



Santiago, November 20th, 2024

ESSENTIAL FACT

**AGUAS ANDINAS S.A.
Securities Registration No. 0346**

**Ms.
Solange Bernstein
President
Financial Market Commission
Present**

Dear Madam:

Pursuant to the provisions of Articles 9 and the second paragraph of Article 10 of Law 18,045, as well as in General Rule No. 30 of the Financial Market Commission, we hereby communicate, as an essential fact regarding the Company, its business, its publicly offered securities or the offering thereof, the following:

At an ordinary Board meeting held on this same date, the following resolution was unanimously approved:

Replacing the accounting treatment of the "water rights" asset class under the heading Intangible Assets other than Goodwill in International Accounting Standard No. 38, from the cost method to the revaluation method, to ensure that the Company's financial statements more reliably reflect the fair value of its investment in this asset class.

The valuation was carried out by an independent consultant with extensive experience in the field of water rights.

In accordance with the amendment agreed by the Company's Board of Directors, there will be an increase due to revaluation of the "water rights" asset class under the heading Intangible Assets other than Goodwill, amounting to \$390,479 million, a surplus in Other Equity Reserves of \$285,050 million, a decrease in Deferred Tax Assets of \$61,736 million, and an increase in Deferred Tax Liabilities of \$43,693 million.

According to the provisions of item 5, paragraph 2.2, Title I, Section II of General Rule No. 30, issued by this Commission, this communication is accompanied by a preliminary unaudited Statement of Financial Position which includes the main balance sheet items before and after the aforementioned change, as of September 30th, 2024.

Please also note that the above has been brought to the attention of our external auditors, the EY firm.

The financial information herein does not constitute or replace, in any way, the submission of the corresponding Financial Statements to the Financial Market Commission and to the market, in terms of the content requirements, procedures, and submission deadlines, established by said Commission under current regulations.

With the highest consideration,

Daniel Tugues Andres
Chief Executive Officer

Att. Preliminary unaudited Statement of Financial Position as of September 30th, 2024.

cc: Bolsa de Comercio de Santiago
Bolsa Electrónica de Santiago
Fitch Ratings, Clasificadora de riesgo
ICR Clasificadora de Riesgo
Banco de Chile

AGUAS ANDINAS S.A.

UNAUDITED PRELIMINARY CONSOLIDATED

Interim Consolidated Statement of Financial Position

As of September 30th, 2024

(Thousands of CLP - M\$)

ASSETS	WITHOUT REVALUATION 09-30-2024 M\$	WITH REVALUATION 09-30-2024 M\$
CURRENT ASSETS		
Cash and cash equivalents	74,875,013	74,875,013
Other financial assets	6,893,234	6,893,234
Other non-financial assets	4,518,266	4,518,266
Trade receivables and other accounts receivable	116,506,499	116,506,499
Accounts receivable from related entities	15,152	15,152
Inventories	12,004,728	12,004,728
Current tax assets	9,671,759	9,671,759
Total current assets other than assets or disposal groups classified as held for sale or held for distribution to owners	224,484,651	224,484,651
TOTAL CURRENT ASSETS	224,484,651	224,484,651
NON-CURRENT ASSETS		
Other financial assets	8,254,287	8,254,287
Other non-financial assets	3,598,840	3,598,840
Rights receivable	3,766,684	3,766,684
Intangible assets other than goodwill	229,403,863	619,883,123
Goodwill	33,823,049	33,823,049
Ownership, plant and equipment	1,845,573,943	1,845,573,943
Right-of-use assets	3,781,338	3,781,338
Deferred tax assets	64,109,903	2,373,571
TOTAL NON-CURRENT ASSETS	2,192,311,907	2,521,054,835
TOTAL ASSETS	2,416,796,558	2,745,539,486

Interim Consolidated Statement of Financial Position
As of September 30th, 2024
(Thousands of CLP - M\$)

ASSETS AND LIABILITIES	WITHOUT REVALUATION 09-30-2024 M\$	WITH REVALUATION 09-30-2024 M\$
CURRENT LIABILITIES		
Other financial liabilities	89,431,188	89,431,188
Lease liabilities	1,749,268	1,749,268
Trade payables and other accounts payable	137,431,455	137,431,455
Accounts payable to related entities	1,171,673	1,171,673
Other provisions	790,902	790,902
Tax liabilities	415,270	415,270
Current provisions for employee benefits	5,381,109	5,381,109
Other non-financial liabilities	13,516,677	13,516,677
Total current liabilities other than liabilities included in disposal groups classified as held for sale	249,887,542	249,887,542
TOTAL CURRENT LIABILITIES	249,887,542	249,887,542
NON-CURRENT LIABILITIES		
Other financial liabilities	1,230,124,282	1,230,124,282
Lease liabilities	2,272,413	2,272,413
Other accounts payable	1,386,972	1,386,972
Other provisions	1,881,981	1,881,981
Deferred tax liability	14,780,033	58,473,101
Non-current provisions for employee benefits	22,906,413	22,906,413
Other non-financial liabilities	7,923,297	7,923,297
TOTAL NON-CURRENT LIABILITIES	1,281,275,391	1,324,968,459
TOTAL LIABILITIES	1,531,162,933	1,574,856,001
EQUITY		
Issued Capital	155,567,354	155,567,354
Accumulated profits (losses)	413,907,664	413,907,664
Issue premiums	164,064,038	164,064,038
Other equity interests	(5,965,550)	(5,965,550)
Other reserves	158,026,572	443,076,432
Equity attributable to the owners of the controller	885,600,078	1,170,649,938
Non-controlling interests	33,547	33,547
TOTAL ASSETS	885,633,625	1,170,683,485
TOTAL ASSETS AND LIABILITIES	2,416,796,558	2,745,539,486

Financial Ratios
As of September 30th, 2024
(Thousands of CLP - M\$)

Financial Ratios	09-30-2024	
	WITHOUT REVALUATION	WITH REVALUATION
Liquidity		
Current liquidity	0.90 times	0.90 times
Acid ratio	0.30 times	0.30 times
debt level		
Total debt level	1.73 times	1.35 times
Current debt	0.16 times	0.16 times
Non-current debt	0.84 times	0.84 times
Annualized financial expense coverage	4.27 times	4.27 times
Profitability		
Annualized return on equity attributable to the owners of the controller	14.44%	12.44%
Annualized return on assets	5.33%	4.99%
Annualized earnings per share	\$20.97	\$20.97
Dividend return (*)	7.56%	7.56%

Current liquidity: current assets/current liabilities.

Acid ratio: cash and cash equivalents / current liabilities.

Total debt: current liabilities / total equity.

Current debt: current liabilities / payable liabilities.

Non-current debt: non-current liabilities / current liabilities.

Financial expense coverage: annualized result before taxes and interest / annualized financial expenses.

Return on equity: annualized result for the year/total average equity for the annualized year.

Return on assets: annualized result of the year/average total assets of the annualized year.

Earnings per share: annualized result for the year/number of shares subscribed and paid.

Dividend Yield: Annualized dividends paid per share / closing share price.

(*) The share price as of September 2024 amounts to \$278 while as of December 2023 it amounts to \$284.60.

Debt Ratios in Bond Contracts – Aguas Andinas S.A.
Based on the Financial Statements as of September 30th, 2024.
(Thousands of pesos - M\$)

Bonds M, P, Q, S, U, V, W, X and AA
(not audited)

Debt level	09-30-2024	
	M\$	
	WITHOUT REVALUATION	WITH REVALUATION
Total current liabilities	249,887,542	249,887,542
Total non-current liabilities	1,281,275,391	1,324,968,459
Total liabilities IFRS	1,531,162,933	1,574,856,001
Third party guarantees (*)	1,406,535	1,406,535
Total payable liabilities	1,532,569,468	1,576,262,536
Total assets	2,416,796,558	2,745,539,486
Total current liabilities	(249,887,542)	(249,887,542)
Total non-current liabilities	(1,281,275,391)	(1,324,968,459)
Total net equity	885,633,625	1,170,683,485
Debt level	1.73	1.35

***Debt level:** ratio between Current Liabilities and Total Net Equity.*

***Current Liabilities:** sum of the accounts Total Current Liabilities and Total Non-Current Liabilities.*

***(*)** For the purposes of determining the aforementioned index, the Net Liabilities shall include the amount of all guarantees, simple or joint sureties, joint liabilities, or other personal or real guarantees that the Issuer or its subsidiaries have provided to secure third-party obligations.*

AC, AD and AE bonds
(not audited)

Debt level	09-30-2024	
	M\$	
	WITHOUT REVALUATION	WITH REVALUATION
Total current liabilities	249,887,542	249,887,542
Total non-current liabilities	1,281,275,391	1,324,968,459
Total liabilities IFRS	1,531,162,933	1,574,856,001
Cash and cash equivalents	(74,875,013)	(74,875,013)
Third party guarantees (*)	1,406,535	1,406,535
Total payable liabilities	1,457,694,455	1,501,387,523
Total assets	2,416,796,558	2,745,539,486
Total current liabilities	(249,887,542)	(249,887,542)
Total non-current liabilities	(1,281,275,391)	(1,324,968,459)
Total net equity	885,633,625	1,170,683,485
Debt level	1.65	1.28

***Debt level:** ratio between Current Liabilities and Total Net Equity.*

***Current Liabilities:** sum of the Total Current Liabilities and Total Non-Current Liabilities accounts minus the "Cash and cash equivalents" account from the Financial Statements.*

***(*)** For the purposes of determining the aforementioned index, the Net Liabilities shall include the amount of all guarantees, simple or joint sureties, joint liabilities, or other personal or real guarantees that the Issuer or its subsidiaries have provided to secure third-party obligations.*

Bank Loan Restrictions (Debt Level) – Aguas Andinas S.A.
Based on the Financial Statements as of September 30th, 2024
(Thousands of pesos - M\$)

Banco BCI, Banco Chile and Banco Itaú
(not audited)

Debt level	09-30-2024	
	M\$	
	WITHOUT REVALUATION	WITH REVALUATION
Total current liabilities	249,887,542	249,887,542
Total non-current liabilities	1,281,275,391	1,324,968,459
Total liabilities IFRS	1,531,162,933	1,574,856,001
Cash and cash equivalents	(74,875,013)	(74,875,013)
Third party guarantees (*)	1,406,535	1,406,535
Total payable liabilities	1,457,694,455	1,501,387,523
Total assets	2,416,796,558	2,745,539,486
Total current liabilities	(249,887,542)	(249,887,542)
Total non-current liabilities	(1,281,275,391)	(1,324,968,459)
Total net equity	885,633,625	1,170,683,485
Debt level	1.65	1.28

Debt level: ratio between Current Liabilities and Total Net Equity.

Current Liabilities: sum of the Total Current Liabilities and Total Non-Current Liabilities accounts minus the “Cash and cash equivalents” account from the Financial Statements.

(*) For the purposes of determining the aforementioned index, the Net Liabilities shall include the amount of all guarantees, simple or joint sureties, joint liabilities, or other personal or real guarantees that the Issuer or its subsidiaries have provided to secure third-party obligations.

Banco BCI and Scotiabank
(not audited)

Debt level	09-30-2024	
	M\$	
	WITHOUT REVALUATION	WITH REVALUATION
Total current liabilities	249,887,542	249,887,542
Total non-current liabilities	1,281,275,391	1,324,968,459
Total liabilities IFRS	1,531,162,933	1,574,856,001
Cash and cash equivalents	(74,875,013)	(74,875,013)
Total payable liabilities	1,456,287,920	1,499,980,988
Total assets	2,416,796,558	2,745,539,486
Total current liabilities	(249,887,542)	(249,887,542)
Total non-current liabilities	(1,281,275,391)	(1,324,968,459)
Total net equity	885,633,625	1,170,683,485
Debt level	1.64	1.28

Debt level: ratio between Current Liabilities and Total Net Equity.

Current Liabilities: sum of the Total Current Liabilities and Total Non-Current Liabilities accounts minus the “Cash and cash equivalents” account from the Financial Statements.