



MANUAL FOR THE HANDLING OF  
INFORMATION OF INTEREST TO THE  
MARKET

AGUAS ANDINAS S.A.

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## I. INTRODUCTION

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### A. MANUAL FOR THE HANDLING OF INFORMATION OF INTEREST TO THE MARKET. GENERAL ASPECTS.

The following Operating Manual about use of Relevant Information for the Market (hereinafter the "Manual") of Aguas Andinas S.A., whose dispositions have been established by the Company's Board of Directors in its ordinary meeting N° 361 (on May 20, 2008), and modified by agreement of the Board of Directors in its meeting N° 383 (on March 9, 2010) and No. 547 (on November 22, 2023), is an internal rule for the Company, and has been approved for the effects specified in the General Rule No. 270 of the "Comisión para el Mercado Financiero (CMF)" (Financial Market Commission) on December 31, 2009 (from now on, "General Rule N° 270"), which establishes standards for the publicity of policies and proceedings concerning the use and disclosure of information for the market, whose sections second and third establish that companies that issue publicly traded securities must elaborate a manual in relation to the type of information that will be available for investors and to the methods used to assure that such information is communicated in a timely manner.

In the implementation of the present Manual and in the actions taken place in its sphere of regulation, must adhere the current legislation regarding the securities market that affect the sphere of activity of Aguas Andinas S.A. (from now on, indistinctly, "Aguas Andinas", the "Company", or the "Society") must be respected, and in particular, the Chilean Securities Market Law (law No. 18.045) and the Corporations Law (law N° 18.046), both dated on October 22<sup>nd</sup> 1981, the supreme decree N° 702 of the Ministry of Finance, dated July 6, 2012, and the new regulations of corporations, as dictated by current rulings by the "Comisión para el Mercado Financiero" (Financial Market Commission, from now on, the "CMF").

**B. CORPORATE BODY CHARGED WITH ESTABLISHING THE PROVISIONS OF THE PRESENT MANUAL.**

The task of establishing the provisions of the present manual, as well as eventual modification, realizations and interpretations of such, falls to the Company's Board of Directors.

**C. ADMINISTRATION MEMBER RESPONSIBLE FOR ENFORCING ITS CONTENT.**

The General Manager of the company, personally or through those persons to whom the task has been expressly delegated, shall be responsible for enforcing compliance with the contents of this Manual.

**D. SPHERE OF APPLICATION.**

1. Subjectively, the present manual is to be applied to directors, managers, executives, and administrators of the Society, as well as entities controlled directly by them or through third parties, to the Board of Directors, and any other employee, independent of charge or activity within the Company, that could become knowledgeable of company information that may be of interest to the market. These will be referred to, from here into the next sections, with the expression "Collaborators".
2. Even though they are not included in the subjective sphere of application of the present Manual, the external consultants who, in the exercise of their functions, have access to relevant information for the market that is not of public knowledge, will be required a commitment of confidentiality about the subject matter and they will be warned about the prohibition of their use in the terms that the present manual indicates.

3. The present Manual regulates the use and release that Aguas Andinas will make of any information that may be relevant for the market, understanding that any such information, which should be construed as that which is useful for an adequate financial analysis of Aguas Andinas S.A., its securities or the public offering of them. This concept includes any and all information of a legal, economic and financial character, that refers to relevant aspects as to the progress of company business, or that may have a significant impact on said business.

Furthermore, it establishes a policy for transactions, pursuant to who may acquire or dispose of Company securities or securities whose price or result depends or is conditioned, as a whole or significant part, on the variation or evolution of the price of said securities; establishing criteria and mechanisms applicable to the release of said transactions, and the effects of these on other companies pertaining to the business group of the entity; fixing the lock periods of securities transactions of the Company; regulating the mechanisms of continual diffusion of relevant information; and regulating the mechanisms of safeguarding confidential information.

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## II. SPECIFIC PROVISIONS

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In accordance with the instructions given by the CMF in its General Rule N° 270, the Board of Directors of Aguas Andinas has decided to inform its Collaborators, through this present Manual, about the policies that the Society has adopted regarding: (a) the mechanisms for disclosure of relevant information for the market; (b) mechanisms to safeguard confidential information; (c) transactions policies for the acquisition or disposal of Company securities or securities whose price or result depends or is conditioned, as a whole or significant part, on the variation or evolution of the price of such securities; (d) criteria and applicable methods for the disclosure of said transactions and those made on

other companies pertaining to the business group of the entity; and (e) lock periods for securities transactions of the Company by its Collaborators.

#### **A. MECHANISMS OF DISCLOSURE OF RELEVANT INFORMATION FOR THE MARKET.**

Aguas Andinas aspires and aims that all of its investors and the public in general to have access in a timely manner to information about the legal, economic and financial situation of the Society, as well as any other news that is relevant that might affect the Company and the sanitary business. For this purpose, and in addition to the obligations that the existing rules impose regarding the publications that must take place and the presentations that have to be carried out to the CMF and the Stock Exchanges, this Company has adopted a policy that includes the mechanisms that are suitable so that such information is of public knowledge.

##### **a) Company Website**

Aguas Andinas will continuously use its website [www.aguasandinas.cl](http://www.aguasandinas.cl) and [www.aguasandinasinversionistas.cl](http://www.aguasandinasinversionistas.cl) as a means of disseminating information of interest to the market.

In the referred website there will be a publication, among other information, of (i) the Company's bylaws; (ii) the principal executives of the business and the members of the Board of Directors; (iii) the previous year's annual reports and the latest Financial Statements as approved by the Board; (iv) press communications that Aguas Andinas makes; (v) essential facts sent to the CMF; (vi) this Manual of Relevant Information; (vii) other Corporate Governance documents such as, but not limited to, the Bylaws, the Compendium of Corporate Governance Policies and Procedures, the Customary Policy, etc., and (viii) other information that the Company considers of interest to the market.

In accordance with the materials stated in General Rule N° 210 of the CMF, which states that in case that the determined relevant information has not been

disclosed on its website or in any other formal methods by the Company, and intends to provide it, directly or indirectly, to a market group as determined by the directors, general manager, other managers and/or principal executives of the Company, or an external agent authorized by the administration, must be disclosed to the general market simultaneously with the specific group dealing with such. If this is not possible, the Company must ensure that the information is delivered to the market in the least time possible, incorporating it on their website.

**b) Relationship with Mass Media**

Agua Andinas has developed a fluid relationship with the mass media, concerned with establishing internal policies that allow maintaining an appropriate relationship with such entities. For this end, there is a Corporate Communications and Public Affairs Management, which is responsible for establishing and maintaining links with the media and informing the general public about the Company's objectives and projects.

Agua Andinas has a team that constantly reviews what is reported by the mass media. In the case of dissemination by any of these mass media of information related to the Company, its business or the securities offered by it, that requires a more precise explanation, the Company will adopt the necessary measures in order to provide the public with complete, opportune and adequate information, as well as, if necessary, a clarification of what has been reported through its website, in addition to a press release by related means.

Moreover, those who will act as official Company spokespersons, are the President and Vice-Presidents of the Board of Directors, the General Manager, and Corporate Managers, representing the Company to third parties and, in especially, to the media.

## **B. MECHANISM TO SAFEGUARD CONFIDENTIAL INFORMATION.**

Aguas Andinas has, as a principal objective, to disclose the relevant information for the market in a timely and equal manner for all those interested in it. Regarding information that has a confidential character, this will be subject to special reserve and discretion in its use, so that this way we adhere to the rules about such information and offer the investors security and confidence in their relationship with Aguas Andinas.

For this reason, giving away confidential information of the business to those people not authorized by the law to request it, as well as giving it away without following the protocol established by the internal rules or utilize the confidential information for personal purposes of the Collaborators constitutes a serious breach.

For the purpose established above, Aguas Andinas has adopted the following mechanisms to safeguard of confidential information, as well as to prevent such information from being disclosed to certain individuals or market sectors before it is disclosed by the Company to the general public.

- a) The knowledge of the confidential information will be limited strictly to those persons, internal or external to the organization, whose access to such knowledge is essential.
- b) All persons that work with confidential information will adopt safety measures for the custody, file, access, reproduction and distribution of the information. Such measures will consist in the adoption of safeguards informatics in order to access the computer archives in which is located; the custody of the printed documentation which contains the confidential information in places only accessible to persons that must have access to such information; and in the destruction of such documentation, when necessary, in a way that it is not possible for third parties to reconstruct it.

Furthermore, persons that have access to confidential information must abstain of any comment or reference towards the same, towards third party members or in places in which the conversation could transcend to other people.

- c) The Managers of Aguas Andinas, before assuming their roles, must sign the confidentiality agreements with respect to the information they will encounter throughout the fulfilment of their roles.
- d) Company information with the character of "essential/reserved" will only be accessible by, the directors of the Company, the members of the Board of Directors, the General Manager, the Secretary of the Board, the Managers of each business area, and any persons that directly participate in an operation which generates such information. The agreements of the Board with respect to such information are on record in the "agreements book" under charge of the Secretary of the Board.
- e) Every collaborator of Aguas Andinas who, in the exercise of his/her functions has knowledge of business or record of the Society that might have a confidential character, must keep strict discretion of such and must not communicate it to third parties until such information is publicly disclosed by the company
- f) Contracts signed by third parties, which involve access to confidential information, shall contain confidentiality agreements. Meanwhile, if the delivery of confidential information to third parties is deemed necessary, the delivery will only be completed after the signing of a confidentiality agreement.
- g) If necessary, the General Manager or the Board of Directors can adopt additional confidential criteria regarding the information that is generated by the specific businesses in which the Company intervenes.



**C. TRANSACTIONS POLICY ON THE ACQUISITION OR SALE OF COMPANY SECURITIES OR SECURITIES WHOSE PRICE OR RESULT DEPEND OR ARE CONDITIONED UPON, AS A WHOLE OR SIGNIFICANT PART, THE CHANGES OR EVOLUTION OF THE PRICE OF SAID SECURITIES.**

This Company considers valid, the acquisition or sale, by Aguas Andinas Collaborators, securities issued by the Company or other companies belonging to the business group, as well as securities whose price or result depends or is conditioned upon the variation or evolution of the price of these securities, given that the acquisition or sale of the referred securities respects, at all times, current regulations as well as the provisions laid out in this current manual.

**D. DISCLOSURE OF TRANSACTIONS REGARDING SECURITIES ISSUED BY AGUAS ANDINAS MADE BY ITS COLLABORATORS.**

Any Aguas Andinas Collaborator, as well as related persons pursuant to the application of article 20 of the Law of the Securities Market, who realizes transactions involving the securities defined in the section above, must communicate this to the Company, the CMF and to the country's stock market, simultaneously in accordance with article 12 of law 18.045 of the Securities Market and the General Rule No 269 of the CMF, dated December 31, 2009.

**E. LOCK-UP PERIODS.**

In addition to the legal and administrative obligations which the Collaborators must fulfil in their securities transactions of the Company, in order to avoid infractions regarding the current regulations and to the regulations contained in the present Manual, Aguas Andinas considers necessary to establish lock-up periods during which certain Collaborators will not be able to carry out Securities transactions of the Society.

The lock-up periods will be the following

- (i) The period within 30 days prior to the date on which the Financial Statements are disclosed. During this period, the Directors of Aguas Andinas, the General Manager of the Society, the Secretary of the Board of Directors, and principal executives may not carry out transactions of the Company's securities. Nor may all those Collaborators who have had access to the Financial Statements that are disclosed do so. Similarly, and in accordance with the provisions of the aforementioned rule, the same prohibition will apply to spouses, cohabitants and relatives up to the second degree of consanguinity or affinity of such collaborators.

For these purposes, Aguas Andinas must always publish the date on which its next financial statements will be disclosed, more than 30 days prior to such disclosure.

- (ii) The time period between the adoption of an agreement of the Board of Directors as an essential fact and the communication of such to the CMF. During this period, the Directors of Aguas Andinas, its General Manager, the Secretary of the Board, and the Collaborators who participated in the operation that generated said essential fact, will not be able to make transactions with Company securities; and
- (iii) The period between the adoption of an agreement of the Board of Directors which includes information of a reserved character and the effective communication to the CMF of the cessation of the reservation. During this period, the Directors of Aguas Andinas, its General Manager, the Secretary of the Board of Directors and the Collaborators who participate in the operation that generated said reserved information will not be able to make transactions with the Company's securities.

#### **F. DISCLOSURE MECHANISMS OF THE CONTENTS OF THE MANUAL AND TRAINING ACTIVITIES.**

With the purpose that all those interested can remain informed about the policies of Aguas Andinas regarding the use of relevant information for the market, the present Manual will be available the date it comes into force for the investors in the offices of the Company. It will also be published on the Company's website

Additionally, a copy of the present Manual will be sent to each one of the Company's Area Managements, so that each Manager can inform his team about the contents of the Manual and clarify any doubts or observations regarding it.

Finally, in compliance with General Rule N° 270, an updated copy of the Manual will be sent to the CMF.

#### **G. CONSEQUENCES OF NON-COMPLIANCE OF THE PRESENT MANUAL.**

Failure to comply with the provisions of this Manual, may result in the application of verbal or written admonitions. The foregoing is without prejudice of what would result through application conforming to current legislation.

#### **H. THE ENTRY INTO FORCE OF THE MANUAL.**

The present manual will enter into use November 22, 2023