646,081	09-08-2041	2.41%	2.35%	Aguas Andinas S.A.	61.808.000-5	At maturity	No
AFR	UF	423,901	17,517,070	17,699,124	07-15-2041	2.56%	2.49%	Aguas Cordillera S.A.	96.809.310-k	At maturity	No
AFR	UF	218,990	9,064,297	8,867,530	09-07-2041	2.49%	2.43%	Aguas Manquehue S.A.	89.221.000-4	At maturity	No
		3,077,288	**127,193,464**	**133,212,735**							

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

Current bank loan balances, current period

Current bank loans – Carrying amounts

Debtor company tax ID	Debtor company name	Debtor company country	Creditor company name	Currency or inflation-indexed unit	Maturities			Amortization method	Effective rate	Nominal rate
					Up to 90 days Th CLP	More than 90 days to 1 year Th CLP	Total Th CLP		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itau 2	CLP	-	30,278,667	30,278,667	Semiannual	8.88%	8.80%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI 4	CLP	636,920	-	636,920	Semiannual	5.98%	5.72%
Total					**636,920**	**30,278,667**	**30,915,587**			

Current bank loans – Nominal amounts

Debtor company tax ID	Debtor company name	Debtor company country	Creditor company name	Currency or inflation-indexed unit	Maturities			Amortization method	Effective rate	Nominal rate
					Up to 90 days Th CLP	More than 90 days to 1 year Th CLP	Total Th CLP		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itau 2	CLP	-	30,322,667	30,322,667	Semiannual	8.88%	8.80%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI 4	CLP	715,000	-	715,000	Semiannual	5.98%	5.72%
Total					**715,000**	**30,322,667**	**31,037,667**			

Current bank loan balances, prior period

Current bank loans – Carrying amounts

Debtor company tax ID	Debtor company name	Debtor company country	Creditor company name	Currency or inflation-indexed unit	Maturities			Amortization method	Effective rate	Nominal rate
					Up to 90 days Th CLP	More than 90 days 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 company name	Currency or inflation-indexed unit	Maturities			Amortization method	Effective rate	Nominal rate
					Up to 90 days Th CLP	More than 90 days 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 company name	Currency or inflation-indexed unit	Maturities			Amortization method	Effective rate	Nominal rate
					More than 1 year to 3 years	More than 3 years to 5 years	Total			
					Th CLP	Th CLP	Th CLP		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI 4	CLP	29,869,866	-	29,869,866	Semiannual	5.98%	5.72%
Total					**29,869,866**	**-**	**29,869,866**			

Non-current bank loans – nominal amounts										
Debtor company tax ID	Debtor company name	Debtor company country	Creditor company name	Currency or inflation-indexed unit	Maturities			Amortization method	Effective rate	Nominal rate
					More than 1 year to 3 years	More than 3 years to 5 years	Total			
					Th CLP	Th CLP	Th CLP		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI 4	CLP	30,000,000	-	30,000,000	Semiannual	5.98%	5.72%
Total					**30,000,000**	**-**	**30,000,000**			

Non-current bank loan balances, prior period

Non-current bank loans – carrying amounts										
Debtor company tax ID	Debtor company name	Debtor company country	Creditor company name	Currency or inflation-indexed unit	Maturities			Amortization method	Effective rate	Nominal rate
					More than 1 year to 3 years	More than 3 years to 5 years	Total			
					Th CLP	Th CLP	Th CLP		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itau	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%
Total					**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 company name	Currency or inflation-indexed unit	Maturities			Amortization method	Effective rate	Nominal rate
					More than 1 year to 3 years	More than 3 years to 5 years	Total			
					Th CLP	Th CLP	Th CLP		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itau	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%
Total					**30,000,000**	**30,000,000**	**60,000,000**			

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.

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

Total 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 method	Effective rate	Nominal rate
							Up to 90 days Th CLP	More than 90 days to 1 year Th CLP	Total Th CLP		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	UF	1,511,181	-	1,511,181	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-2033	UF	1,189,332	-	1,189,332	At maturity	3.84%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	915,399	-	915,399	At maturity	3.97%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-2035	UF	1,814,245	-	1,814,245	Semiannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	UF	1,540,287	-	1,540,287	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-2037	UF	1,424,603	-	1,424,603	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	1,085,515	-	1,085,515	Semiannual	3.22%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	UF	-	272,113	272,113	At maturity	3.10%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	-	496,011	496,011	Semiannual	3.29%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	73,010	73,010	Semiannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	291,060	291,060	Semiannual	2.19%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	1203	BAGUA-AH	01-15-2046	UF	-	1,333,183	1,333,183	Semiannual	3.26%	3.40%
61.808.000-5	Aguas Andinas S.A.	Chile	-	SERIE AUD	12-14-2037	AUD	256,271	-	256,271	Semiannual	7.05%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	SERIE JPY	12-14-2037	JPY	146,816	-	146,816	Semiannual	2.36%	2.16%
61.808.000-5	Aguas Andinas S.A.	Chile	-	SERIE CHF	05-30-2029	CHF	542,561	-	542,561	At maturity	2.32%	2.10%
Total							**10,426,210**	**2,465,377**	**12,891,587**			

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 method	Effective rate	Nominal rate
							Up to 90 days Th CLP	More than 90 days to 1 year Th CLP	Total Th CLP		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	47,939	UF	1,493,332	-	1,493,332	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	48,853	UF	1,177,336	-	1,177,336	At maturity	3.84%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	48,366	UF	894,406	-	894,406	At maturity	3.97%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	49,400	UF	1,823,757	-	1,823,757	Semiannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	49,766	UF	1,545,639	-	1,545,639	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	50,131	UF	1,424,603	-	1,424,603	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	50,192	UF	1,030,311	-	1,030,311	Semiannual	3.22%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	50,437	UF	-	326,027	326,027	At maturity	3.10%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	51,150	UF	-	550,360	550,360	Semiannual	3.29%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	52,305	UF	-	101,479	101,479	Semiannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	52,671	UF	-	90,676	90,676	Semiannual	2.19%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	1,203	BAGUA-AH	53,342	UF	-	1,168,951	1,168,951	Semiannual	3.26%	3.40%
61.808.000-5	Aguas Andinas S.A.	Chile	-	SERIE AUD	50,388	AUD	276,812	-	276,812	Semiannual	7.05%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	SERIE JPY	50,388	JPY	199,584	-	199,584	Semiannual	2.36%	2.16%
61.808.000-5	Aguas Andinas S.A.	Chile	-	SERIE CHF	47,268	CHF	818,871	-	818,871	At maturity	2.32%	2.10%
Total							10,684,651	2,237,493	12,922,144			

Total current bonds, prior period

Debtor company tax ID	Debtor company name	Debtor company country	Registration number	Series	Maturity date	Currency or inflation-indexed unit	Maturities			Amortization method	Effective rate	Nominal rate
							Up to 90 days Th CLP	More than 90 days to 1 year Th CLP	Total Th CLP		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	UF	-	740,341	740,341	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-2033	UF	-	581,606	581,606	At maturity	3.84%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	237,355	237,355	At maturity	3.96%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-2035	UF	-	872,844	872,844	Semiannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	UF	-	742,447	742,447	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-2037	UF	-	689,240	689,240	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	304,442	304,442	Semiannual	3.22%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	UF	734,765	-	734,765	At maturity	3.10%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	1,108,835	-	1,108,835	Semiannual	3.29%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	622,062	-	622,062	Semiannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	781,665	-	781,665	Semiannual	2.18%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	1203	BAGUA-AH	01-15-2046	UF	2,635,217	-	2,635,217	Semiannual	3.25%	3.40%
61.808.000-5	Aguas Andinas S.A.	Chile	0	SERIE AUD	12-14-2037	JPY	-	21,148	21,148	Semiannual	2.34%	2.16%
61.808.000-5	Aguas Andinas S.A.	Chile	0	SERIE CHF	05-30-2029	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 method	Effective rate	Nominal rate
							Up to 90 days Th CLP	More than 90 days to 1 year Th CLP	Total Th CLP		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	UF	-	722,493	722,493	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-2033	UF	-	569,610	569,610	At maturity	3.84%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	216,362	216,362	At maturity	3.96%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-2035	UF	-	882,356	882,356	Semiannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	UF	-	747,799	747,799	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-2037	UF	-	689,240	689,240	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	249,239	249,239	Semiannual	3.22%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	UF	788,679	-	788,679	At maturity	3.10%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	1,163,183	-	1,163,183	Semiannual	3.29%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	650,531	-	650,531	Semiannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	581,281	-	581,281	Semiannual	2.18%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	1203	BAGUA-AH	01-15-2046	UF	2,470,574	-	2,470,574	Semiannual	3.25%	3.40%
61.808.000-5	Aguas Andinas S.A.	Chile	-	SERIE AUD	12-14-2037	AUD	-	41,688	41,688	Semiannual	7.06%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	SERIE JPY	12-14-2037	JPY	-	31,320	31,320	Semiannual	2.34%	2.16%
61.808.000-5	Aguas Andinas S.A.	Chile	-	SERIE CHF	05-30-2029	CHF	-	1,413,779	1,413,779	At maturity	2.31%	2.10%
Total							**5,654,248**	**5,563,886**	**11,218,134**			

Total 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				Amortization method	Effective rate	Nominal rate
							More than 1 year to 3 years	More than 3 years to 5 years	More than 5 years	Total			
							Th CLP	Th CLP	Th CLP	Th CLP		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	UF	-	71,914,055	-	71,914,055	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-2033	UF	-	-	61,658,779	61,658,779	At maturity	3.84%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	-	67,844,093	67,844,093	At maturity	3.97%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-2035	UF	-	-	94,359,428	94,359,428	Semiannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	UF	-	-	82,068,458	82,068,458	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-2037	UF	-	-	82,114,400	82,114,400	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	-	94,969,795	94,969,795	Semiannual	3.22%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	UF	-	-	65,129,916	65,129,916	At maturity	3.10%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	-	-	81,444,099	81,444,099	Semiannual	3.29%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	-	81,673,128	81,673,128	Semiannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	-	85,420,740	85,420,740	Semiannual	2.19%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	1203	BAGUA-AH	01-15-2046	UF	-	-	167,239,890	167,239,890	Semiannual	3.26%	3.40%
61.808.000-5	Aguas Andinas S.A.	Chile	0	SERIE AUD	12-14-2037	AUD	-	-	13,307,262	13,307,262	Semiannual	7.05%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	0	SERIE JPY	12-14-2037	JPY	-	-	30,359,123	30,359,123	Semiannual	2.36%	2.16%
61.808.000-5	Aguas Andinas S.A.	Chile	0	SERIE CHF	05-30-2029	CHF	116,004,486	-	-	116,004,486	At maturity	2.32%	2.10%
							116,004,486	**71,914,055**	**1,007,589,111**	**1,195,507,652**			

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				Amortization method	Effective rate	Nominal rate
							More than 1 year to 3 years	More than 3 years to 5 years	More than 5 years	Total			
							Th CLP	Th CLP	Th CLP	Th CLP		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	UF	-	71,850,100	-	71,850,100	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-2033	UF	-	-	61,585,800	61,585,800	At maturity	3.84%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	-	67,744,380	67,744,380	At maturity	3.97%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-2035	UF	-	-	94,431,560	94,431,560	Semiannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	UF	-	-	82,114,400	82,114,400	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-2037	UF	-	-	82,114,400	82,114,400	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	-	94,431,560	94,431,560	Semiannual	3.22%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	UF	-	-	65,691,520	65,691,520	At maturity	3.10%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	-	-	82,114,400	82,114,400	Semiannual	3.29%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	-	82,114,400	82,114,400	Semiannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	-	82,114,400	82,114,400	Semiannual	2.19%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	1203	BAGUA-AH	01-15-2046	UF	-	-	164,228,800	164,228,800	Semiannual	3.26%	3.40%
61.808.000-5	Aguas Andinas S.A.	Chile	0	SERIE AUD	12-14-2037	AUD	-	-	13,517,800	13,517,800	Semiannual	7.05%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	0	SERIE JPY	12-14-2037	JPY	-	-	30,900,000	30,900,000	Semiannual	2.36%	2.16%
61.808.000-5	Aguas Andinas S.A.	Chile	0	SERIE CHF	05-30-2029	CHF	116,465,000	-	-	116,465,000	At maturity	2.32%	2.10%
Total							**116,465,000**	**71,850,100**	**1,003,103,420**	**1,191,418,520**			

Total 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			Amortization method	Effective rate	Nominal rate
							More than 3 years to 5 years	More than 5 years	Total			
							Th CLP	Th CLP	Th CLP		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	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	10-01-2033	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	06-01-2032	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	04-01-2035	UF	-	91,295,042	91,295,042	Semiannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	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	04-01-2037	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	06-01-2037	UF	-	91,953,946	91,953,946	Semiannual	3.22%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	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	01-15-2040	UF	-	78,744,857	78,744,857	Semiannual	3.29%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	78,993,297	78,993,297	Semiannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	82,912,548	82,912,548	Semiannual	2.18%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	1203	BAGUA-AH	01-15-2046	UF	-	162,045,291	162,045,291	Semiannual	3.25%	3.40%
61.808.000-5	Aguas Andinas S.A.	Chile	0	SERIE AUD	12-14-2037	AUD	-	11,931,457	11,931,457	Semiannual	7.06%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	0	SERIE JPY	12-14-2037	JPY	-	28,419,546	28,419,546	Semiannual	2.34%	2.16%
61.808.000-5	Aguas Andinas S.A.	Chile	0	SERIE CHF	05-30-2029	CHF	114,013,252	-	114,013,252	At maturity	2.31%	2.10%
							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			Amortization method	Effective rate	Nominal rate
							More than 3 years to 5 years	More than 5 years	Total			
							Th CLP	Th CLP	Th CLP		(%)	(%)
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	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	10-01-2033	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	06-01-2032	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	04-01-2035	UF	-	91,374,308	91,374,308	Semiannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	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	04-01-2037	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	06-01-2037	UF	-	91,374,308	91,374,308	Semiannual	3.22%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	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	01-15-2040	UF	-	79,455,920	79,455,920	Semiannual	3.29%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	79,455,920	79,455,920	Semiannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	79,455,920	79,455,920	Semiannual	2.18%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	1203	BAGUA-AH	01-15-2046	UF	-	158,911,840	158,911,840	Semiannual	3.25%	3.40%
61.808.000-5	Aguas Andinas S.A.	Chile	0	SERIE AUD	12-14-2037	AUD	-	12,157,400	12,157,400	Semiannual	7.06%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	0	SERIE JPY	12-14-2037	JPY	-	29,000,000	29,000,000	Semiannual	2.34%	2.16%
61.808.000-5	Aguas Andinas S.A.	Chile	0	SERIE CHF	05-30-2029	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

Financing cash flows for the periods ended September 30, 2026, and 2025 are summarized below:

Other financial liabilities	Balances as of 01-01-2026	Cash flows from financing activities				Changes that do not represent cash flows				Balances as of 09-30-2026
		Obtained	Principal payments	Interest payments	Financing cash flow subtotal	Inflation 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	90,461,993	-	(29,270,304)	(3,973,420)	(33,243,724)	-	-	3,471,301	95,883	60,785,453
Bonds	1,168,263,584	-	-	(27,407,518)	(27,407,518)	33,363,924	5,044,400	29,101,130	33,719	1,208,399,239
Reimbursable Financial Contributions (AFR in its Spanish acronym)	156,506,271	7,399,590	(22,658,525)	-	(15,258,935)	4,973,273	-	2,894,196	62,767	149,177,572
Derivative	18,179,845	-	-	49,647	49,647	5,306,337	(5,044,400)	-	(547,690)	17,943,739
Lease liability	5,945,934	-	(2,187,352)	(241,949)	(2,429,301)	154,997	-	241,949	1,531,291	5,444,870
Total	**1,439,357,627**	**7,399,590**	**(54,116,181)**	**(31,573,240)**	**(78,289,831)**	**43,798,531**	**-**	**35,708,576**	**1,175,970**	**1,441,750,873**

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Other financial liabilities	Balances as of 01-01-2025	Cash flows from financing activities				Changes that do not represent cash flows				Balances as of 09-30-2025
		Obtained	Principal payments	Interest payments	Financing cash flow subtotal	Inflation 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)	(6,847,392)	(79,072,283)	-	-	6,137,514	216,026	95,817,095
Bonds	981,005,523	158,433,728	(7,279,511)	(23,739,415)	127,414,802	26,861,457	12,234,800	28,157,429	(1,646,296)	1,174,027,715
Reimbursable Financial Contributions (AFR in its Spanish acronym)	166,023,646	8,403,385	(22,750,916)	-	(14,347,531)	4,450,791	-	3,026,893	223,890	159,377,689
Derivative	6,652,031	-	-	(206,578)	(206,578)	4,267,298	(12,234,800)	-	14,818,717	13,296,668
Lease liability	4,405,467	-	(2,054,227)	(283,497)	(2,337,724)	122,407	-	283,497	4,078,191	6,551,838
Total	**1,326,622,505**	**166,837,113**	**(104,309,545)**	**(31,076,882)**	**31,450,686**	**35,701,953**	**-**	**37,605,333**	**17,690,528**	**1,449,071,005**

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 September 30, 2026:

	09-30-2026	
	Amortized cost Th CLP	Fair value Th CLP
Cash equivalents		
Time deposits, Level 1	132,201,844	132,201,844
Mutual funds, Level 1	14,986,000	14,986,000
Investments measured at fair value	147,187,844	147,187,844
Other financial liabilities		
Bank loans, Level 2	60,785,453	62,269,114
Bonds, Level 1	1,208,399,239	1,182,735,826
AFR, Level 3	149,177,572	149,177,572
Financial liabilities measured at amortized cost	1,418,362,264	1,394,182,512

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 reasonable approximation of fair value because they are short-term transactions.

b) The market value of foreign currency forward derivatives is determined by applying quotes current on the valuation date for the maturity of the transaction and applying a rate.

c) The amortized cost of AFR liabilities is a reasonable approximation of fair value because these transactions have low market liquidity. The rate applied is the rate specified in the regulation governing them (Decree with Force of Law No. 70).

d) The fair value of bonds was determined using market price references, as these instruments are traded under standard market conditions 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) at a rate interpolated from swap curves for the remaining term. This term is the number of days from the month-end closing date of the Financial Statements to the payment date 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 bonds in the international markets under Regulation S of the United States Securities and Exchange Commission (SEC) pursuant to the United States Securities Act of 1933. The bonds amounted to AUD 20,000,000 (twenty million Australian dollars), maturing in 2037 with a coupon rate of 6.82% payable semiannually, and JPY 5,000,000,000 (five thousand million Japanese yen), maturing in 2037 with a coupon rate of 2.16% payable semiannually. Together, the 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 bonds in international markets under the Swiss Financial Services Act (FinSA), as amended in 2018, for a total of CHF 100,000,000 (one hundred million Swiss francs). The bonds have a term of 5 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.

To mitigate the foreign exchange risk associated with purchasing electricity as an unregulated customer, the Company maintains USD 5.65 million through net-settled derivative forward contracts to purchase U.S. dollars. These contracts are subject to hedge accounting, and their mark-to-market (MTM) valuation is therefore recognized in equity. At the end of September 2026, the total MTM was Th CLP 643,426.

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

Cross-currency swap transactions (liabilities)	Currency	Maturity date	Asset position as of 09-30-2025 Th CLP	Asset position as of 12-31-2025 Th CLP
Swap MD34182224/ MD34180252 dated 05-30-2024	CHF	05-30-2029	2,201,858	5,798,177
Various forward contracts	USD	01-28-2026	643,426	-
Totals			**2,845,284**	**5,798,177**

Cross-currency swap transactions (liabilities)	Currency	Maturity date	Liability position as of 09-30-2025 Th CLP	Liability position as of 12-31-2024 Th CLP
Swap NO. 27773559.24 dated 12-13-2022	JPY	12-14-2037	(14,480,087)	(14,746,057)
Swap No. 27773807.24 dated 12-13-2022 AUD 2,622,937	AUD	12-14-2037	(1,317,835)	(2,910,816)
Totals			**(15,797,922)**	**(17,656,873)**

Derivatives at fair value through profit or loss

As of September 30, 2026, the Group holds net-settled derivative forward contracts to purchase U.S. dollars. The hedged items are exposures denominated in U.S. dollars, primarily electricity and chemical inputs. At the end of September 2026, the total MTM was Th CLP 655,916.

Note 17. TRADE PAYABLES AND OTHER PAYABLES

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

Trade payables and other payables	Currency	09-30-2026 Th CLP	12-31-2025 Th CLP
Subcontractors	CLP	45,649,587	53,692,282
Dividends	CLP	137,197	149,979
Suppliers	CLP	36,791,348	42,725,401
Suppliers	EUR	312,539	112,547
Suppliers	USD	745,915	796,661
Accrued goods and services	CLP	59,490,759	61,997,002
Employees	CLP	3,083,114	7,864,367
Notes payable	CLP	13,419,728	6,530,320
Others	CLP	1,679,660	4,024,091
Subtotal current		**161,309,847**	**177,892,650**
Notes payable	CLP	1,070,616	1,092,345
Suppliers	CLP	85,597	106,165
Various creditors	CLP	123,976	70,395
Subtotal non-current		**1,280,189**	**1,268,905**
Total current and non-current		**162,590,036**	**179,161,555**

17.1 Trade accounts (suppliers)

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

Trade accounts not past due

Trade accounts not past due	09-30-2026			
	Goods Th CLP	Services Th CLP	Others Th CLP	Total Th CLP
Up to 30 days	7,701,582	26,320,638	1,668,832	**35,691,052**
Between 31 and 60 days	138,889	8,095	-	**146,984**
Between 61 and 90 days	58,991	-	-	**58,991**
Totals	**7,899,462**	**26,328,733**	**1,668,832**	**35,897,027**

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	09-30-2026			
	Goods Th CLP	Services Th CLP	Others Th CLP	Total Th CLP
Up to 30 days	224,593	468,762	41,418	**734,773**
Between 31 and 60 days	-	207,379	-	**207,379**
Between 61 and 90 days	-	36,752	-	**36,752**
Between 91 and 120 days	2,430	202,263	-	**204,693**
Between 121 and 365 days	-	737,639	-	**737,639**
More than 365 days	143	25,749	5,647	**31,539**
Totals	**227,166**	**1,678,544**	**47,065**	**1,952,775**

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	09-30-2026	12-31-2025
		Th CLP	Th CLP
Trade payables and other payables balances under Confirming	CLP	42,692,640	6,891
Amounts paid under Confirming	CLP	2,581,800	6,891

Note 18. OTHER PROVISIONS AND CONTINGENT LIABILITIES

A. Other provisions

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

Other provisions	09-30-2026			
	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 year, 01.01.2026	1,033,357	285,985	1,964,323	3,283,665
Changes in other provisions				
Additional provisions, other provisions				
New provisions	560,198	-	-	560,198
Total additional provisions	560,198	-	-	560,198
Acquisitions made through business combinations				
(-) Provisions used	(341,068)	-	-	(341,068)
Increases due to adjustments arising from the passage of time	4,793	-	108,339	113,132
(-) Reversed unused provisions	(11,148)	(285,985)	-	(297,133)
Total increase (decrease)	(347,423)	(285,985)	108,339	(525,069)
Other provisions, current	1,246,132	-	-	1,246,132
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)**
Increases due to adjustments arising from the passage of time	-	-		**-**
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:

The Superintendencia de Servicios Sanitarios (Superintendence of Sanitation Services, SISS) has imposed fines on Aguas Andinas S.A. and Subsidiaries, mainly for failure to comply with instructions and breaches related to the continuity and quality of the service provided by the Company. As of September 2026, the claims filed totaled 718 UTA. The fines were paid before the appeal proceedings were initiated in each case, and final rulings are 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 2,302 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 2,060 and 11, respectively. Meanwhile, 231 employees are governed by the provisions of the Labor Code.

Collective bargaining with Aguas Andinas Workers' Union No. 1 concluded in June 2026, and collective bargaining with Workers' Unions No. 2 and No. 3 concluded in July 2026. The agreements are in force for three years.

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 bargaining agreements currently in force for Análisis Ambientales S.A., Hidrogística S.A. and Ecoriles S.A. were signed in November 2024, November 2024 and April 2024, respectively. These agreements have terms of 33 months for Análisis Ambientales S.A., 36 months for Hidrogística S.A. and 30 months for Ecoriles S.A. Employees of these Subsidiaries are subject to Articles 159, 160 and 161 of the Labor Code, so no provision for severance indemnities is recorded. In addition, a 30-month collective agreement was signed in January 2026 with the "Análisis Ambientales S.A. Bargaining Group," and a 36-month collective agreement was signed in July 2025 with the "Ecoriles S.A. Bargaining Group."

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 on severance indemnities arising from changes in estimates of employee turnover rates, mortality rates, salary increases or the discount rate are recorded in other comprehensive income in accordance with revised IAS 19, directly affecting equity, and are subsequently reclassified to retained earnings. This treatment was first applied in 2013 when revised IAS 19 became effective. Through 2012, all changes in the estimates and parameters used directly affected 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 an employee's death, the employee's severance indemnity is paid to the employee's immediate family in accordance with Article 60 of the Labor Code.

If an employee leaves the Company under items 2, 4 or 5 of Article 159 or item 1(a) or item 6 of Article 160 of the Labor Code, the severance indemnity payable is the amount accrued for this purpose through July 31, 2002, at Aguas Andinas S.A. and December 31, 2002, at Aguas Cordillera S.A., adjusted quarterly for changes in the Consumer Price Index, provided that the change 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.

Movements in actuarial provisions for the period ended September 30, 2026, and the year ended December 31, 2025, are as follows:

Employee benefit provisions	09-30-2026 Th CLP	12-31-2025 Th CLP
Movements in actuarial provision		
Opening balance	26,905,173	25,854,757
Service cost	4,975,237	3,640,783
Interest cost	455,710	577,021
Actuarial (gains) or losses	-	(596,091)
Benefits paid	(1,316,832)	(2,571,297)
Subtotals	**31,019,288**	**26,905,173**
Profit sharing and bonuses	4,392,972	5,890,059
Totals	**35,412,260**	**32,795,232**

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

Employee benefit provisions	09-30-2026 Th CLP	12-31-2025 Th CLP
Employee benefit provisions, current	6,281,223	7,399,102
Employee benefit provisions, non-current	29,131,037	25,396,130
Totals	**35,412,260**	**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	2,026
Aguas Cordillera S.A.	16	253,685	2,026
Aguas Manquehue	4	163,131	2,026
Totals	118	2,930,178	

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 December 31, 2025, 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 costs Th CLP	Interest costs Th CLP
Aguas Andinas S.A.	1,339	4,689,389	552,970
Aguas Cordillera S.A.	105	584,517	43,576
Aguas Manquehue S.A.	7	27,778	12,968
Totals	1,451	5,301,684	609,514

Sensitivity of assumptions

Based on the actuarial calculation as of September 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%	(830,157)	889,939
Aguas Cordillera S.A.	5.60%	(44,064)	46,308
Aguas Manquehue S.A.	5.60%	(8,772)	9,152
Totals		**(882,993)**	**945,399**

Employee turnover rate	Base	Plus 0.5% Th CLP	Minus 0.5% Th CLP
Aguas Andinas S.A.	5.00%	(899,911)	963,897
Aguas Cordillera S.A.	6.30%	(50,609)	52,996
Aguas Manquehue S.A.	6.30%	(253)	237
Totals		**(950,773)**	**1,017,130**

Salary increase rate	Base	Plus 0.5% Th CLP	Minus 0.5% Th CLP
Aguas Andinas S.A.	1.40%	897,123	(842,589)
Aguas Cordillera S.A.	1.00%	48,226	(46,242)
Aguas Manquehue S.A.	1.00%	8,702	(8,406)
Totals		**954,051**	**(897,237)**

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 September 30, 2026, and December 31, 2025, the amounts total Th CLP 4,340,331, 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 September 30, 2026, and 2025, are as follows:

Employee expenses	09-30-2026 Th CLP	09-30-2025 Th CLP	07-01-2026 09-30-2026 Th CLP	07-01-2025 09-30-2025 Th CLP
Salaries and wages	(42,733,340)	(39,384,052)	(15,298,674)	(13,978,848)
Defined benefits	(21,652,260)	(20,092,709)	(7,226,372)	(6,586,587)
Termination indemnities	(5,367,678)	(3,367,138)	(2,433,229)	(1,313,996)
Other employee expenses	(2,363,465)	(2,753,153)	(525,715)	(702,583)
Totals	**(72,116,743)**	**(65,597,052)**	**(25,483,990)**	**(22,582,014)**

Note 20. OTHER NON-FINANCIAL LIABILITIES

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

Other non-financial liabilities	09-30-2026 Th CLP	12-31-2025 Th CLP
Value Added Tax	9,017,365	12,136,524
Monthly provisional payments	813,104	1,206,833
Other taxes	293,721	1,608,744
Real estate development agreements	3,816,918	2,393,708
Works requested by third parties	2,326,141	5,687,273
Total current	**16,267,249**	**23,033,082**
Asociación Sociedad de Canalistas del Maipo	7,355,177	7,355,177
Real estate development agreements	829,493	375,231
Total non-current	**8,184,670**	**7,730,408**

Note 21. EQUITY ATTRIBUTABLE TO OWNERS OF THE PARENT COMPANY

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

Capital as of September 30, 2026, and December 31, 2025, amounts to Th CLP 468,358,402. There are no treasury shares or preferred shares.

The Company manages its capital to ensure continuous and timely access to financial markets so that it can 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 September 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.

For the period ended December 31, 2025, the following dividend was approved and paid:

- On November 12, 2025, at a regular meeting, the members of the Company's Board of Directors present unanimously agreed to distribute Th CLP 20,688,000 to shareholders as a dividend on account of profit for the 2025 period. Accordingly, the Company's interim dividend will amount to CLP 20.688 per share and will be payable as of December 5, 2025.

- On April 17, 2025, at a regular meeting, the members of the Company's Board of Directors present unanimously agreed to distribute Th CLP 22,749,000 to shareholders as a dividend on account of profit for the 2024 period. Accordingly, the Company's interim dividend will amount to CLP 22.749 per share and will be 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 September 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 September 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 September 30, 2026, and December 31, 2025, amounted to Th CLP 248,505,723 and Th CLP 226,509,528, respectively.

Other equity interests

The amount recorded under Other Equity Interests corresponds to the inflation indexation 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. At both dates (September 30, 2026, and December 31, 2025), the balance amounted to Th CLP (37,268,415).

Other reserves

As of September 30, 2026, and December 31, 2025, Other Reserves amounted to Th CLP 276,484,964 and Th CLP 276,811,360, respectively. The balance comprises the land revaluation surplus of Th CLP 280,075,808 and Th CLP 286,396,860 as of September 30, 2026, and December 31, 2025, respectively, and the cash flow hedge reserve of Th CLP (3,590,844) and Th CLP (2,529,607) as of September 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 September 30, 2026, and December 31, 2025, and on profit for the periods ended September 30, 2026, and 2025, is as follows:

Company	Ownership %		Non-controlling interests				Profit or loss	
			EQUITY		Profit or loss		07-01-2026	07-01-2025
	09-30-2026	12-31-2025	09-30-2026	12-31-2025	09-30-2026	09-30-2025	09-30-2026	09-30-2025
	%	%	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP	Th CLP
Aguas Andinas S.A.	49.89766%	49.89766%	680,945,980	660,113,679	52,521,163	48,552,902	13,837,505	10,746,529
Aguas Cordillera S.A.	0.00997%	0.00997%	51,194	48,551	1,906	1,589	282	303
Totals			**680,997,174**	**660,162,230**	**52,523,069**	**48,554,491**	**13,837,787**	**10,746,832**

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

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

Impairment gains and reversal of impairment losses	09-30-2026 Th CLP	12-31-2025 Th CLP	07-01-2026 09-30-2026	07-01-2025 09-30-2025
Impairment gains and reversal of impairment losses (impairment losses) on financial assets determined in accordance with IFRS 9	(4,714,149)	(6,743,311)	(919,653)	(1,974,386)
Totals	**(4,714,149)**	**(6,743,311)**	**(919,653)**	**(1,974,386)**

Note 24. REVENUE

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

Classes of revenue	09-30-2026 Th CLP	09-30-2025 Th CLP	07-01-2026 09-30-2026 Th CLP	07-01-2025 09-30-2025 Th CLP
Revenue				
Drinking water	229,908,677	211,754,049	63,937,458	59,310,294
Wastewater	246,487,045	237,896,197	77,656,819	74,929,026
Non-sanitation revenue	58,008,670	50,597,569	19,755,221	16,919,692
Other sanitation revenue	19,740,211	20,609,869	6,412,381	7,238,961
Totals	**554,144,603**	**520,857,684**	**167,761,879**	**158,397,973**

Note 25. OTHER EXPENSES BY NATURE

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

Other expenses by nature	09-30-2026 Th CLP	09-30-2025 Th CLP	07-01-2026 09-30-2026 Th CLP	07-01-2025 09-30-2025 Th CLP
Network maintenance and repair	(35,603,804)	(34,829,951)	(11,777,917)	(11,812,370)
Services	(19,802,531)	(19,111,004)	(6,487,154)	(6,862,415)
Maintenance of facilities and equipment	(16,505,545)	(9,658,253)	(6,061,618)	2,317,351
Commercial services	(14,675,420)	(18,037,620)	(4,583,622)	(8,466,413)
Costs of works requested by third parties	(15,081,991)	(14,500,192)	(4,810,325)	(7,908,920)
Operating leases	(11,421,845)	(10,234,406)	(3,844,766)	(3,817,813)
Property taxes, licenses, insurance and fees	(7,881,759)	(8,959,275)	(1,856,462)	(3,579,937)
Waste and sludge removal	(7,208,530)	(6,111,831)	(2,237,270)	(2,008,539)
General expenses	(7,618,649)	(7,380,779)	(2,499,196)	(2,365,265)
Others	(1,066,980)	(91,557)	(712,876)	(436,944)
Totals	**(136,867,054)**	**(128,914,868)**	**(44,871,206)**	**(44,941,265)**

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 September 30, 2026, and 2025:

Income and expenses other than operating activities	09-30-2026 Th CLP	09-30-2025 Th CLP	07-01-2026 09-30-2026 Th CLP	07-01-2025 09-30-2025 Th CLP
Gain (loss) on sale of non-current assets not held for sale	155,123	50,673	-	44,560
Organizational restructuring program *	(1,775,691)	(3,017,179)	(764,250)	(1,395,288)
Abandoned projects and guarantee bonds **	493,701	19,978	693,997	(5,715)
Other gains (losses)	**(1,126,867)**	**(2,946,528)**	**(70,253)**	**(1,356,443)**
Interest expenses, bank loans	(3,471,301)	(6,137,513)	(1,111,338)	(1,692,944)
Interest expense, AFR	(2,894,196)	(3,026,893)	(947,681)	(998,572)
Interest expenses, bonds	(29,101,130)	(28,157,429)	(9,823,503)	(9,486,634)
Interest expenses, lease liabilities	(242,760)	(284,597)	(76,464)	(98,586)
Interest expenses, others	(5,911,808)	(5,900,441)	(2,023,988)	(1,383,907)
Amortization of loan transaction costs	(463,016)	(356,217)	(154,246)	(190,278)
Capitalization of interest	2,337,809	2,435,969	862,603	766,507
Financial costs	**(39,746,402)**	**(41,427,121)**	**(13,274,617)**	**(13,084,414)**
Interest income	10,218,325	10,036,153	3,409,474	3,538,470
Gain on redemption and extinguishment of debt	581,165	884,620	260,694	469,520
Financial income	**10,799,490**	**10,920,773**	**3,670,168**	**4,007,990**

*This corresponds to the amounts accrued under the Company's restructuring plan, which has two components: redesigning the organization to improve efficiency, resulting in the elimination of certain positions, and a voluntary retirement plan.
** This mainly corresponds to gains (losses) arising from guarantees associated with projects that have yet to be approved and/or abandoned projects.

Note 27. FOREIGN EXCHANGE DIFFERENCES

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

		09-30-2026 Th CLP	09-30-2025 Th CLP	07-01-2026 09-30-2026 Th CLP	07-01-2025 09-30-2025 Th CLP
Trade and other receivables	EUR	(2,991)	(13,128)	(1,004)	(2,205)
Trade and other receivables	USD	124,470	(64,848)	101,034	53,550
Time deposits	USD	-	(37,587)	-	-
Total change from assets		**121,479**	**(115,563)**	**100,030**	**51,345**
Trade and other payables	EUR	(73,431)	(161,515)	(60,535)	(97,262)
Trade and other payables	USD	26,780	100,265	34,162	(27,697)
Total change from liabilities		**(46,651)**	**(61,250)**	**(26,373)**	**(124,959)**
Profit (loss) from foreign exchange differences		**74,828**	**(176,813)**	**73,657**	**(73,614)**

Note 28. RESULTS FROM INFLATION-INDEXED UNITS

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

Item	09-30-2026 Th CLP	09-30-2025 Th CLP	07-01-2026 09-30-2026 Th CLP	07-01-2025 09-30-2025 Th CLP
Receivables from related parties	1,399	395	1,186	(351)
Current tax assets	435,831	774,637	394,714	79,942
Right-of-use assets	52,888	32,338	42,493	(62,061)
Trade and other receivables	163,611	125,438	27,047	98,829
Total change from assets	**653,729**	**932,808**	**465,440**	**116,359**
Other financial liabilities	(43,643,534)	(35,579,546)	(7,750,513)	(7,234,178)
Lease liabilities	(160,353)	(122,472)	(20,949)	(26,274)
Trade and other payables	(509,533)	(166,525)	(208,879)	(24,998)
Payables to related parties	169,600	(9,038)	54,823	(1,934)
Total change from liabilities	**(44,143,820)**	**(35,877,581)**	**(7,925,518)**	**(7,287,384)**
Loss from inflation-indexed unit	**(43,490,091)**	**(34,944,773)**	**(7,460,078)**	**(7,171,025)**

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	09-30-2026		09-30-2025	
	Water	Non-water	Water	Non-water
	Th CLP	Th CLP	Th CLP	Th CLP
Revenue from external customers	516,626,728	37,517,875	486,966,086	33,891,598
Intersegment revenue	1,539,417	14,413,934	1,244,945	9,709,980
Subtotal revenue from external customers and transactions with other operating segments of the same entity	**518,166,145**	**51,931,809**	**488,211,031**	**43,601,578**
Raw materials and consumables used	(51,002,741)	(14,549,245)	(55,530,209)	(11,672,827)
Employee benefit expenses	(58,081,299)	(13,764,813)	(52,996,004)	(12,345,040)
Operating expenses	(135,557,875)	(15,511,575)	(126,269,597)	(11,945,212)
Depreciation and amortization	(66,105,584)	(1,871,266)	(62,800,015)	(1,992,783)
Other gains and expenses	(875,330)	(251,536)	(2,849,513)	(97,015)
Financial income	10,823,138	205,494	10,786,721	209,515
Financial costs	(39,614,686)	(413,728)	(41,268,255)	(262,565)
Impairment gains and reversal of impairment losses, determined in accordance with IFRS 9	(4,604,730)	(109,419)	(6,710,933)	(32,378)
Results from inflation-indexed units and foreign exchange differences	(43,458,008)	42,992	(35,109,774)	(11,639)
Profit (loss) before tax	**129,689,030**	**5,708,713**	**115,463,452**	**5,451,634**
Income tax expense (benefit)	(28,836,803)	(1,301,266)	(22,418,768)	(1,189,764)
Segment profit	**100,852,227**	**4,407,447**	**93,044,684**	**4,261,870**
Segment profit attributable to owners of the parent company	**100,850,321**	**4,407,447**	**93,043,095**	**4,261,870**
Segment profit (loss) attributable to non-controlling interests	1,906	-	1,589	-

Totals on general information about assets, liabilities and equity	09-30-2026		12-31-2025	
	Water	Non-water	Water	Non-water
	Th CLP	Th CLP	Th CLP	Th CLP
CURRENT ASSETS	293,954,065	36,854,330	326,898,052	34,017,534
NON-CURRENT ASSETS	2,864,331,234	24,550,870	2,788,003,541	24,001,047
Total assets	**3,158,285,299**	**61,405,200**	**3,114,901,593**	**58,018,581**
CURRENT LIABILITIES	258,958,199	21,013,634	275,237,130	16,770,328
NON-CURRENT LIABILITIES	1,574,135,534	846,735	1,556,516,722	1,412,302
Total liabilities	**1,833,093,733**	**21,860,369**	**1,831,753,852**	**18,182,630**
Equity attributable to owners of the parent company	1,325,140,372	39,544,831	1,283,099,190	39,835,951
Non-controlling interests	51,194	-	48,551	-
Total equity	**1,325,191,566**	**39,544,831**	**1,283,147,741**	**39,835,951**
Total equity and liabilities	**3,158,285,299**	**61,405,200**	**3,114,901,593**	**58,018,581**

Statement of Cash Flows	09-30-2026		09-30-2025	
	Water	Non-water	Water	Non-water
	Th CLP	Th CLP	Th CLP	Th CLP
Cash flows from (used in) operating activities	292,319,823	1,580,026	270,014,093	3,054,084
Cash flows from (used in) investing activities	(171,466,435)	(719,303)	(128,785,614)	(432,267)
Cash flows from (used in) financing activities	(141,346,401)	(2,687,153)	(55,898,229)	(2,823,973)

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 is derived mainly from regulated services, including drinking water production and distribution, wastewater collection, treatment and disposal, and other regulated services (which include revenue from charges for service disconnection and reconnection, monitoring of industrial liquid waste discharges 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 September 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 for Aguas Andinas S.A. by Decree No. 47 dated May 15, 2025, 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, 2024, 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 September 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 the current year onward. Additionally, given that the deodorization project at La Farfana was completed at the end of 2025, the 0.3% increase associated with this project became effective on January 27, 2026.

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	**09-30-2026 Th CLP**	**09-30-2025 Th CLP**
Segment revenue	570,097,954	531,812,609
Elimination of intersegment revenue	(15,953,351)	(10,954,925)
Revenue	**554,144,603**	**520,857,684**

Reconciliation of profit	**09-30-2026 Th CLP**	**09-30-2025 Th CLP**
Consolidation of total segment profit (loss)	105,257,768	97,304,965
Elimination of accounts between corporate headquarters and the segments	(1,675,854)	(1,597,127)
Consolidation of elimination of profit (loss) between segments	1,906	1,589
Consolidated profit (loss)	**103,583,820**	**95,709,427**

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	**09-30-2026 Th CLP**	**12-31-2025 Th CLP**
Reconciliation of assets		
Consolidation of total segment assets	3,219,690,499	3,172,920,174
Elimination of accounts between corporate headquarters and the segments	273,435,546	272,890,590
Elimination of intersegment accounts	(15,959,926)	(11,979,687)
Total assets	**3,477,166,119**	**3,433,831,077**
Reconciliation of liabilities		
Consolidation of total segment liabilities	1,854,954,102	1,849,936,482
Elimination of accounts between corporate headquarters and the segments	1,094,095	1,301,177
Elimination of intersegment accounts	(15,959,926)	(11,979,687)
Total liabilities	**1,840,088,271**	**1,839,257,972**
Reconciliation of equity		
Consolidation of total segment equity	1,364,685,203	1,322,935,141
Elimination of accounts between corporate headquarters and the segments	(408,604,529)	(388,524,266)
Equity attributable to owners of the parent company	**956,080,674**	**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	09-30-2026 Th CLP	09-30-2025 Th CLP
Consolidation of segment operating cash flows	293,899,849	273,068,177
Elimination of accounts between corporate headquarters and the segments	5,552,178	(1,679,655)
Elimination of intersegment accounts	(6,722,675)	(2,299,496)
Total operating cash flows	**292,729,352**	**269,089,026**

Reconciliation of segment investing cash flows	09-30-2026 Th CLP	09-30-2025 Th CLP
Consolidation of segment investing cash flows	(172,185,738)	(129,217,881)
Elimination of accounts between corporate headquarters and the segments	5,022,001	360,000
Total investing cash flows	**(167,163,737)**	**(128,857,881)**

Reconciliation of segment financing cash flows	09-30-2026 Th CLP	09-30-2025 Th CLP
Consolidation of segment financing cash flows	(144,033,554)	(58,722,202)
Elimination of accounts between corporate headquarters and the segments	(5,014,260)	1,779,955
Elimination of intersegment accounts	1,700,675	1,939,496
Total financing cash flows	**(147,347,139)**	**(55,002,751)**

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 de Providencia
- I. Dirección Nacional de Gendarmería de Chile
- Embotelladoras Chilenas Unidas S.A.
- Centro de Detención Preventiva Santiago 1
- Plaza Oeste SpA.
- 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:

- Outsourced industrial waste treatment plant operations and treatment of excess organic load (subsidiary Ecoriles S.A.).
- Physical, chemical and biological analysis of water, air and solids (subsidiary Análisis Ambientales S.A.).
- Comprehensive engineering services and the sale of pipes, valves, fire hydrants and other related products (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 company and the weighted average number of ordinary shares outstanding during the period.

Earnings per share		09-30-2026	09-30-2025	07-01-2026 09-30-2026	07-01-2025 09-30-2025
Profit attributable to holders of equity instruments of the parent company	Th CLP	51,060,751	47,154,936	13,460,341	10,376,332
Earnings available to ordinary shareholders, basic	Th CLP	51,060,751	47,154,936	13,460,341	10,376,332
Weighted average number of shares, basic		1,000,000,000	1,000,000,000	1,000,000,000	1,000,000,000
Earnings per share	**CLP**	**51.061**	**47.155**	**13.460**	**10.376**

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 following is summarized information from the Statement of Financial Position and the Statement of Comprehensive Income of each Subsidiary included in the Interim Consolidated Financial Statements:

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

09-30-2026 Subsidiaries	CURRENT ASSETS Th CLP	NON-CURRENT ASSETS Th CLP	CURRENT LIABILITIES Th CLP	NON-CURRENT LIABILITIES Th CLP	EQUITY Th CLP
Aguas Andinas S.A.	295,247,871	2,766,960,097	226,659,796	1,470,862,969	1,364,685,203
Aguas Cordillera S.A.	16,666,061	617,250,156	38,922,704	81,515,412	513,478,101
Aguas Manquehue S.A.	4,729,244	143,510,586	16,064,809	21,757,153	110,417,868
EcoRiles S.A.	12,728,306	1,426,462	4,585,292	51,855	9,517,621
Hidrogística S.A.	10,849,299	5,683,292	8,550,006	480,001	7,502,584
Análisis Ambientales S.A.	11,431,775	7,236,787	3,529,370	312,665	14,826,527
Aguas del Maipo S.A.	2,814,831	10,204,329	5,318,847	2,214	7,698,099

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

09-30-2026 Subsidiaries	Profit for the period Th CLP	Revenue Th CLP	Operating expenses Th CLP	Other (expenses) income, net Th CLP
Aguas Andinas S.A.	105,257,768	459,818,967	(277,238,244)	(77,322,955)
Aguas Cordillera S.A.	19,119,449	63,881,656	(43,114,829)	(1,647,378)
Aguas Manquehue S.A.	2,983,489	17,011,245	(12,957,108)	(1,070,648)
EcoRiles S.A.	2,341,392	20,816,677	(17,798,647)	(676,638)
Hidrogística S.A.	765,077	15,656,832	(14,516,302)	(375,453)
Análisis Ambientales S.A.	1,572,237	14,163,031	(12,182,146)	(408,648)
Aguas del Maipo S.A.	(271,261)	2,351,130	(2,255,667)	(366,724)

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

12-31-2025 Subsidiaries	CURRENT ASSETS Th CLP	NON-CURRENT ASSETS Th CLP	CURRENT LIABILITIES Th CLP	NON-CURRENT LIABILITIES Th CLP	EQUITY 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.	7,198,824	142,873,546	21,788,836	22,161,832	106,121,702
EcoRiles S.A.	12,737,946	1,638,473	5,095,003	165,814	9,115,601
Hidrogística S.A.	7,988,581	4,544,165	3,559,023	793,232	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.	2,319,055	10,608,806	4,955,777	10,033	7,962,051

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

09-30-2025 Subsidiaries	Profit for the period Th CLP	Revenue Th CLP	Operating expenses Th CLP	Other expenses (-) / Net income (+) Th CLP
Aguas Andinas S.A.	97,304,965	433,490,955	(263,542,666)	(72,643,324)
Aguas Cordillera S.A.	15,935,139	58,519,291	(41,095,204)	(1,488,948)
Aguas Manquehue S.A.	2,400,980	15,847,725	(12,638,099)	(808,646)
EcoRiles S.A.	1,937,902	18,291,048	(15,713,037)	(640,109)
Hidrogística S.A.	802,846	10,469,088	(9,505,383)	(160,859)
Análisis Ambientales S.A.	1,474,595	13,413,542	(11,540,355)	(398,592)
Aguas del Maipo S.A.	46,527	2,146,361	(1,915,547)	(184,287)

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	Chilean pesos (CLP)	Chilean pesos (CLP)	Chilean pesos (CLP)
Percentage 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 as of September 30, 2026			
Contribution margin	84.64%	10.46%	3.20%
Property, 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 useful 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 useful 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 useful 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 Property, Plant and Equipment, goodwill and intangible assets.

To estimate the value in use of the CGU, the Group prepares projections of future pre-tax cash flows based on the budget available at the time 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 Property, 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 useful 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 3.00% 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 Subsidiaries perform annual impairment tests for their intangible assets with indefinite useful life and goodwill.

As of September 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 life were assessed, resulting in values higher than their carrying amount.

As of September 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 74,981,850 and Th CLP 70,700,060 as of September 30, 2026, and December 31, 2025, respectively. The breakdown of the main guarantees exceeding Th CLP 10,000 is as follows:

Guarantee Beneficiary	Debtor company name	Type of Guarantee	09-30-2026 Th CLP	12-31-2025 Th CLP
SERVIU METROPOLITANO	Aguas Andinas S.A.	Guarantee bond	35,339,290	30,744,323
ASOCIACION DE CANALISTAS DEL MAIPO	Aguas Andinas S.A.	Guarantee bond	11,657,324	11,279,914
S.I.S.S.	Aguas Andinas S.A.	Guarantee bond	10,131,932	9,175,093
MINISTERIO DE OBRAS PUBLICAS	Aguas Andinas S.A.	Guarantee bond	1,587,315	2,123,311
MUNICIPALIDAD DE LA FLORIDA	Aguas Andinas S.A.	Guarantee bond	687,585	665,324
MUNICIPALIDAD DE PEÑALOLEN	Aguas Andinas S.A.	Guarantee bond	66,670	64,511
MUNICIPALIDAD DE PROVIDENCIA	Aguas Andinas S.A.	Guarantee bond	62,612	60,585
MUNICIPALIDAD DE LA REINA	Aguas Andinas S.A.	Guarantee bond	61,586	119,184
MUNICIPALIDAD DE SANTIAGO	Aguas Andinas S.A.	Guarantee bond	38,224	36,947
MUNICIPALIDAD DE PADRE HURTADO	Aguas Andinas S.A.	Guarantee bond	37,867	-
DIR. GRAL. AERONAUTICA CIVIL	Aguas Andinas S.A.	Guarantee bond	16,423	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	12,317	11,918
S.I.S.S.	Aguas Cordillera S.A.	Guarantee bond	2,745,823	2,666,938
ASOCIACION DE CANALISTAS DEL MAIPO	Aguas Cordillera S.A.	Guarantee bond	1,999,227	1,867,673
SERVIU METROPOLITANO	Aguas Cordillera S.A.	Guarantee bond	652,617	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	82,114	79,456
MUNICIPALIDAD DE LO BARNECHEA	Aguas Cordillera S.A.	Guarantee bond	20,529	53,018
ASOCIACION DE CANALISTAS DEL MAIPO	Aguas Manquehue S.A.	Guarantee bond	2,328,899	2,253,500
S.I.S.S.	Aguas Manquehue S.A.	Guarantee bond	1,555,452	1,585,702
SERVIU METROPOLITANO	Aguas Manquehue S.A.	Guarantee bond	163,271	-
MUNICIPALIDAD DE VITACURA	Aguas Manquehue S.A.	Guarantee bond	16,423	15,891
CONDOMINIO CUMBRES DEL CONDOR	Aguas Manquehue S.A.	Guarantee bond	-	10,000
ROCKWOOD LITIO LTDA.	Análisis Ambientales S.A.	Guarantee bond	176,869	171,143
DIRECCION GENERAL DEL TERRITOR	Análisis Ambientales S.A.	Guarantee bond	164,955	164,955
SOC CONTRACTUAL MINERA EL ABRA	Análisis Ambientales S.A.	Guarantee bond	137,336	303,681
CMPC PULP SPA	Análisis Ambientales S.A.	Guarantee bond	35,022	33,888
EMP. NACIONAL DE ELECTRICIDAD	Análisis Ambientales S.A.	Guarantee bond	30,585	29,595
ECONSSA CHILE S.A.	Análisis Ambientales S.A.	Guarantee bond	22,376	21,652
AGUAS DE ANTOFAGASTA S.A.	Análisis Ambientales S.A.	Guarantee bond	21,890	21,181
SUPERINTENDENCIA DEL MEDIO AMBIENTE	Análisis Ambientales S.A.	Guarantee bond	20,529	19,864
AGUAS PACIFICO SPA	Análisis Ambientales S.A.	Guarantee bond	13,108	19,864
COLBUN S.A.	Análisis Ambientales S.A.	Guarantee bond	12,769	12,355
CELULOSA ARAUCO Y CONSTITUCION	Análisis Ambientales S.A.	Guarantee bond	-	11,756
SEMBCORP AGUAS CHACABUCO S.A.	Análisis Ambientales S.A.	Guarantee bond	-	59,354
ENVASES IMPRESOS SPA	EcoRiles S.A.	Guarantee bond	308,668	216,478
CARTULINAS CMPC S.A.	EcoRiles S.A.	Guarantee bond	160,944	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	51,075	49,422
FORSAC SPA	EcoRiles S.A.	Guarantee bond	48,201	-
CIRCCULAR SPA	EcoRiles S.A.	Guarantee bond	13,179	12,753
SALFA MONTAJES S.A.	EcoRiles S.A.	Guarantee bond	-	127,886
SERVIU METROPOLITANO	Hidrogística S.A.	Guarantee bond	18,968	43,526
MUNICIPALIDAD DE MAIPU	Hidrogística S.A.	Guarantee bond	12,000	-
COLBUN S.A.	Hidrogística S.A.	Guarantee bond	-	34,520
ESVAL S.A.	Hidrogística S.A.	Guarantee bond	-	27,253
			70,855,749	**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 September 30, 2026: the maximum level is 2 times, with accumulated inflation of 98.20%

   Leverage Ratio as of September 30, 2026: 1.35.

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 September 30, 2026: 2.97 times, with accumulated inflation of 98.20%.

   Net Leverage Ratio as of September 30, 2026: 1.35.

As of September 30, 2026, the tables for determining the net leverage ratios are as follows:

Leverage ratio	09-30-2026 Th CLP	
	Series M, P, Q, S, U, V, W, X and AA Bonds	Series AD, AE and AH Bonds
Total current liabilities	263,864,536	263,864,536
Total non-current liabilities	1,575,129,640	1,575,129,640
Total IFRS liabilities	**1,838,994,176**	**1,838,994,176**
Cash and cash equivalents	-	(149,848,132)
Guarantees to third parties	1,235,506	1,235,506
Total liabilities due	**1,840,229,682**	**1,690,381,550**
Total assets	3,203,730,573	3,203,730,573
Total current liabilities	(263,864,536)	(263,864,536)
Total non-current liabilities	(1,575,129,640)	(1,575,129,640)
Total equity	**1,364,736,397**	**1,364,736,397**
Leverage ratio	**1.35**	**1.24**

3. The Issuer must refrain from selling, assigning or transferring essential assets (the public service concession granted by the SISS for Greater Santiago), except for contributions or transfers of essential assets to Subsidiaries.

The Company complies with all the requirements established in the bond agreements as of September 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 one point five times, calculated using the figures in the consolidated statements of financial position. This limit is adjusted by the ratio of the Consumer Price Index for the month in which the Net Leverage Ratio is calculated to the Consumer Price Index for December 2009. For the period ended September 30, 2026, the adjusted Net Leverage Ratio limit amounts to 2.97 times, with cumulative inflation of 98.20%. For these purposes, the Net Leverage Ratio is defined as Net Total Liabilities divided by Total Equity. Net Total Liabilities are defined as Total Current Liabilities plus Total Non-Current Liabilities less Cash and Cash Equivalents in the Interim Consolidated Financial Statements. In calculating this ratio, Net Total Liabilities include all endorsements, ordinary or joint and several sureties, joint and several obligations and other personal guarantees or security interests granted by the Issuer or its subsidiaries to secure obligations of third parties, 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 these purposes, Total Equity is the difference between Total Assets and the sum of Total Current Liabilities and Total Non-Current Liabilities.

   Net Leverage Ratio as of September 30, 2026: 1.24.

2) The disposal or loss of title to essential assets is prohibited, except for contributions or transfers of essential assets to Subsidiaries.

3) The distribution of dividends is prohibited, except for the mandatory minimum dividend, if any loan installment is in default or payment is delayed.

b) Restrictions related to Banco BCI loans:

1) A Net Leverage Ratio not exceeding one point five times, calculated using the figures in the consolidated statements of financial position. This limit is adjusted by the ratio of the Consumer Price Index for the month in which the Net Leverage Ratio is calculated to the Consumer Price Index for December 2009. For the period ended September 30, 2026, the adjusted Net Leverage Ratio limit amounts to 2.97 times, with cumulative inflation of 98.20%. For these purposes, the Net Leverage Ratio is defined as Net Total Liabilities divided by Total Equity. Net Total Liabilities are defined as Total Current Liabilities plus Total Non-Current Liabilities less Cash and Cash Equivalents in the Interim Consolidated Financial Statements.

   Net Leverage Ratio as of September 30, 2026: 1.24.

2) The disposal or loss of title to essential assets is prohibited, except for contributions or transfers of essential assets to Subsidiaries.

3) The distribution of dividends is prohibited, except for the mandatory minimum dividend, if any loan installment is in default or payment is delayed.

Summary of bank covenants

As of September 30, 2026, the table for determining the net leverage ratios is as follows:

Leverage ratio	09-30-2026 Th CLP	
	Banco Itaú	Banco BCI
Total current liabilities	263,864,536	263,864,536
Total non-current liabilities	1,575,129,640	1,575,129,640
Total IFRS liabilities	**1,838,994,176**	**1,838,994,176**
Cash and cash equivalents	(149,848,132)	(149,848,132)
Guarantees to third parties	1,235,506	-
Total liabilities due	**1,690,381,550**	**1,689,146,044**
Total assets	3,203,730,573	3,203,730,573
Total current liabilities	(263,864,536)	(263,864,536)
Total non-current liabilities	(1,575,129,640)	(1,575,129,640)
Total equity	**1,364,736,397**	**1,364,736,397**
Leverage ratio	**1.24**	**1.24**

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

d) Guarantees obtained from third parties

As of September 30, 2026, and December 31, 2025, the Group has received guarantees amounting to Th CLP 52,183,159 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 September 30, 2026, is summarized below:

Contractor or Supplier	Company	09-30-2026 Th CLP	Maturity date
Others	Aguas Andinas S.A.	1,765,049	08-31-2027
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR S.A.	Aguas Andinas S.A.	1,481,120	08-12-2027
AES ANDES S.A.	Aguas Andinas S.A.	1,395,945	02-01-2027
METRO S.A.	Aguas Andinas S.A.	1,108,544	01-16-2027
Veolia Soluciones Ambientales Chile S.A.	Aguas Andinas S.A.	960,738	03-30-2028
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR S.A.	Aguas Andinas S.A.	939,730	08-12-2027
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR S.A.	Aguas Andinas S.A.	844,948	08-12-2027
ICAFAL INGENIERÍA Y CONSTRUCCIÓN S.A.	Aguas Andinas S.A.	814,493	12-15-2026
METRO S.A.	Aguas Andinas S.A.	759,558	04-01-2027
EMPRESA NACIONAL DE ENERGIA ENEX S.A.	Aguas Andinas S.A.	727,903	11-24-2026
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR S.A.	Aguas Andinas S.A.	721,936	11-15-2026
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	649,908	08-18-2027
INGENIERIA Y CONSTRUCCION M.S.T SPA	Aguas Andinas S.A.	627,550	03-24-2027
MOTOROLA CHILE S.A.	Aguas Andinas S.A.	607,482	07-12-2027
ICAFAL INGENIERÍA Y CONSTRUCCIÓN S.A.	Aguas Andinas S.A.	582,109	08-31-2027
CRILLON S.A.	Aguas Andinas S.A.	578,907	05-22-2027
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR S.A.	Aguas Andinas S.A.	570,962	12-05-2026
CONSORCIO TELEFERICO PIO NONO ICAFAL - DMS SPA	Aguas Andinas S.A.	559,404	03-31-2027
DESARROLLOS COSNTRUCTIVOS AXIS S.A.	Aguas Andinas S.A.	547,233	08-31-2027
INLAC S.A.	Aguas Andinas S.A.	547,233	08-31-2027
MONTECORVO INGENIERÍA Y CONSTRUCCIÓN LTDA	Aguas Andinas S.A.	529,317	08-25-2027
METRO S.A.	Aguas Andinas S.A.	505,004	01-16-2027
CENCOSUD SHOPING S.A.	Aguas Andinas S.A.	492,686	09-02-2027
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	465,012	03-01-2027
MONTECORVO INGENIERÍA Y CONSTRUCCIÓN LTDA	Aguas Andinas S.A.	461,609	02-01-2027

Contractor or Supplier	Company	09-30-2026 Th CLP	Maturity date
SOCIEDAD CONCESIONARIA AMERICO VESPUCIO	Aguas Andinas S.A.	459,841	12-30-2027
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR S.A.	Aguas Andinas S.A.	453,170	08-08-2027
JAISER CHILE SPA	Aguas Andinas S.A.	447,523	10-13-2026
MONTECORVO INGENIERÍA Y CONSTRUCCIÓN LTDA	Aguas Andinas S.A.	438,096	08-26-2027
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	409,596	12-11-2027
EMPRESA NACIONAL DE ENERGIA ENEX S.A.	Aguas Andinas S.A.	396,325	11-24-2026
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR S.A.	Aguas Andinas S.A.	372,602	04-18-2027
INLAC S.A.	Aguas Andinas S.A.	372,171	06-12-2028
TRANSPORTES CENTRO-SUR-NORTE S.A.	Aguas Andinas S.A.	350,291	11-06-2028
INLAC S.A.	Aguas Andinas S.A.	336,919	12-08-2026
INMOBILIARIA MONTE ACONCAGUA S.A.	Aguas Andinas S.A.	328,458	11-27-2026
BESALCO INFRAESTRUCTURA S.A.	Aguas Andinas S.A.	325,173	03-28-2027
SERVICIOS HELPBANK S.A.	Aguas Andinas S.A.	323,300	06-12-2028
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	307,745	07-18-2027
SNF CHILE S.A.	Aguas Andinas S.A.	305,660	04-01-2027
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	299,341	02-19-2029
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	298,788	03-01-2027
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	297,006	12-20-2027
RHONA S.A.	Aguas Andinas S.A.	291,598	12-04-2026
CONSTRUCTORA CONCRETA S.A.	Aguas Andinas S.A.	287,400	01-26-2027
INMOBILIARIA GAMA BETA S.A.	Aguas Andinas S.A.	287,400	12-26-2026
INMOBILIARIA VIVIENDAS 2000 SPA	Aguas Andinas S.A.	287,400	04-26-2027
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	265,048	10-23-2026
INLAC S.A.	Aguas Andinas S.A.	257,604	08-31-2028
INLAC S.A.	Aguas Andinas S.A.	256,100	09-30-2027
INGAL INGENIERIA Y CONSTRUCCION SPA	Aguas Andinas S.A.	234,209	07-27-2027
FAST SOLUCIONES CONSTRUCCIONES LTDA	Aguas Andinas S.A.	231,149	03-25-2027
EMPRESA CONSTRUCTORA E INMOBILIARIA	Aguas Andinas S.A.	226,872	03-01-2028
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	226,186	10-15-2026
SOCIEDAD AGRICOLA Y COMERCIAL AGROF	Aguas Andinas S.A.	218,383	07-27-2027
FAST SOLUCIONES CONSTRUCCIONES LTDA	Aguas Andinas S.A.	215,106	02-11-2027
SERVICIO DE REHABILITACION INDUSTRIAL	Aguas Andinas S.A.	211,566	07-18-2027
CONSTRUCTORA CONCRETA S.A.	Aguas Andinas S.A.	205,286	09-30-2027
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	202,760	12-13-2027
METRO S.A.	Aguas Andinas S.A.	201,180	04-01-2027
Veolia Soluciones Ambientales Chile S.A.	Aguas Andinas S.A.	194,529	01-19-2027
INMOBILIARIA PUERTAS DEL ALCAZAR SPA	Aguas Andinas S.A.	193,913	12-05-2026
MONTECORVO INGENIERÍA Y CONSTRUCCIÓN LTDA	Aguas Andinas S.A.	193,594	05-28-2027
OCA ENSAYOS INSPECCIONES Y CERTIFICACIONES CHILE S.A.	Aguas Andinas S.A.	193,552	07-31-2027
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	191,290	04-03-2027
TRANSPORTES ARAYA LTDA	Aguas Andinas S.A.	190,752	10-20-2027
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	185,846	06-30-2027
CONSORCIO NACIONAL DE DISTRIBUCION	Aguas Andinas S.A.	185,368	10-23-2026
JSA ASESORES EN SEGURIDAD CHILE LTDA	Aguas Andinas S.A.	183,370	08-02-2027
WOOD INGENIERÍA Y CONSULTORÍA CHILE	Aguas Andinas S.A.	174,587	03-12-2027
CONSTRUCTORA OLBERTZ LTDA.	Aguas Andinas S.A.	173,637	07-30-2027
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR S.A.	Aguas Andinas S.A.	167,752	09-09-2027
CIA. DE LEASING TATTERSALL S.A.	Aguas Andinas S.A.	167,021	08-25-2027
INLAC S.A.	Aguas Andinas S.A.	158,972	06-21-2027

Contractor or Supplier	Company	09-30-2026 Th CLP	Maturity date
SOC AGRICOLA Y COMERCIAL AGROLAR CHILE	Aguas Andinas S.A.	151,862	04-09-2027
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	151,319	01-13-2027
PETRA ADMINISTRADORA DE SERVICIOS G	Aguas Andinas S.A.	149,391	12-04-2029
ENTERPRISE SERVICES CHILE COMERCIAL	Aguas Andinas S.A.	149,156	01-22-2029
MONTECORVO INGENIERÍA Y CONSTRUCCIÓN LTDA	Aguas Andinas S.A.	145,793	06-06-2027
INGENIERÍA Y SREVICIOS DELONIX LTDA	Aguas Andinas S.A.	145,091	01-28-2028
SQ INGENIERIA LTDA	Aguas Andinas S.A.	144,375	01-02-2027
INLAC S.A.	Aguas Andinas S.A.	142,352	04-15-2027
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	140,131	06-30-2027
TELEFONICA EMPRESAS CHILE S.A.	Aguas Andinas S.A.	135,632	10-20-2026
COLBUN S.A.	Aguas Andinas S.A.	134,774	07-01-2027
INGENIERIA Y CONSTRUCCION M.S.T SPA	Aguas Andinas S.A.	134,486	08-10-2028
ICAFAL INGENIERIA Y CONSTRUCCION S.A.	Aguas Andinas S.A.	131,383	12-30-2027
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	128,395	05-28-2027
COPEC S.A.	Aguas Andinas S.A.	125,833	01-14-2027
ACONCAGUA S.A.	Aguas Andinas S.A.	123,172	12-04-2026
CAROLINA VALVERDE LTDA	Aguas Andinas S.A.	123,172	02-01-2027
MONTECORVO INGENIERÍA Y CONSTRUCCIÓN LTDA	Aguas Andinas S.A.	122,736	04-03-2027
KEMIRA CHILE COMERCIAL LTDA	Aguas Andinas S.A.	122,491	11-30-2027
FERROVIAL AGROMAN CHILE S.A.	Aguas Andinas S.A.	121,735	04-01-2027
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	121,024	01-13-2027
Veolia Soluciones Ambientales Chile S.A.	Aguas Andinas S.A.	120,380	12-04-2028
SMI INMOBILIARIA Y CONSTRUCTORA LTDA	Aguas Andinas S.A.	117,013	01-03-2028
EMPRESA CONSTRUCTORA E INMOBILIARIA	Aguas Andinas S.A.	116,463	12-10-2027
MONTECORVO INGENIERÍA Y CONSTRUCCIÓN LTDA	Aguas Andinas S.A.	115,071	08-31-2027
MONTAJES ALMONACID SPA	Aguas Andinas S.A.	114,801	08-30-2027
EMPRESA DE INGENIERIA Y COMUNICACIÓN	Aguas Andinas S.A.	112,374	04-30-2027
Veolia SI Chile S.A.	Aguas Andinas S.A.	109,417	09-30-2028
BRIGHSTAR GLOBAL SOLUTIONS CORPORATION	Aguas Andinas S.A.	108,369	11-05-2026
CIA. DE LEASING TATTERSALL S.A.	Aguas Andinas S.A.	107,829	11-30-2027
MONTECORVO INGENIERÍA Y CONSTRUCCIÓN LTDA	Aguas Andinas S.A.	106,187	08-26-2027
RENATO ANTONIO LOBO MUÑOZ	Aguas Andinas S.A.	105,681	02-10-2027
SOCIEDAD COMERCIAL ELECTROPOWER S.A.	Aguas Andinas S.A.	103,737	05-26-2027
Veolia Soluciones Ambientales Chile S.A.	Aguas Andinas S.A.	103,633	02-01-2027
CONSTRUCTORA CONCRETA S.A.	Aguas Andinas S.A.	102,643	09-30-2027
MARCELINO CARRASCO B. Y CIA. LTDA	Aguas Andinas S.A.	102,581	06-21-2027
TRANSPORTES RIO NEGRO S.A.	Aguas Andinas S.A.	101,452	06-17-2028
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR S.A.	Aguas Cordillera S.A.	1,019,501	08-12-2027
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Cordillera S.A.	222,310	01-22-2027
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Cordillera S.A.	130,673	09-02-2027
MONTAJES ALMONACID SPA	Aguas Cordillera S.A.	101,458	09-29-2027
INMOBILIARIA LAMPA ORIENTE S.A.	Aguas Manquehue S.A.	287,400	10-30-2026
RENTAS BUENAVENTURA SPA	Aguas Manquehue S.A.	215,550	05-31-2027
INMOBILIARIA QUEBRADA LAS ÑIPAS SPA.	Aguas Manquehue S.A.	205,286	05-04-2027
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Manquehue S.A.	196,166	09-01-2027
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Manquehue S.A.	191,296	11-22-2026
COMPAÑIA DE INVERSIONES TRANSOCENICA	Aguas Manquehue S.A.	123,172	04-07-2028
INMOBILIARIA LA QUEBRADA CLARA SPA.	Aguas Manquehue S.A.	123,172	04-14-2027
	Total	39,833,733	

Note 34. CAPITALIZED FINANCING COSTS

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

Disclosure of capitalized interest costs

Capitalized interest costs, Property, Plant and Equipment		09-30-2026	12-31-2025
Capitalization rate of capitalized interest costs, Property, Plant and Equipment	%	6.41%	7.08%
Amount of capitalized interest costs, Property, Plant and Equipment	Th CLP	2,337,809	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 Financial Market Commission, 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	09-30-2026 Th CLP	12-31-2025 Th CLP
Expansion and improvements of the Buin Maipo wastewater treatment plants	32,212	363,549
Expansion and improvements of the El Monte wastewater treatment plants	1,820	58,783
Expansion and improvements of the Paine wastewater treatment plants	3,868,221	667,289
Expansion and improvements of the Pomaire wastewater treatment plants	8,414	2,617,279
Expansion and improvements of the Talagante wastewater treatment plants	5,046,274	2,825,716
Expansion and improvements of the biological treatment line at the Melipilla wastewater treatment plant	146,008	3,544,579
Expansion and improvements of wastewater treatment plants in other localities	300,898	1,770
Installation of Canelo-Vertientes-La Obra wastewater treatment plants	-	229,890
Improvement and renewal of equipment and facilities	155,336	111,320
Improvement and renewal of purification equipment and facilities	1,438,001	8,297,713
La Farfana deodorization	1,561,364	10,600,140
La Farfana Biofactory	1,446,376	1,592,278
Mapocho - Trebal Biofactory	3,707,059	6,099,822
Totals	**17,711,983**	**37,010,128**

Biogenera S.A.

Project name	09-30-2026 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 AFTER THE DATE OF THE STATEMENT OF FINANCIAL POSITION

On October 17, 2026, after the end of the reporting period for these financial statements, the tax reform known as the "National Reconstruction and Economic and Social Development Law" was promulgated. Among other provisions, the law provides for gradual changes to the First Category Income Tax rate, setting a rate of 25.5% for 2027, 24% for 2028 and a permanent rate of 23% from 2029 onward.

In accordance with IAS 10, Events after the Reporting Period, the legislative change is a non-adjusting event after the reporting period. Accordingly, the amounts recognized as of September 30, 2026, are not adjusted, as the new tax legislation had not been enacted or substantively enacted as of that date.

Consequently, the deferred tax assets and liabilities recognized at the end of the reporting period were measured using the tax rate in force at that date, in accordance with IAS 12, Income Taxes, which requires the use of tax rates and tax laws enacted or substantively enacted by the end of the reporting period.

Inversiones Aguas Metropolitanas and its Subsidiaries are assessing the effects of the new legislation on the future measurement of deferred tax assets and liabilities. Based on the new First Category Income Tax rates established by the law, preliminary analyses estimate that its application would result in a deferred tax expense of approximately CLP 5,860 million recognized in profit or loss and an increase in equity of CLP 30,600 million. These amounts will be recognized in the period in which the legislation becomes effective and applies to the measurement of deferred taxes. Management will continue to monitor the implementation of the new tax legislation and its potential effects on the financial statements.

In addition, on November 4, 2026, the Company notified the Financial Market Commission (CMF) by means of a Material Event notice of its decision to partially redeem early the Series AA Bonds issued under the Bond Line registered under No. 806 in the CMF Securities Registry.

The redemption will cover 2,400 bonds, representing approximately 60% of the outstanding bonds of that series and corresponding to nominal principal of UF 1,200,000. Payment is scheduled for December 28, 2026.

As of the date of issuance of these Interim Consolidated Financial Statements, the management of the Company and its Subsidiaries is unaware of any other subsequent events that affect the financial position or results as of September 30, 2026.

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