

Dear Shareholder:

At the Board of Directors' Meeting of Aguas Andinas S.A. (hereinafter the "Company") held on December 18th, 2024 (hereinafter the "Board of Directors' Meeting"), it was agreed to distribute an interim dividend out of the Company's 2024 fiscal year earnings, amounting in total to the amount of \$38,549,480,508, corresponding to \$6.30000 per Series A and B share, which will be payable as of January 10th, 2025 to the holders of shares registered in the Shareholders' Registry at midnight of the fifth business day prior to said date, that is, on January 4th, 2025.

In relation to the distribution and payment of the agreed interim dividend, the Company has made available to the shareholders who so decide, a procedure so that they can access the transitory and optional regime that provides for the payment of a substitute tax for final taxes ("ISIF"), in accordance with the provisions of Article 10 of Law No. 21,681 and the instructions given for this purpose by the Internal Tax Service ("SII"), in particular, those contained in Circular No. 34 dated July 30, 2024, Exempt Resolution No. 76 dated July 30th, 2024 and Official Letter No. 2150 dated November 7th, 2024.

To this effect, the following is reported:

1) In accordance with the provisions of Article 10 of Law 21.681, and with the provisions of the SII, taxpayers subject to first category tax on the basis of a balance sheet according to complete accounting, subject to the regime of Article 14 letter A) of the Income Tax Law (as is the case of the Company), that at the end of the 2023 business year maintain a balance of taxable income contained in the taxable income registry (RAI), may elect to pay ISIF at a rate of 12% on part or all of such balance, without the right to the credits contained in the corresponding accumulated credit balance (SAC) record.

2) The payment of ISIF allows us to anticipate the declaration and payment of the final taxes (global complementary or additional tax, as the case may be) of the income accumulated in the RAI registry, being able to be distributed by the Company in preference to other profits and without being subject to the general imputation orders contemplated in the Income Tax Law.

With the declaration and payment of ISIF, taxation with income tax of the amounts distributed under the ISIF regime is complied with. In the event that the shareholder is a taxpayer subject to first category tax, the amounts that are subject to ISIF retain such quality for purposes of distribution to its partners, shareholders or owners.

3) Accordingly, with respect to the interim dividend agreed to be distributed at the referred to Board of Directors' Meeting, the Company's shareholders who are entitled to receive such dividend may instruct the Company to proceed to pay the ISIF on all or part of the interim dividend to which they are entitled, according to the number of shares that they own indicates and that are registered in his name at midnight on January 4th, 2025.

4) Shareholders who decide to make use of this option must instruct the Company in writing, by e-mail and through the procedure and documents described below, to authorize the Company to deduct and allocate 12% of the amount of the dividend corresponding to them for the shares indicated to the payment of the respective ISIF. In this way, the referred shareholders will bear the cost of the payment of the corresponding tax for the amount that corresponds to them and will be transferred to the shareholder in accordance with the usual procedures.

Shareholders who decide to instruct the Company to dispose of and receive their dividend in the manner indicated above must send to the Company by e-mail, no later than January 7th, 2025, at 12:00 noon, the attached "Formulario de Instrucciones ISIF", properly subscribed, in the form and together with the documents indicated therein. This Form should be sent to dividendos@aguasandinas.cl with a copy to dividendosDCVR@dcv.cl.

Once the aforementioned term has expired, it will be understood that shareholders who have not submitted the "Formulario de Instrucciones ISIF" have opted out of the ISIF regime.

Persons who hold their shares in custody with a broker (or through a custodian bank) must request the broker to send the Company the "Instructions Form". bank custodian), must request the latter to send to the Company the "Formulario de Instrucciones ISIF" for the payment of the ISIF.

5) Shareholders who decide not to opt for the ISIF regime and those who do not report such circumstance in the manner and within the aforementioned term will receive the interim dividend for the total amount agreed at the referred Board Meeting that corresponds to them, and the respective income will be subject to taxation under the general rules applicable to this type of income (article 14 A No. 4 of the Income Tax Law and Circular No. 73 of the SII, 2020).

It is noted for the record that this instrument is purely informative, prepared based on the regulations and standards indicated and that Aguas Andinas S.A. does not issue any opinion or recommendation regarding the advisability of opting for a particular tax treatment with respect to the matters indicated in this document. Aguas Andinas S.A. is not responsible for the decision that the shareholder adopts in this matter, regarding which it recommends its shareholders to review their particular tax situation in order to make an informed decision. Under no circumstances may this document be understood or interpreted as tax, financial, accounting, legal or any other type of advice.

Without other particulars, kind regards,

AGUAS ANDINAS S.A.