Aguas Andinas S.A Green and Social Bonds Report

Serie BAGUA-AC 2018

Content

I. Introduction

On April 18, 2018, Aguas Andinas S.A. issued the first Green and Social Bond of the Chilean market. This issue was a natural consequence of the company's strategy where sustainability has been placed at the core of the business model.

The following report reviews, in detail, the projects that are part of our first Green and Social Bonus, addressing descriptions, goals, environmental and social impact indicators, progress states, among others. On the other hand, from the financial point of view, the report deals in detail with the use and management of the funds obtained in the placement, the investments that were made while the funds were not 100% distributed in the projects and the interest rates that were agreed to place these funds.

Thus, we show the market the seriousness with which we approach this instrument and the fulfillment of the obligations that we contracted in the framework of our Green and Social Bonus, made ex - ante emission. As a starting point, the Green and Social Bonds issued to date by our company and its main characteristics are listed:

Series	Type of instrument	Amount (UF)	Placement date	Coupon	Term
BAGUA-AC	Amortizing	1.500.000	18-04-2018	1,80%	7 years
BAGUA-AE	Amortizing	2.000.000	11-04-2019	2,50%	25 years

II. Methodological Clarifications

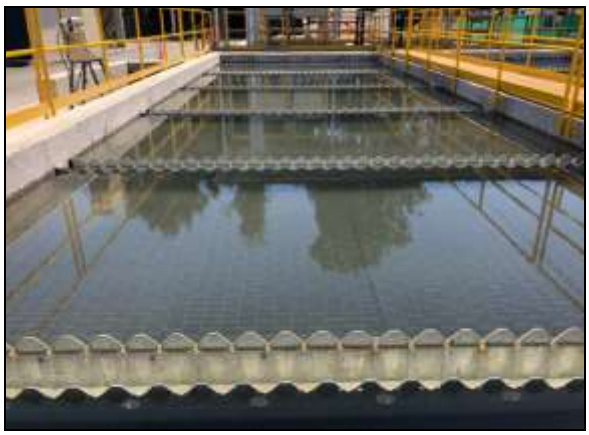
Before presenting the section where each of the projects included in the portfolio of the BAGUA-AC Green and Social Bond is reviewed in detail, there is a need to clarify what is considered by the term equivalent inhabitants favored, this concept is included for the measurement of social impacts of the projects, thus the term considers:

A biological oxygen demand of 5 days (DOB5) of 55 and 45 g/day as contribution of equivalent inhabitant for Greater Santiago (Metropolitan Area) and peripheral localities, respectively.

III. Detailed Review of Green and Social Projects

Detail of Projects included in the BAGUA-AC Bond,

Category	Potable Water Supply
Project name	**Potable Water Treatment Plant (WTP) Chamisero** (Canal Batuco)
Definition	Project for the construction, expansion and adaptation of potable water treatment plants, including civil works and equipment, materials, equipment, consumables and supplies. The project aims the population of the city of Santiago (Chile) that has had a great demographic growth
Goal	Treated flow rate of 500 l/s
Sustainability objective	Ensure the supply of new areas of urban growth and ensure the continuity and quality of the supply of potable water
Type of Project	Infrastructure Investments
Outcome Indicators	50 l/s of water incorporated into the supply system in 2018 (by commissioning)
Environmental Benefits	Does not apply
Indicators of Environmental Impact	Does not apply
Social benefits	Access to potable water to sectors of the city that have had a large population growth, in Santiago
Social Impact Indicators	As of December 31, 2018 ✓ 14,577 equivalent inhabitants of Manquehue Norte (Chicureo, Chamisero and Valle Grande III) served with the new potable water supply ✓ 42% of porcentual increment in m^3 incorporated into the system, in relation to those corresponding to the supply sector where the project is located
Work Progress to December 31, 2018	Plant operation start-up date, November 28, 2018
Evidence (Photographs)	



Category	Resilient Infrastructure
Project name	**Emergency Works, Turbidity Events**
Definition	Construction projects and adaptation of infrastructure to increase the hours of autonomy of potable water plants, in cases of extreme turbidity of the Maipo and Mapocho rivers. The projects are aimed at the population of the city of Santiago
Goal	2 hours of autonomy
Sustainability objective	Strengthen operational resilience to ensure the supply of potable water in drought and climate change conditions, improving operational safety conditions
Type of Project	Infrastructure investments
Outcome Indicators	2 hours of additional autonomy of the supply system provided by the project.
Environmental Benefits	Adaptation to Climate Change
Indicators of Environmental Impact	**As of December 31, 2018** ✓ 2 hours of drinking water supply (8 regulation ponds for 51,500 m^3 and 12 drill holes for 570 l/s
Social benefits	✓ Continuity in access to drinking water for the population in case of extreme turbidity events and other phenomena related to climate change
Social Impact Indicators	**As of December 31, 2018** ✓ 175,978 customers affected by power outages if the project had not been executed
Advance to December 31, 2018	Ponds (8) in March 2018, drilling (12) December 2018.
Evidence (Photographs)	

Category	Resilient Infrastructure
Project name	**Estanque Pirque**
Definition	Construction projects and adaptation of infrastructure to increase the hours of autonomy of potable water production plants, in cases of extreme turbidity of the Maipo and Mapocho rivers The projects are aimed at the population of the city of Santiago
Goal	23 hours of autonomy
Sustainability objective	Strengthen operational resilience to ensure the supply of potable water in conditions of drought and climate change, improving operational safety conditions
Project Type	Infrastructure investments
Outcome Indicators	**Achievements expected at the end of the work** ✓ 23 additional hours of autonomy of the supply system provided by the project
Environmental Benefits	Adaptation to Climate Change
Indicators of Environmental Impact	**Achievements expected at the end of the work** ✓ 23 hours of use of reservoirs in which drinking water plants should have stopped delivering water to the city
Social benefits	✓ Continuity in access to potable water for the population in case of extreme turbidity events and other phenomena related to climate change
Social Impact Indicators	**Evaluation as of December 31, 2018** ✓ 1,731,639 customers that would not have been affected during 2018 due to supply cuts belonging to the Gran Santiago concession (it does not include customers corresponding to the Quilicura distribution sector, which has its own production sources)
Advance to December 31, 2018	✓ Progress of the works 53%
Evidence (Photographs)	

Category	Sewage Sanitation
Project name	**Extension of Wastewater Treatment Plant Curacaví**
Definition	Construction projects, expansion and adaptation of Wastewater Treatment Plants (WWTP), including civil works and equipment, materials, equipment consumables and supplies.
Goal	4.150 m^3/day per year in 2029
Sustainability objective	Guarantee access to sanitation services in the face of growing demand to improve the quality of life of citizens. Avoid contamination of receiving ecosystem due to the sewage dumping.
Project Type	Infrastructure investments
Outcome Indicators	**As of December 31, 2018** ✓ 1,308,015 m^3 of water treated during the year 2018 (3,584 m^3/day) equivalent to 41 l/s of average flow (3,542 m^3/day).
Environmental Benefits	✓ Protection of water ecosystems
Indicators of Environmental Impact	**As of December 31, 2018** ✓ Without non-compliance of quality standards of fecal coliforms, BDOs and total suspended solids at the output of WWTP ✓ Decrease in water footprint because of the treatment of new flows (consumptive and degradative uses, ISO 14,046) in 1,805,061 m^3
Social benefits	✓ Access to sanitation services to new areas of commercial and industrial urban growth in Santiago, with the aim of contributing to the improvement of life and health quality.
Social Impact Indicators	**As of December 31, 2018** ✓ 1,226 inhabitant equivalent served with the new wastewater treatment system. ✓ 67% increase in wastewater treated, in relation to the total sector (%) ✓ In biological treatment, Curacaví's WWTP was expanded by 35%
Advance to December 31, 2018	Work completed in November 2017
Evidence (Photographs)	

Category	Wastewater Sanitation
Project Name	**Extension of Wastewater Treatment Plant Talagante II**
Definition	Construction, expansion and adaptation of sewage treatment plants (WWTP) projects, including civil works and equipment, materials, equipment, consumable and supplies.
Goal	57.800 m^3/day per year in 2024
Sustainability objective	Guarantee access to sanitation services in the face of growing demand to improve citizens quality of life. Avoid contamination of the receiving ecosystem due to the dumping of sewage.
Tipo de Proyecto	Infrastructure investments
Result Indicators	**As of December 2018:** ✓ 6,002,756 m^3 of water treated during the year 2018 (43,843 m^3/day) equivalent to 507 l/s of average flow (43,805 m^3/day)
Environmental Benefits	Protection of water ecosystems
Environmental Impact Indicators	**As of December 2018:** ✓ Between January and October, there were no breaches of the quality standard at the exit of plants, of fecal coliform, BDOs and total suspended solids, and there was non-compliance during the months of November and December ✓ Decrease of the water footprint due to the effect of treatment of new flows (consumptive and degradative uses, ISO 14,046) in 22.083.803 m^3
Social Benefits	Access to sanitation services to new areas of commercial and industrial urban growth in Santiago, with the aim of contributing to the improvement of life and health quality.
Social Impact Indicators	**As of December 2018:** ✓ 23,318 inhabitant equivalent served with the new wastewater treatment system (IE) ✓ 50% increase in wastewater treated in relation to the total sector (%) ✓ In addition, WWTP expanded its Biological Treatment capacity by an additional 50%.
Advance to December 31, 2018	Work completed on December 20, 2018
Evidence (Photographs)	

Category	Wastewater Sanitation
Project Name	**Extension of Third Wastewater Treatment Plant**
Definition	Construction, expansion and adaptation of sewage treatment plants (WWTP) projects, including civil works and equipment, materials, equipment, consumable and supplies.
Goal	Increase in treatment capacity of 2.2 $m^{3.}$
Sustainability objective	Guarantee access to sanitation services in the face of growing demand to improve citizens quality of life. Avoid contamination of the receiving ecosystem due to the dumping of sewage.
Tipo de Proyecto	Infrastructure investments
Result Indicators	**As of December 2018:** ✓ 228,960,250 m^3 of water treated during the year 2018 equivalent to 7,260 l/s of average flow.
Environmental Benefits	✓ Protection of water ecosystems
Environmental Impact Indicators	**As of December 2018:** ✓ There were NTK non-compliance during the year. ✓ Decrease in the water footprint (m^3) because of the treatment of new flows (consumptive and degradative uses, ISO 14.046) in 315.965.145 m^3
Social Benefits	Access to sanitation services to new areas of commercial and industrial urban growth in Santiago, with the aim of contributing to the improvement of life and health quality.
Social Impact Indicators	**As of December 2018:** ✓ 1.512.429 inhabitant equivalent served with the new wastewater treatment system (IE) ✓ 33,3% increase in wastewater treated in relation to the total sector (%)
Advance to December 31, 2018	Advance of 60.54%, construction work
Evidence (Photographs)	

Category	Saneamiento de Aguas Servidas
Project Name	**Extension of Wastewater Treatment Plant Buin – Maipo**
Definition	Construction, expansion and adaptation of sewage treatment plants (WWTP) projects, including civil works and equipment, materials, equipment, consumable and supplies
Goal	13.832 m^3/day per year in 2032
Sustainability objective	Guarantee access to sanitation services in the face of growing demand to improve citizens quality of life. Avoid contamination of the receiving ecosystem due to the dumping of sewage.
Tipo de Proyecto	Infrastructure investments
Result Indicators	**As of December 2018:** ✓ 3,867,908 m^3 of treated water returned to the riverbed (10,597 m^3/day) equivalent to 123 l/s of average flow (10,627 m^3/day).
Environmental Benefits	Protection of water ecosystems
Environmental Impact Indicators	**As of December 2018:** ✓ There are no quality standard non-compliances at plants output, of fecal coliform, BDOs and total suspended solids. ✓ Decrease in the water footprint (m3) because of the treatment of new flows (consumptive and degradative uses, ISO 14.046) in 5.337.713 m^3
Social Benefits	Access to sanitation services to new areas of commercial and industrial urban growth in Santiago, with the aim of contributing to the improvement of life and health quality.
Social Impact Indicators	✓ 20.636 inhabitant equivalent served with the new wastewater treatment system (IE). ✓ 17% de increase in wastewater treated in relation to the total sector (%) ✓ In addition, the AS Treatment Plant expanded its Biological Treatment capacity by an additional 39%.
Advance to December 31, 2018	Advanced construction stage. Milestones met: 1. Implementation of Essde System with Mimics technology in the whole system, currently the 4 existing SBR's are operational with the new technology, the facilities include: • Installation of 14 hydrocyclones • Manual sieve and mechanical sieve • Essde electrical panels • Inoculation with Mimics in the 4 SBR's 2. Increase in pumping capacity in the head WWEP with the installation of a fourth pump 3. Construction of thickener and sludge accumulator The new technology Mimics allows to increase the hydraulic treatment capacity in the equivalent to two SBR's (conventional technology) and in terms of organic load abatement in 1.212 kg DBOs/d, which is in accordance with the requirements of the Development Plan. The complementary works, also allow to increase the capacity of the preliminary treatment in 50 l/s
Evidencie (Photographs)	

Category	Wastewater Sanitation
Project Name	**Extension of Wastewater Treatment Plant El Monte**
Definition	Construction, expansion and adaptation of sewage treatment plants (WWTP) projects, including civil works and equipment, materials, equipment, consumable and supplies.
Goal	8.227 m^3/day per year in 2032
Sustainability objective	Guarantee access to sanitation services in the face of growing demand to improve citizens quality of life. Avoid contamination of the receiving ecosystem due to the dumping of sewage.
Tipo de Proyecto	Infrastructure investments
Result Indicators	**As of December 2018** 2,458,112 m^3 of water treated during the year 2018 (10,627 m^3/day) equivalent to 78 l/s of average flow (6,739 m^3/day).
Environmental Benefits	Protection of water ecosystems
Environmental Impact Indicators	**As of December 2018** ✓ There are no quality standard non-compliances at plants output, of fecal coliform, BDOs and total suspended solids. ✓ Decrease in the water footprint (m3) because of the treatment of new flows (consumptive and degradative uses, ISO 14.046) in 3.392.195 m^3
Social Benefits	Access to sanitation services to new areas of commercial and industrial urban growth in Santiago, with the aim of contributing to the improvement of life and health quality.
Social Impact Indicators	**At the end of the Project** ✓ It is estimated 9,091 inhabitants equivalent will be served with the new wastewater treatment system in the future. ✓ An increase of 39% in treated wastewater is estimated in relation to the total sector.
Advance to December 31, 2018	Work under construction advance of 60%, end date July 2019
Evidence (Photographs)	

IV. Use, Management of Funds and Investments Review by Deloitte firm

The following section of the report has been prepared in its entirety by the firm Deloitte, which acted as auditor of the use, management of funds and investments of the amounts, while these were not placed in full, also corroborating the interest rates obtained and the types of instruments in which it was invested. As a summary, the points addressed in the following section of the document are commented:

- ✓ *Audit Firm Statement.*
- ✓ *Executive Summary.*
- ✓ *Refinancing Review.*
- ✓ *Financing Review.*
- ✓ *Amounts Allocated by Project Review.*
- ✓ *Investments Unpaid Amounts and Interest Rates Evidence.*
- ✓ *Annexes.*

AGUAS ANDINAS S.A.

Procedures Agreed Report

DISCLAIMER: English version is a translation of the original in Spanish for information purposes only. In case of discrepancy, the Spanish original will prevail.

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INDEPENDENT PROFESSIONAL'S REPORT ON THE APPLICATION OF AGREED PROCEDURES

March 18, 2018 Lord
Alejandro Riquelme
Finance, Purchasing
and Investor
Relations Manager
Aguas Andinas S.A

Of our consideration:

We have performed the procedures described in Annex B, which were agreed with Aguas Andinas S.A. hereinafter "Aguas Andinas", with the purpose of assisting them in verifying that all of the funds allocated were used to pay for the eight projects related to the Green and Social Bonus.

Our work of agreed procedures was carried out with the antecedents delivered by you. The sufficiency of these procedures is the sole responsibility of the party identified in this report. Accordingly, we make no representation as to the sufficiency of such procedures, either for the purpose for which this report has been requested or for any other purpose.

Results obtained

The results obtained as a result of the application of the agreed procedures are presented according to the following annexes:

Annex A: Executive summary

Annex B: Development and results of the procedures applied Annex C: Additional Annexes

Our findings and observations are based mainly on the procedures and inquiries and on the basis of the information provided by Aguas Andinas.

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Considering the special purpose and scope of our work, the comments and observations included in this report are mainly limited to those issues that, based on conversations with you, seem to be significant or of interest to Aguas Andinas or may require additional considerations. Therefore, we recognize that other factors not analyzed or referred to in this report should be considered by Aguas Andinas when evaluating the information referred to in this report.

Professional limitations related to our procedures and inquiries

Our procedures and inquiries do not constitute an audit in accordance with auditing standards generally accepted in Chile. Therefore, in this report, we do not express an opinion on (a) the financial statements of the Company as of December 31, 2018 or any date or for any period, or (b) any financial information or other information included or referred to in this report.

In addition, the procedures and inquiries that we carry out according to your requirements, may not include all the related topics of interest to Aguas Andinas that may be relevant or necessary for your analysis. Accordingly, we make no representations regarding the sufficiency of our procedures and inquiries for your purposes.

This report has been issued only for information from Aguas Andinas, therefore, it should not be used by persons or entities that have not agreed to the procedures and taken responsibility for the sufficiency of the same for their purposes.

Attentively,

Juan Carlos Jara M.
Socio Líder Audit & Assurance

Annex A: Executive Summary

Aguas Andinas has asked us to carry out a work of Agreed Procedures, with the purpose of assisting them in the verification of the use of the funds assigned to the eight projects identified as "Green and Social Bonus".
Below, the procedures performed are presented:

Annex B: Development and results of the procedures applied

1. Procedure 1: Obtaining Social and Social Bonus Framework, BAGUA-AC Series Bonus

Obtain the document "Marco Bono Verde y Social Serie AC 2018", in this document identify the eight projects associated with the green and social bond.

Work done

According to the documents delivered by the Aguas Andinas, we reviewed the document "Social and Social Bond Series AC 2018 Series" to identify the eight projects that comprise it and object of this review, as well as information relative to them and their application.

Results obtained

The Green and Social Bonus Framework has been created in order to ensure transparency, disclosure, integrity and quality of issuance. The funds obtained through this bond seek to finance projects that meet social and environmental criteria, separated into three categories: Potable Water Supply, Resilient Infrastructure, Wastewater Sanitation.
Within these categories, the following projects were identified:

1. Chamisero Drinking Water Treatment Plant
2. Emergency Works Turbiedad Events.
3. Pirque pond.
4. Curacaví Sewage Treatment Plant Expansion.

5. Talagante II Sewage Treatment Plant Expansion.

6. Expansion of the Third Sewage Treatment Plant.

7. Expansion of the Buin-Maipo Sewage Treatment Plant.

8. Expansion of Wastewater Treatment Plant El Monte 2018.

For more details see: Annex C.1 - Evidence Procedure 1.

2. Procedure 2: Review Refinancing

Procedure 2.1 - Obtaining Documentation Refinancing

Obtain from the Aguas Andinas Management Control area, the total list of payments associated with the Refinancing of the projects denominated Green and Social Bonds, this list must include the periods between the months of August of the year 2017 to April of the year 2018 and must contain at least the following fields:

a) Payment Date
b) Amount
c) Document number
d) PEP
e) Rut Associated Entity

Verify that all payments total $ 24,000,000,000 (twenty-four billion pesos).

Work done

From the Management Control area of Aguas Andinas we obtained the total list of payments associated with the refinancing of the projects called Green and Social Bonds and we verified that these contained the minimum fields required for their revision. We made the sum of the "Paid" column, from the base provided by Aguas Andinas, which contains the amount of the amount disbursed for the payment of its obligations generated for the Green and Social Bonus projects.

Results obtained

Confirmed by the total amount of the "Paid" column, which reflects the total amount paid during the refinancing process, is equivalent to **$ 24,407,975,929.**

We have identified a difference in the amount paid during the process equivalent to $ 407,975,929, which according to the investigation correspond to additional payments to the amount obtained in the issuance of the Green and Social Bonus, used to finance the same set of 8 projects classified as green and social and, that were paid with own cash of Aguas Andinas.

For more details see: Annex C.2 - Evidence Procedure 2.1.

Procedure 2.2 - Statistical check refinancing

For the list of invoice payments obtained from the Management Control Area of Aguas Andinas, a simple random statistical sample was extracted with 95% confidence and 5% error.

For each case of the sample, evidence of payment of the invoice or purchase order was requested in digital format.

It was revised that the payment data such as amount, dates and number of the project that reflects the SAP system, coincide with the data reflected in each document.

It was validated that the payment made corresponded in part to a PEP associated with a project identified as a Green and Social Bond.

Work done

We obtained the list of payments and invoices from the Aguas Andinas Management Control area.
The list contained a universe of 601 payment records, from which we extracted a simple random statistical sample considering 95% confidence and 5% error, resulting in 235 records. For each case of the sample we review the associated documents, such as invoices, payment orders, purchase orders and screen print as evidence, extracted directly from the SAP system.

For each case we review the following:
That the information contained in the payment list was consistent with the backup documents delivered and the information registered in the SAP system. We validate the consistency between the payment data: Amounts, Dates, Number of Projects, Purchase Order, registered in the SAP system.

Results obtained

According to the work done, we identify that 100% of the selected payments have their associated physical backups, additionally each of these payments is effectively associated with projects identified as part of the list included in the Green and Social Bonus.

Procedure 2. 3 - Obtaining evidence of the payment of the Credit associated with the Refinancing

Obtain evidence of payment of the loan for $ 24,000,000,000 associated with the Refinancing of payments of projects denominated Green and Social Bonds.

Work done

We received evidence of payments related to credit to BCI and BICE banks for $ 12,022,320,000 and $ 12,022,560,000 respectively, associated with the $ 24,000,000,000 loan for the Refinancing of the Green and Social Bonus projects.

Results obtained

According to the work done, we identify the correct payment of the credits requested for the Green and Social Bonus projects. These expenditures total $ 24,044,880,000, $ 12,022,560,000 to the BICE bank and $ 12,022,320,000 to the BCI Bank.

Summary table:

	Loan	Interest	Total Paid
Banco BICE	12.000.000.000	22.560.000	12.022.560.000
Banco BCI	12.000.000.000	22.320.000	12.022.320.000
Total	**24.000.000.000**	**44.880.000**	**24.044.880.000**

We have identified a difference in the amount of $ 44,880,000 corresponding to the interest on the aforementioned loans. Regarding the matter, Aguas Andinas has informed us and we have verified, by reviewing the bank statement, that it has been canceled with the company's cash and not with the financing obtained from the Green and Social Bonds.

For more details see: Annex C.3 - Evidence Procedure 2.3.

3. Procedure 3 - Review Financing

Procedure 3.1 - Verification of amount deposited in Aguas Andina's Green and Social current account

Verify that as of April 20, 2018, the amount of $ 40,542,461,797 associated with the Green and Social Bond is deposited in the current account of the BBVA bank.

Work done

We request the cartola of the current account of the BBVA bank of Aguas Andinas corresponding to the month of April of the year 2018 and we checked that there was the payment associated with the Green and Social Bond, for an amount of $ 40,542,461,797.

Results obtained

From our review we identified that on April 19, 2018 the expected deposit was made, corresponding to $ 40,542,461,797 of the Green and Social Bonus.

For more details see: Annex C.4 - Evidence Procedure 3.1.

Procedure 3.2 - Review of the Green and Social Account Aguas Andinas

Obtain cartolas from the BBVA bank associated with the Financing of the Green and Social Bonus.

Review the payments made associated with the projects mentioned in the "Social and Social Bond Series Series AC 2018". Check that the payment data such as the fields: amount, dates and project from SAP coincide with the document.

Validate that the payment made corresponds to a PEP associated with the Green and Social Bonus projects.

Report the total amount paid in these projects and the balance in the current account to date.

Work done

We obtained the following documents from Aguas Andinas:

1. Monthly cartolas of the current account of Aguas Andinas of the BBVA bank associated with the Green and Social Bond from April 2018 to date.
2. Base with the payments associated with the Financing of the Green and Social Bonus.

For the total movements in the Payments Base we obtained the associated documents, such as Invoices, Payment Orders, Purchase Orders, and screenshots extracted directly from the SAP system.

For each case we review the following:

That the information contained in the Base of payments delivered was consistent with the backup documents delivered and the information maintained in the SAP system. We validate the consistency between the following payment data: Amounts, Dates, Number of Projects, Purchase Order, registered in the SAP system.

Results obtained

According to the work done, we identify that 100% of the payments registered in the Payments Base, have their associated physical backups, additionally each of these payments are associated with projects identified as belonging to the list included in the Green Bond and Social.

Finally, the balance in the current account as of August 21, 2018 is $ 5,498

For more details see: Annex C.5 - Evidence Procedure 3.2.

The following two procedures have been incorporated into this report at the request of Aguas Andinas S.A., dated May 20, 2019, which have considered:

a) The procedure 4, it was possible to do it according to the data given by Aguas Andinas S.A. during the review that resulted in the original version of this report.
b) The procedure 5, was carried out with the information available to Aguas Andinas S.A. according to the data that you had at the date of request of this second version of this document.

4. Procedure 4 - Revision Amounts Allocated by Project

Prepare a summary chart showing the list of projects that financed the sum of money obtained by Aguas Andinas for the Green and Social Bonus. This summary will be prepared with:

a) The amount of the Green and Social Bonus indicated in the document "Framework Green Social Bonus Series AC 2018" obtained in the "Procedure 1".

b) With the data reported in the list of payments to projects that were reviewed in "Procedure 2", which contains the payment record of the Refinancing of projects.

c) With the data of the evidence reviewed in the "Procedure 6", related to the Financing of the projects, associated with the Green and Social Bonus.

d) Aguas Andinas will provide a file with a summary of the costs per project, this information will not be validated by Deloitte within the framework of activities estimated by this work.

The indicated box will contain the following fields:

a) PEP number of the project
b) Name of the project
c) Amount of Refinancing, expressed in pesos
d) Amount of Financing, expressed in pesos
e) Total amount of investment per project, expressed in pesos
f) Percentage of the investment per project with respect to the total amount of the Green and Social Bonus
g) Percentage that financed the Green and Social Bonus per project.

Work done:

According to what was reviewed in procedures 1, 2 and 6, we made a summary table with the investment made by each project, and the percentage between the investment and the total of the Green and Social Bonus.

Results obtained

Summary of investment projects that financed the Green and Social Bonus:

Project PEP Code	Project Name	Refinance Amoult CLP[1]	Finance Amoult CLP	Total Investment by Project CLP	% Investment per Project	% Financed by Green & Social Bond[2]
31GI.00244	Chamisero Potable Water Treatment Plant (Canal Batuco)	4.702.563.445	4.834.722.833	9.537.286.278	23,2%	**57,7%**
10GI.01346	Emergency Works, Turbidity Events	9.639.511.378	672.048.598	10.311.559.976	25,1%	**94,6%**
10GI.01090	Estanque Pirque	3.392.479.015	6.851.854.926	10.244.333.941	25,0%	**13,2%**
10GI.01132	Extension of Wastewater Treatment Plant Curacaví	1.491.454.256	489.790.876	1.981.245.132	4,8%	**88,9%**
10GI.01030	Extension of Wastewater Treatment Plant Talagante II	1.650.511.594	1.830.005.725	3.480.517.319	8,5%	**53,8%**
10GI.01124	Extension of Third Wastewater Treatment Plant	3.501.910.016	1.529.480.039	5.031.390.055	12,3%	**68,7%**
10GI.01310	Extension of Wastewater Treatment Plant Buin – Maipo	27.262.038	8.479.511	35.741.549	0,1%	**0,8%**
10GI.01363	Extension of Wastewater Treatment Plant El Monte	2.284.187	403.305.109	405.589.296	1,0%	**11,6%**
Total investments in Green and Social Bonus projects		**24.407.975.929**	**16.619.687.617**	**41.027.663.546**	**100%**	

The percentages in the column "% that financed the Green and Social Bonus" refer to the financing that the instrument granted, for a given project, on the total cost of the same. The column "% of Investment by Project" responds to the percentage weight of Green and Social financing on the total of Green and Social financing. For more details see: Annex C.6 - Evidence Procedure 4.

[1] Ch $ indicates that the value is expressed in Chilean pesos

[2] The values of the column "% that financed the Green and Social Bonus" were delivered by Aguas Andinas and have not been validated by Deloitte..

Procedure 5 - Evidence Investments Unpaid Amounts and Interest Rates

Obtain evidence of the income generated by interest on the investment of the sum of money that has not been invested in any project.

Generate a summary table with the detail of the income obtained, this table must contain the following data:

a) Type of Instrument
b) Bank
c) Date of Start of Investment
d) Date of Expiration of the Investment
e) Value Share, expressed in pesos
f) Initial Value of the Investment, expressed in pesos
g) Percentage of Interest generated (%)
h) Amount of Retirement, expressed in pesos

Work done:

We conducted a review for each type of instrument related to the type of investment that was made, the information reviewed corresponds to:

1. Term Deposit: The document "Term Deposit Detail" generated by the bank associated with each deposit was observed, where the date the deposit was taken, expiration date, interest rate, initial amount and quota value was obtained. . Next, the deposit letter issued by Aguas Andinas was reviewed, where the data was checked to match the bank's document.
2. Mutual fund: The document "Mutual Fund Investment Transfer" issued by the bank associated with each mutual fund was observed, where the expiration date of the fund, interest rate, initial amount and quota value were reviewed, then We obtained the document associated with the rescue of each fund.

Results obtained:

From the review conducted, we observed that Aguas Andinas generated interest income related to Mutual Funds and Time Deposits of investments associated with monies that were not yet used in the Green and Social projects, for an amount of $ 77,641,840.

The summary of these investments is shown in the following table:

N	Type of Instrument	Banc rescue	Start of investment	Expiration/Rescue Date	Share value Ch$[3]	Initial value of the investmentCh$	Percentage Interest generated	Withdrawal amount Ch$
1	Term deposit	BBVA	19-04-2018	08-05-2018	No Aplica	16.000.000.000	0,22%	16.022.293.333
2	Term deposit	BBVA	19-04-2018	14-05-2018	No Aplica	16.000.000.000	0,21%	16.028.000.000
3	Mutual Fund	BBVA	19-04-2018	24-04-2018	1.166,6428	8.542.000.000	1,5%	8.544.859.921
4	Mutual Annual Fund	BBVA	30-04-2018	03-05-2018	1.167,5014	5.750.000.000	1,5%	5.751.151.477
5	Mutual Annual Fund	BBVA	08-05-2018	15-05-2018	1.084,3567	3.200.000.000	1,5%	3.203.142.234
6	Mutual Annual Fund	BBVA	08-05-2018	22-05-2018	12.876,5476	3.200.000.000	1,5%	3.201.518.615
7	Mutual Annual Fund	BBVA	09-05-2018	14-05-2018	1.168,2010	10.000.000.000	1,5%	10.003.341.035
8	Mutual Annual Fund	BBVA	15-04-2018	29-05-2018	1.202,7318	1.300.000.000	0,595%	1.301.332.608
9	Mutual Annual Fund	BBVA	25-05-2018	28-05-2018	1.203,6140	5.500.000.000	1,5%	5.501.202.254
10	Mutual Annual Fund	BBVA	31-05-2018	05-06-2018	1.204,1400	7.600.000.000	1,5%	7.602.769.512
11	Mutual Annual Fund	BBVA	05-06-2018	12-06-2018	1.170,3090	1.300.000.000	1,5%	1.300.608.395
12	Mutual Annual Fund	CHILE	06-06-2018	19-06-2018	1.204,6665	1.300.000.000	0,595%	1.301.230.432
13	Mutual Annual Fund	CHILE	06-06-2018	18-06-2018	1.204,6665	1.000.000.000	0,595%	1.000.436.469
14	Mutual Annual Fund	BBVA	07-06-2018	19-06-2018	1.170,4654	1.300.000.000	1,5%	1.301.043.807
15	Mutual Annual Fund	BBVA	12-05-2018	26-06-2018	1.205,1046	1.300.000.000	0,595%	1.301.423.835
16	Mutual Annual Fund	BBVA	12-06-2018	26-06-2018	1.170,8567	1.300.000.000	1,5%	1.301.217.442
17	Mutual Annual Fund	BCI	19-06-2018	20-06-2018	1.087,4655	1.300.000.000	1,5%	1.300.622.944
18	Mutual Annual Fund	BBVA	29-06-2018	03-07-2018	1.206,6904	6.300.000.000	0,595%	6.301.851.850
19	Mutual Annual Fund	CHILE	04-07-2018	10-07-2018	1.172,5792	1.300.000.000	0,595%	1.300.521.296
20	Mutual Annual Fund	BBVA	31-07-2018	07-08-2018	1.174,6991	1.370.000.000	1,5%	1.370.640.275
21	Mutual Annual Fund	BBVA	09-08-2018	14-08-2018	1.175,4053	1.300.000.000	1,5%	1.300.434.106
				Total in CH $		**96.162.000.000**		**96.239.641.840[4]**

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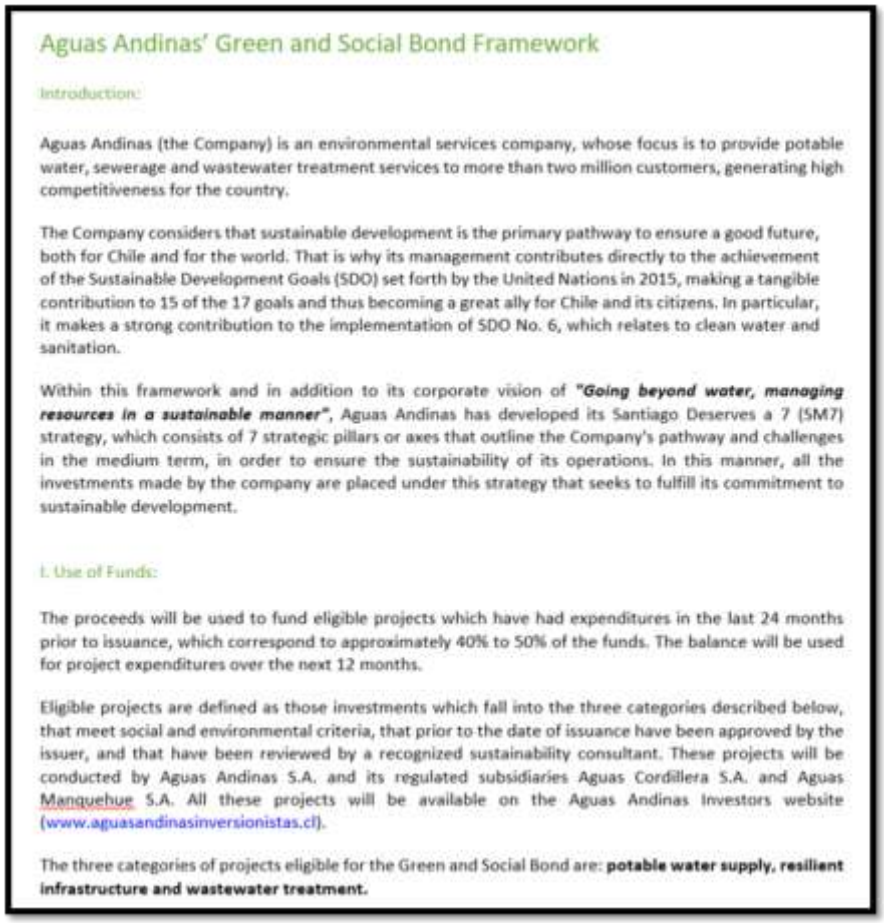
[3] Ch $ indicates that the value is expressed in Chilean pesos

[4] The difference between the investment made and the interest generated corresponds to seventy-seven million six hundred forty-one thousand eight hundred forty pesos ($ 77,641,840)

Annex C: Information Backups

Annex C.1 - Evidence Procedure 1

Excerpt from the document "Green and Social Bonus Framework" of Aguas Andinas, where the projects associated with the Bonus are mentioned.



Aguas Andinas' Green and Social Bond Framework

Introduction:

Aguas Andinas (the Company) is an environmental services company, whose focus is to provide potable water, sewerage and wastewater treatment services to more than two million customers, generating high competitiveness for the country.

The Company considers that sustainable development is the primary pathway to ensure a good future, both for Chile and for the world. That is why its management contributes directly to the achievement of the Sustainable Development Goals (SDO) set forth by the United Nations in 2015, making a tangible contribution to 15 of the 17 goals and thus becoming a great ally for Chile and its citizens. In particular, it makes a strong contribution to the implementation of SDO No. 6, which relates to clean water and sanitation.

Within this framework and in addition to its corporate vision of ***"Going beyond water, managing resources in a sustainable manner"***, Aguas Andinas has developed its Santiago Deserves a 7 (SM7) strategy, which consists of 7 strategic pillars or axes that outline the Company's pathway and challenges in the medium term, in order to ensure the sustainability of its operations. In this manner, all the investments made by the company are placed under this strategy that seeks to fulfill its commitment to sustainable development.

I. Use of Funds:

The proceeds will be used to fund eligible projects which have had expenditures in the last 24 months prior to issuance, which correspond to approximately 40% to 50% of the funds. The balance will be used for project expenditures over the next 12 months.

Eligible projects are defined as those investments which fall into the three categories described below, that meet social and environmental criteria, that prior to the date of issuance have been approved by the issuer, and that have been reviewed by a recognized sustainability consultant. These projects will be conducted by Aguas Andinas S.A. and its regulated subsidiaries Aguas Cordillera S.A. and Aguas Manquehue S.A. All these projects will be available on the Aguas Andinas Investors website (www.aguasandinasinversionistas.cl).

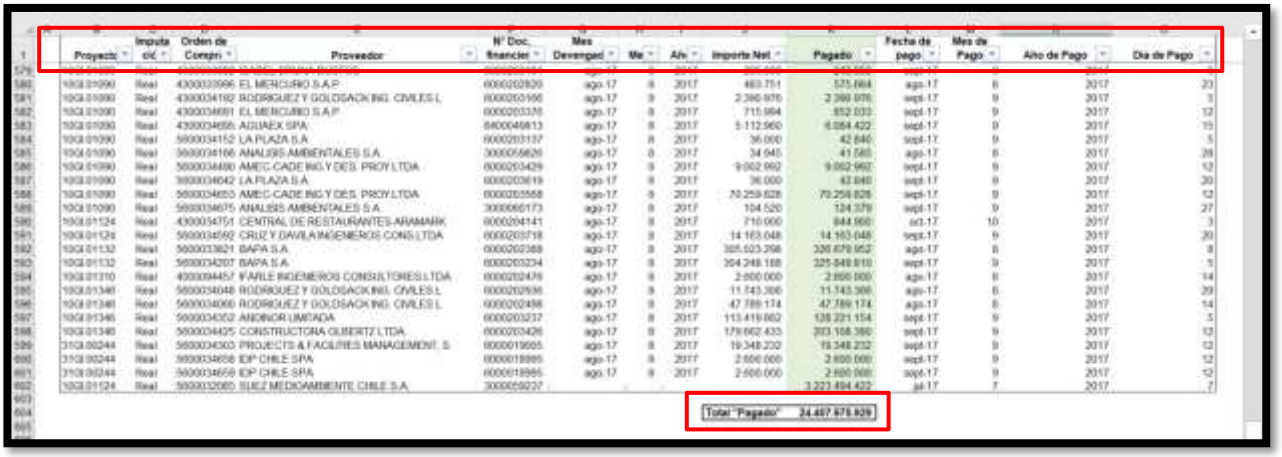
The three categories of projects eligible for the Green and Social Bond are: **potable water supply, resilient infrastructure and wastewater treatment.**

Category	Project name	Goal
Potable Water Supply	Chamisero Potable Water Treatment Plant (Batuco Channel)	Treated flow 500 l/s
Resilient infrastructure	Pirque Tank and Emergency Works for Turbidity Events	34 hours of autonomy
Sanitation	Curacaví Wastewater Treatment Plant Extension	Annual average flow of 52,877 m3/day in 2024 N° eq. inhab. favored: 298,067
	Talagante II Wastewater Treatment Plant Expansion	Annual average flow of 4,150 m3/day in 2029 N° eq. inhab. favored: 25,330
	Expansion of Third Wastewater Treatment Plant	Increase in treatment capacity by 2.2 m3 to 2029 N° eq. inhab. favored: 931,641
	Buin-Maipo Wastewater Treatment Plant Expansion	Annual average flow of 13,832 m3/day in 2032 N° eq. inhab. favored: 96,800
	2018 Expansion of El Monte Wastewater Treatment Plant	Annual average flow of 8,227 m3/day in 2032 N° eq. inhab. favored: 42,733
	Farfana Biofactory Nitrate Treatment System Installation	Removal of 90% ammonium concentration from the line of dehydration centers in order to the effluent water quality from the Plant fulfill the nitrogen parameter < 50 mg/l established in DS 90
	Mapocho-Trebal Biofactory Cogeneration	Take 100% of biogas produced by the Plant to generate electric power and meet the internal needs of this. In addition, avoid the burning greenhouse gases

Annex C.2 - Evidence Procedure 2.1

Evidence of the document obtained from the Management Control area of Aguas Andinas, with the data fields associated with the payments.

The sum of the "Paid" column gives a total of $ 24,407,975,929

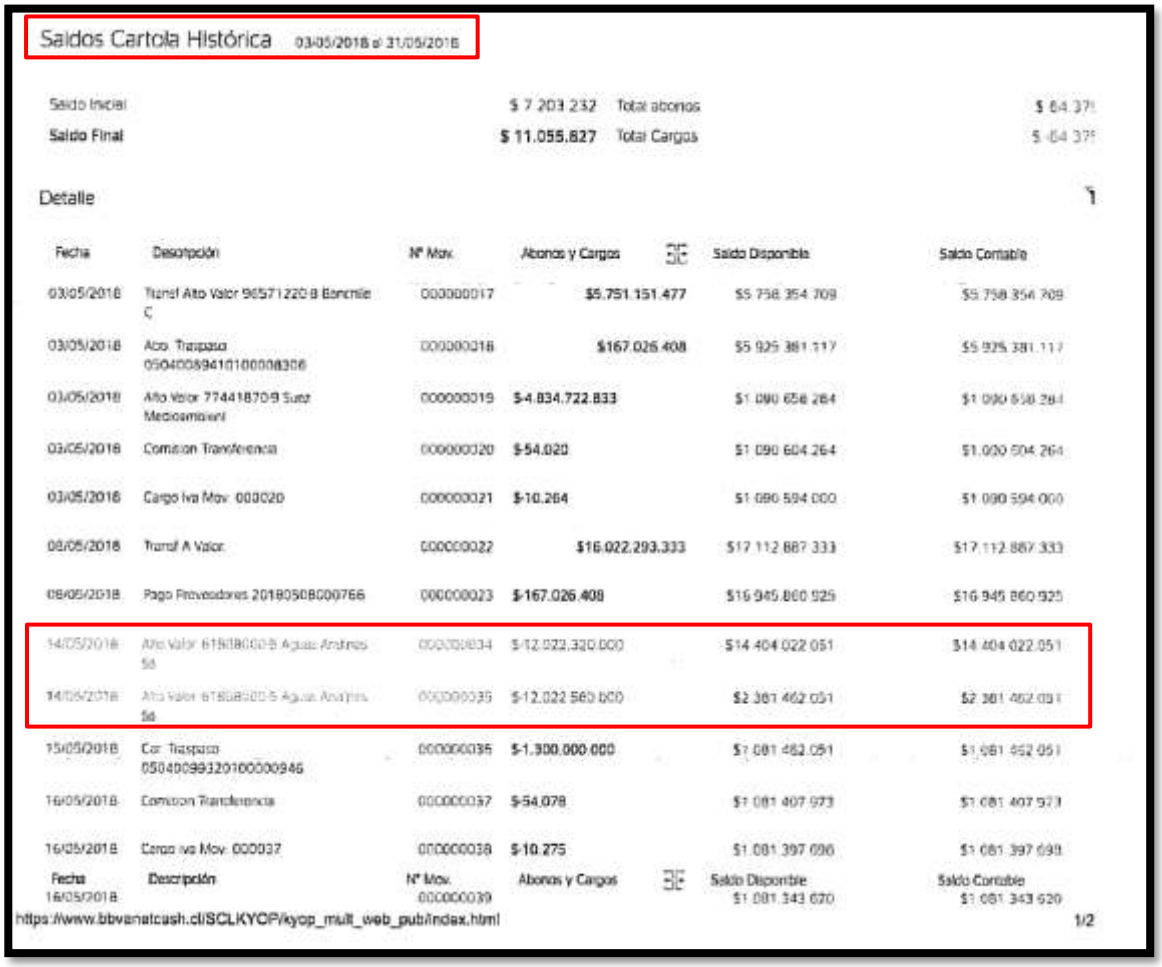


Proyecto	Imputación	Orden de Compra	Proveedor	N° Doc. financiero	Mes Devengado	Mes	Año	Importe Neto	Pagado	Fecha de pago	Mes de Pago	Año de Pago	Día de Pago
1003.01090	Real	4300033996	EL MERCURIO S.A.P.	0000202820	ago-17	8	2017	463.754	575.664	ago-17	8	2017	23
1003.01090	Real	4300034192	RODRIGUEZ Y GOLDSACK ING. CIVILES L	0000203196	ago-17	8	2017	2.390.976	2.390.976	sept-17	9	2017	5
1003.01090	Real	4300034691	EL MERCURIO S.A.P.	0000203376	ago-17	8	2017	715.984	852.033	sept-17	9	2017	12
1003.01090	Real	4300034655	AGUAEX SPA	6400046813	ago-17	8	2017	5.112.960	6.084.422	sept-17	9	2017	15
1003.01090	Real	5600034152	LA PLAZA S.A.	0000203137	ago-17	8	2017	36.000	42.840	sept-17	9	2017	5
1003.01090	Real	5600034166	ANALISIS AMBIENTALES S.A.	3000055826	ago-17	8	2017	34.645	41.580	ago-17	8	2017	28
1003.01090	Real	5600034480	AMEC CADE ING.Y DES. PROY.LTDA	0000203429	ago-17	8	2017	9.002.992	9.002.992	sept-17	9	2017	12
1003.01090	Real	5600034642	LA PLAZA S.A.	0000203619	ago-17	8	2017	36.000	42.840	sept-17	9	2017	20
1003.01090	Real	5600034655	AMEC CADE ING.Y DES. PROY.LTDA	0000203568	ago-17	8	2017	70.259.828	70.259.828	sept-17	9	2017	12
1003.01090	Real	5600034675	ANALISIS AMBIENTALES S.A.	3000056173	ago-17	8	2017	104.520	124.379	sept-17	9	2017	27
1003.01124	Real	4300034751	CENTRAL DE RESTAURANTES ARAMARK	0000204141	ago-17	8	2017	710.000	844.900	oct-17	10	2017	3
1003.01124	Real	5600034592	CRUZ Y DAVILA INGENIEROS CONS LTDA	0000203718	ago-17	8	2017	14.163.048	14.163.048	sept-17	9	2017	20
1003.01132	Real	5600033821	BAPA S.A.	0000202388	ago-17	8	2017	265.023.256	326.679.952	ago-17	8	2017	8
1003.01132	Real	5600034207	BAPA S.A.	0000203234	ago-17	8	2017	264.248.188	325.848.810	sept-17	9	2017	5
1003.01310	Real	4300034457	FARLE INGENIEROS CONSULTORES LTDA	0000202478	ago-17	8	2017	2.600.000	2.600.000	ago-17	8	2017	14
1003.01340	Real	5600034048	RODRIGUEZ Y GOLDSACK ING. CIVILES L	0000202636	ago-17	8	2017	11.743.300	11.743.300	ago-17	8	2017	29
1003.01340	Real	5600034066	RODRIGUEZ Y GOLDSACK ING. CIVILES L	0000202498	ago-17	8	2017	47.789.174	47.789.174	ago-17	8	2017	14
1003.01340	Real	5600034052	ANDINOR LIMITADA	0000203237	ago-17	8	2017	113.419.662	138.221.154	sept-17	9	2017	5
1003.01340	Real	5600034435	CONSTRUCTORA OLIBERTZ LTDA.	0000203426	ago-17	8	2017	179.662.433	203.108.360	sept-17	9	2017	12
3103.00244	Real	5600034303	PROJECTS & FACILITIES MANAGEMENT, S	0000019665	ago-17	8	2017	19.348.232	19.348.232	sept-17	9	2017	12
3103.00244	Real	5600034658	IDP CHILE SPA	0000018985	ago-17	8	2017	2.600.000	2.600.000	sept-17	9	2017	12
3103.00244	Real	5600034658	IDP CHILE SPA	0000018985	ago-17	8	2017	2.600.000	2.600.000	sept-17	9	2017	12
1003.01124	Real	5600032065	SUEZ MEDIOAMBIENTE CHILE S.A.	3000059227					1.223.494.422	jul-17	7	2017	7
								Total "Pagado"	24.407.975.929				

DISCLAIMER: English version is a translation of the original in Spanish for information purposes only. In case of discrepancy, the Spanish original will prevail.

Annex C.3 - Evidence Procedure 2.3.

Evidence of withdrawal of money taken from the current account cartola of Aguas Andinas where the payments of the credits for the amounts of $ 12,022,320,000 and $ 12,022,560,000 are reflected.



Saldos Cartola Histórica 03/05/2018 al 31/05/2018

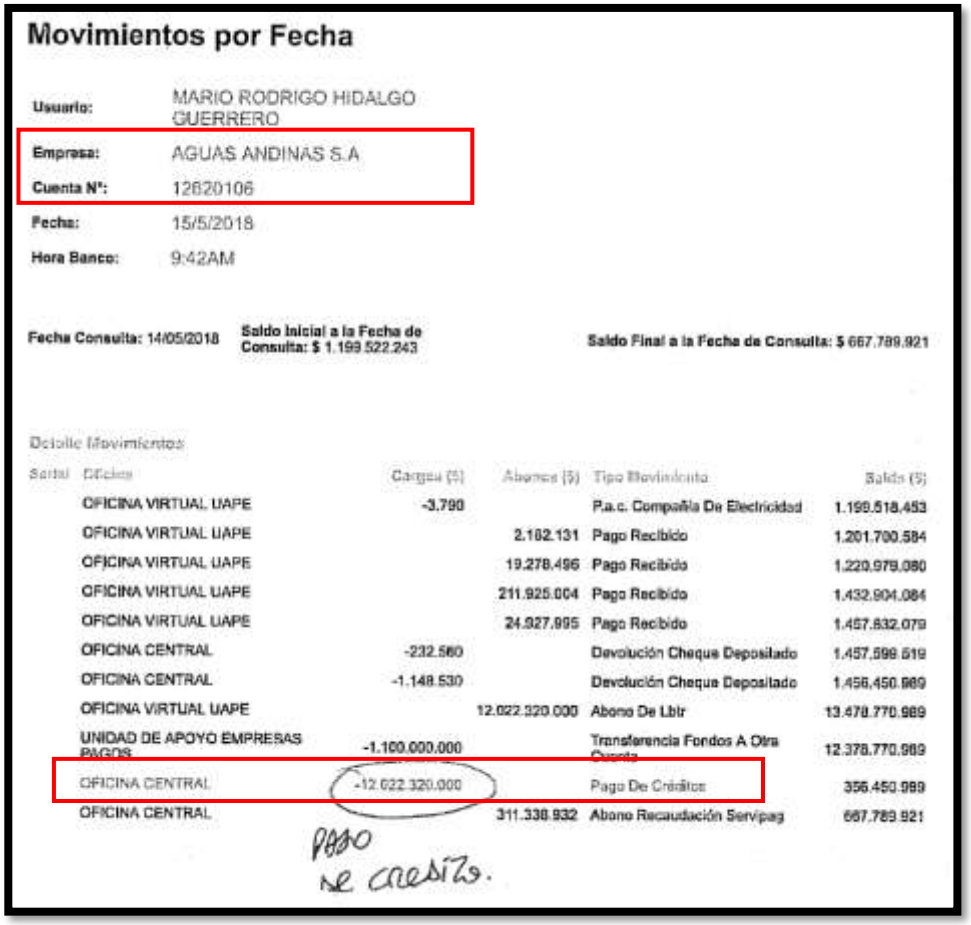
Saldo Inicial	$ 7.203.232	Total abonos	$ 64.371
Saldo Final	$ 11.055.827	Total Cargos	$ 64.371

Detalle

Fecha	Descripción	Nº Mov.	Abonos y Cargos	Saldo Disponible	Saldo Contable
03/05/2018	Transf Alto Valor 96571220-8 Banchile C	000000017	$5.751.151.477	$5.758.354.709	$5.758.354.709
03/05/2018	Abo. Traspaso 05040089410100008306	000000018	$167.026.408	$5.925.381.117	$5.925.381.117
03/05/2018	Alto Valor 774418709 Suez Medioambient	000000019	$-4.834.722.833	$1.090.658.284	$1.090.658.284
03/05/2018	Comision Transferencia	000000020	$-54.020	$1.090.604.264	$1.090.604.264
03/05/2018	Cargo Iva Mov. 000020	000000021	$-10.264	$1.090.594.000	$1.090.594.000
08/05/2018	Transf A Valor	000000022	$16.022.293.333	$17.112.887.333	$17.112.887.333
08/05/2018	Pago Proveedores 20180508000766	000000023	$-167.026.408	$16.945.860.925	$16.945.860.925
14/05/2018	Alto Valor 61808000-5 Aguas Andinas S	000000034	$-12.022.320.000	$4.404.022.051	$4.404.022.051
14/05/2018	Alto Valor 61808000-5 Aguas Andinas S	000000035	$-12.022.560.000	$2.381.462.051	$2.381.462.051
15/05/2018	Cor. Traspaso 05040099320100000946	000000036	$-1.300.000.000	$1.081.462.051	$1.081.462.051
16/05/2018	Comision Transferencia	000000037	$-54.078	$1.081.407.973	$1.081.407.973
16/05/2018	Cargo Iva Mov. 000037	000000038	$-10.275	$1.081.397.698	$1.081.397.698
Fecha	Descripción	Nº Mov.	Abonos y Cargos	Saldo Disponible	Saldo Contable
16/05/2018		000000039		$1.081.343.620	$1.081.343.620

https://www.bbvanetcash.cl/SCLKYCP/kyop_multi_web_pub/index.html 1/2

Evidence of withdrawal of money taken from the BCI bank current account cartola which reflects the payment of the loan for a total amount of $ 12,022,320,000.



Movimientos por Fecha

Usuario:	MARIO RODRIGO HIDALGO GUERRERO
Empresa:	AGUAS ANDINAS S.A
Cuenta N°:	12620106
Fecha:	15/5/2018
Hora Banco:	9:42AM

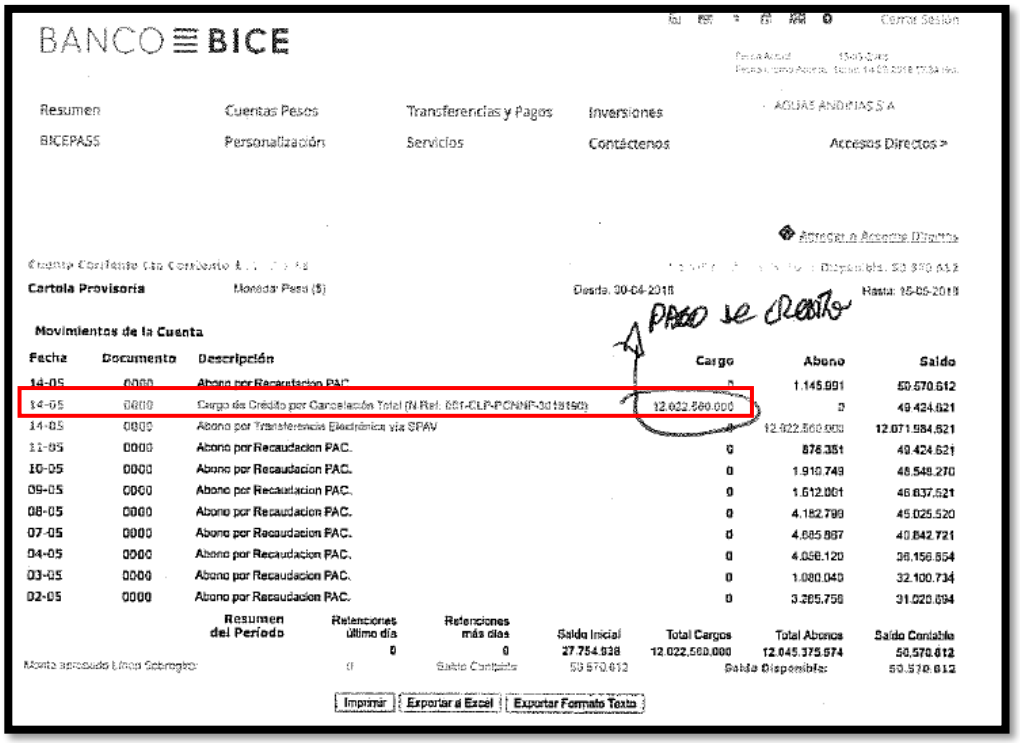
Fecha Consulta: 14/05/2018 **Saldo Inicial a la Fecha de Consulta:** $ 1.199.522.243 **Saldo Final a la Fecha de Consulta:** $ 667.789.921

Detalle Movimientos

Sucursal	Oficina	Cargos ($)	Abonos ($)	Tipo Movimiento	Saldo ($)
	OFICINA VIRTUAL UAPE	-3.790		P.a.c. Compañía De Electricidad	1.199.518.453
	OFICINA VIRTUAL UAPE		2.182.131	Pago Recibido	1.201.700.584
	OFICINA VIRTUAL UAPE		19.278.496	Pago Recibido	1.220.979.080
	OFICINA VIRTUAL UAPE		211.925.004	Pago Recibido	1.432.904.084
	OFICINA VIRTUAL UAPE		24.927.995	Pago Recibido	1.457.832.079
	OFICINA CENTRAL	-232.560		Devolución Cheque Depositado	1.457.599.519
	OFICINA CENTRAL	-1.148.530		Devolución Cheque Depositado	1.456.450.989
	OFICINA VIRTUAL UAPE		12.022.320.000	Abono De Lbtr	13.478.770.989
	UNIDAD DE APOYO EMPRESAS PAGOS	-1.100.000.000		Transferencia Fondos A Otra Cuenta	12.378.770.989
	OFICINA CENTRAL	-12.022.320.000		Pago De Créditos	356.450.989
	OFICINA CENTRAL		311.338.932	Abono Recaudación Servipag	667.789.921

Pago de credito.

Evidence of withdrawal of money taken from the BICE bank current account cartola which reflects the payment of the loan for a total amount of $ 12,022,560,000.



BANCO BICE

Cierre Sesión

Resumen | Cuentas Pesos | Transferencias y Pagos | Inversiones | AGUAS ANDINAS S.A

BICEPASS | Personalización | Servicios | Contáctenos | Accesos Directos »

Cartola Provisoria — Moneda: Pesos ($) — Desde: 30-04-2018 — Hasta: 15-05-2018

Movimientos de la Cuenta

Fecha	Documento	Descripción	Cargo	Abono	Saldo
14-05	0000	Abono por Recaudacion PAC	0	1.145.991	50.570.612
14-05	0000	Cargo de Crédito por Cancelación Total (N Ref: 661-CLP-PCANF-3d181560)	12.022.560.000	0	49.424.621
14-05	0000	Abono por Transferencia Electrónica vía SPAV	0	12.022.560.000	12.071.984.621
11-05	0000	Abono por Recaudacion PAC.	0	876.351	49.424.621
10-05	0000	Abono por Recaudacion PAC.	0	1.910.749	48.548.270
09-05	0000	Abono por Recaudacion PAC.	0	1.612.001	46.637.521
08-05	0000	Abono por Recaudacion PAC.	0	4.182.799	45.025.520
07-05	0000	Abono por Recaudacion PAC.	0	4.685.887	40.842.721
04-05	0000	Abono por Recaudacion PAC.	0	4.056.120	36.156.834
03-05	0000	Abono por Recaudacion PAC.	0	1.080.040	32.100.734
02-05	0000	Abono por Recaudacion PAC.	0	3.265.758	31.020.694

Resumen del Período	Retenciones último día	Retenciones más días	Saldo Inicial	Total Cargos	Total Abonos	Saldo Contable
	0	0	27.754.938	12.022.560.000	12.045.375.674	50.570.612

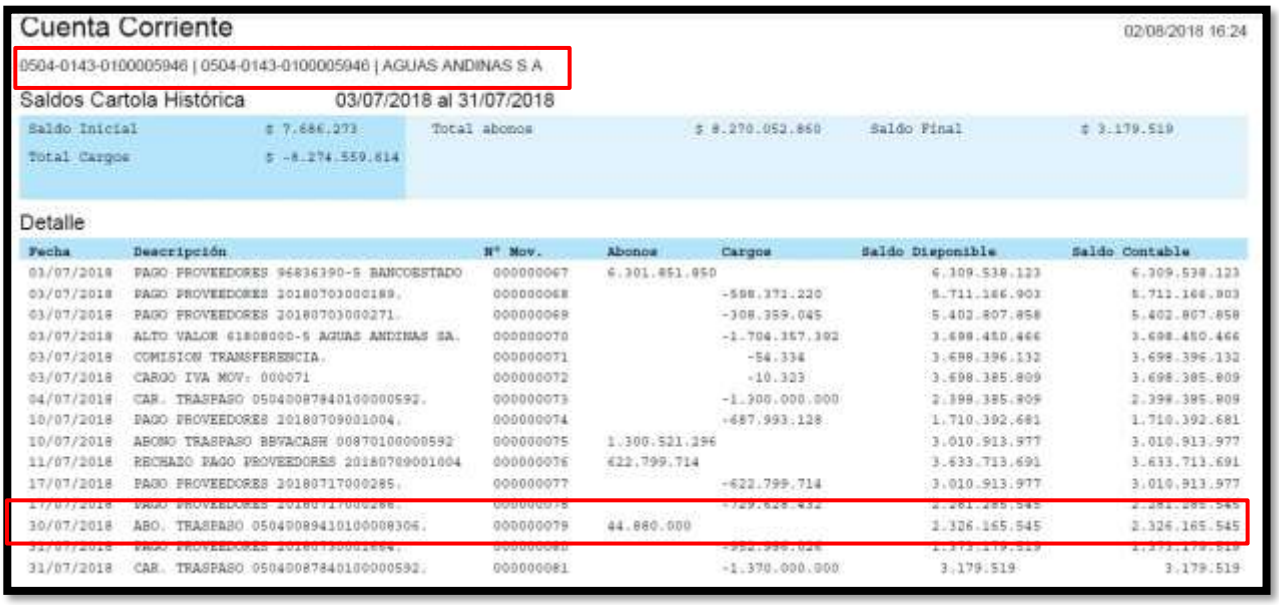
Monto bloqueado Línea Sobregiro: 0 — Saldo Contable: 50.570.612 — Saldo Disponible: 50.570.612

Imprimir | Exportar a Excel | Exportar Formato Texto

PAGO DE CREDITO

DISCLAIMER: English version is a translation of the original in Spanish for information purposes only. In case of discrepancy, the Spanish original will prevail.

Evidence of the transfer of money to the current account of Aguas Andinas for the payment of interest in the amount of $ 44,880,000.



Cuenta Corriente

02/08/2018 16:24

0504-0143-0100005946 | 0504-0143-0100005946 | AGUAS ANDINAS S A

Saldos Cartola Histórica 03/07/2018 al 31/07/2018

Saldo Inicial	$ 7.686.273	Total abonos	$ 8.270.052.860	Saldo Final	$ 3.179.519
Total Cargos	$ -8.274.559.614				

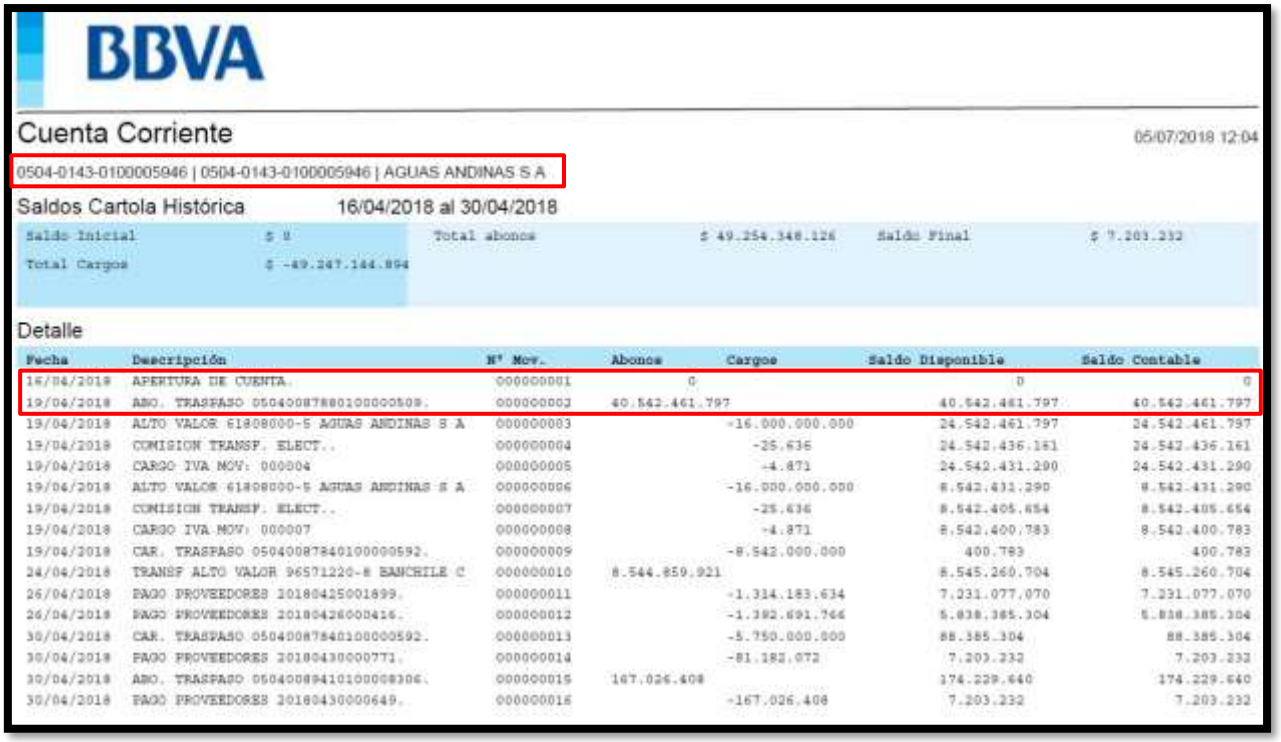
Detalle

Fecha	Descripción	N° Mov.	Abonos	Cargos	Saldo Disponible	Saldo Contable
03/07/2018	PAGO PROVEEDORES 96836390-5 BANCOESTADO	000000067	6.301.651.850		6.309.538.123	6.309.538.123
03/07/2018	PAGO PROVEEDORES 20180703000189.	000000068		-598.371.220	5.711.166.903	5.711.166.903
03/07/2018	PAGO PROVEEDORES 20180703000271.	000000069		-308.359.045	5.402.807.858	5.402.807.858
03/07/2018	ALTO VALOR 61808000-5 AGUAS ANDINAS SA.	000000070		-1.704.357.392	3.698.450.466	3.698.450.466
03/07/2018	COMISION TRANSFERENCIA.	000000071		-54.334	3.698.396.132	3.698.396.132
03/07/2018	CARGO IVA MOV: 000071	000000072		-10.323	3.698.385.809	3.698.385.809
04/07/2018	CAR. TRASPASO 05040087840100000592.	000000073		-1.300.000.000	2.398.385.809	2.398.385.809
10/07/2018	PAGO PROVEEDORES 20180709001004.	000000074		-687.993.128	1.710.392.681	1.710.392.681
10/07/2018	ABONO TRASPASO BBVACASH 00870100000592	000000075	1.300.521.296		3.010.913.977	3.010.913.977
11/07/2018	RECHAZO PAGO PROVEEDORES 20180709001004	000000076	622.799.714		3.633.713.691	3.633.713.691
17/07/2018	PAGO PROVEEDORES 20180717000285.	000000077		-622.799.714	3.010.913.977	3.010.913.977
17/07/2018	PAGO PROVEEDORES 20180717000286.	000000078		-729.628.432	2.281.285.545	2.281.285.545
30/07/2018	ABO. TRASPASO 05040089410100008306.	000000079	44.880.000		2.326.165.545	2.326.165.545
31/07/2018	PAGO PROVEEDORES 20180730001004.	000000080		-952.986.026	1.373.179.519	1.373.179.519
31/07/2018	CAR. TRASPASO 05040087840100000592.	000000081		-1.370.000.000	3.179.519	3.179.519

DISCLAIMER: English version is a translation of the original in Spanish for information purposes only. In case of discrepancy, the Spanish original will prevail.

Annex C.4 - Evidence Procedure 3.1.

Evidence of the income of money taken from the current account cartola of the BBVA bank, associated with the "Green and Social Bond" where the income of money is reflected for a total of $ 40,542,461,797



BBVA

Cuenta Corriente

05/07/2018 12:04

0504-0143-0100005946 | 0504-0143-0100005946 | AGUAS ANDINAS S A

Saldos Cartola Histórica 16/04/2018 al 30/04/2018

Saldo Inicial	$ 0	Total abonos	$ 49.254.348.126	Saldo Final	$ 7.203.232
Total Cargos	$ -49.247.144.894				

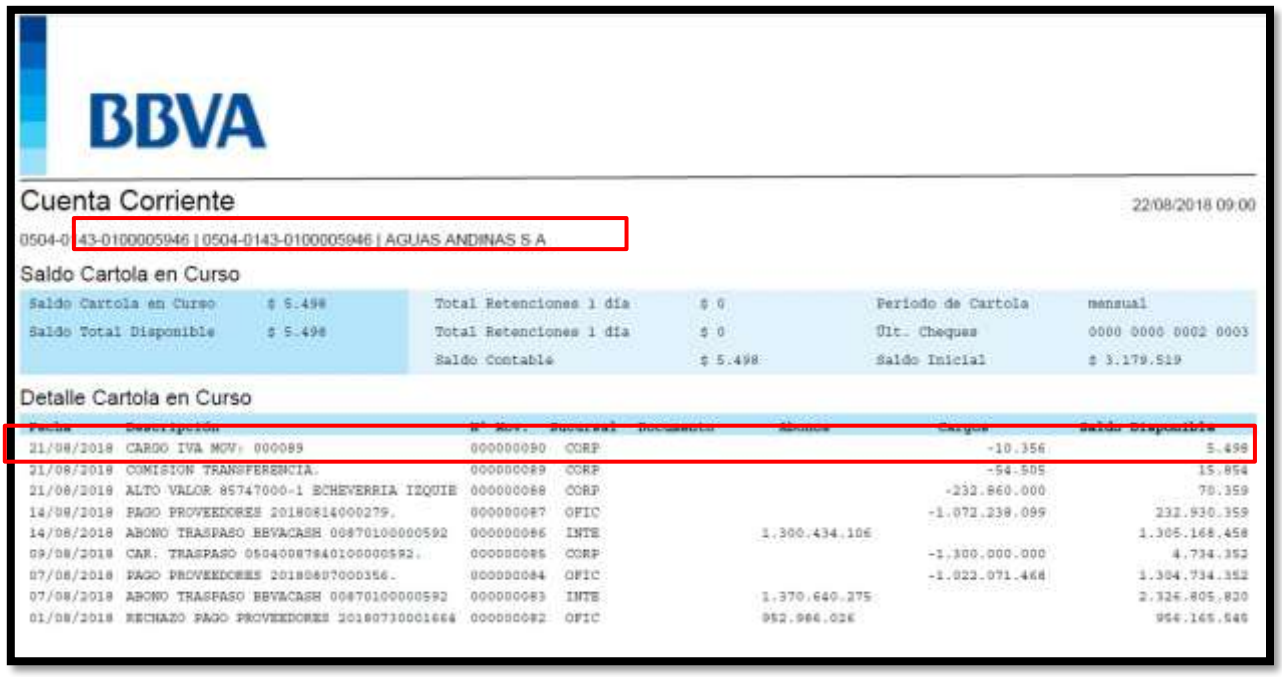
Detalle

Fecha	Descripción	N° Mov.	Abonos	Cargos	Saldo Disponible	Saldo Contable
16/04/2018	APERTURA DE CUENTA.	000000001	0		0	0
19/04/2018	ABO. TRASPASO 05040087880100000509.	000000002	40.542.461.797		40.542.461.797	40.542.461.797
19/04/2018	ALTO VALOR 61808000-5 AGUAS ANDINAS S A	000000003		-16.000.000.000	24.542.461.797	24.542.461.797
19/04/2018	COMISION TRANSF. ELECT..	000000004		-25.636	24.542.436.161	24.542.436.161
19/04/2018	CARGO IVA MOV: 000004	000000005		-4.871	24.542.431.290	24.542.431.290
19/04/2018	ALTO VALOR 61808000-5 AGUAS ANDINAS S A	000000006		-16.000.000.000	8.542.431.290	8.542.431.290
19/04/2018	COMISION TRANSF. ELECT..	000000007		-25.636	8.542.405.654	8.542.405.654
19/04/2018	CARGO IVA MOV: 000007	000000008		-4.871	8.542.400.783	8.542.400.783
19/04/2018	CAR. TRASPASO 05040087840100000592.	000000009		-8.542.000.000	400.783	400.783
24/04/2018	TRANSF ALTO VALOR 96571220-8 BANCHILE C	000000010	8.544.859.921		8.545.260.704	8.545.260.704
26/04/2018	PAGO PROVEEDORES 20180425001899.	000000011		-1.314.183.634	7.231.077.070	7.231.077.070
26/04/2018	PAGO PROVEEDORES 20180426000416.	000000012		-1.392.691.766	5.838.385.304	5.838.385.304
30/04/2018	CAR. TRASPASO 05040087840100000592.	000000013		-5.750.000.000	88.385.304	88.385.304
30/04/2018	PAGO PROVEEDORES 20180430000771.	000000014		-81.182.072	7.203.232	7.203.232
30/04/2018	ABO. TRASPASO 05040089410100008306.	000000015	167.026.408		174.229.640	174.229.640
30/04/2018	PAGO PROVEEDORES 20180430000649.	000000016		-167.026.408	7.203.232	7.203.232

DISCLAIMER: English version is a translation of the original in Spanish for information purposes only. In case of discrepancy, the Spanish original will prevail.

Annex C.5 - Evidence Procedure 3.2

Evidence of the balance in the cartola of the month August 2018 for the BBVA bank account associated with the "Green and Social Bonus".



BBVA

Cuenta Corriente

22/08/2018 09:00

0504-0143-0100005946 | 0504-0143-0100005946 | AGUAS ANDINAS S.A

Saldo Cartola en Curso

Saldo Cartola en Curso	$ 5.498	Total Retenciones 1 día	$ 0	Periodo de Cartola	mensual
Saldo Total Disponible	$ 5.498	Total Retenciones 1 día	$ 0	Últ. Cheques	0000 0000 0002 0003
		Saldo Contable	$ 5.498	Saldo Inicial	$ 3.179.519

Detalle Cartola en Curso

Fecha	Descripción	N° Mov.	Sucursal	Documento	Abonos	Cargos	Saldo Disponible
21/08/2018	CARGO IVA MOV: 000089	000000090	CORP			-10.356	5.498
21/08/2018	COMISION TRANSFERENCIA.	000000089	CORP			-54.505	15.854
21/08/2018	ALTO VALOR 85747000-1 ECHEVERRIA IZQUIE	000000088	CORP			-232.860.000	70.359
14/08/2018	PAGO PROVEEDORES 20180814000279.	000000087	OFIC			-1.072.238.099	232.930.359
14/08/2018	ABONO TRASPASO BBVACASH 00870100000592	000000086	INTE		1.300.434.106		1.305.168.458
09/08/2018	CAR. TRASPASO 0504008784010000592.	000000085	CORP			-1.300.000.000	4.734.352
07/08/2018	PAGO PROVEEDORES 20180807000356.	000000084	OFIC			-1.022.071.468	1.304.734.352
07/08/2018	ABONO TRASPASO BBVACASH 00870100000592	000000083	INTE		1.370.640.275		2.326.805.820
01/08/2018	RECHAZO PAGO PROVEEDORES 20180730001664	000000082	OFIC		952.986.026		956.165.546

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Annex C.6 - Evidence Procedure 4

Final detail of Investment in Green and Social Bonus projects - This table summarizes the investment made by Aguas Andinas of the Green and Social Bonds, as well as the expenses and interest generated, which was obtained from the information provided by Aguas Andinas.

Concept	Amount in Ch$[5]
Initial Balance of the Green and Social Bonus	40.542.461.797
Additional Expenditure made by Aguas Andinas	407.975.929
Interest Earned in deposits and mutual funds	77.641.840
Expenditure by Commission and VAT Current Account Green and Social Bonus	(383.522)
Final Balance in Current Account associated with the Green and Social Bonus	5.498
Calculation estimated during the Deloitte review	**41.027.690.546**
Aguas Andinas Green and Social Bonds Investment	(41.027.663.546)
Difference	**27.000[6]**

[5] Ch $ indicates that the value is expressed in Chilean pesos

[6] In the calculations made a difference of $ 27,000 pesos is observed, which represents less than 0.0000006% of the total, which would be due to a difference of decimals, however, it has been considered immaterial compared to the total.