

Consolidated Financial Statements

AGUAS ANDINAS S.A. AND SUBSIDIARIES

Santiago, Chile

As of December 31, 2023 and 2022

Report of the Independent Auditor

(Translation of Financial Statements originally issued in Spanish, see Note 2)

To the Shareholders of
Aguas Andinas S.A.

Opinion

We have audited the consolidated financial statements of Aguas Andinas S.A. and its subsidiaries, which comprise the consolidated statements of financial position as of December 31, 2023 and 2022, and the related consolidated statements of comprehensive income, changes in shareholders' equity and cash flows for the years then ended, and the corresponding notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of Aguas Andinas S.A. and its subsidiaries as of December 31, 2023 and 2022, and the results of its operations and its cash flows for the years then ended, in accordance with International Financial Reporting Standards.

Basis for Opinion

We conducted our audits in accordance with generally accepted auditing standards in Chile. Our responsibilities under those standards are further described in the "Auditor's Responsibility for the Audit of the consolidated Financial Statements" section of our report. We are required to be independent of Aguas Andinas S.A. and its subsidiaries and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibility of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with International Financial Reporting Standards, and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free of material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate that raise substantial doubt about the ability of Aguas Andinas S.A. and its subsidiaries, to continue as a going concern for at least the twelve months following the end of the reporting period, but not limited to that period.

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free of material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with the generally accepted auditing standards in Chile will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with generally accepted auditing standards in Chile, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of the internal control relevant to an audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of Aguas Andinas S.A. and its subsidiaries. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the ability of Aguas Andinas S.A. and its subsidiaries to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies and material weaknesses in internal control that we identified during the audit.



Lilia León P.
EY Audit Ltda.

Santiago, March 13, 2024

Consolidated financial statements

For the years ended December 31, 2023 and 2022

AGUAS ANDINAS S.A. AND SUBSIDIARIES

This document consists of:

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

Consolidated Financial Statements

AGUAS ANDINAS S.A. AND SUBSIDIARIES

As of December 31, 2023 and 2022

Consolidated Statements of Financial Position
As of December 31, 2023 and 2022
(Thousands of Chilean pesos - ThCLP\$)

ASSETS	Note	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
CURRENT ASSETS			
Cash and cash equivalents	4	109,156,681	179,335,341
Other non-financial assets		7,180,555	4,986,319
Comercial debts and other accounts receivable	5	132,007,468	122,777,327
Accounts receivable from related entities	6	14,381	23,032
Inventories	7	12,812,483	12,790,532
Current tax assets	8	13,829,428	2,113,281
Total current assets other than disposal assets or groups of assets classified as held for sale or held for distribution to owners		275,000,996	322,025,832
Non-current assets held for sale	9	3,414	2,812,292
TOTAL CURRENT ASSETS		275,004,410	324,838,124
NON-CURRENT ASSETS			
Other financial assets	10	7,895,863	7,895,863
Other non-financial assets		1,481,897	1,212,641
Rights receivable	5	3,778,724	2,816,288
Intangible assets other than capital gain	11	231,747,713	233,018,981
Capital gain	12	33,823,049	33,823,049
Properties, plants and equipment	13	1,805,370,932	1,713,896,622
Right-of-use assets	14	4,307,072	3,987,629
Deferred tax assets	15	59,938,069	57,860,363
TOTAL NON-CURRENT ASSETS		2,148,343,319	2,054,511,436
TOTAL ASSETS		2,423,347,729	2,379,349,560

The accompanying notes 1 to 36 are an integral part of these consolidated financial statements.



Consolidated Statements of Financial Position
As of December 31, 2023 and 2022
(Thousands of Chilean pesos - ThCLP\$)

LIABILITIES	Note	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
CURRENT LIABILITIES			
Other financial liabilities	16	155,416,801	74,347,139
Lease liabilities	14	1,752,912	1,394,430
Trade accounts payable and other accounts payable	17	177,288,051	138,331,675
Accounts payable to related entities	6	1,578,553	5,002,103
Other provisions	18	735,780	17,987,682
Tax liabilities	8	240,748	4,796,613
Current provisions for employee benefits	19	5,955,720	5,665,126
Other non-financial liabilities	20	18,699,561	18,272,379
Total current liabilities other than liabilities included in disposal groups classified as held for sale		361,668,126	265,797,147
TOTAL CURRENT LIABILITIES		361,668,126	265,797,147
NON-CURRENT LIABILITIES			
Other financial liabilities	16	1,125,060,897	1,222,905,987
Lease liabilities	14	2,762,179	2,664,313
Other accounts payable	17	1,181,870	1,188,753
Other provisions	18	1,823,379	1,735,643
Deferred tax liability	15	14,934,780	15,996,205
Non-current provisions for employee benefits	19	22,322,555	22,128,779
Other non-financial liabilities	20	7,454,645	8,041,634
TOTAL NON-CURRENT LIABILITIES		1,175,540,305	1,274,661,314
TOTAL LIABILITIES		1,537,208,431	1,540,458,461
EQUITY			
Issued capital	21	155,567,354	155,567,354
Retained earnings (Accumulated losses)	21	411,044,222	368,056,492
Share premiums	21	164,064,038	164,064,038
Other equity interests	21	(5,965,550)	(5,965,550)
Other reserves	21	161,397,766	157,139,192
Equity attributable to the owners of the controlling company		886,107,830	838,861,526
Non-controlling interests	22	31,468	29,573
TOTAL EQUITY		886,139,298	838,891,099
TOTAL LIABILITIES AND EQUITY		2,423,347,729	2,379,349,560

The accompanying notes 1 to 36 are an integral part of these consolidated financial statements.



Consolidated Statements of Comprehensive Income by Nature
For the years ended December 31, 2023 and 2022
(Thousands of Chilean pesos - ThCLP\$)

INCOME STATEMENTS BY NATURE	Note	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Revenue from ordinary activities	24	640,855,854	580,468,054
Raw materials and consumables used		(85,361,668)	(79,574,233)
Employee benefit expenses	19	(76,458,923)	(66,369,413)
Depreciation and amortization expense	11-13-14	(77,689,350)	(74,811,690)
Other expenses, by nature	25	(148,430,974)	(124,929,936)
Other gains (losses)	26	3,336,545	(1,521,833)
Earnings from operating activities		256,251,484	233,260,949
Financial income	26	15,927,907	15,978,770
Financial costs	26	(48,849,432)	(36,630,374)
Impairment gains and reversals of impairment losses (Impairment Losses) determined in accordance with IFRS 9 on financial assets	23	(12,316,346)	(13,830,357)
Foreign currency exchange gains (losses)	27	2,645,936	(854,215)
Result by readjustable units	28	(46,357,996)	(115,252,282)
Profit before taxes		167,301,553	82,672,491
Income (expense) from income taxes	15	(33,909,237)	2,578,383
Profit from continuing operations		133,392,316	85,250,874
Revenue		133,392,316	85,250,874
Profit attributable to			
Profit attributable to the owners of the controlling company		133,390,421	85,248,734
Profit, attributable to non-controlling interests	22	1,895	2,140
Revenue		133,392,316	85,250,874
Earnings per share			
Earnings per basic share from continuing operations (CLP\$)	30	21,800	13,932
Earnings per basic share (CLP\$)		21,800	13,932

The accompanying notes 1 to 36 are an integral part of these consolidated financial statements.



Consolidated Statements of Comprehensive Income by Nature
For the years ended December 31, 2023 and 2022
(Thousands of Chilean pesos - ThCLP\$)

COMPREHENSIVE INCOME STATEMENTS	Note	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Revenue		133,392,316	85,250,874
OTHER COMPREHENSIVE INCOME			
Components of other comprehensive income that will not be reclassified to profit for the year, before taxes			
Gains (losses) from land revaluation	19	-	(5,935,887)
Actuarial gains (losses) from defined benefit plans		(225,558)	(2,996,165)
Other comprehensive income that will not be reclassified to the result for the year, before taxes		(225,558)	(8,932,052)
Components of other comprehensive income that will be reclassified to profit for the year, before taxes			
Cash flow hedges			
Gains (losses) from cash flow hedges		5,833,663	(7,407,754)
Total other comprehensive income that will not be reclassified to profit or loss exercise		5,833,663	(7,407,754)
Other components of other comprehensive income, before taxes		5,608,105	(16,339,806)
Income taxes related to components of other comprehensive income that will not be reclassified to the result of the year			
Tax income (loss) related to the revaluation of land		-	1,602,689
Tax income (loss) related to defined benefit plans		60,901	808,965
Total income taxes related to components of other income integral that will not be reclassified to the result of the year		60,901	2,411,654
Income taxes related to components of other comprehensive income that will be reclassified to the result of the year			
Tax income (loss) from cash flow hedges		(1,575,089)	2,000,094
Total income taxes related to components of other integral Income that will not be reclassified to the result of the year		(1,575,089)	2,000,094
Total other comprehensive income		4,093,917	(11,928,058)
TOTAL COMPREHENSIVE INCOME		137,486,233	73,322,816
Comprehensive result attributable to:			
Comprehensive result attributable to the owners of the controlling company		137,484,338	73,320,700
Comprehensive income attributable to non-controlling interests		1,890	2,116
Total comprehensive income		137,486,228	73,322,816

The accompanying notes 1 to 36 are an integral part of these consolidated financial statements.



Consolidated Statements of Cash Flows, Direct Method
For the years ended December 31, 2023 and 2022
(Thousands of Chilean pesos - ThCLP\$)

Statement of Cash Flows, Direct Method	Note	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Collections from sales of goods and provision of services		735,405,398	651,478,729
Other charges for operating activities		4,052,259	5,324,429
Types of charges for operating activities		739,457,657	656,803,158
Payments to suppliers for the supply of goods and services		(272,674,204)	(236,712,721)
Payments to and on behalf of employees		(80,236,579)	(66,459,337)
Payments for premiums and benefits, annuities and other obligations derived from the policies subscribed		(8,600,442)	(5,934,028)
Other payments for operating activities		(50,563,071)	(47,217,815)
Types of cash payments from operating activities		(412,074,296)	(356,323,901)
Interest paid		(48,001,819)	(36,611,956)
Interest received		16,092,060	12,776,309
Income taxes (paid) refunded		(53,505,003)	(30,087,796)
Other cash inflows (outflows)		(12,571,148)	(3,652,574)
Cash flows provided by (used in) operating activities		229,397,451	242,903,240
Proceeds from sales of property, plant and equipment		5,001,192	646,541
Purchases of property, plant and equipment		(149,645,668)	(161,366,864)
Purchases of intangible assets		(4,494,138)	(5,180,385)
Other cash inflows (outflows)		(861,870)	-
Cash flows provided by (used in) investing activities		(150,000,484)	(165,900,708)
Proceeds from long-term financing		11,415,588	58,736,661
Proceeds from short-term financing		-	30,000,000
Amounts from loans, classified as financing activities		11,415,588	88,736,661
Loan repayments		(70,379,714)	(73,747,050)
Dividends paid		(90,611,501)	(76,170,116)
Cash flows provided by (used in) financing activities		(149,575,627)	(61,180,505)
Net increase (decrease) in cash and cash equivalents		(70,178,660)	15,822,027
Cash and cash equivalents at the beginning of the year		179,335,341	163,513,314
Cash and cash equivalents at year-end	4	109,156,681	179,335,341

The accompanying notes 1 to 36 are an integral part of these consolidated financial statements.



Consolidated Statements of Changes in Equity
For the years ended December 31, 2023 and 2022
(Thousands of Chilean pesos - ThCLP\$)

Statements of changes in equity	Note	Issued capital	Share premiums	Other equity interests	Retained earnings (Accumulated losses)	Reserves				Total other reserves	Equity attributable to the owners of the controlling company	Non-controlling interests	Total equity
						Revaluation surplus	Cash flow hedge reserve	Stock-based payment reservation	Reserve of actuarial profits or losses in defined benefits plans				
		ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Initial balance as of 01-01-2023		155,567,354	164,064,038	(5,965,550)	368,056,492	162,546,852	(5,407,660)	-	-	157,139,192	838.861.526	29,573	838,891,099
Revenue		-	-	-	133,390,421	-	-	-	-	-	133,390,421	1,895	133,392,316
Other comprehensive income		-	-	-	-	-	4,258,574	-	(164,652)	4,093,922	4,093,922	(5)	4,093,917
Comprehensive income		-	-	-	133,390,421	-	4,258,574	-	(164,652)	4,093,922	137,484,343	1,890	137,486,233
Dividends		-	-	-	(90,248,678)	-	-	-	-	-	(90,248,678)	-	(90,248,678)
Decrease due to transfers and other changes		-	-	-	(154,013)	-	-	-	164,652	164,652	10,639	5	10,644
Total changes in equity		-	-	-	42,987,730	-	4,258,574	-	-	4,258,574	47,246,304	1,895	47,248,199
Final balance as of 12-31-2023	21	155,567,354	164,064,038	(5,965,550)	411,044,222	162,546,852	(1,149,086)	-	-	161,397,766	886.107.830	31,468	886.139.298

Statements of changes in equity	Note	Issued capital	Share premiums	Other equity interests	Retained earnings (Accumulated losses)	Reserves				Total other reserves	Equity attributable to the owners of the controlling company	Non-controlling interests	Total equity
						Revaluation surplus	Cash flow hedge reserve	Stock-based payment reservation	Reserve of actuarial profits or losses in defined benefits plans				
		ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Initial balance as of 01-01-2022		155,567,354	164,064,038	(5,965,550)	361,776,346	166,880,050	-	197,977	-	167,078,027	842.520.215	27,498	842.547.713
Revenue		-	-	-	85,248,734	-	-	-	-	-	85,248,734	2,140	85,250,874
Other comprehensive income		-	-	-	-	(4,333,198)	(5,407,660)	-	(2,187,176)	(11,928,034)	(11,928,034)	(24)	(11,928,058)
Comprehensive income		-	-	-	85,248,734	(4,333,198)	(5,407,660)	-	(2,187,176)	(11,928,034)	73,320,700	2,116	73,322,816
Dividends		-	-	-	(78,000,101)	-	-	-	-	-	(78,000,101)	(41)	(78,000,142)
Decrease due to transfers and other changes		-	-	-	(968,487)	-	-	(197,977)	2,187,176	1,989,199	1,020,712	-	1,020,712
Total changes in equity		-	-	-	6,280,146	(4,333,198)	(5,407,660)	(197,977)	-	(9,938,835)	(3,658,689)	2,075	(3,656,614)
Final balance as of 12-31-2022	21	155,567,354	164,064,038	(5,965,550)	368,056,492	162,546,852	(5,407,660)	-	-	157,139,192	838.861.526	29,573	838,891,099

The accompanying notes 1 to 36 are an integral part of these consolidated financial statements.



Index	Page
Note 1. GENERAL INFORMATION	9
Note 2. BASIS OF PREPARATION AND ACCOUNTING POLICIES	10
2.1 Basis of preparation	10
2.2 Accounting policies	11
A. Basis of consolidation	11
B. Operating segments	12
C. Intangible assets other than capital gain	12
D. Goodwill	13
E. Property, plant and equipment	13
F. Impairment of the value of tangible and intangible assets except capital gain	15
G. Leases	15
H. Financial assets	16
I. Inventories	18
J. Payment of dividends	18
K. Transactions in foreign currency	18
L. Financial liabilities	18
M. Derivative financial instruments and hedge accounting	18
N. Provisions and contingent liabilities	19
O. Employee benefits	19
P. Income tax and deferred taxes	20
Q. Ordinary income	21
R. Earnings per share	22
S. Environmental information	22
T. Consolidated statements of cash flows	22
U. Capitalized financing costs	22
V. Non-current assets held for sale or for distribution to owners	23
W. Reclassifications	23
Note 3. RISK MANAGEMENT	24
Note 4. CASH AND CASH EQUIVALENTS	26
Note 5. TRADE DEBTORS AND OTHER ACCOUNTS RECEIVABLE AND RIGHTS RECEIVABLE	27
Note 6. INFORMATION TO DISCLOSE ABOUT RELATED ENTITIES	30
Note 7. INVENTORIES	34
Note 8. CURRENT TAXES	35
Note 9. NON-CURRENT ASSETS HELD FOR SALE	35
Note 10. OTHER FINANCIAL ASSETS	35
Note 11. INTANGIBLE ASSETS OTHER THAN GOODWILL	36



Note 12. GOODWILL.....	39
Note 13. PROPERTY, PLANT AND EQUIPMENT	40
Note 14. LEASING.....	51
Note 15. DEFERRED TAXES AND INCOME TAXES.....	56
Note 16. FINANCIAL INSTRUMENTS	58
Note 17. TRADE AND OTHER ACCOUNTS PAYABLE	72
Note 18. OTHER PROVISIONS AND CONTINGENT LIABILITIES	73
Note 19. EMPLOYEE BENEFITS	75
Note 20. OTHER NON-FINANCIAL LIABILITIES	80
Note 21. EQUITY ATTRIBUTABLE TO THE OWNERS OF THE CONTROLLER	80
Note 22. EQUITY ATTRIBUTABLE TO NON-CONTROLLING INTERESTS.....	82
Note 23. LOSSES DUE TO IMPAIRMENT OF FINANCIAL ASSETS ACCORDING TO IFRS 9	82
Note 24. ORDINARY INCOME	82
Note 25. OTHER EXPENSES BY NATURE	83
Note 26. OTHER INCOME AND EXPENSES	83
Note 27. FOREIGN CURRENCY EFFECT	84
Note 28. RESULTS BY READJUSTMENT UNITS	84
Note 29. BUSINESS SEGMENTS	84
Note 30. EARNINGS PER SHARE	89
Note 31. FINANCIAL STATEMENTS OF SUBSIDIARY COMPANIES.....	90
Note 32. IMPAIRMENT IN THE VALUE OF ASSETS	91
Note 33. WARRANTIES AND RESTRICTIONS	93
Note 34. CAPITALIZED FINANCING COSTS	100
Note 35. ENVIRONMENT.....	100
Note 36. EVENTS OCCURRING AFTER THE DATE OF THE STATEMENT OF FINANCIAL POSITION	101



Note 1. GENERAL INFORMATION

Aguas Andinas S.A. (hereinafter the "Company") and its Subsidiaries make up the Aguas Andinas Group (hereinafter the "Group"). Its legal address is Avenida Presidente Balmaceda N° 1398, Santiago, Chile and its Unique Tax Identification Number is 61.808.000-5.

Aguas Andinas S.A. was incorporated as a Public Limited Company by public deed on May 31, 1989 in Santiago, before the Notary Public Mr. Raúl Undurraga Laso. An extract of the bylaws was published in the Official Gazette on June 10, 1989, and was registered in the Commercial Registry on pages 13,981, No. 7,040 of 1989 of the Registrar of Real Estate of Santiago.

The Company's corporate purpose, in accordance with the second article of its bylaws, is the provision of health services, which includes the construction and operation of public services intended to produce and distribute drinking water and collect and dispose of wastewater. Its current concession area is distributed in Greater Santiago and peripheral locations.

The Company is the parent company of two sanitation companies in Greater Santiago (Aguas Cordillera S.A. and Aguas Manquehue S.A.). To provide a comprehensive service within its line of business, the Company has Subsidiaries providing environmental services such as the treatment of liquid industrial waste (Ecoriles S.A.), laboratory analysis (Análisis Ambientales S.A.), logistics operator, marketing of materials and other services related to the health sector (Hidrogística S.A.) and carry out activities associated with water use rights and energy projects derived from facilities and assets of health companies (Aguas del Maipo S.A.).

The Company is registered in the Securities Registry of the Financial Market Commission under No. 346. The subsidiaries Aguas Cordillera S.A. and Aguas Manquehue S.A. are registered in the Special Registry of reporting entities of the Financial Market Commission with No. 170 and No. 2, respectively. As companies in the health sector, they are regulated by the Superintendence of Health Services, in accordance with Law No. 18,902 of 1989 and the Statutory Decrees No. 382 and No. 70, both of 1988.

For the purposes of preparing the consolidated financial statements, it is understood that a group exists when the parent company has one or more Subsidiary entities, over which the parent company has either direct or indirect control. The accounting policies applied in the preparation of the Group's consolidated financial statements are detailed in Note 2.2.

The direct controlling entity is Inversiones Aguas Metropolitanas S.A. ("IAM") with 50.10234% ownership, a public limited company that is controlled by Veolia Inversiones Aguas del Gran Santiago Ltda. ("IAGSA") that is controlled by Veolia Inversiones Andina S.A., its controller is Agbar SLU, an entity based in Spain and one of the largest health services operators worldwide, which in turn is controlled by Veolia Environnement S.A. (France).



Note 2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

2.1 Basis of preparation

These consolidated financial statements correspond to the consolidated statements of financial position as of December 31, 2023 and 2022 and to the consolidated statements of comprehensive income, changes in equity and cash flows for the years ended December 31, 2023 and 2022, which have been prepared in accordance with International Financial Reporting Standards (IFRS), issued by the International Accounting Standards Board (hereinafter "IASB"), and represent the comprehensive, explicit and unreserved adoption of the aforementioned IFRS.

The Group complies with the legal conditions of the environment in which it carries out its operations, in particular the healthcare Subsidiaries regarding the regulations of the healthcare sector. The Group companies present normal operating conditions in each area in which they carry out their activities, their projections show a profitable operation and they have the capacity to access the financial system to finance their operations, which in the opinion of Management determines their ability to continue as a going concern, as established by the accounting standards under which these consolidated financial statements are issued.

For the convenience of the reader, these Financial Statements and their accompanying notes have been translated from Spanish into English.

Functional and presentation currency

The financial statements of each of the companies that make up the Group are presented in the currency of the main economic environment in which said companies operate (functional currency). For purposes of the consolidated financial statements, the results and financial position of each Group Company are expressed in Chilean pesos (rounded to thousands of pesos), which is the functional currency of the Company and its Subsidiaries, and the presentation currency for the consolidated financial statements.

New accounting pronouncements

The standards and interpretations, as well as the improvements and modifications to IFRS, that have been issued, effective as of the date of these financial statements, are detailed below. The Group has applied these standards concluding that they did not significantly affect the financial statements.

	Standards and Amendments	Mandatory application date
IFRS 17	Insurance Contracts	January 1, 2023
IAS 8	Definition of accounting estimate	January 1, 2023
IAS 1	Disclosure of accounting policies	January 1, 2023
IAS 12	Deferred taxes related to assets and liabilities arising from a single transaction	January 1, 2023
IAS 12	International tax reform – Second Pillar Model Rules	January 1, 2023

The standards and interpretations, as well as the improvements and modifications to IFRS, that have been issued, but have not yet come into effect as of the date of these consolidated financial statements, are detailed below. The group has not applied these rules in advance.

	Amendments	Mandatory application date
IAS 1	Classification of liabilities as current or non-current	January 1, 2024
IFRS 16	Lease liabilities related to sales and leaseback	January 1, 2024
IAS 7 and IFRS 7	Disclosures about supplier financing agreements	January 1, 2024
IAS 21	Lack of interchangeability	January 1, 2025
IFRS 10 and IAS 28	Consolidated Financial Statements – sale or contribution of assets between an investor and its associate or joint business	To be determined



The Standards, Amendments and Interpretations, described above and that could apply to Aguas Andinas S.A. and Subsidiaries, are in the process of evaluation by Group Management and it is estimated that to date they would not have a significant impact on the Group's consolidated financial statements in the year of their first application. Management is periodically evaluating these implications.

Responsibility for the information and estimates made

The information contained in these consolidated financial statements is the responsibility of the Company's Board of Directors, which states that all the principles and criteria included in the International Financial Reporting Standards (IFRS) have been applied. The Board of Directors, in a meeting held on March 13, 2024, approved these consolidated financial statements.

The consolidated financial statements of Aguas Andinas S.A. and Subsidiaries corresponding to the fiscal year 2022 were approved by its Board of Directors in a meeting held on March 22, 2023.

In the preparation of the consolidated financial statements, estimates have been used such as:

- Land revaluation
- Useful life of property, plant and equipment and intangibles
- Valuation of assets and purchased capital gains (capital gain or lower value of investments)
- Losses due to asset impairment
- Assumptions used in the actuarial calculation of benefits for termination of employee contracts
- Assumptions used to calculate the fair value of financial instruments
- Income from supplies pending billing
- Provisions for commitments acquired with third parties
- Risks derived from current litigation

Although these estimates and judgments were made based on the best information available on the date of issuance of these consolidated financial statements, it is possible that events that may occur in the future require them to be modified (upwards or downwards) in the future, which would be recorded prospectively at the time the variation is known, recognizing the effects of said changes in the corresponding future consolidated financial statements.

2.2 Accounting policies

The main accounting policies adopted in the preparation of these consolidated financial statements are described below.

A. Basis of consolidation

The consolidated financial statements include the financial statements of the Company and the entities controlled by the Company (its Subsidiaries). Subsidiaries are those entities over which the Group has the power to control the relevant activities, is entitled to variable returns from its participation and has the ability to use that power to influence the amounts of the investor's returns. The Subsidiaries are consolidated from the date on which control is transferred to the Group and are excluded from consolidation on the date on which control ceases.

In the consolidation process, all transactions, balances, losses and gains between the Group entities are eliminated.

The Company and its Subsidiaries present uniformity in the policies used by the Group.



The Subsidiaries included in the consolidated financial statements of Aguas Andinas S.A. are the following:

Tax ID No.	Company Name	Direct %	Indirect %	Total 12-31-2023%	Direct %	Indirect %	Total 12-31-2022%
96.809.310-K	Aguas Cordillera S.A.	99.99003	-	99.99003	99.99003	-	99.99003
89.221.000-4	Aguas Manquehue S.A.	0.00043	99.99957	100,00000	0.00043	99.99957	100,00000
96.945.210-3	Ecoriles S.A.	99.03846	0.96154	100,00000	99.03846	0.96154	100,00000
96.828.120-8	Hidrogística S.A.	97.84783	2.15217	100,00000	97.84783	2.15217	100,00000
96.967.550-1	Análisis Ambientales S.A.	99.00000	1.00000	100,00000	99.00000	1.00000	100,00000
76.190.084-6	Aguas del Maipo S.A.	82.64996	17.35004	100,00000	82.64996	17.35004	100,00000

B. Operating segments

IFRS 8 establishes the standards for reporting regarding operating segments and disclosures related to products and services. Operating segments are defined as components of an entity for which there is separate financial information, which is regularly reviewed by Management to make decisions about the resources that should be assigned to the segments and evaluate their performance.

The Group manages and measures the performance of its operations by business segment. Internally reported operating segments are as follows:

- Operations related to the sanitary sector (Water).
- Operations not related to the water sector (Non-Water).

C. Intangible assets other than capital gain

The Group recognizes an identifiable intangible asset when it can demonstrate that it is probable that the future economic benefits attributed to it will flow to the entity and the cost can be reliably measured.

i. Intangible assets acquired separately:

Intangible assets acquired separately are presented at cost less accumulated amortization and accumulated impairment losses. Amortization is calculated on a straight-line basis using the estimated useful lives. The estimated useful lives and amortization method are reviewed at the closing of each balance sheet, accounting for the effect of any change in the estimate prospectively.

ii. Amortization method for intangibles:

Intangibles with defined useful life

The amortization method applied by the Group reflects the pattern to which the future economic benefits of the asset are expected to be used by the entity. For this purpose, the Group uses the straight-line amortization method.

Software

The estimated useful life for the software is 4 years. For those other assets with a defined useful life, the useful life period in which they are amortized corresponds to the periods defined in the contracts or rights that give rise to them.



Intangibles with indefinite useful life

Intangibles with an indefinite useful life correspond mainly to water rights and easements, which were obtained on an indefinite basis, as established in the acquisition contracts and the rights obtained from the General Directorate of Water, dependent on the Ministry of Public Works.

Determination of useful life

The factors that must be considered for estimating the useful life are, among others, the following:

- Legal, regulatory or contractual limitations.
- Predictable life of the business or industry.
- Economic factors (obsolescence of products, changes in demand).
- Expected reactions from current or potential competitors.
- Natural, climatic factors and technological changes that affect the ability to generate profits.

The useful life may require modifications over time due to changes in estimates as a result of changes in assumptions about the aforementioned factors.

D. Goodwill

Goodwill generated in the business combination represents the excess of the acquisition cost over the Group's participation in the fair value of the assets and liabilities, including the identifiable contingent liabilities of a Subsidiary Company in the date of acquisition.

The valuation of the acquired assets and liabilities is carried out provisionally on the date of taking control of the Company, and it is reviewed within a maximum period of one year from the date of acquisition. Until the fair value of the assets and liabilities is definitively determined, the excess between the acquisition price and the carrying value of the acquired Company is provisionally recorded as goodwill.

In the event that the definitive determination of goodwill is made in the financial statements of the year following the acquisition of the participation, the items from the previous year that are presented for comparative purposes are modified to incorporate the value of the assets and liabilities acquired and the definitive goodwill from the date of acquisition of the participation.

Goodwill generated prior to the date of our transition to IFRS, e.g. January 1, 2008, is maintained at the net value recorded on that date, while that generated afterward is maintained according to the acquisition method.

Goodwill is not amortized; instead, at the close of each accounting year, it is estimated whether any impairment has occurred that reduces its recoverable value to an amount lower than the net cost recorded, proceeding, if applicable, to the appropriate adjustment for impairment, as required by IAS 36.

E. Property, plant and equipment

The Group uses the cost method to value Property, Plant and Equipment, except for land, in which case is used the revaluation method. The historical cost includes expenses that are directly attributable to the acquisition of the asset.

Revaluations of land are carried out with sufficient regularity to ensure that the carrying value of the revalued asset does not differ significantly from the fair value.



The revaluation surplus, net of the corresponding deferred taxes, is recognized in other comprehensive income within equity. However, in the event that a deficit from the revaluation of the same asset previously recognized as a loss is reversed, said increase is recognized in the statement of income. A decrease in value is recorded in the statement of income, except in the event that this decrease cancels the existing surplus in the same asset that would have been recognized in adjustments for changes in value.

Subsequent costs are included in the value of the initial asset or recognized as a separate asset, only when it is probable that the future economic benefits associated with the fixed asset items will flow to the Group and the cost of the item can be determined reliably. The value of the replaced component is derecognised. The rest of the repairs and maintenance are charged to the results of the year in which they are incurred.

Depreciation method and estimated useful life for property, plant and equipment:

The depreciation method, applied by the Group, reflects the pattern in which the assets are expected to be used by the Group during the year in which they generate economic benefits. For this purpose, the Group uses the straight-line depreciation method throughout its technical useful life, which is based on studies prepared by independent experts (external specialist companies). The residual value and useful life of the assets are reviewed, and adjusted if necessary, at each closing date of the Statement of Financial Position.

When the value of an asset is greater than its estimated recoverable amount, its value is immediately reduced to its recoverable amount (Note 32).

Useful lives

The useful lives considered for the purposes of calculating depreciation are based on technical studies prepared by external specialist companies, which are reviewed to the extent that antecedents arise that allow us to consider that the useful life of an asset has been modified.

The allocation of total useful life for assets is made based on several factors, including the nature of the equipment. Such factors generally include:

1. Nature of the component materials of the equipment or constructions.
2. Equipment operation medium
3. Intensity of use
4. Legal, regulatory or contractual limitations.

The useful life range (in years) by type of asset is as follows:

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

Cost estimation policy for dismantling, removal or rehabilitation of property, plant and equipment:

Due to the nature of the assets that are built in the Company and given that there are no contractual obligations or other constructive requirements such as those mentioned by IFRS and, in the regulatory framework, the concept of dismantling costs is not applicable at the date of these consolidated financial statements.



Property, plant and equipment sales policy

The results from the sale of property, plant and equipment are calculated by comparing the income obtained with the carrying value and are recorded in the Consolidated Statement of Comprehensive Income.

F. Impairment of the value of tangible and intangible assets except capital gain

At each closing date of the Consolidated Statements of Financial Position, the Group reviews the carrying values of its tangible and intangible assets with a defined useful life to determine if there are indicators that said assets have suffered an impairment loss. If such indicators exist, the recoverable value of the assets is estimated to determine the amount of the impairment loss (if any). When it is not possible to estimate the recoverable amount of a particular asset, the Group estimates the recoverable value of the Cash Generating Unit (CGU) to which the asset belongs.

Intangible assets with indefinite useful lives are subjected to annual impairment tests and when there are indicators that the asset could have suffered a impairment in value, before the end of said year.

The recoverable value is the greater of the fair value less costs to sell and the value in use. For the estimation of value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects both current market conditions of the time value of money, as well as the specific risks associated to the asset.

When it is estimated that the recoverable value of an asset (or CGU) is less than its carrying value, the carrying value of that asset (or CGU) is adjusted to its recoverable value, immediately recognizing in results a loss for impairment. When an impairment loss is reversed, the carrying value of the asset (or CGU) is adjusted to the revised estimate of its recoverable value, provided that the adjusted carrying value does not exceed the carrying value that would have been determined if it were not would have recognized any impairment loss on the asset (or CGU) in prior years.

G. Leases

The Group evaluates its lease contracts in accordance with IFRS 16, that is, whether the right to control the use of an identified asset is transferred for a period of time in exchange for a consideration. Control is considered to exist if the client has i) the right to obtain substantially all the economic benefits from the use of an identified asset; and ii) right to direct the use of the asset.

When the Group acts as lessee, at the beginning of the lease (i.e. on the date the underlying asset is available for use) it records in the statement of financial position a right-of-use asset and a lease liability.

The Group initially recognizes the right-of-use asset at cost, adjusted by any new measurement of the lease liability, less accumulated depreciation and accumulated impairment losses. The right-of-use asset is depreciated over the lease term. To determine whether the right-of-use asset has been impaired, the same criteria detailed in Note 2.2.F are applied.

The lease liability is initially measured at the present value of the lease payments, discounted at the company's incremental borrowing rate, if the interest rate implicit in the lease cannot be readily determined.

After the commencement date, the lease liability is increased to reflect the accrual of interest and is reduced by lease payments made. Additionally, the carrying value of the liability is remeasured if there is a change in the terms of the lease (changes in the term, in the amount of payments or in the evaluation of an option to buy or change in the amounts payable). Interest expense is recognized as a financial cost in the results of the year.



Short-term leases, equal to or less than one year, or leasing of low-value assets are exempt from the application of the recognition criteria described above, recording the payments associated with the lease as an expense on a straight-line basis over the period lease term.

When the Group acts as a lessor, it classifies at the beginning of the agreement whether the lease is operating or financial, based on the essence of the transaction. Leases in which substantially all the risks and rewards incidental to ownership of the underlying asset are transferred are classified as finance leases. The rest of the leases are classified as operating leases.

H. Financial assets

Acquisitions and disposals of financial instruments are recognized on the negotiation date, that is, the date on which the Group commits to acquire or sell the asset. Investments are derecognized when the rights to receive cash flows from them have been transferred and the Group has transferred substantially all the risks and benefits derived from their ownership.

Financial assets are classified into the following categories:

- Financial assets at fair value through profit or loss
- Financial assets at fair value with changes in comprehensive income
- Financial assets at amortized cost

Classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

Aguas Andinas S.A. and its Subsidiaries invest in low-risk instruments that comply with classification standards established in their investment policies. Thus, mutual investment funds must have an Aafm / M1 classification (Quotas with very high protection against loss, associated with credit risks / quotas with the lowest sensitivity to changes in economic conditions). Fixed-term deposits and agreements contracted are instruments with classification N-1 (Instruments with the highest capacity to pay capital and interest in the agreed terms and deadlines).

The issuing institutions of these instruments correspond to banking companies or subsidiaries of banks, with a risk classification of N-1 and their instruments have a risk classification of at least AA (with a very high capacity to pay capital and interest in the terms and conditions agreed terms, which would not be significantly affected by possible changes in the issuer, the industry to which it belongs or the economy).

i. Effective interest rate method

The effective interest rate method corresponds to the method of calculating the amortized cost of a financial asset or liability and the allocation of interest income or expenses throughout the corresponding year. The effective interest rate corresponds to the rate that exactly discounts the estimated future cash flows receivable during the expected life of the financial asset, and makes the Net Present Value (NPV) equal to its nominal amount.

ii. Fair value with changes in other comprehensive income

For the classification of an asset with a fair value with an effect on other comprehensive income, the principle must be the sale of financial assets for which the principal amount is expected to be recovered within a certain period in addition to interest, if applicable.



iii. Financial assets at fair value through profit or loss

Financial assets are presented at fair value through profit or loss when the financial asset is held for trading or is designated as at fair value through profit or loss.

Financial assets at fair value through profit or loss are valued at fair value and any resulting gain or loss is recognized in profit or loss. The net gain or loss recognized in results includes any dividend or interest received on the financial asset.

The Company and its Subsidiaries hold shares of Sociedad Eléctrica Puntilla S.A., which have been valued at their fair value on the date of acquisition, as established in IFRS 9. Their subsequent measurement is carried out at cost because there is no market active, according to the provisions of the same standard.

iv. Financial assets at amortized cost

Loans and accounts receivable

Trade debtors, loans and other receivables are non-derivative financial assets which have fixed or determinable payments and are not quoted in an active market and are classified as loans and receivables. Loans and accounts receivable are valued at amortized cost using the effective interest rate method, less any impairment losses, except for short-term accounts receivable where the recognition of interest would be immaterial.

Commercial debts and other accounts receivable

Commercial debtors correspond to the amounts billed for consumption of drinking water, sewage services, wastewater treatment and other services and to the income accrued for consumption made between the date of the last reading (according to the established monthly calendar) and the closing date of the Financial Statements. These are recorded at the net value of the estimate of bad debts or low probability of collection.

The commercial debtor policy is subject to the credit policy, which establishes the payment conditions, as well as the different scenarios to be agreed upon for delinquent clients.

Impairment policy for trade debtors and other accounts receivable

The Group periodically evaluates the losses in value that affect its financial assets. The amount is recorded in the uncollectible provisions account. The carrying amount of the asset is reduced as the provision account is used and the loss is recognized in the consolidated statement of comprehensive income within "other expenses". When an account receivable is uncollectible, it is recorded against the provision account for accounts receivable based on the expected credit loss model as established in IFRS 9.

The estimates are based on recovery statistics, which indicate that after the eighth month of unpaid billing, the possibility of collection is marginal, in other words, the probability of recovering an invoiced value is minimal.

In Aguas Andinas S.A. and its subsidiaries Aguas Cordillera S.A. and Aguas Manquehue S.A., the debt of clients with more than 8 balances is provisioned at 100%.

Additionally, debts for consumption transformed into payment agreements are provisioned at 100% of the agreed balance.

Documents receivable with overdue debt are provisioned 100%.



I. Inventories

Materials, spare parts and supplies are valued at their acquisition cost, which does not exceed the net realizable value. The costing method corresponds to the weighted average cost. Annually, a impairment estimate is made for those materials that are damaged, partially or completely obsolete, or have not been in rotation for the last twelve months and their market price has fallen by more than 20%.

J. Payment of dividends

The Group's dividend policy and as established in article 79 of Law 18,046 that governs public limited companies, is to distribute at least 30% of the net profits of each year. In the event that these dividends do not exist or are less than the minimum established in the Law, the respective provision will be made.

K. Transactions in foreign currency

Assets and liabilities in foreign currencies are presented at the respective exchange rates in effect at the end of each year, in accordance with the following parities:

Currency	12-31-2023	12-31-2022
	CLP\$	CLP\$
US dollar	877.12	855.86
Euro	970.05	915.95
JPY	6.23	6.52
AUD	599.21	583.01

Foreign currency transactions are translated into the functional currency using the exchange rates in effect on the dates of the transactions. Foreign currency gains and losses resulting from the settlement of these transactions and the translation at closing exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the consolidated statement of comprehensive income. Exceptions to the above are assets and liabilities arising from financial derivative contracts. Differences in the fair value of these hedging contracts are charged to equity.

Exchange differences are recorded in the results of the year in which they accrue.

L. Financial liabilities

Loans, obligations with the public and similar are initially recorded at their fair value, net of the costs incurred in the transaction. Subsequently, they are valued at amortized cost, using the effective interest rate, except for those operations for which hedging contracts have been signed, which are valued according to the following section.

M. Derivative financial instruments and hedge accounting

The use of derivative financial instruments by Aguas Andinas S.A. and Subsidiaries is based on the Group's financial risk management policies, which establish the guidelines for their use.

Derivatives are recorded at their fair value on the date of the statement of financial position. In the case of financial derivatives, if their value is positive they are recorded in the "Other Financial Assets" item and if it is negative in the "Other Financial Liabilities" item.

Changes in fair value are recorded directly in results, except in the event that a derivative has been designated for accounting purposes as a hedging instrument and all the conditions established by IFRS to apply hedge accounting are met.



The treatment of hedging operations with derivative instruments is as follows:

Fair value hedges. Changes in the market value of derivative financial instruments designated as hedging instruments, as well as the hedged items, are recorded with a charge or credit to the financial results of the respective income statements.

Hedges of cash flows and net investment in foreign currency. Changes in the fair value of these derivative financial instruments are recorded for the part that is effective, directly in a reserve of equity called "cash flow hedge", while the ineffective part is recorded in results. The amount recognized in equity is not transferred to the income statement until the results of the hedged operations are recorded therein, or until the maturity date of said operations.

In the event of discontinuation of coverage, the accumulated loss or gain as of that date in equity is maintained until the underlying hedged transaction is carried out. At that time, the loss or gain accumulated in the equity will be reversed on the income statement, affecting said operation.

At the end of each financial year, financial instruments are presented at their fair value. In the case of derivatives not traded in formal markets, the Group uses assumptions based on market conditions at that date for their valuation.

Effectiveness. A hedge is considered highly effective when changes in the fair value or cash flows of the underlying directly attributable to the hedged risk are offset by changes in the fair value or cash flows of the hedging instrument with an effectiveness of range from 80% to 125%.

Implicit derivative. The Group also evaluates the existence of implicit derivatives in contracts and financial instruments to determine whether their characteristics and risks are closely related to the main contract, provided that the set is not being accounted for at fair value. If they are not closely related, they are recorded separately, accounting for changes in value directly in the consolidated income statement.

N. Provisions and contingent liabilities

Provisions are recognized when the Group has a present obligation that is a consequence of past events, and for which it is probable that the Group will use resources to settle the obligation and for which it can make a reasonable estimate of the amount of the obligation.

The quantification of the provisions is carried out taking into consideration the best information available about the event and its consequences, and is re-estimated at each accounting close. The provisions established are used to face the specific risks for which they were originally recognized, and are reviewed, in whole or in part, when said risks disappear or decrease.

Contingent liabilities are all those possible obligations arising as a consequence of past events, whose future materialization and associated property damage is estimated to be of low probability. In accordance with IFRS, the Group does not recognize any provision for these concepts, although, as required by the same standard, they are detailed, if any, in Note 18.

O. Employee benefits

The obligations for severance payments, expected to be earned by workers who will retire at Aguas Andinas S.A., Aguas Cordillera S.A., and Aguas Manquehue S.A., are recorded at actuarial value, determined using the projected unit credit method. Actuarial gains and losses on compensation derived from changes in estimates of turnover rates, mortality, salary increases or discount rate, are determined in accordance with the provisions of IAS 19 in other comprehensive income, directly affecting equity, which is subsequently reclassified to retained earnings.



Aguas Andinas S.A.

Severance payments at Aguas Andinas S.A. is governed by what is indicated in the Labor Code, except for the amount of compensation for any event accumulated as of July 31, 2002, this amount is readjusted quarterly according to the variation in the price index at consumer. For those workers who are part of the current collective instruments, the dismissal payment factor is 1.45 salaries, excluding voluntary resignation, without limits on amount and years. This also applies to those workers who, in their individual employment contract, the same benefit was extended to them. Likewise, the aforementioned collective instrument establishes that workers who retire at Aguas Andinas S.A., and make their retirement effective within a period of 120 days from the date on which they reach the legal retirement age, will be able to access the benefit detailed in the collective contract, and continue to accrue this benefit after July 2002.

Aguas Cordillera S.A. and Aguas Manquehue S.A.

Severance payments at Aguas Cordillera S.A., and Aguas Manquehue S.A., is governed by what is indicated in the Labor Code, except for the amount of compensation for any event accumulated as of December 31, 2002, this amount is readjusted quarterly according to the variation of the consumer price index. For those workers who are part of the current collective instruments, the payment factor for dismissal is 1 salary, excluding voluntary resignation, without limits on amount and years, this also applies to those workers who, in their individual employment contract, were extended the same benefit to them. Likewise, the aforementioned collective instruments establish that workers who retire at Aguas Cordillera S.A and Aguas Manquehue S.A continue to accrue this benefit after December 2002.

For the other Subsidiaries there are no benefits of this nature.

P. Income tax and deferred taxes

The income tax expense corresponds to the sum of the income tax payable and the variation in deferred tax assets and liabilities.

The income tax payable is determined based on the tax result for the year. The Group's income tax payable is calculated using the tax rates that have been approved, or are in the final approval process, at the closing date of the statement of financial position.

Deferred taxes are recognized based on the differences between the carrying values of assets and liabilities in the financial statements and the corresponding tax bases used in the calculation of the tax result and are accounted for in accordance with the balance sheet-based liability method. Deferred tax liabilities are recognized for all taxable temporary differences, and deferred tax assets are recognized for all deductible temporary differences to the extent that it is probable that there will be future tax benefits with which such differences can be offset. Deferred tax assets or liabilities are not recognized if the temporary differences arise from the lower value or initial recognition (except in a business combination) of other assets and liabilities in a transaction that does not affect tax results or financial results.

The carrying value of deferred tax assets is reviewed at the date of each Statement of Financial Position and is reduced to the extent that it is no longer probable that sufficient tax results will be available to allow the recovery of all or part of the asset.

Deferred tax assets and liabilities are measured at the tax rates that are expected to be in effect in the year in which the liability is settled or the asset is realized, based on the tax rates that have been approved, or are practically completed the approval process, at the end of the year of the Statement of Financial Position. The measurement of deferred tax assets and liabilities reflects the tax consequences that would occur due to the manner in which the Group expects, at the reporting date, to recover or settle the carrying value of its assets and liabilities.

Deferred tax assets and liabilities are offset if there is a legally enforceable right to offset tax assets against tax liabilities and these are related to the same entity and tax authority.



Q. Ordinary income

Revenue recognition policy

The Group determined its recognition and measurement of revenue based on the principle that revenue is recognized in an amount that reflects the consideration to which the Group expects to be entitled in exchange for transferring goods or services to a customer. This fundamental principle must be applied based on a five-step model:

- (1) identification of the contract with the client;
- (2) identification of contract performance obligations;
- (3) determination of the transaction price;
- (4) allocation of transaction price to performance obligations; and
- (5) revenue recognition when (or as) performance obligations are satisfied.

Policy for recognition of ordinary income from sales of goods

Ordinary income from sales of goods is recognized once the significant risk and advantages derived from the ownership of the goods have been transferred, the Group does not retain any relationship with the good sold, the amount of income can be measured reliably, it is probable that The company receives the economic benefits associated with the sale and the costs incurred in the operation are also reliably measurable.

Policy for recognition of ordinary income from sales of services

Income from the sale of services is measured at fair value. Billings are made based on actual consumption or work performed of the consideration receivable, net of returns, commercial discounts and rebates, so income is recognized when it is transferred to the customer and recovery is considered probable, the associated costs and possible discounts due to erroneous charges can be estimated reliably.

The service area of health societies is divided into billing groups, which determines dates for readings and subsequent billing. This process is developed based on a monthly calendar, which means that at the end of each month there are unread and, therefore, unbilled consumptions.

For billing groups that have information based on consumption actually read, the corresponding rate will be applied.

In those cases in which the Group does not have all of the consumption readings, the best estimate of those revenues pending billing will be made, this is on the basis of physical data from the previous month valued at the current rate, considering both cases (billing or estimate) normal rate or overconsumption as appropriate.

The transfer of risks and benefits vary depending on the type of company. For Health Services companies, the provision of services and all associated charges are made in accordance with actual consumption and a monthly provision is made on consumption made and not billed based on previous billing. For the subsidiaries Análisis Ambientales S.A., Ecoriles S.A., Hidrogística S.A. and Aguas del Maipo S.A., billing and eventual provision is made based on work performed.



Method for determining service termination status

The provision of healthcare services is verified through the measurement of consumption, in accordance with the provisions of the associated legal regulations, as for non-healthcare Subsidiaries once the services have been completed and/or the respective reports have been issued.

Income from agreements with developers is recorded as ordinary income to the extent that certain conditions stipulated in each contract are met, which ensure that the associated economic benefit will flow to the Group.

R. Earnings per share

Basic earnings per share are calculated as the quotient between the profit (loss) attributable to the holders of participation instruments in the Parent's Equity and the weighted average number of ordinary shares in circulation.

The Group has not carried out any type of operation with a potential dilutive effect that entails a diluted earnings per share different from the basic earnings per share.

S. Environmental information

Assets of an environmental nature are considered assets that are used on a long-term basis in the activity of the Company and Subsidiaries, whose main purpose is the minimization of adverse environmental impacts and the protection and improvement of the environment, including the reduction or elimination of future pollution of the operations of Aguas Andinas S.A. and Subsidiaries.

These assets are valued at acquisition cost. The Company and Subsidiaries amortize these elements using the straight-line method, based on the years of estimated remaining useful life of the different elements.

T. Consolidated statements of cash flows

The statement of cash flows includes the cash movements made during the year, which include the value added tax (VAT), determined by the direct method and with the following criteria:

Cash and cash equivalents: represent inflows and outflows of cash and equivalent financial assets, understood as short-term investments with high liquidity and low risk of variations in value (term of less than 3 months from the date of contracting and without restrictions).

Operating activities: represent activities typical of the normal operation of the business of the Company and its Subsidiaries, as well as other activities not classified as investing or financing.

Investing activities: represent activities of acquisition, disposal or other disposition of long-term assets and other investments not included in cash and cash equivalents.

Financing activities: They represent activities that produce changes in the amount and composition of net value and liabilities that are not part of ordinary activities.

U. Capitalized financing costs

Interest-bearing loan policy:

Loan costs that are directly attributable to the acquisition, construction or production of assets that meet the conditions for their qualification are capitalized, forming part of the cost of said assets.



Interest cost capitalization policy:

Interests paid or accrued from debts that finance qualified assets are capitalized, as stipulated in IAS 23. The aforementioned IAS 23 establishes that when the Group acquires debt in order to finance investments, the interest on that debt must be reduced from the financial expense and incorporated into the financed construction work, up to the total amount of said interest, applying the respective rate to the disbursements made on the date of presentation of the financial statements.

V. Non-current assets held for sale or for distribution to owners

The Group classifies as non-current assets (or group of assets for disposal) held for sale, property, plant and equipment, intangibles, investments in associates, joint ventures and groups subject to disappropriation (group of assets that will be sold together with their directly associated liabilities), for which at the closing date of the statement of financial position, active negotiations have been initiated for their sale, and it is estimated that it is highly probable that the operation will be completed during the financial year twelve months following said date.

Assets or groups subject to disappropriation classified as held for sale are valued at the lower of their carrying value or fair value less cost of sales, and are no longer amortized from the moment they acquire this classification.

Non-current assets held for sale and components of groups subject to divestiture classified as held for sale or as held for distribution to owners are presented in the consolidated financial statements as follows:

The assets in a single line called "Non-current assets or disposal groups classified as held for sale". Liabilities that are part of a group of assets for disposal classified as held for sale will be presented in the statement of financial position separately from other liabilities, that is, in the heading "Liabilities included in groups of assets for disposal classified as held for sale". These assets and liabilities will not be offset, nor will they be presented as a single amount.

In the statement of comprehensive income, a single amount is presented in the item "Profit (loss) from discontinued operations" that includes the total after-tax results of discontinued operations and the after-tax profit or loss recognized by measurement at fair value less costs to sell, or by the disposal of the assets or groups for disposal that constitute the discontinued operation.

W. Reclassifications

For the year ended December 31, 2023, certain reclassifications have been made to facilitate comparison as of December 31, 2022, in accordance with the following detail:

Reclassifications	Increase/(Decrease)ThCLP\$
Statement of comprehensive income by nature:	
Revenue from ordinary activities	5,002,609
Financial income	(5,002,609)
Statements of changes in equity:	
Retained earnings (Accumulated losses)	5,407,660
Cash flow hedge reserve	(5,407,660)



Note 3. RISK MANAGEMENT

The main objectives of financial risk management are to ensure the availability of funds to meet financial commitments and protect the value of the economic flows, assets and liabilities of the Group.

Said management is developed from the identification of risks, the determination of the tolerance of each risk, the coverage of said financial risks and the control of the operations of the established coverages. To achieve the objectives, financial risk management is based on covering all significant exposures, provided that adequate instruments exist and the cost is reasonable.

i. Credit risk

Credit risk is the possibility of financial loss arising from the failure of our counterparties (customers) to meet their obligations.

Healthcare Subsidiaries have an atomized market, which implies that the credit risk of a particular client is not significant.

The Group's objective is to maintain minimum levels of bad debts. There is a credit policy, which establishes the conditions and types of payment, as well as conditions to be agreed upon for delinquent clients. The management processes are: control, estimate and evaluate bad debts in order to carry out corrective actions to achieve the proposed compliance. One of the main actions and measures to maintain low levels of bad debts is the cutting of supply.

Note that Aguas Andinas and its sanitary subsidiaries voluntarily decided to suspend the service cut-off for late payment of their bills during the validity of the State of Catastrophe, in accordance with the Basic Services Law No. 21,249 in force until December 31, 2021.

On February 11, 2022, the Basic Services Law No. 21,423 was published in the Official Gazette, which partially resolves the debt contracted during the pandemic by health services clients who are in a more vulnerable situation and who have a average consumption that does not exceed 15 cubic meters of drinking water per month. The debt and subsidy will be prorated in 48 successive monthly installments. Each installment may not exceed 15% of the average monthly consumption charge. The part of the debt not covered by the subsidy will be extinguished, which will be recognized as an accepted tax expense.

The credit risk analysis method is based on the expected credit loss model, as established by IFRS 9. The estimates are based on recovery statistics, which indicate that after the eighth month of unpaid billing, the probability of recovering an invoiced value is minimal. Consequently, as of the ninth month's billing, an impairment in value of the account receivable is immediately recognized, that is, the delinquent customer is identified and the amount of the provision is determined (it is not a percentage of the total wallet). Additionally, debts for consumption transformed into agreements and documents receivable with overdue debt are provisioned at 100%.

As of December 31, 2023 and 2022, the credit risk balances are ThCLP\$45,961,780 and ThCLP\$45,399,651, respectively (see Note 5).

ii. Liquidity risk

Liquidity risk is the possibility that the Group will have difficulties in meeting its obligations associated with financial liabilities that are settled through the delivery of cash or another financial asset and will not be able to finance the commitments acquired, such as long-term investments and working capital needs, at reasonable market prices.

Management monitors the Group's liquidity reserve forecasts based on expected cash flows.



Various preventive measures are used to manage liquidity risk, such as:

- Diversify financing sources and instruments.
- Agree with creditors on maturity profiles that do not concentrate high amortizations in one year.

Maturity profile (undiscounted flows) as of December 31, 2023

Maturity profile	Up to 90 days		From 91 days to 1 year		More than 1 year to 3 years		More than 3 years to 5 years		More than 5 years	
	ThCLP\$	Contract interest rate	ThCLP\$	Contract interest rate	ThCLP\$	Contract interest rate	ThCLP\$	Contract interest rate	ThCLP\$	Contract interest rate
AFR	6,573,052	3.81%	21,163,976	3.32%	42,097,864	2.34%	42,718,097	3.24%	93,254,630	2.13%
Bank loans	3,607,855	2.43%	115,358,013	2.56%	123,066,299	9.65%	32,676,667	8.80%	-	-
Bonuses	11,064,853	1.80%	31,044,599	1.80%	62,968,642	1.80%	56,008,832	3.45%	1,036,668,878	3.45%
Lease liability	438,228	4.39%	1,314,684	4.39%	1,635,333	4.01%	978,008	4.00%	148,838	4.62%
Trade accounts and other accounts payable	166,717,252	0.00%	10,570,799	0.00%	530,591	0.00%	280,082	0.00%	371,197	0.00%
Totals	188,401,240		179,452,071		230,298,729		132,661,686		1,130,443,543	

Liquidity risk is periodically controlled in order to perceive, detect and correct deviations to mitigate possible impacts on results.

iii. Interest rate risk as of December 31, 2023

The Group has a rate structure that combines fixed and variable rates as detailed below:

Debt instruments	Rate	%
Bank loans	Variable	8.48%
Bank loans	Fixed	10.46%
Bonuses	Fixed	66.05%
AFR	Fixed	14.21%
Derivative	Fixed	0.45%
Lease liability	Fixed	0.35%
Total		100.00%

Interest Rate Sensitization Analysis as of December 31, 2023

A rate analysis is carried out, with respect to the TAB ("Tasa Activa Bancaria", Chilean Interbank Rate), assuming that all other variables remain constant. The method consists of measuring the positive or negative variation of the nominal TAB at the date of presentation of the report with respect to the average TAB of the last fixing of the loans.

The analysis is based on historical data regarding the average daily market price of the 180-day TAB for the last 3 years at the time of the presentation of the report.

Company	Nominal debt amount (ThCLP\$)	Variable rate	Pts (+/-)	Impact result (ThCLP\$) (+/-)
Aguas Andinas Consolidated	117,508,675	TAB rate	190	2,228,512



Note 4. CASH AND CASH EQUIVALENTS

The breakdown of the item as of December 31, 2023 and 2022 is as follows:

Cash and cash equivalents	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Banks	3,707,865	906,869
Term deposit	94,498,478	171,423,689
Mutual funds	10,950,338	7,004,783
Totals	109,156,681	179,335,341

The cash equivalent corresponds to financial assets in time deposits and mutual funds with maturities of less than 90 days from the date of the transaction that originates them.

Detail of some items in the cash flow statement

- **Other charges for operating activities:** correspond to services annexed to the operation of the business, mainly agreements signed with developers.
- **Other payments for operating activities:** correspond to the payment of monthly taxes.
- **Other outflows due to investing activities:** correspond mainly to interests associated with bond issues, which have been capitalized, as a result of investments made in property, plant and equipment.

There are no legal restrictions that prevent the immediate availability of cash and cash equivalent balances used by the Group.

4.1 Cash equivalents

The breakdown by type of financial instruments in each Company as of December 31, 2023 and 2022 is as follows:

Company	Instruments	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Aguas Andinas S.A.	Term deposit	88,546,101	169,655,218
Aguas Cordillera S.A.	Term deposit	3,266,177	-
Aguas Manquehue S.A.	Term deposit	681,000	-
Ecoriles S.A.	Term deposit	2,005,200	1,688,395
Análisis Ambientales S.A.	Term deposit	-	80,076
Aguas Andinas S.A.	Mutual Funds	6,829,936	3,151,717
Aguas Cordillera S.A.	Mutual Funds	523,238	1,623,449
Aguas Manquehue S.A.	Mutual Funds	133,000	1,241,343
Hidrogística S.A.	Mutual Funds	1,701,118	367,102
Ecoriles S.A.	Mutual Funds	1,422,910	459,127
Análisis Ambientales S.A.	Mutual Funds	340,136	162,045
Totals		105,448,816	178,428,472

The Company and its Subsidiaries make investments with portfolio limits of a maximum of 40% of the total per issuing Institution, and limits per instrument corresponding to: mutual funds, 10% of the effective assets of the mutual fund and time deposits, 10% of the effective assets of the bank.



Note 5. TRADE DEBTORS AND OTHER ACCOUNTS RECEIVABLE AND RIGHTS RECEIVABLE

The composition of commercial debtors (current and non-current) as of December 31, 2023 and 2022 is as follows:

Credit risk	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Gross exposure of trade debtors	168,409,768	161,859,008
Gross exposure notes receivable	1,509,402	1,136,765
Gross exposure other accounts receivable	7,587,548	4,858,930
Trade debtors and other current accounts receivable, gross	177,506,718	167,854,703
Estimates for accounts receivable risks	(45,499,250)	(45,077,376)
Trade debtors and other current accounts receivable, net	132,007,468	122,777,327
Gross exposure other accounts receivable	4,241,254	3,138,563
Rights receivable, not current	4,241,254	3,138,563
Estimates for rights receivable risks	(462,530)	(322,275)
Non-current rights receivable, net	3,778,724	2,816,288
Net exposure, risk concentrations	135,786,192	125,593,615

In accordance with the Group's policy, debts for consumption transformed into payment agreements are fully provisioned (see Note 2.2. letter H, section iv. "Impairment policy for commercial debtors and other accounts receivable").

The main variation as of December 31, 2023 occurs in the commercial debtors category (increase of ThCLP\$6,550,760 compared to December 31, 2022).

During fiscal year 2023, a decrease is observed in commercial debts compared to December 2022, in the Commercial Debt not overdue less than or equal to 8 months for an amount of ThCLP\$2,700,456, this is explained by the improvement in the collection management.

There are no clients with sales that represent 10% or more of their consolidated ordinary income, nor are there any important restrictions on accounts receivable that require disclosure for the years ended December 31, 2023 and 2022.

Movement of the estimate of bad debts as of December 31, 2023 and 2022 is as follows:

Movement of credit risk accounts receivable	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Initial balance	(45,399,651)	(38,982,547)
Increase in existing provisions	(12,316,346)	(13,830,357)
Others	11,754,217	7,413,253
Total changes	(562,129)	(6,417,104)
Final balance	(45,961,780)	(45,399,651)



Below is the composition by aging of the gross debt as of December 31, 2023 and 2022:

Aging of gross debt	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
less than three months	127,401,377	116,222,951
between three and six months	6,102,479	5,658,916
between six and eight months	3,763,339	3,149,878
greater than eight months	44,481,352	45,961,521
Total	181,748,547	170,993,266

In accordance with the provisions of IFRS 7 Financial Instruments, a detail of the gross debt due by aging is presented, corresponding to commercial debtors without agreed debt:

Gross overdue debt does not include agreed debt	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
less than three months	17,552,846	18,017,601
between three and six months	3,612,852	3,417,121
between six and eight months	2,038,983	1,581,266
Total	23,204,681	23,015,988

Overdue debt is made up of all those amounts where the counterparty failed to make a payment when contractually required to do so. Customers with overdue balances of less than 8 months, in accordance with the Group's policy, are not provisioned.

As of December 31, 2023 and 2022, the analysis of the gross exposure of current commercial debtors and current and non-current notes receivable for the renegotiated and non-rearranged portfolio is as follows:

December 31, 2023						
Commercial Debtors Tranche	Non-rearranged portfolio		Repackaged portfolio		Total gross portfolio	
	No. of clients	Gross amount ThCLP\$	No. of clients	Gross amount ThCLP\$	No. of clients	Gross amount ThCLP\$
Up to date	29,336	9,813,344	-	-	29,336	9,813,344
Between 1 and 30 days	1,043,952	91,312,255	6,626	181,884	1,050,578	91,494,139
Between 31 and 60 days	231,829	12,943,141	13,124	620,807	244,953	13,563,948
Between 61 and 90 days	66,069	4,027,008	16,711	914,814	82,780	4,941,822
Between 91 and 120 days	31,251	1,888,170	7,871	534,664	39,122	2,422,834
Between 121 and 150 days	19,522	1,311,242	6,746	579,341	26,268	1,890,583
Between 151 and 180 days	12,175	1,166,741	6,097	622,322	18,272	1,789,063
Between 181 and 210 days	12,964	1,340,686	5,313	606,960	18,277	1,947,646
Between 211 and 250 days	7,715	967,389	5,612	848,304	13,327	1,815,693
More than 251 days	60,302	3,339,106	95,174	36,900,992	155,476	40,240,098
Total	1,515,115	128,109,082	163,274	41,810,088	1,678,389	169,919,170



December 31, 2022						
Commercial Debtors Tranche	Non-rearranged portfolio		Repackaged portfolio		Total gross portfolio	
	No. of clients	Gross amount ThCLP\$	No. of clients	Gross amount ThCLP\$	No. of clients	Gross amount ThCLP\$
Up to date	28,590	8,598,199	-	-	28,590	8,598,199
Between 1 and 30 days	1,161,996	84,212,013	36,163	131,184	1,198,159	84,343,197
Between 31 and 60 days	235,812	12,609,353	10,770	393,752	246,582	13,003,105
Between 61 and 90 days	89,587	6,477,997	15,312	857,461	104,899	7,335,458
Between 91 and 120 days	28,180	1,838,119	6,991	483,559	35,171	2,321,678
Between 121 and 150 days	17,777	1,342,967	5,795	424,188	23,572	1,767,155
Between 151 and 180 days	11,848	1,056,877	5,273	513,205	17,121	1,570,082
Between 181 and 210 days	8,901	954,134	4,791	565,785	13,692	1,519,919
Between 211 and 250 days	6,365	828,738	5,338	801,219	11,703	1,629,957
More than 251 days	65,106	5,161,674	76,171	35,745,349	141,277	40,907,023
Total	1,654,162	123,080,071	166,604	39,915,702	1,820,766	162,995,773

As of December 31, 2023 and 2022, the analysis of the documents receivable protested and in judicial collection is as follows:

Portfolio protested and in judicial collection	Portfolio not settled 12-31-2023		Portfolio not renegotiated 12-31-2022	
	No. of Customers	Portfolio amount ThCLP\$	No. of Customers	Portfolio amount ThCLP\$
Protested receivables	785	361,840	469	339,772
Documents receivable in judicial collection	5	435,546	5	365,399
Total	790	797,386	474	705,171

As of December 31, 2023 and 2022, the credit risk analysis is as follows:

December 31, 2023			
Provision			Write-off for the year ThCLP\$
Non-rearranged portfolio ThCLP\$	Repackaged portfolio ThCLP\$	Total Provision ThCLP\$	
(4,151,693)	(41,810,087)	(45,961,780)	11,754,217

December 31, 2022			
Provision			Write-off for the year ThCLP\$
Non-rearranged portfolio ThCLP\$	Repackaged portfolio ThCLP\$	Total Provision ThCLP\$	
(5,483,949)	(39,915,702)	(45,399,651)	7,413,380



Note 6. INFORMATION TO DISCLOSE ABOUT RELATED ENTITIES

Balances and transactions with related entities

Transactions between the Company and its Subsidiaries are adjusted to market conditions. These transactions have been eliminated in the consolidation process and are not disclosed in this note.

Accounts receivable from related entities

Accounts receivable from related entities originate in Chile, the currency of the transactions is in pesos, the maturity periods are 30 days and do not have guarantees.

The composition of the item as of December 31, 2023 and 2022 is as follows:

Tax ID of related party	Related Party Name	Nature of relationship	Nature of transactions with related parties	Term	Guarantee	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
77.441.870-9	Veolia Soluciones Ambientales Chile S.A.	Controller Related	Laboratory analysis and sampling services	30 days	No guarantees	6,552	142
65.113.732-2	Corporación Chilena de Investigación del Agua SpA.	Controller Related	Rent	30 days	No guarantees	3,707	6,999
65.113.732-2	Corporación Chilena de Investigación del Agua SpA.	Controller Related	Expense reimbursement	30 days	No guarantees	575	-
87.803.800-2	Veolia SU Chile S.A.	Controller Related	Income from excess cargo, laboratory analysis and sampling services	30 days	No guarantees	3,547	15,891
Totals						14,381	23,032



Accounts payable to related entities

Accounts payable to related entities originate in Chile, the currency of the transactions is in pesos.

The composition of the item as of December 31, 2023 and 2022 is as follows:

Tax ID of related party	Related Party Name	Nature of relationship	Nature of transactions with related parties	Term	Guarantee	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Without Rut	Aquatec Proyectos para el Sector del Agua S.A.	Controller Related	Technical assistance	30 days	No guarantees	302,272	10,249
Without Rut	Aquatec Proyectos para el Sector del Agua S.A.	Controller Related	Purchase of materials	30 days	No guarantees	237,929	-
65.113.732-2	Corporación Chilena de Investigación del Agua SpA.	Controller Related	Studies and Consulting	30 days	No guarantees	267,072	59,609
77.441.870-9	Veolia Soluciones Ambientales Chile S.A.	Controller Related	CCO 2.0 Operational Control Center Update Project, maintenance and support.	30 days	Contract compliance guarantee Amount UF 4,435	251,121	709,355
76.080.553-K	Veolia Solutions Chile Limitada	Controller Related	Purchase of materials	60 days	No guarantees	218,244	669,493
76.080.553-K	Veolia Solutions Chile Limitada	Controller Related	Virtual platform	30 days	No guarantees	163,810	95,059
76.080.553-K	Veolia Solutions Chile Limitada	Controller Related	Specialized customer service	30 days	No guarantees	125,224	114,902
70.009.410-3	Asociación Canalistas Sociedad del Canal del Maipo	Common Director	Purchase of water, electricity and interconnections.	30 days	No guarantees	12,881	24,283
76.746.454-1	Biofactoría Andina Spa.	Controller Related	Nitrogen removal and biofactory adaptation plan of the Mapocho-Trebal treatment plant	30 days	Contract compliance guarantee Amount UF 70,478.58	-	2,474,572
76.078.231-9	Empresa Depuradora de Aguas Servidas Mapocho El Trebal Ltda.	Controller Related	La Farfana Biogas purification plant operation, control and monitoring of electrical energy costs	30 days	No guarantees	-	196,748
96.817.230-1	EPSA Eléctrica Puntilla S.A	Common Director	Purchase of water	30 days	No guarantees	-	461,216
No Tax ID	Logistium Servicios Logísticos S.A	Controller Related	Operational Inputs	30 days	No guarantees	-	186,617
Totals						1,578,553	5,002,103



Transactions with related entities

Transactions with related entities originate in Chile, the currency of the transactions is in pesos.

Tax ID of related party	Related Party Name	Nature of Relationship	Country of origin	Nature of Transactions with Related Parties	Type of currency	ThCLP\$ 12-31-2023		ThCLP\$ 12-31-2022	
						Amount	Effects on Result (Charge)/Credit	Amount	Effects on Result (Charge)/Credit
70.009.410-3	Asociación Canalistas Sociedad del Canal del Maipo	Common Director	CL	Purchase of water, electricity and canal management.	CLP	5,688,582	(4,780,321)	6,868,550	(5,771,891)
No Tax ID	Logistium Servicios Logísticos S.A.	Controller	CL	Operational Inputs	CLP	601,155	(601,155)	1,343,176	-
77.441.870-9	Veolia Soluciones Ambientales Chile S.A.	Controller Related	CL	CCO 2.0 Operational Control Center Update Project and Leak Detection with Tracer Gas	CLP	2,061,211	(1,732,111)	4,056,303	(3,408,657)
77.441.870-9	Veolia Soluciones Ambientales Chile S.A.	Controller Related	CL	Veolia Telecontrol Service	CLP	652,475	(548,298)	-	-
77.441.870-9	Veolia Soluciones Ambientales Chile S.A.	Controller Related	CL	Maintenance and support service extension	CLP	586,449	(499,374)	-	-
77.441.870-9	Veolia Soluciones Ambientales Chile S.A.	Controller Related	CL	Treatment services	CLP	130,541	(110,564)	-	-
No Tax ID	Aquatec Proyectos para el Sector del Agua S.A.	Controller Related	CL	Purchase of Materials and technical advice.	CLP	1,655,781	(1,572,728)	-	-
No Tax ID	Aquatec Proyectos para el Sector del Agua S.A.	Controller Related	CL	Control and monitoring of the exploitation of dams intended for water supply in Santiago el Yeso reservoir, technical advice and training.	CLP	-	-	138,135	(138,135)
76.080.553-K	Veolia Solutions Chile Limitada	Controller Related	CL	Purchase of materials	CLP	145,576	(122,333)	2,291,041	(1,925,245)
76.080.553-K	Veolia Solutions Chile Limitada	Controller Related	CL	Virtual platform maintenance Siebel, Aquacis, consulting, evolutionary maintenance and Aquacis licenses	CLP	2,438,229	(2,045,038)	1,344,590	(868,048)



Tax ID of related party	Related Party Name	Nature of Relationship	Country of origin	Nature of Transactions with Related Parties	Type of currency	ThCLP\$ 12-31-2023		ThCLP\$ 12-31-2022	
						Amount	Effects on Result (Charge)/Credit	Amount	Effects on Result (Charge)/Credit
96.817.230-1	EPSA Electrical Puntilla S.A.	Common Director	CL	Purchase of water and electricity	CLP	3,081,902	(2,589,834)	4,627,713	(3,888,835)
76.078.231-9	Empresa Depuradora de Aguas Servidas Mapocho El Trebal Ltda.	Controller Related	CL	Biogas Plant operation and maintenance services	CLP	-	-	102,337	(234,966)
76.746.454-1	Biofactoría Andina Spa.	Controller Related	CL	Nitrogen removal and biofactory adaptation plan of the Mapocho-Trebal treatment plant	CLP	3,005,964	(2,526,020)	-	-
76.746.454-1	Biofactoría Andina Spa.	Controller Related	CL	Operation, maintenance and adaptation of a biofactory treatment plant.	CLP	-	-	11,520,412	(7,731,920)
76.746.454-1	Biofactoría Andina Spa.	Controller Related	CL	Settlement due to termination of contract and other Nitrogen projects. (*)	CLP	-	-	11,483,240	-
65.113.732-2	Corporación Chilena de Investigación del Agua	Controller Related	CL	Research and development consultancy and Laboratory analysis and sampling contract	CLP	365,192	(363,013)	-	-
65.113.732-2	Corporación Chilena de Investigación del Agua	Controller Related	CL	Rental service	CLP	19,997	16,804	-	-
65.113.732-2	Corporación Chilena de Investigación del Agua	Controller Related	CL	Study on management models of resilient urban hydraulic infrastructures in relation to hydrological and geological risks, sludge recovery	CLP	-	-	337,394	(337,394)
77.274.820-5	Inversiones Aguas Metropolitanas S.A.	Controller	CL	Dividends paid	CLP	45,216,696	-	39,079,873	-

(*) On March 31, 2022, the Development Contract of the Adaptation Plan for Biofactories of the Wastewater Treatment Plants of Greater Santiago and Management of Generated Resources, signed between the Company and Biofactoría Andina SPA was terminated early, which led to the acquisition of inventories, fixed assets and the internalization of the latter's personnel.

The materiality criterion for reporting transactions between related companies is amounts greater than ThCLP\$100,000 accumulated.



Remuneration of Directors and Directors' Committee

Remunerations paid to the directors of Aguas Andinas S.A. and Subsidiaries and the Directors Committee as of December 31, 2023 and 2022 are the following:

Remunerations paid	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Board of Directors	460,525	388,942
Directors Committee	80,004	69,677
Totals	540,529	458,619

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

Detail of related entities and transactions with related entities between the Directors and Executives

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

Note 7. INVENTORIES

The detail by types of inventories at December 31, 2023 and 2022 is the following:

Type of inventory	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Merchandise	3,065,616	2,325,642
Supplies for production	4,704,327	5,698,682
Construction materials	5,046,387	4,874,036
Other inventories	248,950	280,563
Obsolescence estimate	(252,797)	(388,391)
Total inventories	12,812,483	12,790,532

On March 31, 2022, the Development Contract of the Adaptation Plan for Biofactories of the Wastewater Treatment Plants of Greater Santiago and Management of Generated Resources, signed between the Company and Biofactoría Andina SPA, was terminated early which led to the acquisition of inventories, fixed assets and the internalization of the latter's personnel.

The cost of inventories recognized as an expense in the statement of income as of December 31, 2023 and 2022 amount to ThCLP\$38,472,360 and ThCLP\$23,084,753, respectively.

Additionally, an estimate is presented for inventory impairment that includes amounts related to obsolescence derived from low turnover, obsolescence due to damage and/or its market price is greater than 20%. The movement of the aforementioned estimate is as follows:

Obsolescence estimation movement	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Initial balance	(388,391)	(131,214)
Provision by price	(6,235)	(4,013)
Obsolescence provision	(158,324)	(153,380)
Damage provision	(88,238)	(230,998)
Reversal of provision	388,391	131,214
Total	(252,797)	(388,391)



Note 8. CURRENT TAXES

The detail of current tax assets and liabilities at December 31, 2023 and 2022 is the following:

Current tax assets	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Recoverable taxes	1,535,041	515,200
Monthly provisional payments	49,582,626	6,802,501
Credits	707,933	367,426
Income tax provision	(37,996,172)	(5,571,846)
Total	13,829,428	2,113,281

Current tax liabilities	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Income tax provision	254,914	37,685,698
Tax provision article 21 rejected expenses	120,272	263,509
Monthly provisional payments	(122,923)	(32,649,555)
Credits	(11,515)	(503,039)
Total	240,748	4,796,613

Note 9. NON-CURRENT ASSETS HELD FOR SALE

As of December 31, 2023 and 2022, the Group classified land for ThCLP\$3,414 and ThCLP\$2,812,292, respectively, as held for sale as established in IFRS 5. The Group has initiated a sale plan for land located in different communes of the Metropolitan Region. Said transaction is expected to be completed within the next 12 months.

Non-current assets held for sale	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Land carrying value	3,414	2,812,292
Assets available for full sale	3,414	2,812,292

Note 10. OTHER FINANCIAL ASSETS

10.1 Non-current

Corresponds to the acquisition of shares of Sociedad Eléctrica Puntilla S.A. (EPSA), for a value of ThCLP\$7,895,863 at December 31, 2023 and 2022 (note 2.2 letter H, iii), over which the Group has no control or significant influence.

Associated with this acquisition is an obligation with the Asociación Sociedad de Canalistas del Maipo, referring to the commitment not to transfer the water rights in force on the date of the contract for an amount of ThCLP\$7,355,177 as of December 31, 2023 and 2022.



Note 11. INTANGIBLE ASSETS OTHER THAN GOODWILL

Below is the required information regarding the Group's intangible assets, according to IAS 38 Intangible Assets at December 31, 2023 and 2022:

INTANGIBLE ASSETS OTHER THAN GOODWILL	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Trademarks, gross	15,933	15,933
Computer programs, gross	73,583,223	71,006,735
Other intangible assets, gross	232,195,037	230,227,529
Intangible assets, gross	305,794,193	301,250,197
Computer programs, accumulated amortization	(60,380,021)	(54,751,972)
Other intangible assets, accumulated amortization	(13,666,459)	(13,479,244)
Intangible assets, accumulated amortization	(74,046,480)	(68,231,216)
Trademarks, net	15,933	15,933
Computer programs, net	13,203,202	16,254,763
Other intangible assets, net (*)	218,528,578	216,748,285
Intangible assets, net	231,747,713	233,018,981

* Corresponds to water rights, easements and others

Movements in intangible assets as of December 31, 2023

Movements in intangible assets	Trademarks, net ThCLP\$	Computer programs, net ThCLP\$	Other intangible assets, net ThCLP\$	Total ThCLP\$
Initial balance as of 01-01-2023	15,933	16,254,763	216,748,285	233,018,981
Amortization	-	(5,628,049)	(187,215)	(5,815,264)
Total amortizations	-	(5,628,049)	(187,215)	(5,815,264)
Increases (decreases) due to transfers	-	4,877,390	-	4,877,390
Increases (decreases) due to other changes	-	(2,300,902)	1,967,508	(333,394)
Total increases (decreases) due to transfers and other changes	-	2,576,488	1,967,508	4,543,996
Total changes	-	(3,051,561)	1,780,293	(1,271,268)
Final balance as of 12-31-2023	15,933	13,203,202	218,528,578	231,747,713



Movements in intangible assets as of December 31, 2022

Movements in intangible assets	Trademarks, net ThCLP\$	Computer programs, net ThCLP\$	Other intangible assets, net ThCLP\$	Total ThCLP\$
Initial balance as of 01-01-2022	15,933	6,711,121	214,754,105	221,481,159
Amortization	-	(4,730,616)	(187,215)	(4,917,831)
Total amortizations	-	(4,730,616)	(187,215)	(4,917,831)
Increases (decreases) due to transfers	-	11,782,698	(1,200)	11,781,498
Increases (decreases) due to other changes	-	2,491,560	2,182,595	4,674,155
Total increases (decreases) due to transfers and other changes	-	14,274,258	2,181,395	16,455,653
Total changes	-	9,543,642	1,994,180	11,537,822
Final balance as of 12-31-2022	15,933	16,254,763	216,748,285	233,018,981

Detailed disclosures of intangible assets, gross value:

Current fiscal year: December 31, 2023

Movements in intangible assets	Trademarks, gross ThCLP\$	Computer programs, gross ThCLP\$	Other intangible assets, gross ThCLP\$	Total ThCLP\$
Initial Balance as of 01-01-2023	15,933	71,006,735	230,227,529	301,250,197
Increases (decreases) due to transfers	-	4,877,390	-	4,877,390
Increases (decreases) due to other changes	-	(2,300,902)	1,967,508	(333,394)
Total increases (decreases) due to transfers and other changes	-	2,576,488	1,967,508	4,543,996
Total changes	-	2,576,488	1,967,508	4,543,996
Final balance as of 12-31-2023	15,933	73,583,223	232,195,037	305,794,193

Previous fiscal year: December 31, 2022

Movements in intangible assets	Trademarks, gross ThCLP\$	Computer programs, gross ThCLP\$	Other intangible assets, gross ThCLP\$	Total ThCLP\$
Initial balance as of 01-01-2022	15,933	56,732,460	228,046,133	284,794,526
Increases (decreases) due to transfers	-	11,782,698	(1,200)	11,781,498
Increases (decreases) due to other changes	-	2,491,577	2,182,596	4,674,173
Total increases (decreases) due to transfers and other changes	-	14,274,275	2,181,396	16,455,671
Total changes	-	14,274,275	2,181,396	16,455,671
Final balance as of 12-31-2022	15,933	71,006,735	230,227,529	301,250,197



Detailed disclosures of intangible assets accumulated amortization:

Current fiscal year: December 31, 2023

Movements in intangible assets	Trademarks, accumulated amortization	Computer programs, accumulated amortization	Other intangible assets, accumulated amortization	Total
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Initial Balance as of 01-01-2023	-	(54,751,972)	(13,479,244)	(68,231,216)
Amortization	-	(5,628,049)	(187,215)	(5,815,264)
Total amortizations	-	(5,628,049)	(187,215)	(5,815,264)
Increases (decreases) due to other changes	-	-	-	-
Total changes	-	(5,628,049)	(187,215)	(5,815,264)
Final balance as of 12-31-2023	-	(60,380,021)	(13,666,459)	(74,046,480)

Previous fiscal year: December 31, 2022

Movements in intangible assets	Trademarks, accumulated amortization	Computer programs, accumulated amortization	Other intangible assets, accumulated amortization	Total
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Initial balance as of 01-01-2022	-	(50,021,339)	(13,292,028)	(63,313,367)
Amortization	-	(4,730,616)	(187,215)	(4,917,831)
Total amortizations	-	(4,730,616)	(187,215)	(4,917,831)
Increases (decreases) due to other changes	-	(17)	(1)	(18)
Total changes	-	(4,730,633)	(187,216)	(4,917,849)
Final balance as of 12-31-2022	-	(54,751,972)	(13,479,244)	(68,231,216)

Details of significant individual intangible assets (others):

Water rights and easements are the main intangible assets with an indefinite useful life and their breakdown by company at December 31, 2023 and 2022 is the following:

Company	12-31-2023			12-31-2022		
	Water rights ThCLP\$	Easement ThCLP\$	Others ThCLP\$	Water rights ThCLP\$	Easement ThCLP\$	Others ThCLP\$
Aguas Andinas S.A.	80,249,767	10,554,311	3,648,961	78,584,443	10,297,137	3,834,511
Aguas Cordillera S.A.	93,795,443	7,761,932	-	93,755,414	7,761,932	-
Aguas Manquehue S.A.	21,937,967	866,673	-	21,934,651	866,673	-
Aguas del Maipo S.A.	13,700	-	-	13,700	-	-
Ecoriles S.A.	13,700	-	-	13,700	-	-
Hidrogística S.A.	13,700	-	-	13,700	-	-
Análisis Ambientales S.A.	13,700	-	-	13,700	-	-
Consolidation Adjustments	(227,481)	(113,795)	-	(227,481)	(113,795)	-
Totals	195,810,496	19,069,121	3,648,961	194,101,827	18,811,947	3,834,511



Intangible assets with indefinite useful life

Both water rights and easements are rights owned by the Group for which it is not possible to establish a finite useful life, that is, the terms of the economic benefits associated with these assets are indefinite. Both assets constitute legal rights that do not expire and are not subject to restrictions.

Commitments for the acquisition of intangible assets

The commitments for the acquisition of intangibles for the year 2024 correspond to water rights, easements and computer programs necessary for the normal operation of the Group companies and in particular for new works in development or previous stages of study, as well as the expansion of the concession areas, which are presented below:

Company	ThCLP\$
Aguas Andinas S.A.	2,475,039
Aguas Cordillera S.A.	509,000
Aguas Manquehue S.A.	40,000
Análisis Ambientales S.A.	104,400
Total	3,128,439

Note 12. GOODWILL

Below is the detail of goodwill for the different Cash Generating Units (CGU) or group of these to which it is assigned as of December 31, 2023 and 2022:

Tax ID No.	Company	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
96.809.310-K	Aguas Cordillera S.A.	33,823,049	33,823,049
Total		33,823,049	33,823,049



Note 13. PROPERTY, PLANT AND EQUIPMENT

The balances of property, plant and equipment as of December 31, 2023 and 2022:

Property, plant and equipment	Gross values		Accumulated depreciation		Net values	
	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Land	358,539,292	358,821,974	-	-	358,539,292	358,821,974
Buildings	93,870,006	90,671,513	(25,845,298)	(24,350,041)	68,024,708	66,321,472
Subtotal land and buildings	452,409,298	449,493,487	(25,845,298)	(24,350,041)	426,564,000	425,143,446
Additional works	51,946,102	49,108,451	(25,056,518)	(23,468,888)	26,889,584	25,639,563
Production facilities	466,749,178	444,632,965	(174,814,229)	(166,698,337)	291,934,949	277,934,628
Drinking water networks	563,035,583	532,536,123	(334,462,633)	(327,151,544)	228,572,950	205,384,579
Sewage networks	545,282,177	517,801,999	(296,661,504)	(284,903,040)	248,620,673	232,898,959
Wastewater treatment plants	238,535,888	234,893,790	(81,957,964)	(76,629,927)	156,577,924	158,263,863
Other facilities	194,785,707	182,990,115	(134,492,941)	(125,890,054)	60,292,766	57,100,061
Assets out of operation	1,856,850	1,856,850	(1,664,541)	(1,657,726)	192,309	199,124
Subtotal other property, plant and equipment	2,062,191,485	1,963,820,293	(1,049,110,330)	(1,006,399,516)	1,013,081,155	957,420,777
Machinery	456,370,087	430,885,893	(338,263,383)	(317,193,916)	118,106,704	113,691,977
Transportation equipment	5,674,298	4,865,656	(4,520,191)	(4,314,092)	1,154,107	551,564
Housewares and accessories	6,621,456	6,554,080	(5,620,313)	(5,386,365)	1,001,143	1,167,715
Computer equipment	15,140,799	14,755,985	(14,117,779)	(13,888,838)	1,023,020	867,147
Lease rights improvements	1,968,047	1,946,226	(1,181,116)	(963,292)	786,931	982,934
Constructions in process	243,653,872	214,071,062	-	-	243,653,872	214,071,062
Total	3,244,029,342	3,086,392,682	(1,438,658,410)	(1,372,496,060)	1,805,370,932	1,713,896,622

Below is information regarding the main holdings of the Group companies.

Property, plant and equipment, net	12-31-2023	Waters Andinas S.A.	Waters Cordillera S.A.	Waters Manquehue S.A.	Others
	ThCLP\$	%	%	%	%
Land	358,539,292	73%	25%	2%	0%
Buildings	68,024,708	82%	10%	5%	3%
Machinery	118,106,704	76%	16%	5%	3%
Transportation equipment	1,154,107	99%	0%	0%	1%
Housewares and accessories	1,001,143	79%	3%	1%	17%
Computer equipment	1,023,020	88%	3%	1%	8%
Lease rights improvements	786,931	3%	0%	0%	97%
Constructions in process	243,653,872	87%	10%	2%	1%
Additional works	26,889,584	84%	10%	5%	1%
Production facilities	291,934,949	74%	15%	11%	0%
Drinking water networks	228,572,950	80%	17%	3%	0%
Sewagenetworks	248,620,673	93%	3%	4%	0%
Wastewater treatment plants	156,577,924	99%	0%	0%	1%
Other facilities	60,292,766	77%	15%	7%	1%
Assets out of operation	192,309	22%	78%	0%	0%
Total	1,805,370,932	81%	14%	4%	1%



In accordance with the provisions of IAS 16 paragraph 79 letter d, the Group presents information regarding the fair value of its main assets:

Types of assets	Cost 12-31-2023 ThCLP\$	Fair value 12-31-2023 ThCLP\$
Land	358,539,292	358,539,292
Buildings	68,024,708	85,105,339
Additional works	26,889,584	38,523,334
Production facilities	291,934,949	381,041,381
Drinking water networks	228,572,950	347,170,004
Sewage networks	248,620,673	339,909,885
Wastewater treatment plants	156,577,924	164,199,554
Other facilities	60,292,766	65,286,803
Machines and equipment	118,106,704	119,448,770
Total	1,557,559,550	1,899,224,362

Reconciliation of changes in property, plant and equipment per type

As indicated in IAS 16 paragraph 73, information is provided for each of the entity's types of property, plant and equipment.



Movements of property, plant and equipment as of December 31, 2023 net value

Concept	Initial balance as of 01-01- 2023	Increases (decreases) due to transfers from constructions in progress	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Dispositions and withdrawals from service	Subtotal increases (decreases) due to transfers and other changes, depreciation, held for sale, dispositions and withdrawals	Final balance as of 12-31- 2023
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Land	358,821,974	1,022	(194,002)	(192,980)	-	(89,702)	(282,682)	358,539,292
Buildings	66,321,472	2,579,493	619,000	3,198,493	(1,495,257)	-	1,703,236	68,024,708
Subtotal land and buildings	425,143,446	2,580,515	424,998	3,005,513	(1,495,257)	(89,702)	1,420,554	426,564,000
Additional works	25,639,563	2,519,471	317,843	2,837,314	(1,587,293)	-	1,250,021	26,889,584
Production facilities	277,934,628	21,218,066	898,481	22,116,547	(8,116,226)	-	14,000,321	291,934,949
Drinking water networks	205,384,579	21,262,085	9,236,895	30,498,980	(7,310,609)	-	23,188,371	228,572,950
Sewage networks	232,898,959	23,673,814	3,806,847	27,480,661	(11,758,947)	-	15,721,714	248,620,673
Wastewater treatment plants	158,263,863	2,674,441	967,657	3,642,098	(5,328,037)	-	(1,685,939)	156,577,924
Other facilities	57,100,061	10,265,321	1,561,330	11,826,651	(8,633,946)	-	3,192,705	60,292,766
Assets out of operation	199,124	-	-	-	(6,815)	-	(6,815)	192,309
Subtotal other property, plant and equipment	957,420,777	81,613,198	16,789,053	98,402,251	(42,741,873)	-	55,660,378	1,013,081,155
Machinery	113,691,977	20,611,284	8,446,716	29,058,000	(24,571,020)	(72,253)	4,414,727	118,106,704
Transportation equipment	551,564	789,602	19,040	808,642	(206,099)	-	602,543	1,154,107
Housewares and accessories	1,167,715	28,182	39,194	67,376	(233,948)	-	(166,572)	1,001,143
Computer equipment	867,147	325,049	353,168	678,217	(522,341)	(3)	155,873	1,023,020
Lease rights improvements	982,934	24,393	(2,572)	21,821	(217,824)	-	(196,003)	786,931
Constructions in process	214,071,062	(110,849,610)	140,432,420	29,582,810	-	-	29,582,810	243,653,872
Types of property, plant and equipment, net	1,713,896,622	(4,877,387)	166,502,017	161,624,630	(69,988,362)	(161,958)	91,474,310	1,805,370,932



Movements of property, plant and equipment as of December 31, 2022 net value

Concept	Initial balance as of 01-01- 2022	Increases (decreases) due to transfers from constructions in progress	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Kept for sale	Dispositions and withdrawals from service	Subtotal increases (decreases) due to transfers and other changes, depreciation, held for sale, dispositions and withdrawals	Final balance as of 12-31- 2022
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Land	366,245,155	-	399,151	399,151	-	(7,778,066)	(44,266)	(7,423,181)	358,821,974
Buildings	61,289,557	5,272,576	1,186,157	6,458,733	(1,415,939)	-	(10,879)	5,031,915	66,321,472
Subtotal land and buildings	427,534,712	5,272,576	1,585,308	6,857,884	(1,415,939)	(7,778,066)	(55,145)	(2,391,266)	425,143,446
Additional works	23,484,222	3,297,797	353,075	3,650,872	(1,495,531)	-	-	2,155,341	25,639,563
Production facilities	240,083,101	30,456,295	14,622,299	45,078,594	(7,227,067)	-	-	37,851,527	277,934,628
Drinking water networks	193,949,516	13,084,900	5,536,199	18,621,099	(7,186,036)	-	-	11,435,063	205,384,579
Sewer networks	228,158,348	6,708,300	8,757,783	15,466,083	(10,725,472)	-	-	4,740,611	232,898,959
Wastewater treatment plants	152,234,550	10,044,272	1,028,589	11,072,861	(5,043,548)	-	-	6,029,313	158,263,863
Other facilities	51,533,391	11,143,795	3,519,356	14,663,151	(9,096,481)	-	-	5,566,670	57,100,061
Assets out of operation	205,941	-	-	-	(6,817)	-	-	(6,817)	199,124
Subtotal other property, plant and equipment	889,649,069	74,735,359	33,817,301	108,552,660	(40,780,952)	-	-	67,771,708	957,420,777
Machinery	111,805,334	22,409,753	4,598,160	27,007,913	(25,099,931)	-	(21,339)	1,886,643	113,691,977
Transportation equipment	405,042	153,533	115,082	268,615	(122,093)	-	-	146,522	551,564
Housewares and accessories	1,081,683	300,518	19,676	320,194	(234,162)	-	-	86,032	1,167,715
Computer equipment	820,482	378,754	129,970	508,724	(462,059)	-	-	46,665	867,147
Lease rights improvements	372,175	758,153	64,004	822,157	(211,398)	-	-	610,759	982,934
Constructions in process	228,489,412	(115,790,143)	101,993,096	(13,797,047)	-	-	(621,303)	(14,418,350)	214,071,062
Types of property, plant and equipment, net	1,660,157,909	(11,781,497)	142,322,597	130,541,100	(68,326,534)	(7,778,066)	(697,787)	53,738,713	1,713,896,622



Detailed disclosures of property, plant and equipment gross value

Current fiscal year: December 31, 2023

Concept	Initial balance as of 01-01- 2023	Increases (decreases) due to transfers from constructions in progress	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Dispositions and withdrawals from service	Subtotal depreciation, held for sale, dispositions and withdrawals	Final balance as of 12-31-2023
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Land	358,821,974	1,022	(194,002)	(192,980)	(89,702)	(282,682)	358,539,292
Buildings	90,671,513	2,579,493	619,000	3,198,493	-	3,198,493	93,870,006
Subtotal land and buildings	449,493,487	2,580,515	424,998	3,005,513	(89,702)	2,915,811	452,409,298
Additional works	49,108,451	2,519,471	318,180	2,837,651	-	2,837,651	51,946,102
Production facilities	444,632,965	21,218,066	898,147	22,116,213	-	22,116,213	466,749,178
Drinking water networks	532,536,123	21,262,085	9,237,375	30,499,460	-	30,499,460	563,035,583
Sewage networks	517,801,999	23,673,814	3,806,364	27,480,178	-	27,480,178	545,282,177
Wastewater treatment plants	234,893,790	2,674,441	967,657	3,642,098	-	3,642,098	238,535,888
Other facilities	182,990,115	10,265,321	1,561,330	11,826,651	(31,059)	11,795,592	194,785,707
Assets out of operation	1,856,850	-	-	-	-	-	1,856,850
Subtotal other property, plant and equipment	1,963,820,293	81,613,198	16,789,053	98,402,251	(31,059)	98,371,192	2,062,191,485
Machinery	430,885,893	20,611,284	8,446,716	29,058,000	(3,573,806)	25,484,194	456,370,087
Transportation equipment	4,865,656	789,602	19,040	808,642	-	808,642	5,674,298
Housewares and accessories	6,554,080	28,182	39,194	67,376	-	67,376	6,621,456
Computer equipment	14,755,985	325,049	353,168	678,217	(293,403)	384,814	15,140,799
Lease rights improvements	1,946,226	24,393	(2,572)	21,821	-	21,821	1,968,047
Constructions in process	214,071,062	(110,849,610)	140,432,420	29,582,810	-	29,582,810	243,653,872
Types of property, plant and equipment, gross	3,086,392,682	(4,877,387)	166,502,017	161,624,630	(3,987,970)	157,636,660	3,244,029,342



Previous fiscal year: December 31, 2022

Concept	Initial balance as of 01-01-2022	Increases (decreases) due to transfers from constructions in progress	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Kept for sale	Dispositions and withdrawals from service	Subtotal depreciation, held for sale, dispositions and withdrawals	Final balance as of 12-31-2022
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Land	366,245,155	-	399,151	399,151	(7,778,066)	(44,266)	(7,423,181)	358,821,974
Buildings	84,233,010	5,272,576	1,186,157	6,458,733	-	(20,230)	6,438,503	90,671,513
Subtotal land and buildings	450,478,165	5,272,576	1,585,308	6,857,884	(7,778,066)	(64,496)	(984,678)	449,493,487
Additional works	45,457,579	3,297,797	353,075	3,650,872	-	-	3,650,872	49,108,451
Production facilities	399,554,371	30,456,295	14,622,299	45,078,594	-	-	45,078,594	444,632,965
Drinking water networks	513,915,024	13,084,900	5,536,199	18,621,099	-	-	18,621,099	532,536,123
Sewage networks	502,335,916	6,708,300	8,757,783	15,466,083	-	-	15,466,083	517,801,999
Wastewater treatment plants	223,820,929	10,044,272	1,028,589	11,072,861	-	-	11,072,861	234,893,790
Other facilities	168,327,005	11,143,795	3,519,356	14,663,151	-	(41)	14,663,110	182,990,115
Assets out of operation	1,856,850	-	-	-	-	-	-	1,856,850
Subtotal other property, plant and equipment	1,855,267,674	74,735,359	33,817,301	108,552,660	-	(41)	108,552,619	1,963,820,293
Machinery	404,032,192	22,409,753	4,526,253	26,936,006	-	(82,305)	26,853,701	430,885,893
Transportation equipment	4,594,743	153,533	117,380	270,913	-	-	270,913	4,865,656
Housewares and accessories	6,220,240	300,518	33,322	333,840	-	-	333,840	6,554,080
Computer equipment	14,247,261	378,754	129,970	508,724	-	-	508,724	14,755,985
Lease rights improvements	1,068,125	758,153	119,948	878,101	-	-	878,101	1,946,226
Constructions in process	228,489,412	(115,790,143)	101,993,096	(13,797,047)	-	(621,303)	(14,418,350)	214,071,062
Types of property, plant and equipment, gross	2,964,397,812	(11,781,497)	142,322,578	130,541,081	(7,778,066)	(768,145)	121,994,870	3,086,392,682



Detailed disclosures of property, plant and equipment accumulated depreciation

Current fiscal year: December 31, 2023

Concept	Initial balance as of 01-01-2023	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Dispositions and withdrawals from service	Subtotal depreciation, held for sale, dispositions and withdrawals	Final balance as of 12-31-2023
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Buildings	(24,350,041)	-	-	(1,495,257)	-	(1,495,257)	(25,845,298)
Subtotal land and buildings	(24,350,041)	-	-	(1,495,257)	-	(1,495,257)	(25,845,298)
Additional works	(23,468,888)	(337)	(337)	(1,587,293)	-	(1,587,630)	(25,056,518)
Production facilities	(166,698,337)	334	334	(8,116,226)	-	(8,115,892)	(174,814,229)
Drinking water networks	(327,151,544)	(480)	(480)	(7,310,609)	-	(7,311,089)	(334,462,633)
Sewage networks	(284,903,040)	483	483	(11,758,947)	-	(11,758,464)	(296,661,504)
Wastewater treatment plants	(76,629,927)	-	-	(5,328,037)	-	(5,328,037)	(81,957,964)
Other facilities	(125,890,054)	-	-	(8,633,946)	31,059	(8,602,887)	(134,492,941)
Assets out of operation	(1,657,726)	-	-	(6,815)	-	(6,815)	(1,664,541)
Subtotal other property, plant and equipment	(1,006,399,516)	-	-	(42,741,873)	31,059	(42,710,814)	(1,049,110,330)
Machinery	(317,193,916)	-	-	(24,571,020)	3,501,553	(21,069,467)	(338,263,383)
Transportation equipment	(4,314,092)	-	-	(206,099)	-	(206,099)	(4,520,191)
Housewares and accessories	(5,386,365)	-	-	(233,948)	-	(233,948)	(5,620,313)
Computer equipment	(13,888,838)	-	-	(522,341)	293,400	(228,941)	(14,117,779)
Lease rights improvements	(963,292)	-	-	(217,824)	-	(217,824)	(1,181,116)
Types of property, plant and equipment, accumulated depreciation	(1,372,496,060)	-	-	(69,988,362)	3,826,012	(66,162,350)	(1,438,658,410)



Previous fiscal year: December 31, 2022

Concept	Initial balance as of 01-01-2022	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Dispositions and withdrawals from service	Subtotal depreciation, held for sale, dispositions and withdrawals	Final balance as of 12-31-2022
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Buildings	(22,943,453)	-	-	(1,415,939)	9,351	(1,406,588)	(24,350,041)
Subtotal land and buildings	(22,943,453)	-	-	(1,415,939)	9,351	(1,406,588)	(24,350,041)
Additional works	(21,973,357)	-	-	(1,495,531)	-	(1,495,531)	(23,468,888)
Production facilities	(159,471,270)	-	-	(7,227,067)	-	(7,227,067)	(166,698,337)
Drinking water networks	(319,965,508)	-	-	(7,186,036)	-	(7,186,036)	(327,151,544)
Sewage networks	(274,177,568)	-	-	(10,725,472)	-	(10,725,472)	(284,903,040)
Wastewater treatment plants	(71,586,379)	-	-	(5,043,548)	-	(5,043,548)	(76,629,927)
Other facilities	(116,793,614)	-	-	(9,096,481)	41	(9,096,440)	(125,890,054)
Assets out of operation	(1,650,909)	-	-	(6,817)	-	(6,817)	(1,657,726)
Subtotal other property, plant and equipment	(965,618,605)	-	-	(40,780,952)	41	(40,780,911)	(1,006,399,516)
Machinery	(292,226,858)	71,907	71,907	(25,099,931)	60,966	(24,967,058)	(317,193,916)
Transportation equipment	(4,189,701)	(2,298)	(2,298)	(122,093)	-	(124,391)	(4,314,092)
Housewares and accessories	(5,138,557)	(13,646)	(13,646)	(234,162)	-	(247,808)	(5,386,365)
Computer equipment	(13,426,779)	-	-	(462,059)	-	(462,059)	(13,888,838)
Lease rights improvements	(695,950)	(55,944)	(55,944)	(211,398)	-	(267,342)	(963,292)
Types of property, plant and equipment, accumulated depreciation	(1,304,239,903)	19	19	(68,326,534)	70,358	(68,256,157)	(1,372,496,060)



Commitments for the acquisition of property, plant and equipment

The detail for each Company of the consolidated Group by amounts of future commitments for the acquisition of property, plant and equipment, for the year 2024 is as follows:

Company	ThCLP\$
Aguas Andinas S.A.	124,630,026
Aguas Cordillera S.A.	14,692,027
Aguas Manquehue S.A.	12,539,343
Aguas del Maipo S.A.	1,800
Ecoriles S.A.	263,700
Hidrogística S.A.	590,400
Análisis Ambientales S.A.	412,200
Total	153,129,496

Items of idle property, plant and equipment, temporarily as of December 31, 2023:

Company	Gross value	Accumulated depreciation	Net value
	ThCLP\$	ThCLP\$	ThCLP\$
Aguas Andinas S.A.	1,577,333	(1,534,760)	42,573
Aguas Cordillera S.A.	279,517	(129,781)	149,736
Total	1,856,850	(1,664,541)	192,309

Ownership restrictions on property, plant and equipment

As of December 31, 2023 and 2022, property, plant and equipment are not subject to ownership restrictions, nor are they subject to guarantees for compliance with obligations, as established in IAS 16 paragraph 74 (a).

Financial lease contracts

As of December 31, 2023 and 2022, the lease contracts under IFRS 16 are recorded in the "Assets for right of use" item (see Note 14).

Impairment of the value of the active

To December 31, 2023 and 2022, the group has not recognized in the results of the year, losses due to impairment of the value of the assets, reversals of these, as well as compensation from third parties, according to the provisions of points (v) and (vi) of letter e) of paragraph 73 and letter d) of paragraph 74 of IAS 16, product that there are no signs of impairment in accordance with IAS 36.

Revaluation of property, plant and equipment land.

The land is initially recognized at its acquisition cost, and is subsequently revalued using the fair value reassessment method.

Appraisals of property, plant and equipment are carried out whenever there are significant variations in the variables that affect the determination of their fair values. Such frequent revaluations will be unnecessary for items of property, plant and equipment with insignificant variations in their fair value. For these, revaluations done every three or five years may be sufficient.



The fair value of the land of property, plant and equipment was determined using the Market Comparison methodology, where a value is assigned to the land associated with the properties, based on the comparison with other properties with similar or comparable characteristics, according to with objective criteria such as; location, suitability, exposure level, surface, morphology, topography, building conditions, indicated in the respective current Municipal Regulatory Plans, among others.

The sources used correspond to transactions of the Real Estate Registrar, in cases where such information is available and offers recorded in written media or real estate portals.

The appraisal of these lands was carried out under the principle of highest and best use of the land, in accordance with IAS 16, IFRS 13 and the requirements of the regulatory authority. The services of the company Transsa Consultores Inmobiliarios were hired, who are specialized independent appraisers, with more than 35 years of experience throughout Chile and appraising all types of assets. Additionally, financial advice was hired from Valtin Capital, who carried out an analysis of the real estate funds during the fiscal year from December 2019 to September 2020.

As indicated in note 2.2.E, the decision has been made to change the accounting policy of IAS 16, from the cost method to continuous revaluation as of December 31, 2020. The reconciliation movement of the carrying value due to the revaluation of assets has been as follows:

Reconciliation of carrying value due to land revaluation	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Opening Balance - Book Amount of Land	358,821,974	366,245,155
Increase due to revaluation recognized due to a change in accounting policy	-	-
Other increases (decreases)	(192,980)	446,502
Carrying value and fair value	358,628,994	366,691,657
Dispositions and withdrawals from service	(89,702)	(44,266)
Revaluation loss	-	(47,351)
Held for sale	-	(7,778,066)
Final balance - Carrying value and fair value of land	358,539,292	358,821,974



Other disclosures.

Fully depreciated assets still in use

Fully depreciated assets still in use, Gross	12-31-2023	12-31-2022
	ThCLP\$	ThCLP\$
Buildings	381,114	678,618
Additional works	1,840,200	2,373,592
Production facilities	18,315,435	15,488,868
Drinking water networks	26,936,779	16,683,912
Sewage networks	22,993,329	23,242,814
Wastewater treatment plants	1,131,285	930,762
Other facilities	21,743,643	3,118,377
Machinery	41,023,879	14,520,214
Computer equipment	436,984	866,514
Transportation equipment	208,172	51,739
Housewares and accessories	107,485	150,850
Lease rights improvements	137,034	32,635
Assets out of operation	170,562	183,772
Total	135,425,901	78,322,667

Fully depreciated assets still in use, accumulated depreciation	12-31-2023	12-31-2022
	ThCLP\$	ThCLP\$
Buildings	(381,114)	(678,618)
Additional works	(1,840,200)	(2,373,592)
Production facilities	(18,315,434)	(15,488,868)
Drinking water networks	(26,936,778)	(16,683,910)
Sewage networks	(22,993,328)	(23,242,814)
Wastewater treatment plants	(1,131,285)	(930,762)
Other facilities	(21,743,642)	(3,118,376)
Machinery	(41,023,876)	(14,520,212)
Computer equipment	(436,984)	(866,514)
Transportation equipment	(208,172)	(51,739)
Housewares and accessories	(107,485)	(150,850)
Lease rights improvements	(137,034)	(32,635)
Assets out of operation	(170,562)	(183,772)
Total	(135,425,894)	(78,322,662)



Note 14. LEASING

Below is a detail of the asset for rights of use and the liability for leases in accordance with the provisions of IFRS 16.

14.1 Asset for rights of use

The details of the assets for rights of use as of December 31, 2023 and 2022, correspond to the following:

Asset for rights of use	Gross values		Accumulated depreciation		Net values	
	12-31-2023	12-31-2022	12-31-2023	12-31-2022	12-31-2023	12-31-2022
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Buildings	1,927,215	2,407,265	(729,536)	(923,723)	1,197,679	1,483,542
Transportation equipment	4,846,993	3,933,343	(1,737,600)	(1,429,256)	3,109,393	2,504,087
Totals	6,774,208	6,340,608	(2,467,136)	(2,352,979)	4,307,072	3,987,629

Movements of usage rights:

Current fiscal year

Asset for rights of use	01-01-2023	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Subtotal depreciation, provisions and withdrawals	12-31-2023
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Buildings	1,483,542	72,122	72,122	(357,984)	(357,984)	1,197,680
Transportation equipment	2,504,087	2,133,045	2,133,045	(1,527,740)	(1,527,740)	3,109,392
Totals	3,987,629	2,205,167	2,205,167	(1,885,724)	(1,885,724)	4,307,072

Previous exercise

Asset for rights of use	01-01-2022	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Subtotal depreciation, provisions and withdrawals	12-31-2022
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Buildings	1,717,119	191,686	191,686	(425,263)	(425,263)	1,483,542
Transportation equipment	1,034,147	2,612,002	2,612,002	(1,142,062)	(1,142,062)	2,504,087
Totals	2,751,266	2,803,688	2,803,688	(1,567,325)	(1,567,325)	3,987,629



14.2 Lease liability

The present value of future payments derived from said contracts as of December 31, 2023 are as follows:

<i>Lease liabilities (Accounting) Current</i>										
Tax ID debtor company	Debtor company name	Country	Concept	Readjustment Currency or Unit	Maturities		Total ThCLP\$	Amortization type	Interest rate (%)	Nominal rate (%)
					Up to 90 days ThCLP\$	More than 90 days up to 1 year ThCLP\$				
61808000-5	Aguas Andinas S.A.	Chile	Buildings	UF	24,753	74,258	99,011	Monthly	0.26	0.26
61808000-5	Aguas Andinas S.A.	Chile	Transportation equipment	UF	214,625	643,876	858,501	Monthly	0.49	0.49
96809310-K	Aguas Cordillera S.A.	Chile	Buildings	PESOS	17,273	51,818	69,091	Monthly	0.24	0.24
96809310-K	Aguas Cordillera S.A.	Chile	Transportation equipment	UF	7,966	23,897	31,863	Monthly	0.45	0.45
89221000-4	Aguas Manquehue S.A.	Chile	Transportation equipment	UF	798	2,394	3,192	Monthly	0.40	0.40
96945210-3	Ecoriles S.A.	Chile	Transportation equipment	UF	26,875	80,626	107,501	Monthly	0.46	0.46
96828120-8	Hidrogística S.A.	Chile	Buildings	UF	36,661	109,983	146,644	Monthly	0.18	0.18
96828120-8	Hidrogística S.A.	Chile	Transportation equipment	UF	32,426	97,278	129,704	Monthly	0.53	0.53
96967550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	7,834	23,503	31,337	Monthly	0.12	0.12
96967550-1	Análisis Ambientales S.A.	Chile	Transportation equipment	UF	69,017	207,051	276,068	Monthly	0.51	0.51
Totals					438,228	1,314,684	1,752,912			

<i>Lease Liabilities (Accounting) Non-Current</i>											
Tax ID debtor company	Debtor company name	Country	Concept	Readjustment Currency or Unit	Maturities		More than 5 years ThCLP\$	Total	Amortization type	Interest rate (%)	Nominal rate (%)
					More than 1 year up to 3 years ThCLP\$	More than 3 years up to 5 years ThCLP\$					
61808000-5	Aguas Andinas S.A.	Chile	Buildings	UF	99,316	49,658	-	148,974	Monthly	0.26	0.26
61808000-5	Aguas Andinas S.A.	Chile	Transportation equipment	UF	795,275	397,637	-	1,192,912	Monthly	0.49	0.49
96809310-K	Aguas Cordillera S.A.	Chile	Transportation equipment	UF	130,442	13,164	-	143,606	Monthly	0.45	0.45
89221000-4	Aguas Manquehue S.A.	Chile	Transportation equipment	UF	3,763	-	-	3,763	Monthly	0.40	0.40
96945210-3	Ecoriles S.A.	Chile	Transportation equipment	UF	81,111	40,555	-	121,666	Monthly	0.46	0.46
96828120-8	Hidrogística S.A.	Chile	Buildings	UF	297,673	297,673	148,838	744,184	Monthly	0.18	0.18
96828120-8	Hidrogística S.A.	Chile	Transportation equipment	UF	137,193	68,596	-	205,789	Monthly	0.53	0.53
96967550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	518	-	-	518	Monthly	0.12	0.12
96967550-1	Análisis Ambientales S.A.	Chile	Transportation equipment	UF	90,042	110,725	-	200,767	Monthly	0.51	0.51
Totals					1,635,333	978,008	148,838	2,762,179			



The present value of future payments derived from said contracts as of December 31, 2022 are as follows:

Lease liabilities (Accounting) Current										
Tax ID debtor company	Debtor company name	Country	Creditor name	Readjustment Currency or Unit	Maturities		Total ThCLP\$	Amortization type	Interest rate (%)	Nominal rate (%)
					Up to 90 days	More than 90 days up to 1 year				
					ThCLP\$	ThCLP\$				
61808000-5	Aguas Andinas S.A.	Chile	Buildings	UF	25,981	78,830	104,811	Monthly	0.29	0.26
61808000-5	Aguas Andinas S.A.	Chile	Transportation equipment	UF	203,056	464,913	667,969	Monthly	0.33	0.33
96809310-K	Aguas Cordillera S.A.	Chile	Buildings	PESOS	19,723	26,609	46,332	Monthly	0.34	0.34
96809310-K	Aguas Cordillera S.A.	Chile	Transportation equipment	UF	17,727	30,865	48,592	Monthly	0.33	0.33
89221000-4	Aguas Manquehue S.A.	Chile	Transportation equipment	UF	1,515	3,300	4,815	Monthly	0.33	0.33
76190084-6	Aguas del Maipo S.A.	Chile	Transportation equipment	UF	783	1,323	2,106	Monthly	0.33	0.33
96945210-3	Ecoriles S.A.	Chile	Transportation equipment	UF	24,465	68,349	92,814	Monthly	0.33	0.33
96828120-8	Hidrogística S.A.	Chile	Buildings	UF	42,875	130,002	172,877	Monthly	0.18	0.18
96828120-8	Hidrogística S.A.	Chile	Transportation equipment	UF	17,894	49,639	67,533	Monthly	0.33	0.33
96967550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	8,224	24,853	33,077	Monthly	0.34	0.34
96967550-1	Análisis Ambientales S.A.	Chile	Transportation equipment	UF	42,213	111,291	153,504	Monthly	0.33	0.33
Totals					404,456	989,974	1,394,430			

Lease Liabilities (Accounting) Non-Current											
Tax ID debtor company	Debtor company name	Country	Creditor name	Readjustment Currency or Unit	Maturities		More than 5 years ThCLP\$	Total	Amortization type	Interest rate (%)	Nominal rate (%)
					More than 1 year up to 3 years	More than 3 years up to 5 years					
					ThCLP\$	ThCLP\$					
61808000-5	Aguas Andinas S.A.	Chile	Buildings	UF	163,584	66,939	-	230,523	Monthly	0.29	0.26
61808000-5	Aguas Andinas S.A.	Chile	Transportation equipment	UF	861,905	86,005	-	947,910	Monthly	0.33	0.33
96809310-K	Aguas Cordillera S.A.	Chile	Transportation equipment	UF	53,209	3,159	-	56,368	Monthly	0.33	0.33
89221000-4	Aguas Manquehue S.A.	Chile	Transportation equipment	UF	6,503	286	-	6,789	Monthly	0.33	0.33
96945210-3	Ecoriles S.A.	Chile	Transportation equipment	UF	118,409	14,364	-	132,773	Monthly	0.33	0.33
96828120-8	Hidrogística S.A.	Chile	Buildings	UF	356,984	372,498	176,097	905,579	Monthly	0.18	0.18
96828120-8	Hidrogística S.A.	Chile	Transportation equipment	UF	107,114	23,277	-	130,391	Monthly	0.33	0.33
96967550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	27,935	-	-	27,935	Monthly	0.34	0.34
96967550-1	Análisis Ambientales S.A.	Chile	Transportation equipment	UF	222,003	4,042	-	226,045	Monthly	0.33	0.33
Totals					1,917,646	570,570	176,097	2,664,313			



14.2 Lease liability (continued)

The movement of lease liabilities and flows for the years ending December 31, 2023 and 2022 are as follows:

Tax ID debtor company	Debtor company name	Country	Concept	Readjustment Currency or Unit	Balances as of January 1, 2023 ThCLP\$	Increases for new lease contracts ThCLP\$	Interest accrual expenses ThCLP\$	Principal and interest payments ThCLP\$	Effects due to UF variation ThCLP\$	Balances as of December 31, 2023 ThCLP\$
61808000-5	Aguas Andinas S.A.	Chile	Buildings	UF	335,334	-	20,522	(147,104)	11,332	220,084
61808000-5	Aguas Andinas S.A.	Chile	Transportation equipment	UF	1,615,879	1,387,482	161,143	(1,096,313)	11,125	2,079,316
96809310-K	Aguas Cordillera S.A.	Chile	Buildings	PESOS	46,332	215,064	8,549	(81,241)	238	188,942
96809310-K	Aguas Cordillera S.A.	Chile	Transportation equipment	UF	104,960	-	5,838	(55,656)	476	55,618
89221000-4	Aguas Manquehue S.A.	Chile	Transportation equipment	UF	11,604	-	695	(5,452)	107	6,954
76190084-6	Aguas del Maipo S.A.	Chile	Transportation equipment	UF	2,106	-	50	(2,148)	(8)	-
96945210-3	Ecoriles S.A.	Chile	Transportation equipment	UF	225,587	123,201	19,473	(146,022)	6,928	229,167
96828120-8	Hidrogística S.A.	Chile	Buildings	UF	1,078,456	-	65,370	(285,258)	32,259	890,827
96828120-8	Hidrogística S.A.	Chile	Transportation equipment	UF	197,924	292,096	26,018	(185,137)	4,592	335,493
96967550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	61,012	-	3,518	(37,094)	2,446	29,882
96967550-1	Análisis Ambientales S.A.	Chile	Transportation equipment	UF	379,549	337,645	45,460	(297,060)	13,214	478,808
Totals					4,058,743	2,355,488	356,636	(2,338,485)	82,709	4,515,091

Tax ID debtor company	Debtor company name	Country	Concept	Readjustment Currency or Unit	Balances as of January 1, 2022 ThCLP\$	Increases for new lease contracts ThCLP\$	Interest accrual expenses ThCLP\$	Principal and interest payments ThCLP\$	Effects due to UF variation ThCLP\$	Balances as of December 31, 2022 ThCLP\$
61808000-5	Aguas Andinas S.A.	Chile	Buildings	UF	382,395	-	8,159	(97,014)	41,794	335,334
61808000-5	Aguas Andinas S.A.	Chile	Transportation equipment	UF	723,750	1,542,173	50,666	(826,754)	126,044	1,615,879
96809310-K	Aguas Cordillera S.A.	Chile	Buildings	PESOS	123,264	-	3,049	(79,981)	-	46,332
96809310-K	Aguas Cordillera S.A.	Chile	Buildings	UF	25,388	-	188	(27,251)	1,675	-
96809310-K	Aguas Cordillera S.A.	Chile	Transportation equipment	UF	49,217	93,289	3,091	(48,587)	7,950	104,960
89221000-4	Aguas Manquehue S.A.	Chile	Buildings	UF	25,388	-	188	(27,251)	1,675	-
89221000-4	Aguas Manquehue S.A.	Chile	Transportation equipment	UF	5,442	10,689	355	(6,049)	1,167	11,604
76190084-6	Aguas del Maipo S.A.	Chile	Transportation equipment	UF	4,554	-	143	(3,032)	441	2,106
96945210-3	Ecoriles S.A.	Chile	Transportation equipment	UF	108,566	194,440	6,464	(103,082)	19,199	225,587
96828120-8	Hidrogística S.A.	Chile	Buildings	UF	1,101,316	-	23,202	(183,290)	137,228	1,078,456
96828120-8	Hidrogística S.A.	Chile	Transportation equipment	UF	47,900	197,701	5,599	(66,663)	13,387	197,924
96967550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	82,627	-	1,045	(31,877)	9,217	61,012
96967550-1	Análisis Ambientales S.A.	Chile	Transportation equipment	UF	126,707	404,039	10,490	(182,580)	20,893	379,549
Totals					2,806,514	2,442,331	112,639	(1,683,411)	380,670	4,058,743



14.3 Disclosures regarding operating leases as lessee

Under this concept, transportation service leases and real estate leases are presented.

Non-cancellable minimum future lease payments, lessees	12-31-2023 ThCLP\$		12-31-2022 ThCLP\$	
	Renting	Property	Renting	Property
Minimum future non-cancelable lease payments, up to one year, lessees	1,406,829	346,083	1,037,243	357,186
Minimum future non-cancelable lease payments, for more than one year and less than five years, lessees	1,831,155	793,107	1,505,034	983,181
Minimum future non-cancellable lease payments, tenants, total	3,237,984	1,139,190	2,542,277	1,340,367
Minimum lease payments under operating leases	2,759,623	1,003,339	1,724,446	920,721
Lease and sublease installments recognized in the income statement, total	2,759,623	1,003,339	1,724,446	920,721

The consolidated income statements for the years ended December 31, 2023 and 2022 include an expense of ThCLP\$3,762,962 and ThCLP\$2,645,167 respectively, which is related to payments for short-term leases, which are exempt from the application of IFRS 16 (see Note 2.2 letter G).

Significant operating lease agreements

The most significant operating leases are related to vehicle leasing. In these cases, the contracts correspond to periods of less than 12 months. Rental services are paid monthly upon presentation and approval of payment statements.

Contract term: The company may terminate the rental contracts early in the event of serious non-compliance with any of the conditions and obligations that appear in the administrative bases and technical specifications. When this case occurs, the company will be empowered to make the guarantee effective for the faithful, complete and timely performance of the contract, as compensation for damages.

14.4 Disclosures about operating leases as lessors

The Group has contracts of this type where it acts as a lessor, which mainly refers to parts of operational premises, mostly with telecommunications companies, which have automatic renewal from 1 to 5 years, however, the Group has the power to give notice of termination between 30, 60, 90 and 180 days according to the contract.

Minimum future non-cancelable lease payments, up to one year, lessors	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Minimum future non-cancelable lease payments, up to one year, lessors	375,153	558,972
Amount of contingent income recognized in the income statement	245,872	348,738
Total	621,025	907,710

Significant Lessor Operating Lease Agreements

The income from these concepts is not material for the Group.



Note 15. DEFERRED TAXES AND INCOME TAXES

As established in IAS 12, the net position of deferred tax assets and liabilities, determined by each individual Company and presented in the consolidated statement of financial position, aggregating each position, is presented below.

Statements of financial position	12-31-2023		12-31-2022	
	Deferred tax assets ThCLP\$	Deferred tax liability ThCLP\$	Deferred tax assets ThCLP\$	Deferred tax liability ThCLP\$
Gross deferred taxes	175,861,083	130,857,794	172,774,208	130,910,050
Compensation	(115,923,014)	(115,923,014)	(114,913,845)	(114,913,845)
Net deferred tax position	59,938,069	14,934,780	57,860,363	15,996,205

The net position presented has its origin in a variety of concepts constituting temporary and permanent differences that at a consolidated level allow it to be presented under the concepts mentioned below:

Disclosure of deferred tax assets

Deferred tax assets	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Monetary correction variation and asset depreciation	148,984,428	140,929,141
Bad debt allowance	12,409,681	12,257,906
Compensation for years of service	5,292,375	5,464,857
Deferred income	1,985,898	1,985,898
Vacation provision	1,542,492	1,361,674
Amortization	1,391,638	1,459,801
Lease liabilities	1,321,820	1,094,188
Other provisions	1,115,969	6,005,915
Water rights (amortization)	722,442	805,115
La Dehesa Dam Transaction	519,237	495,549
Impairment losses due to change in accounting criteria	379,335	379,335
Others	132,494	499,954
Litigation	63,274	34,875
Deferred tax assets	175,861,083	172,774,208

Disclosure of deferred tax liabilities

Deferred tax liabilities	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Revaluation of land due to change in accounting criteria	60,122,068	60,122,068
Revaluations of water rights first adoption of IFRS	45,611,780	45,611,780
Land revaluations first adoption of IFRS	22,484,085	22,484,085
Amortization	1,275,198	1,498,893
Asset for rights of use	1,246,515	1,075,076
Investment expense related companies	114,266	114,266
Others	3,882	3,882
Deferred tax liabilities	130,857,794	130,910,050



Movements of deferred tax assets

Movements of deferred tax assets	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Deferred tax assets, opening balance	172,774,208	122,565,748
Increases (decreases) in deferred tax assets	(5,120,187)	2,270,063
Increases (decreases) due to monetary correction variation and asset depreciation	8,055,287	46,205,779
Increases (decreases) for allowance for bad debts	151,775	1,732,618
Changes in deferred tax assets	3,086,875	50,208,460
Changes in total deferred tax assets	175,861,083	172,774,208

Movements in deferred tax liabilities

Movements in deferred tax liabilities	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Deferred tax liabilities, opening balance	130,910,050	132,044,824
Increases (decreases) in deferred tax liabilities	(52,256)	(1,134,774)
Changes in deferred tax liabilities	(52,256)	(1,134,774)
Changes in total deferred tax liabilities	130,857,794	130,910,050

Income tax expenses

Income (expense) from current and deferred income tax	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Current tax expense	(36,868,000)	(45,461,595)
Tax expense adjustment for previous year	805	(628,102)
Current income tax expense	(36,867,195)	(46,089,697)
Deferred tax income (expenses) related to the creation and reversal of temporary differences	3,078,230	48,931,589
Single tax expenses (rejected expenses)	(120,272)	(263,509)
Income (expenses) from other taxes	2,957,958	48,668,080
Income (expense) from income tax	(33,909,237)	2,578,383

The following table shows the reconciliation between the income tax recorded and that which would result from applying the effective rate for the years ended December 31, 2023 and 2022.

Reconciliation between the income tax result recorded and the effective rate	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Tax expenses using the legal rate	(45,171,419)	(22,321,572)
Permanent difference due to monetary correction of tax assets	11,737,810	26,912,601
Permanent difference for rejected expenses	(120,272)	(263,509)
Permanent difference due to income tax from previous years	805	(628,102)
Other permanent differences	(356,161)	(1,121,035)
Adjustments to tax expenditure using the legal rate	11,262,182	24,899,955
Income (expense) from taxes using the effective rate	(33,909,237)	2,578,383



Reconciliation of the legal tax rate with the effective tax rate

	12-31-2023	12-31-2022
Statutory tax rate	27.00%	27.00%
Permanent difference due to monetary correction of tax assets	(7.02%)	(32.55%)
Permanent difference for rejected expenses	0.07%	0.32%
Permanent difference due to income tax from previous years	0.00%	0.75%
Other permanent differences	0.21%	1.36%
Effective tax rate	20.26%	(3.12%)

Note 16. FINANCIAL INSTRUMENTS

16.1 Capital risk management

The Group manages its capital to ensure that the Group's entities will continue as a going concern by maximizing returns to shareholders through optimization of debt and capital structure. The Group's general strategy has not changed since 2009. The Group's capital structure is composed of debt, which includes the loans disclosed in note 16.4, and the capital attributable to the holders of equity instruments of the parent company, which includes capital, reserves and retained earnings which are disclosed in Note 21.

16.2 Significant accounting policies

The details of the significant accounting policies and methods adopted, including the recognition criteria, the measurement bases and the bases on which income and expenses are recognized, with respect to each class of financial assets and liabilities are described in Note 2.2 letter H, 2.2 letter L and 2.2 letter M of these consolidated financial statements.



16.3 Class of financial instruments

Below is a summary of the financial instruments as of December 31, 2023 and 2022:

Types of financial instruments	Currency	Note	12-31-2023	12-31-2022
			ThCLP\$	ThCLP\$
Current financial assets				
Trade debtors and other accounts receivable	CLP	5	127,315,856	122,557,116
Trade debtors and other accounts receivable	USD	5	4,675,457	4,570
Trade debtors and other accounts receivable	EUR	5	16,155	215,641
Total trade debtors and other accounts receivable, current			132,007,468	122,777,327
Accounts receivable from related entities	CLP	6	14,381	23,032
Information on related entities, current			14,381	23,032
Total financial assets, current			132,021,849	122,800,359
Non-current financial assets				
Rights receivable	CLP	5	3,778,724	2,816,288
Other financial assets	CLP	10	7,895,863	7,895,863
Total financial assets, non-current			11,674,587	10,712,151
Total financial assets			143,696,436	133,512,510
Current financial liabilities				
Bank loans	CLP	16.4	107,083,857	23,076,961
Bonds	UF	16.4	20,729,458	24,246,810
Bonds	AUD	16.4	29,507	31,887
Bonds	JPY	16.4	-	5,512
Reimbursable financial contributions	CLP	16.4	27,573,979	26,950,978
Forward Derivative	CLP	16.4	-	34,991
Other current financial liabilities			155,416,801	74,347,139
Lease liabilities	CLP	14	1,752,912	1,394,430
Lease liabilities, current			1,752,912	1,394,430
Trade accounts and other accounts payable	CLP	17	177,159,010	137,712,414
Trade accounts and other accounts payable	EUR	17	27,963	69,458
Trade accounts and other accounts payable	USD	17	101,078	549,803
Trade accounts and other accounts payable, current			177,288,051	138,331,675
Accounts payable to related entities	CLP	6	1,038,352	4,805,237
Accounts payable to related entities	EUR	6	540,201	196,866
Information on related entities, current			1,578,553	5,002,103
Total financial liabilities, current			336,036,317	219,075,347
Non-current financial liabilities				
Bank loans	CLP	16.4	136,240,440	239,775,469
Bonds	UF	16.4	785,857,777	763,451,256
Bonds	AUD	16.4	11,721,373	11,208,404
Bonds	JPY	16.4	30,468,592	31,997,934
Reimbursable financial contributions	CLP	16.4	155,029,889	168,175,125
Derivative	UF	16.4	5,742,826	8,297,799
Other non-current financial liabilities			1,125,060,897	1,222,905,987
Lease liabilities	CLP	14	2,762,179	2,664,313
Lease liabilities, non-current			2,762,179	2,664,313
Other accounts payable	CLP	17	1,181,870	1,188,753
Other accounts payable, non-current			1,181,870	1,188,753
Total financial liabilities, non-current			1,129,004,946	1,226,759,053
Total financial liabilities			1,465,041,263	1,445,834,400



16.4 Disclosure of financial liabilities

Other financial liabilities

Other financial liabilities include bank loans, obligations to the public (bonds), Reimbursable Financial Contributions (AFR), which are valued at amortized cost in accounting terms, which are explained below:

Reimbursable Financial Contributions (AFR)

According to what is stated in article 42-A of DS MINECON No. 453 of 1989, "The Reimbursable Financial Contributions, for extension and capacity, constitute a financing alternative available to the provider (company that provides health services) for the execution of the sanitary works of extension and capacity that, according to the Law, are at its expense and cost."

They consist of specific amounts of money or works that public health service providers may demand from those who request to be incorporated as clients, or request an extension of service, which, in accordance with current regulations, have defined forms and deadlines for your repayment.

The repayment of the amounts contributed by clients is basically carried out through the issuance of endorsable promissory notes for 10 or 15 years, through repayment for the provision of health services.

The detail of the reimbursable financial contributions as of December 31, 2023 and 2022 is as follows:

Reimbursable Financial Contributions, current portion

Instrument Registration or Identification Number	Index Currency Reset	Residual UF 12-31-2023	Carrying value		Actual contract interest rate	Effective rate	Placement in Chile or Abroad	Issuing company	Tax ID debtor	Amortization type	Guaranteed (Yes/No)
			12-31-2023 ThCLP\$	12-31-2022 ThCLP\$							
AFR	UF	550,073	20,589,010	19,361,974	3.46%	3.30%	Chile	Aguas Andinas S.A.	61,808,000-5	At maturity	No
AFR	UF	104,409	3,918,875	3,351,367	3.38%	3.27%	Chile	Aguas Cordillera S.A.	96.809.310-K	At maturity	No
AFR	UF	81,632	3,066,094	4,237,637	3.35%	3.24%	Chile	Aguas Manquehue S.A.	89,221,000-4	At maturity	No
Total		736,114	27,573,979	26,950,978							

Reimbursable Financial Contributions, non-current portion

Instrument Registration or Identification Number	Index Currency Reset	Residual UF 12-31-2023	Carrying value		Maturity date	Actual contract interest rate	Effective rate	Issuing company	Tax ID debtor	Amortization type	Guaranteed (Yes/No)
			12-31-2023 ThCLP\$	12-31-2022 ThCLP\$							
AFR	UF	3,252,708	120,389,286	129,962,772	12/19/2038	2.45%	2.35%	Aguas Andinas S.A.	61,808,000-5	At maturity	No
AFR	UF	546,508	20,229,845	22,309,348	12/15/2038	2.53%	2.38%	Aguas Cordillera S.A.	96.809.310-K	At maturity	No
AFR	UF	389,294	14,410,758	15,903,005	08/01/2038	2.35%	2.26%	Aguas Manquehue S.A.	89,221,000-4	At maturity	No
Total		4,188,510	155,029,889	168,175,125							



The detail of bank loans as of December 31, 2023 and 2022 is as follows:

Current bank loan balances, current year

Current bank loans – Carrying values										
Tax ID debtor company	Debtor entity name	Country of the debtor company	Creditor entity name	Readjustment currency or unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
					Up to 90 days	More than 90 days up to 1 year	Total			
					ThCLP\$	ThCLP\$	ThCLP\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco de Chile	CLP	-	8,908,389	8,908,389	Biannual	8.83%	8.83%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank	CLP	-	362,578	362,578	At maturity	10.33%	10.10%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco de Chile	CLP	105,636	28,000,000	28,105,636	At maturity	1.96%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	BICE Bank	CLP	-	20,002,333	20,002,333	At maturity	2.10%	2.10%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank	CLP	113,765	22,000,000	22,113,765	At maturity	1.90%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	BTG Pactual Bank	CLP	1,021,576	-	1,021,576	At maturity	9.77%	9.53%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank	CLP	58,897	25,000,000	25,058,897	At maturity	1.54%	1.50%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	-	452,350	452,350	At maturity	9.80%	9.52%
61.808.000-5	Aguas Andinas S.A.	Chile	Itau	CLP	949,333	-	949,333	Biannual	9.09%	8.80%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	-	109,000	109,000	Biannual	9.81%	9.81%
Totals					2,249,207	104,834,650	107,083,857			

Current bank loans - Nominal Values										
Tax ID debtor company	Debtor entity name	Country of the debtor company	Creditor entity name	Readjustment currency or unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
					Up to 90 days	More than 90 days up to 1 year	Total			
					ThCLP\$	ThCLP\$	ThCLP\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco de Chile	CLP	-	8,908,389	8,908,389	Biannual	8.83%	8.83%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank	CLP	-	378,447	378,447	At maturity	10.33%	10.10%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco de Chile	CLP	140,448	28,000,000	28,140,448	At maturity	1.96%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	BICE Bank	CLP	-	20,002,333	20,002,333	At maturity	2.10%	2.10%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank	CLP	113,765	22,000,000	22,113,765	At maturity	1.90%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	BTG Pactual Bank	CLP	1,094,044	-	1,094,044	At maturity	9.77%	9.53%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank	CLP	131,250	25,000,000	25,131,250	At maturity	1.54%	1.50%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	-	523,600	523,600	At maturity	9.80%	9.52%
61.808.000-5	Aguas Andinas S.A.	Chile	Itau Bank	CLP	997,333	-	997,333	Biannual	9.09%	8.80%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	-	109,000	109,000	Biannual	9.81%	9.81%
Totals					2,476,840	104,921,769	107,398,609			

Carrying value = capital +/- over/under issue – issue costs + interest accrued by effective rate method - interest and capital paid.

Nominal value = capital +/- interest accrued at the issue rate-payments capital/interest.



Balances of current bank loans, previous year

<i>Current bank loans – Carrying values</i>										
Tax ID debtor company	Debtor entity name	Country of the debtor company	Creditor entity name	Readjustment currency or unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
					Up to 90 days ThCLP\$	More than 90 days up to 1 year ThCLP\$	Total ThCLP\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Chile bank	CLP	-	8,981,311	8,981,311	Biannual	11.89%	11.89%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank	CLP	-	452,832	452,832	At maturity	9.92%	12.69%
61.808.000-5	Aguas Andinas S.A.	Chile	Chile bank	CLP	94,032	-	94,032	At maturity	2.01%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	BICE Bank	CLP	2,333	-	2,333	At maturity	2.10%	2.10%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank	CLP	-	112,604	112,604	At maturity	1.90%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	Itau Bank	CLP	-	10,511,398	10,511,398	At maturity	1.90%	1.72%
61.808.000-5	Aguas Andinas S.A.	Chile	BTG Pactual Bank	CLP	-	1,261,171	1,261,171	At maturity	12.08%	11.71%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank (*)	CLP	-	(14,498)	(14,498)	At maturity	1.79%	1.50%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	601,400	-	601,400	At maturity	9.61%	12.23%
61.808.000-5	Aguas Andinas S.A.	Chile	Itau Bank	CLP	-	949,333	949,333	Biannual	9.14%	8.80%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	-	125,045	125,045	Biannual	12.89%	12.89%
Totals					697,765	22,379,196	23,076,961			

<i>Current bank loans - Nominal Values</i>										
Tax ID debtor company	Debtor entity name	Country of the debtor company	Creditor entity name	Readjustment currency or unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
					Up to 90 days ThCLP\$	More than 90 days up to 1 year ThCLP\$	Total ThCLP\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Chile bank	CLP	-	8,981,311	8,981,311	Biannual	11.89%	11.89%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank	CLP	-	468,702	468,702	At maturity	9.92%	12.69%
61.808.000-5	Aguas Andinas S.A.	Chile	Chile bank	CLP	140,448	-	140,448	At maturity	2.01%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	BICE Bank	CLP	2,333	-	2,333	At maturity	2.10%	2.10%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank	CLP	-	112,604	112,604	At maturity	1.90%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	Itau Bank	CLP	-	10,546,655	10,546,655	At maturity	1.90%	1.72%
61.808.000-5	Aguas Andinas S.A.	Chile	BTG Pactual Bank	CLP	-	1,333,639	1,333,639	At maturity	12.08%	11.71%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank	CLP	-	130,208	130,208	At maturity	1.79%	1.50%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	672,650	-	672,650	At maturity	9.61%	12.23%
61.808.000-5	Aguas Andinas S.A.	Chile	Itau Bank	CLP	-	997,333	997,333	Biannual	9.14%	8.80%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	-	125,044	125,044	Biannual	12.89%	12.89%
Totals					815,431	22,695,496	23,510,927			

Carrying value = capital +/- over/under issue – issue costs + interest accrued by effective rate method - interest and capital paid.

Nominal value = capital +/- interest accrued at the issue rate-payments capital/interest.

*Corresponds to the Activation of Bank Expenses



Non-current bank loan balances, current year

<i>Non-current bank loans - Carrying values</i>										
Tax ID debtor company	Debtor entity name	Country of the debtor company	Creditor entity name	Readjustment currency or unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
					More than 1 year up to 3 years	More than 3 years up to 5 years	Total			
					ThCLP\$	ThCLP\$	ThCLP\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco de Chile	CLP	4,424,891	-	4,424,891	Biannual	8.83%	8.83%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank	CLP	19,253,111	-	19,253,111	At maturity	10.33%	10.10%
61.808.000-5	Aguas Andinas S.A.	Chile	BTG Pactual Bank	CLP	32,751,688	-	32,751,688	At maturity	9.77%	9.53%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	29,938,750	-	29,938,750	At maturity	9.80%	9.52%
61.808.000-5	Aguas Andinas S.A.	Chile	Itau Bank	CLP	-	29,872,000	29,872,000	Biannual	9.09%	8.80%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	20,000,000	-	20,000,000	Biannual	9.81%	9.81%
Totals					106,368,440	29,872,000	136,240,440			

<i>Non-current bank loans - Nominal values</i>										
Tax ID debtor company	Debtor entity name	Country of the debtor company	Creditor entity name	Readjustment currency or unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
					More than 1 year up to 3 years	More than 3 years up to 5 years	Total			
					ThCLP\$	ThCLP\$	ThCLP\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco de Chile	CLP	4,424,891	-	4,424,891	Biannual	8.83%	8.83%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank	CLP	19,270,304	-	19,270,304	At maturity	10.33%	10.10%
61.808.000-5	Aguas Andinas S.A.	Chile	BTG Pactual Bank	CLP	32,800,000	-	32,800,000	At maturity	9.77%	9.53%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	30,000,000	-	30,000,000	At maturity	9.80%	9.52%
61.808.000-5	Aguas Andinas S.A.	Chile	Itau Bank	CLP	-	30,000,000	30,000,000	Biannual	9.09%	8.80%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	20,000,000	-	20,000,000	Biannual	9.81%	9.81%
Totals					106,495,195	30,000,000	136,495,195			

Carrying value = capital +/- over/under issue – issue costs + interest accrued by effective rate method - interest and capital paid.

Nominal value = capital +/- interest accrued at the issue rate-payments capital/interest.



Balances of non-current bank loans, previous year

<i>Non-current bank loans - Carrying values</i>										
Tax ID debtor company	Debtor entity name	Country of the debtor company	Creditor entity name	Readjustment currency or unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
					More than 1 year up to 3 years ThCLP\$	More than 3 years up to 5 years ThCLP\$	Total ThCLP\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco de Chile	CLP	13,274,672	-	13,274,672	Biannual	11.89%	11.89%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank	CLP	-	19,237,242	19,237,242	At maturity	9.92%	12.69%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco de Chile	CLP	27,965,188	-	27,965,188	At maturity	2.01%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	BICE Bank	CLP	20,000,000	-	20,000,000	At maturity	2.10%	2.10%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank	CLP	22,000,000	-	22,000,000	At maturity	1.90%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	BTG Pactual Bank(*)	CLP	32,800,000	(120,780)	32,679,220	At maturity	12.08%	11.71%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank	CLP	24,927,647	-	24,927,647	At maturity	1.79%	1.50%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank(*)	CLP	30,000,000	(132,500)	29,867,500	At maturity	9.61%	12.23%
61.808.000-5	Aguas Andinas S.A.	Chile	Itau Bank	CLP	-	29,824,000	29,824,000	Biannual	9.14%	8.80%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	-	20,000,000	20,000,000	Biannual	12.89%	12.89%
Totals					170,967,507	68,807,962	239,775,469			

<i>Non-current bank loans - Nominal values</i>										
Tax ID debtor company	Debtor entity name	Country of the debtor company	Creditor entity name	Currency or reset unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
					More than 1 year up to 3 years ThCLP\$	More than 3 years up to 5 years ThCLP\$	Total ThCLP\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco de Chile	CLP	13,274,672	-	13,274,672	Biannual	11.89%	11.89%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank	CLP	-	19,270,304	19,270,304	At maturity	9.92%	12.69%
61.808.000-5	Aguas Andinas S.A.	Chile	Chile bank	CLP	28,000,000	-	28,000,000	At maturity	2.01%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	BICE Bank	CLP	20,000,000	-	20,000,000	At maturity	2.10%	2.10%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank	CLP	22,000,000	-	22,000,000	At maturity	1.90%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	BTG Pactual Bank	CLP	32,800,000	-	32,800,000	At maturity	12.08%	11.71%
61.808.000-5	Aguas Andinas S.A.	Chile	BCI Bank	CLP	25,000,000	-	25,000,000	At maturity	1.79%	1.50%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	30,000,000	-	30,000,000	At maturity	9.61%	12.23%
61.808.000-5	Aguas Andinas S.A.	Chile	Itau Bank	CLP	-	30,000,000	30,000,000	Biannual	9.14%	8.80%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	-	20,000,000	20,000,000	Biannual	12.89%	12.89%
Totals					171,074,672	69,270,304	240,344,976			

Carrying value = capital +/- over/under issue – issue costs + interest accrued by effective rate method - interest and capital paid.

Nominal value = capital +/- interest accrued at the issue rate-payments capital/interest.

*Corresponds to the Activation of Bank Expenses



The detail of the bond obligations as of December 31, 2023 and 2022 is as follows:

Balances of current obligations with the public, current year

Current obligations to the public – Carrying values												
Tax ID debtor company	Debtor entity name	Country of the debtor company	Registration Number	Series	Due date	Readjustment currency or unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
							Up to 90 days	More than 90 days up to 1 year	Total			
							ThCLP\$	ThCLP\$	ThCLP\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	01-04-2031	UF	-	684,481	684,481	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	01-10-2033	UF	-	537,293	537,293	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	216,655	216,655	At maturity	4.04%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	01-04-2035	UF	-	808,708	808,708	Biannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	01-04-2036	UF	-	688,263	688,263	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	01-04-2037	UF	-	638,259	638,259	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	282,112	282,112	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	01-02-2038	UF	687,649	-	687,649	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	1,033,510	-	1,033,510	Biannual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	579,839	-	579,839	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-2025	UF	6,976,894	6,889,700	13,866,594	Biannual	1.97%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	706,095	-	706,095	Biannual	2.15%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	29,507	29,507	Biannual	7.08%	6.82%
Totals							9,983,987	10,774,978	20,758,965			

Current obligations with the public - Nominal values												
Tax ID debtor company	Debtor entity name	Country of the debtor company	Registration Number	Series	Due date	Readjustment currency or unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
							Up to 90 days	More than 90 days up to 1 year	Total			
							ThCLP\$	ThCLP\$	ThCLP\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	01-04-2031	UF	-	669,051	669,051	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	01-10-2033	UF	-	527,477	527,477	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	200,359	200,359	At maturity	4.04%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	01-04-2035	UF	-	817,090	817,090	Biannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	01-04-2036	UF	-	692,486	692,486	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	01-04-2037	UF	-	638,259	638,259	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	230,803	230,803	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	01-02-2038	UF	730,342	-	730,342	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	1,077,145	-	1,077,145	Biannual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	602,413	-	602,413	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-2025	UF	7,007,196	6,898,005	13,905,201	Biannual	1.97%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	538,285	-	538,285	Biannual	2.15%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	40,866	40,866	Biannual	7.08%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	-	33,642	33,642	Biannual	2.35%	2.16%
Totals							9,955,381	10,748,038	20,703,419			



Balances of current obligations with the public, previous year

Current obligations to the public – Carrying values												
Tax ID debtor company	Debtor entity name	Country of the debtor company	Registration Number	Series	Due date	Readjustment currency or unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
							Up to 90 days	More than 90 days up to 1 year	Total			
							ThCLP\$	ThCLP\$	ThCLP\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	01-04-2031	UF	-	653,320	653,320	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	01-10-2033	UF	-	512,995	512,995	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	206,915	206,915	At maturity	4.04%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	01-04-2035	UF	-	771,752	771,752	Biannual	3.92%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	01-04-2036	UF	-	656,828	656,828	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	01-04-2037	UF	-	609,140	609,140	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	224,362	224,362	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	01-02-2038	UF	655,638	-	655,638	At maturity	3.12%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	777	BAGUA-Z	01-15-2023	UF	4,437,158	-	4,437,158	Biannual	2.40%	2.40%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	985,777	-	985,777	Biannual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	552,990	-	552,990	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-2025	UF	6,650,845	6,650,845	13,301,690	Biannual	1.95%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	678,245	-	678,245	Biannual	2.14%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	31,887	31,887	Biannual	7.00%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	-	5,512	5,512	Biannual	2.29%	2.16%
Totals							13,960,653	10,323,556	24,284,209			

Current obligations with the public - Nominal values												
Tax ID debtor company	Debtor entity name	Country of the debtor company	Registration Number	Series	Due date	Readjustment currency or unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
							Up to 90 days	More than 90 days up to 1 year	Total			
							ThCLP\$	ThCLP\$	ThCLP\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	01-04-2031	UF	-	638,528	638,528	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	01-10-2033	UF	-	503,412	503,412	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	191,218	191,218	At maturity	4.04%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	01-04-2035	UF	-	779,813	779,813	Biannual	3.92%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	01-04-2036	UF	-	660,894	660,894	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	01-04-2037	UF	-	609,140	609,140	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	220,273	220,273	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	01-02-2038	UF	697,023	-	697,023	At maturity	3.12%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	777	BAGUA-Z	01-15-2023	UF	4,437,158	-	4,437,158	Biannual	2.40%	2.40%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	1,028,004	-	1,028,004	Biannual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	574,930	-	574,930	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-2025	UF	6,670,150	6,670,150	13,340,300	Biannual	1.95%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	513,727	-	513,727	Biannual	2.14%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	39,446	39,446	Biannual	7.00%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	-	34,830	34,830	Biannual	2.29%	2.16%
Totals							13,920,992	10,347,704	24,268,696			



Balances of non-current obligations with the public, current year

<i>Non-current obligations with the public – Carrying values</i>												
Tax ID debtor company	Debtor entity name	Country of the debtor company	Registration Number	Series	Due date	Readjustment currency or unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
							More than 1 year up to 3 years ThCLP\$	More than 5 years ThCLP\$	Total ThCLP\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	01-04-2031	UF	-	64,493,467	64,493,467	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	01-10-2033	UF	-	55,289,284	55,289,284	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	60,850,960	60,850,960	At maturity	4.04%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	01-04-2035	UF	-	84,517,667	84,517,667	Biannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	01-04-2036	UF	-	73,518,556	73,518,556	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	01-04-2037	UF	-	73,578,720	73,578,720	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	85.302.103	85.302.103	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	01-02-2038	UF	-	58,158,280	58,158,280	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	-	72,763,858	72,763,858	Biannual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	73,061,981	73,061,981	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-2025	UF	6,903,050	-	6,903,050	Biannual	1.97%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	77,419,851	77,419,851	Biannual	2.15%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	11,721,373	11,721,373	Biannual	7.08%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	-	30,468,592	30,468,592	Biannual	2.35%	2.16%
Totals							6,903,050	821.144.692	828,047,742			

<i>Non-current obligations with the public - Nominal values</i>												
Tax ID debtor company	Debtor entity name	Country of the debtor company	Registration Number	Series	Due date	Readjustment currency or unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
							More than 1 year up to 3 years ThCLP\$	More than 5 years ThCLP\$	Total ThCLP\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	01-04-2031	UF	-	64,381,380	64,381,380	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	01-10-2033	UF	-	55,184,040	55,184,040	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	60,702,444	60,702,444	At maturity	4.04%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	01-04-2035	UF	-	84,615,528	84,615,528	Biannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	01-04-2036	UF	-	73,578,720	73,578,720	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	01-04-2037	UF	-	73,578,720	73,578,720	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	84,615,528	84,615,528	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	01-02-2038	UF	-	58,862,976	58,862,976	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	-	73,578,720	73,578,720	Biannual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	73,578,720	73,578,720	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-2025	UF	6,898,005	-	6,898,005	Biannual	1.97%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	73,578,720	73,578,720	Biannual	2.15%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	11,984,200	11,984,200	Biannual	7.08%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	-	31,150,000	31,150,000	Biannual	2.35%	2.16%
Totals							6,898,005	819.389.696	826.287.701			



Balances of non-current obligations with the public, previous year

<i>Non-current obligations with the public – Carrying value</i>												
Tax ID debtor company	Debtor entity name	Country of the debtor company	Registration Number	Series	Due date	Readjustment currency or unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
							More than 1 year up to 3 years ThCLP\$	More than 5 years ThCLP\$	Total ThCLP\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	01-04-2031	UF	-	61,571,551	61,571,551	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	01-10-2033	UF	-	52,781,443	52,781,443	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	58,098,086	58,098,086	At maturity	4.04%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	01-04-2035	UF	-	80,649,078	80,649,078	Biannual	3.92%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	01-04-2036	UF	-	70,157,602	70,157,602	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	01-04-2037	UF	-	70,221,960	70,221,960	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	81,538,034	81,538,034	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	01-02-2038	UF	-	55,430,432	55,430,432	At maturity	3.12%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	-	69,363,694	69,363,694	Biannual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	69,682,747	69,682,747	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-2025	UF	19,726,733	-	19,726,733	Biannual	1.95%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	74,229,896	74,229,896	Biannual	2.14%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	11,208,404	11,208,404	Biannual	7.00%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	-	31,997,934	31,997,934	Biannual	2.29%	2.16%
Totals							19,726,733	786,930,861	806.657.594			

<i>Non-current obligations with the public - Nominal values</i>												
Tax ID debtor company	Debtor entity name	Country of the debtor company	Registration Number	Series	Due date	Readjustment currency or unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
							More than 1 year up to 3 years ThCLP\$	More than 5 years ThCLP\$	Total ThCLP\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	01-04-2031	UF	-	61,444,215	61,444,215	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	01-10-2033	UF	-	52,666,470	52,666,470	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	57,933,117	57,933,117	At maturity	4.04%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	01-04-2035	UF	-	80,755,254	80,755,254	Biannual	3.92%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	01-04-2036	UF	-	70,221,960	70,221,960	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	01-04-2037	UF	-	70,221,960	70,221,960	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	80,755,254	80,755,254	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	01-02-2038	UF	-	56,177,568	56,177,568	At maturity	3.12%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	-	70,221,960	70,221,960	Biannual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	70,221,960	70,221,960	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-2025	UF	19,749,926	-	19,749,926	Biannual	1.95%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	70,221,960	70,221,960	Biannual	2.14%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	11,660,200	11,660,200	Biannual	7.00%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	-	32,600,000	32,600,000	Biannual	2.29%	2.16%
Totals							19,749,926	785.101.878	804.851.804			



Forward

As of December 31, 2022, the Group presents the effect in the consolidated financial statements of the market valuation of Forward derivative instrument operations by exchange rate in euros, for an amount of ThCLP\$34,991, which were settled in full on July 30, 2023.

Hedging derivative

As of December 31, 2023 and 2022, the Group presents the effect in the consolidated financial statements of the market valuation of Swap derivative instrument operations by exchange rate in Yen, for an amount of ThCLP\$4,487,902 and ThCLP\$5,674,862, respectively, and in AUD for an amount of ThCLP\$1,254,924 and ThCLP\$2,622,937, respectively. (see note 16.6).

Reconciliation of financial liabilities and lease liabilities

Below is a reconciliation between the initial and final balances of other financial liabilities as of December 31, 2023 and 2022:

Current fiscal year

Other current financial liabilities	Initial balance 01-01-2023	High	Low	Transfers	Final balance 12-31-2023
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Bank loans	23,076,961	-	(19,349,781)	103,356,677	107,083,857
Bonds	24,284,209	-	(17,862,043)	14,336,799	20,758,965
Reimbursable financial contributions	26,950,978	-	(33,132,899)	33,755,900	27,573,979
Forward	34,991	-	(34,991)	-	-
Total financial liabilities	74,347,139	-	(70,379,714)	151,449,376	155,416,801
Lease liabilities	1,394,430	-	(1,786,470)	2,144,952	1,752,912
Total lease liabilities	1,394,430	-	(1,786,470)	2,144,952	1,752,912
Total other financial liabilities	75,741,569	-	(72,166,184)	153,594,328	157,169,713

Other non-current financial liabilities	Final balance 01-01-2023	High	Low	Transfers	Final balance 12-31-2023
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Bank loans	239,775,469	-	-	(103,535,029)	136,240,440
Bonds	806,657,594	-	-	21,390,148	828,047,742
Reimbursable financial contributions	168,175,125	11,415,588	-	(24,560,824)	155,029,889
Derivative	8,297,799	-	-	(2,554,973)	5,742,826
Total financial liabilities	1,222,905,987	11,415,588	-	(109,260,678)	1,125,060,897
Lease liabilities	2,664,313	2,347,729	(56,326)	(2,193,537)	2,762,179
Total lease liabilities	2,664,313	2,347,729	(56,326)	(2,193,537)	2,762,179
Totals	1,225,570,300	13,763,317	(56,326)	(111,454,215)	1,127,823,076

Transfers include variation in UF



Previous exercise

Other current financial liabilities	Initial balance 01-01-2022	High	Low	Transfers	Final balance 12- 31-2022
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Bank loans	9,898,783	30,000,000	(8,849,781)	(7,972,041)	23,076,961
Bonds	25,467,416	-	(20,370,433)	19,187,226	24,284,209
Reimbursable financial contributions	33,657,590	-	(34,143,227)	27,436,615	26,950,978
Forward	-	34,991	-	-	34,991
Total financial liabilities	69,023,789	30,034,991	(63,363,441)	38,651,800	74,347,139
Lease liabilities	1,176,716	916,545	(1,790,814)	1,091,983	1,394,430
Total lease liabilities	1,176,716	916,545	(1,790,814)	1,091,983	1,394,430
Total other financial liabilities	70,200,505	30,951,536	(65,154,255)	39,743,783	75,741,569

Other non-current financial liabilities	Initial balance 01-01-2022	High	Low	Transfers	Final balance 12- 31-2022
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Bank loans	228,915,283	-	-	10,860,186	239,775,469
Bonds	689,763,312	44,773,919	-	72,120,363	806,657,594
Reimbursable financial contributions	165,397,027	13,962,742	(10,383,609)	(801,035)	168,175,125
Derivative	-	8,297,799	-	-	8,297,799
Total financial liabilities	1,084,075,622	67,034,460	(10,383,609)	82,179,514	1,222,905,987
Lease liabilities	1,629,797	2,126,499	-	(1,091,983)	2,664,313
Total lease liabilities	1,629,797	2,126,499	-	(1,091,983)	2,664,313
Totals	1,085,705,419	69,160,959	(10,383,609)	81,087,531	1,225,570,300

Transfers include variation in UF

16.5 Fair value of financial instruments

Fair value of financial instruments carried at amortized cost.

The fair values of the main financial assets and liabilities are summarized below, including those that are not presented in the consolidated statement of financial position at their fair value as of December 31, 2023:

	12-31-2023	
	Amortized Cost ThCLP\$	Fair Value ThCLP\$
Cash equivalent		
Time deposits, level 1	94,498,478	94,498,478
Mutual Funds, level 1	10,950,338	10,950,338
Investments held at fair value	105,448,816	105,448,816
Other financial liabilities		
Bank debt, level 2	243,324,297	218,421,504
Bonds, level 1	848,806,707	836,509,220
AFR, level 3	182,603,868	182,603,868
Financial Liabilities held at amortized cost	1,274,734,872	1,237,534,592



Methodology and assumptions used in calculating fair value

The fair value of financial assets and liabilities were determined using the following methodology:

- a) The amortized cost of time deposits and mutual funds is a good approximation of the fair value, because they are short-term operations.
- b) The market value of Forward derivative instrument operations in foreign currency corresponds to the value resulting from applying quotes in force on the valuation date to the maturity of the operation and applying a rate.
- c) The amortized cost of AFR liabilities is a good approximation of the fair value, because they are operations with little liquidity in the market, the rate applied corresponds to that indicated in the standard that regulates them (DFL No. 70).
- d) The fair value of the bonds was determined based on market price references, since these instruments are traded in the market under standard conditions and with a high degree of liquidity.
- e) The fair value of the bank debt was determined by updating the cash flows of each loan (principal and interest disbursements) at a rate interpolated from swap curves corresponding to the remaining term. This period corresponds to the number of days counted between the closing date of the month of the Financial Statements, until the date corresponding to the disbursement of each flow.

Recognition hierarchy of measurements at fair value in the consolidated Statements of Financial Information

- Level 1 corresponds to fair value measurement methodologies using market quotas (without adjustments) in active markets and considering the same valued assets and liabilities.
- Level 2 corresponds to fair value measurement methodologies using market quote data, not included in Level 1, that are observable for the valued assets and liabilities, either directly (prices) or indirectly (derived from prices).
- Level 3 corresponds to fair value measurement methodologies using valuation techniques, which include data on the valued assets and liabilities, which are not based on observable market data.

16.6 Derivative financial instruments

On December 13, 2022, the Company issued and placed in the international markets bonds issued under "Reg-S" format under the regulations of the Securities and Exchange Commission (SEC) of the United States of America, under the law of securities of 1933, of the United States of America for an amount of AUD\$20,000,000 (twenty million Australian dollars) maturing in the year 2037, at a coupon rate of 6.82% with semiannual payment and JPY\$5,000,000,000 (five billion Japanese yen) maturing in 2037, at a coupon rate of 2.16% with semiannual payment. Together the bonds are equivalent to approximately USD50,000,000.

The funds raised from the issuance of the bonds were used to finance eligible projects within the company's green and social framework.

The obligations arising from the bonds for the Company will not be secured with guarantees of any kind, they will not be subject to public offering either in the United States of America or in the Republic of Chile.

In order to mitigate the risk, the Company closed derivative contracts of the cross-currency swap type, through which the company receives from its counterparties flows equal to the flows payable to the bondholders, and pays them fixed flows, remaining in consequence free of exchange risk. The notional covered amounts to JPY\$5,000,000,000 and AUD\$20,000,000.



The passive position of the derivatives as of December 31, 2023 and 2022, is as follows:

Cross Currency Swap Operations (Passive)	Currency	Passive Position as of 12-31-2023 ThCLP\$	Passive Position as of 12-31-2022 ThCLP\$
Swap N°27773559.24 Date 13-12-2022	JPY	4,487,902	5,674,862
Swap N°27773807.24 Date 13-12-2022	AUD	1,254,924	2,622,937
Totals		5,742,826	8,297,799

Note 17. TRADE AND OTHER ACCOUNTS PAYABLE

The composition of trade accounts payable and other current and non-current accounts payable as of December 31, 2023 and 2022, is as follows:

Trade creditors and other accounts payable	Currency	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Subcontractors	CLP	53,717,660	37,348,665
Dividends	CLP	125,367	166,767
Suppliers	CLP	55,837,937	39,290,119
Suppliers	EUR	27,963	69,458
Suppliers	USD	101,078	549,803
Accrual products and services	CLP	50,357,631	49,174,922
Staff	CLP	6,425,640	4,720,935
Notes payable	CLP	9,672,270	6,352,073
Other	CLP	1,022,505	658,933
Current subtotal		177,288,051	138,331,675
Notes payable	CLP	946,533	966,985
Suppliers	CLP	164,943	151,373
Various creditors	CLP	70,394	70,395
Non-current subtotal		1,181,870	1,188,753
Current and non-current totals		178,469,921	139,520,428

17.1 Commercial accounts (suppliers)

Below is information regarding commercial accounts billed by maturity date:

Current fiscal year:

Trade accounts up to date according to term	12-31-2023			
	Goods ThCLP\$	Services ThCLP\$	Other ThCLP\$	Total ThCLP\$
Up to 30 days	10,167,445	38,390,269	999,589	49,557,303
Between 31 and 60 days	3,242	719,741	101	723,084
Between 61 and 90 days	-	375,134	-	375,134
Total	10,170,687	39,485,144	999,690	50,655,521

Trade accounts overdue according to term	12-31-2023			
	Goods ThCLP\$	Services ThCLP\$	Other ThCLP\$	Total ThCLP\$
Between 31 and 60 days	2,936	4,874,182	230	4,877,348
Between 61 and 90 days	-	8,695	235	8,930
Between 91 and 120 days	-	6,211	235	6,446
Between 121 and 365 days	-	46,200	2,604	48,804
More than 365 days	3,567	14,346	352,016	369,929
Total	6,503	4,949,634	355,320	5,311,457



Previous year:

Trade accounts up to date according to term	12-31-2022			
	Goods ThCLP\$	Services ThCLP\$	Other ThCLP\$	Total ThCLP\$
Up to 30 days	11,110,941	27,930,256	200,756	39,241,953
Between 31 and 60 days	9,074	36,578	7,623	53,275
Between 61 and 90 days	-	33	-	33
Between 91 and 120 days	-	33,753	-	33,753
Between 121 and 365 days	-	58,537	350,295	408,832
More than 365 days	143	31,474	1,629	33,246
Total	11,120,158	28,090,631	560,303	39,771,092

Trade accounts overdue according to term	12-31-2022			
	Goods ThCLP\$	Services ThCLP\$	Other ThCLP\$	Total ThCLP\$
Between 31 and 60 days	-	122,824	-	122,824
Between 61 and 90 days	-	426	-	426
Between 91 and 120 days	-	1,124	83	1,207
Between 121 and 365 days	-	8,028	-	8,028
More than 365 days	-	5,752	51	5,803
Totals	-	138,154	134	138,288

Note 18. OTHER PROVISIONS AND CONTINGENT LIABILITIES

A. Other Provisions

The breakdown of this item as of December 31, 2023 and 2022 is as follows:

Other provisions	12-31-2023			
	Provision for guarantees ThCLP\$	Provisions for legal proceedings ThCLP\$	Provision for onerous contracts Th\$	Total, Other ProvisionsThCLP\$
Other provisions at the beginning of the year 01/01/2023	17,858,515	129,167	1,735,643	19,723,325
Changes in other provisions				
(-) Provisions used(*)	(10,249,330)	(26,578)	-	(10,275,908)
Increases due to adjustments that arise over time	(624,450)	(59,464)	87,736	(596,178)
(-) Unused provisions reversed	(5,091,000)	-	-	(5,091,000)
Increase (decrease) due to transfers and other changes, other provisions	(1,393,735)	192,655	-	(1,201,080)
Total Increase (decrease)	(17,358,515)	106,613	87,736	(17,164,166)
Other current provisions	500,000	235,780	-	735,780
Other non-current provisions	-	-	1,823,379	1,823,379

(*) On April 27, 2023, the parties signed a transaction contract putting an end to said litigation and preventing any eventual litigation regarding the sale of ESSAL. The transaction expressly recognizes that in the process and in the sale of ESSAL, both Aguas Andinas and the other parties involved acted in good faith, fulfilling all their obligations with the diligence and care required by law.

Likewise, Aguas Andinas, as a reciprocal concession and against the withdrawal of all the claims filed and the total settlement of the sales contract, paid compensation equivalent to ThCLP\$10,249,330.



Other provisions	12-31-2022			
	Provision for guaranteesThCLP\$	Provisions for legal proceedingsThCLP\$	Provision for onerous contracts Th\$	Total, Other ProvisionsThCLP\$
Other provisions at the beginning of the year 01/01/2022	15,947,052	145,611	1,520,318	17,612,981
Changes in other provisions				
Additional provisions, other provisions				
Increase in existing provisions	-	-	215,325	215,325
Total additional provisions	-	-	215,325	215,325
(-) Unused provisions reversed	(87,970)	(31,024)	-	(118,994)
Increases due to adjustments that arise over time	1,999,433	14,580	-	2,014,013
Total Increase (decrease)	1,911,463	(16,444)	-	1,895,019
Other current provisions	17,858,515	129,167	-	17,987,682
Other non-current provisions	-	-	1,735,643	1,735,643

The description of the provisions that make up this item are as follows:

1.- Other provisions, current

i. Legal claims

The Group records the provision corresponding to lawsuits arising from its operations, mainly caused by sanction processes carried out by supervisory entities. Additionally, Aguas Andinas and Subsidiaries are part of trials for civil and labor actions whose resolutions are pending in the corresponding courts.

The provisions associated with the Group's current lawsuits have been reflected in the "Provisions" item, in accordance with the provisions of IAS 37. In those cases in which Management considers that the matters have a low probability of prospering and do not represent a certain probability of material loss, provisions have not been made.

The legal claims that could affect the Group are detailed below:

The Superintendency of Health Services (SISS), has issued fines against Aguas Andinas S.A. and Subsidiaries due mainly to non-compliance with instructions and violation of the continuity and quality of the service provided by the Company. The total of the claims presented as of December 2023 amount to UTA 1,757, which were paid prior to initiating the claim processes in each of the cases, and the final sentences are pending resolution.

Additionally, Aguas Andinas S.A. was notified of the beginning of sanction procedures by the Superintendency of Sanitary Services. The above corresponds to alleged violations in the delivery of the service. Currently there are administrative appeals and judicial claims pending resolution, so it is premature to estimate a result. The Company considers that it did not incur the infractions committed, therefore, it is expected that the claims and appeals will be accepted.

Regional Ministerial Secretariat of Health RM, sanction processes are pending against Aguas Andinas, initiated by Resolution for alleged infractions in the service provided. Administrative appeals and judicial claims are currently being processed. The fine ranges vary between 1 and 1000 UTM.

Labor Lawsuits: Aguas Andinas was sued directly or subsidiary, in response to labor lawsuits whose matter corresponds mainly to unjustified dismissals. The total demands amount to Th\$66,725. The judicial processes are pending in the respective courts or corresponding administrative instances.



ii. Provision for guarantees.

The Group has recognized guarantee provisions derived from the purchase and sale contract of ESSAL S.A. and Iberaguas Ltda., signed between Aguas Andinas S.A. and Algonquin Power & Utilities Corp. (APUC).

2.- Other provisions, non-current

It basically corresponds to the transaction dated July 10, 2007, signed in the Notary of Mrs. María Gloria Acharan Toledo, between Aguas Cordillera S.A. and developers, in which it is assumed that in the event that Aguas Cordillera S.A. disaffects and sells the lands that were transferred to him, he must pay at least UF 52,273.29. This amount will be charged to the existing debt receivable with the developers.

A.- Contingent liabilities

The company and its Subsidiaries are parties to other small claims lawsuits. It is considered that they will not have a material adverse effect on the financial statements of the respective companies.

Note 19. EMPLOYEE BENEFITS

the group, at a consolidated level, it has a workforce of 2,133 workers, of which 73 correspond to Managers and main executives. The workers who are part of collective agreements and individual work contracts, with special compensation clauses, reach 1,891 and 18 respectively. Meanwhile, 224 workers are governed by what the Labor Code indicates.

During the month of September 2023, collective bargaining concluded with Unions No. 2 of Aguas Andinas and No. 3 Professional and Technical Unions of Aguas Andinas Workers. These agreements are valid for three years.

During the month of July 2023, the anticipated collective bargaining with Union No. 1, of the Aguas Andinas Workers, concluded. The agreement is valid for three years.

During the month of May 2023, collective bargaining concluded with the Workers Union of the la Empresa Depuradora de Aguas Servidas Mapocho Trebal and workers of Aguas Andinas. The agreement is valid for three years.

During the month of March 2023, collective bargaining concluded with the Union of Professional Biofactory Workers of Aguas Andinas workers. The agreement is valid for three years.

The current collective contracts for Análisis Ambientales S.A., Hidrogística S.A. and Ecoriles S.A. were signed in December 2021, October 2021 and May 2022, respectively. The validity of these contracts is 35 months for Análisis Ambientales S.A., 36 months for Hydrologistics, and 24 months in the case of Ecoriles S.A. The workers of these Subsidiaries are governed by the standards established in articles 159, 160 and 161 of the Labor Code, so no compensation provision for years of service is recorded. Additionally, in May 2023, a Collective Agreement was signed with the "Negotiating Group of Empresa Ecoriles S.A." and in January 2022, a Collective Agreement was signed with the "Negotiating Group of Análisis Ambientales S.A.", both with a duration of two years.



Policies on defined benefit plans

Workers who are not part of the collective agreements of Aguas Andinas S.A. and its Subsidiaries are governed by the rules established in articles 159, 160 and 161 of the Labor Code, so no compensation provision for years of service is recorded.

For those workers who registered compensation at current value until 2002 (includes those compensation for all events recognized on that date), the actuarial calculation is applied, as well as the advances granted on account of this compensation.

For workers who are part of or were assimilated to the collective agreements in force at the date of the consolidated financial statements, the actuarial value calculation for compensation for years of service is applied.

Accounting policies on the recognition of profits and losses in defined benefit plans

The obligation for compensation for years of service, which is estimated to accrue to workers who retire at Aguas Andinas S.A., Aguas Cordillera S.A. and Aguas Manquehue S.A., is recorded at actuarial value, determined using the projected unit credit method.

Actuarial gains and losses on compensation derived from changes in estimates of turnover rates, mortality, salary increases or discount rate, are recorded in accordance with the provisions of revised IAS 19, in other comprehensive income, directly affecting Equity, which is subsequently reclassified to Retained earnings. This procedure began to be applied in fiscal year 2013, due to the entry into force of the revised IAS 19. Until 2012, all variations in the estimates and parameters used determined a direct effect on the results of the year.

Actuarial assumptions

Years of service: In Aguas Andinas S.A., Aguas Cordillera S.A. and Aguas Manquehue S.A., it is assumed that workers will remain in said companies until they reach the legal retirement age (women up to 60 years of age and men up to 65 years of age).

Participants of each plan: Workers who are part of union agreements or assimilated to unions (indicated above) and workers with individual contracts with a compensation clause for any event. The workers who are part of the actuarial compensation calculation at the end of December 2023 are the following: Aguas Andinas S.A.: 1,099; Aguas Cordillera S.A.: 103; and Aguas Manquehue S.A.: 9.

Mortality: The RV mortality tables of the Financial Market Commission are used.

Employee turnover rate and disability and premature retirements: According to the Group's statistical experience, the turnover rate used in fiscal year 2022 and 2023, for the target workers, is as follows: Aguas Andinas S.A.: 5.87%; Aguas Cordillera S.A.: 7.10% and for Aguas Manquehue S.A. neither disabilities nor premature retirements have been considered due to the infrequency of these events.

Discount rate: For fiscal year 2023, the rate of 5.60% was used for Aguas Andinas S.A., Aguas Cordillera S.A., and Aguas Manquehue S.A., which corresponds to the risk-free rate, and the estimate of expected inflation in the long term. Starting January 1, 2024, a discount rate of 6.00% is used.

Rate of inflation: To make the long-term estimates, in fiscal year 2023, the estimated long-term inflation rate reported by the Central Bank of Chile was used, which amounts to 3.00%. Starting January 1, 2023, the same inflation rate of 3.00% will continue to be used.

Remuneration increase rate: The rates used for fiscal year 2022 and 2023 are the following: Aguas Andinas S.A.: 1.7%; Aguas Cordillera S.A. 0.31%; and Aguas Manquehue S.A.: They do not present a rate of increase in remuneration.



Defined Benefit Plans Overview

In addition to the benefits indicated in note 2.2 letter O, the following are indicated:

In the event of the worker's death, compensation will be paid to his or her direct family members in accordance with the provisions of article 60 of the Labor Code.

In the event that the worker leaves the Company in accordance with numbers 2, 4 or 5 of article 159, number 1 letter a) or number 6 of article 160 of the Labor Code, the amount accumulated by this concept until July 31, 2002 in Aguas Andinas S.A. and December 31, 2002 in Aguas Cordillera S.A., readjusted on a quarterly basis for the variation in the Consumer Price Index, provided that this variation is positive.

For the workers of Aguas Andinas S.A. and its Subsidiaries, who are not part of their collective agreements, what is indicated in their individual employment contracts applies. Meanwhile, for non-sanitary subsidiaries, that is, Hidrogística S.A., EcoRiles S.A., Analisis Ambientales S.A. and Aguas del Maipo S.A., what is indicated in the Labor Code applies, except when individual contracts indicate something different.

The compensation provision is presented by deducting the advances granted to workers.

The movements in actuarial provisions as of December 31, 2023 and 2022 are as follows:

Provisions for employee benefits	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Actuarial provision movements		
Initial balance	22,673,308	19,231,062
Cost of services	1,203,227	1,012,495
Interest cost	1,071,022	977,598
Actuarial (gains) or losses	225,558	2,996,165
Benefits paid	(2,604,862)	(2,244,535)
Provision of termination benefits	-	700,523
Subtotal	22,568,253	22,673,308
Profit sharing and bonuses	5,710,022	5,120,597
Total	28,278,275	27,793,905

In the statement of financial position these balances are found in the following items:

Provisions for employee benefits	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Provisions for employee benefits, current	5,955,720	5,665,126
Provisions for employee benefits, non-current	22,322,555	22,128,779
Total	28,278,275	27,793,905



Expected payment flows

The collective contract of Aguas Andinas S.A. indicates in its seventeenth clause that workers who voluntarily resign to take advantage of old-age retirement will have a period of 120 days, from the date they reach the legal retirement age, to make their resignation effective.

The collective contracts of Aguas Cordillera S.A. and Aguas Manquehue S.A. state that workers who voluntarily resign because they have reached the legal age for retirement due to old age will be paid an indemnity.

During the 2019 financial year, the Company, together with the worker unions of Aguas Andinas and with the aim of recognizing the contributions in the work history of personnel with serious health problems who have a duly accredited disabling illness, which affects their work performance or that does not allow them to return to their duties under normal conditions or that they are close to reaching the legal retirement age, this being understood as female workers, with a valid indefinite-term employment contract, who turn 57 years of age and male workers men, with a current indefinite-term contract, who turn 62 years of age, the option of taking advantage of a Voluntary Retirement Plan. Those workers who have reached the age required by Article 3 of Decree Law No. 3,500 to obtain a retirement pension may also be eligible, that is, over 60 years of age for women and over 65 years of age for men (full age).

In accordance with the defined benefit plans indicated, the flows for the current fiscal year are indicated below:

Company	Number of employees	Expected payment flow ThCLP\$	Year
Aguas Andinas S.A.	35	3,100,000	2024
Aguas Cordillera S.A.	12	500,000	2024
Aguas Manquehue S.A.	3	150,000	2024
Total	50	3,750,000	

Projected liabilities as of December 31, 2024

To calculate the projected compensation liabilities at actuarial value, as of December 2024, in accordance with what is indicated in IAS 19, the actuarial assumptions in force as of December 31, 2023, already reported in this note, have been used, only the amount of the legal bonus has been increased according to the increase in the minimum wage established in January of this year.

The summary by Company is as follows:

Company	Number of employees	Costs for services ThCLP\$	Interest costs ThCLP\$
Aguas Andinas S.A.	1107	1,086,063	1,073,792
Aguas Cordillera S.A.	106	133,811	105,036
Aguas Manquehue S.A.	10	484	24,984
Total	1,223	1,220,358	1,203,812



Sensitivity of assumptions

Based on the actuarial calculation as of December 31, 2023, awareness of the main assumptions has been made, determining the following impacts:

Discount rate	Base	Plus 0.5%ThCLP\$	Less 0.5% ThCLP\$
Aguas Andinas S.A.	6.00%	(678,085)	726,634
Aguas Cordillera S.A.	6.00%	(52,283)	55,015
Aguas Manquehue S.A.	6.00%	(13,399)	14,081
Total		(743,767)	795,730

Turnover rate	Base	Plus 0.5%ThCLP\$	Less 0.5% ThCLP\$
Aguas Andinas S.A.	5.87%	(800,443)	759,006
Aguas Cordillera S.A.	7.10%	(58,971)	61,818
Aguas Manquehue S.A.	0.00%	(14,083)	-
Total		(873,497)	820,824

Salary increase rate	Base	Plus 0.5%ThCLP\$	Less 0.5% ThCLP\$
Aguas Andinas S.A.	1.70%	754,649	(709,116)
Aguas Cordillera S.A.	0.31%	56,741	(34,657)
Aguas Manquehue S.A.	0.00%	14,872	-
Total		826,262	(743,773)

Information to disclose about benefits upon termination of the contractual relationship

Compensation for termination of the employment relationship is governed by the provisions of the Labor Code, except in those special clauses of the respective collective contracts or individual contracts.

Profit sharing and bonuses

It corresponds to the obligation that the Company maintains with its workers for participation bonuses to be paid in the months of February and March of the following year. The accrued participation to be paid to workers, stipulated in the current contracts, is recalculated during the month of February based on the status of the immediately preceding business year. As of December 31, 2023 and 2022, the amounts amount to ThCLP\$5,710,022 and ThCLP\$5,120,597 respectively. Additionally, advances of this bonus are made in the months of March, June, September and December of each calendar year.

Its annual amount will depend on the profits generated by each Group company.

Personnel expenses

Personnel expenses as of December 31, 2023 and 2022 are as follows:

Personnel expenses	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Wages and salaries	(46,840,772)	(41,402,912)
Defined benefits	(22,998,547)	(19,774,210)
Compensation for termination of relationship	(3,473,031)	(2,557,667)
Other personnel expenses	(3,146,573)	(2,634,624)
Totals	(76,458,923)	(66,369,413)



Note 20. OTHER NON-FINANCIAL LIABILITIES

The breakdown of this current and non-current item as of December 31, 2023 and 2022 is as follows:

Other non-financial liabilities	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Value Added Tax	10,998,546	9,247,415
Monthly Provisional Payments	3,684,520	3,623,143
Agreement for real estate developments	824,508	615,777
Other taxes	1,888,426	2,109,456
Work requested by third parties	1,303,561	2,676,588
Total current	18,699,561	18,272,379
Asociación Sociedad de Canalistas del Maipo	7,355,177	7,355,177
Agreement for real estate developments	99,468	686,457
Total non-current	7,454,645	8,041,634

Note 21. EQUITY ATTRIBUTABLE TO THE OWNERS OF THE CONTROLLER

The capital of the Company is divided into 6,118,965,160 nominative shares without par value, fully subscribed and paid as of December 31, 2023, corresponding to 94.97% to series A and 5.03% to series B .

Series B shares have a veto or preference, contained in article 5 of the Company's bylaws, consisting of the special quorum required by the Extraordinary Shareholders' Meeting to decide on acts and contracts that are related to the rights to use water and sanitary concessions of Aguas Andinas.

The composition of each series is as follows:

Currency	12-31-2023	12-31-2022
Series A shares	5,811,031,417	5,811,031,417
Series B shares	307,933,743	307,933,743

The capital as of December 31, 2023 and 2022 amounts to ThCLP\$155,567,354. There are no own shares in the portfolio, nor any preferred shares.

The Company manages its capital with the objective of ensuring permanent and expeditious access to the financial markets, which allows it to achieve its growth, solvency and profitability objectives.

There have been no changes in capital management objectives or policies in the reported years.

In the year ended December 31, 2023, the following dividend payment was agreed and made.

On April 19, 2023, the Shareholders' Meeting was held, in which the distribution of 100% of the profit for fiscal year 2022 was agreed, excluding the provisional dividend paid in December 2022 for an amount of ThCLP\$35,000,052. Therefore, the amount to be distributed was set at ThCLP\$50,248,697, which means a final dividend of CLP\$8.21 per share, which was payable as of April 28, 2023.

On November 22, 2023, in ordinary session No. 547, the Company's Board of Directors unanimously agreed to distribute among the shareholders the sum of ThCLP\$39,999,981, as a provisional dividend, on account of the profits for fiscal year 2023. Due to the above, the provisional dividend number 76 of the Company will amount to the sum of CLP\$6.53705 per share and will be payable as of December 15, 2023.

In the year ended December 31, 2022, the following dividend payment was agreed and made.



On November 23, 2022, in ordinary session No. 535/2022, the Company's Board of Directors unanimously agreed to distribute among the shareholders the sum of ThCLP\$35,000,052, as a provisional dividend, on an interim basis of the profits for fiscal year 2022. Due to the above, the Company's 74th provisional dividend amounted to CLP\$5.71993 per share, which was payable as of December 16, 2022.

On March 2, 2022, the Shareholders' Meeting was held, in which the distribution of 89.4% of the profit for fiscal year 2021 was agreed, amounting to ThCLP\$92,797,029, excluding the provisional dividend distributed in November 2021 for an amount of ThCLP\$40,000,287, leaving therefore an amount to be distributed against 2021 profits of ThCLP\$43,000,049, which means a final dividend of CLP\$7.02735 per share, which was payable as of March 29, 2022.

- **Minimum dividend provision**

In accordance with the provisions of the policy described in note 2.2 letter J, the Company at December 31, 2023 and 2022, did not record a minimum dividend provision.

- **Accumulated earnings**

The amounts recorded for revaluation of land and intangibles and other adjustments for first adoption of IFRS are presented in accumulated results, and have restrictions on their distribution, given that they must first be recognized as realized, through use or sale, as provided in IFRS 1, IAS 16 and Circular Letter No. 456 of June 20, 2008, from the Financial Market Commission. Also included under this concept is the amount corresponding to the actuarial gains and losses determined since 2009, as a result of the variation in obligations for defined benefit plans.

Additionally, as of December 31, 2023 and 2022, modifications were made to the calculation parameters in the actuarial gains and losses on compensation, which generated a record in the accumulated results for a amount of ThCLP\$(164,657) and ThCLP\$(2,187,200) respectively.

The amount recorded for non-current assets held for sale as of December 31, 2022, from the sale of the asset, which generated a record in accumulated results, amounts to ThCLP\$966,700.

Additionally, the settlement of share-based payments is considered, as of December 31, 2022, for an amount of ThCLP\$197,977.

The total balances of accumulated profit at December 31, 2023 and 2022 amount to ThCLP\$411,044,222 and ThCLP\$368,056,492 respectively.

- **Emission premiums.**

The amount recorded in share premiums corresponds to the premium on the sale of shares produced in 1999 due to the capital increase. The balances at December 31, 2023 and 2022 amount to ThCLP\$164,064,038 in each fiscal year.

- **Other equity interests.**

The amount recorded in Other participations corresponds to the monetary correction of the paid capital of the year 2008, year of transition to IFRS, by virtue of the provisions of Circular Letter No. 456 of the Commission for the Financial Market, the effects of business combinations of companies under common control carried out in the years 2007 and 2008. The balances at December 31, 2023 and 2022 ascend to ThCLP\$(5,965,550) in each year.

- **Other reserves.**

The amount recorded in other reserves corresponds to the surplus from the revaluation of land property, plant and equipment, occurred on December 31, 2023 and 2022, which generated an increase in value of ThCLP\$161,397,766 and ThCLP\$157,139,192 respectively, as a result of the change in accounting criteria described in note 2.2.Y.

The amount recorded for coverage derived from December 31, 2023 and as of December 31, 2022, it amounts to ThCLP\$(1,149,086) and ThCLP\$(5,407,660) respectively, explained in note 2.2 K and note 16.6.



Note 22. EQUITY ATTRIBUTABLE TO NON-CONTROLLING INTERESTS

The detail by Company of the effects caused by the participation of third parties in the equity and results at December 31, 2023 and 2022 is the following:

Company	% Participation		Non-controlling interests			
	12-31-2023	12-31-2022	Equity		Result	
			12-31-2023	12-31-2022	12-31-2023	12-31-2022
	%	%	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Aguas Cordillera S.A.	0.00997%	0.00997%	31,468	29,573	1,895	2,140
Totals			31,468	29,573	1,895	2,140

Note 23. LOSSES DUE TO IMPAIRMENT OF FINANCIAL ASSETS ACCORDING TO IFRS 9

Impairment gains or losses as of December 31, 2023 and 2022 (see Note 5, Accounts receivable credit risk movement), are the following:

Impairment Gains and Reversals of Impairment Losses	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Impairment gains and reversals of impairment losses (Impairment Losses) determined in accordance with IFRS 9 on financial assets	(12,316,346)	(13,830,357)
Totals	(12,316,346)	(13,830,357)

Note 24. ORDINARY INCOME

The detail of the ordinary income recorded by the Group companies as of December 31, 2023 and 2022, is as follows:

Ordinary Income class	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Ordinary Income		
Drinking water	255,428,385	231,961,337
Wastewater	287,315,456	265,582,171
Non-sanitary income	72,286,247	61,854,475
Other sanitary income	25,825,766	21,070,071
Totals	640,855,854	580,468,054



Note 25. OTHER EXPENSES BY NATURE

Below is information regarding other expenses, by nature as of December 31, 2023 and 2022:

Other expenses by nature	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Network maintenance and repairs	(33,466,420)	(28,432,484)
Services	(23,487,120)	(18,573,691)
Costs for work requested by third parties	(19,361,868)	(13,045,604)
Maintenance of premises and equipment	(17,406,270)	(13,547,937)
Commercial services	(14,942,429)	(12,266,579)
Leases and fees	(11,655,420)	(8,243,076)
Contributions, patents, insurance and rights	(10,815,503)	(10,118,505)
General expenses	(7,997,324)	(5,667,284)
Waste and sludge removal	(7,903,742)	(6,834,463)
Other	(1,394,878)	(645,878)
Treatment plants operation (*)	-	(7,554,435)
Totals	(148,430,974)	(124,929,936)

(*) On March 31, 2022, the Development Contract of the Adaptation Plan for Biofactories of the Wastewater Treatment Plants of Greater Santiago and Management of Generated Resources, signed between the Company and Biofactoría Andina SPA., which led to the acquisition of inventories, fixed assets and the internalization of the latter's personnel.

Note 26. OTHER INCOME AND EXPENSES

Below is additional information to be disclosed as indicated in IAS 1, referring to other income and expenses other than operations as of December 31, 2023 and 2022:

Income and expenses other than the operation	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Gain (loss) on sale of non-current assets not held for sale	1,556,300	165,521
Organizational restructuring program *	(2,033,642)	(955,903)
Inventory losses, scrapped projects and warranty receipts **	(1,939,933)	(887,261)
Other gains (losses)***	5,753,820	155,810
Other gains (losses)	3,336,545	(1,521,833)
Interest expenses, bank loans	(18,971,027)	(14,542,284)
Interest expense, AFR	(5,031,722)	(5,747,208)
Interest expenses, bonds	(28,070,186)	(25,457,508)
Interest expense, lease liability	(356,637)	(112,640)
Interest expenses, others	(931,997)	(880,325)
Hedging instrument expenses	(428,847)	-
Amortization of complementary costs related to loan contracts	(338,332)	(331,417)
Interest activation	5,279,316	10,441,008
Financial costs	(48,849,432)	(36,630,374)
Interest income	14,621,715	14,432,290
Gain on debt rescue and extinction	1,306,192	1,546,480
Financial income	15,927,907	15,978,770

*Corresponds to the amounts accrued as a result of the restructuring plan that the Company has carried out, which consists of two parts: the redesign of the organization seeking greater efficiency, which entails a reduction of certain positions and a voluntary retirement plan.

** Corresponds mainly to profits (losses) generated as a result of inventory losses due to accidents, guarantees associated with projects that have not yet been approved and/or discarded projects.

*** As of December 31, 2023, the balance corresponds mainly to a reversal of the provision for contingencies.



Note 27. FOREIGN CURRENCY EFFECT

The detail of the exchange differences as of December 31, 2023 and 2022 is as follows:

		12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Comercial debts and other accounts accounts receivable	EUR	(17,099)	(10,607)
Fixed term deposits	USD	1,841,788	-
Total variation by assets		1,824,689	(10,607)
Trade and other accounts payable	EUR	27,532	(13,974)
Trade and other accounts payable	USD	793,715	(829,634)
Total variation due to liabilities		821,247	(843,608)
Profit (loss) due to exchange difference		2,645,936	(854,215)

Note 28. RESULTS BY READJUSTMENT UNITS

The composition of the results by readjustment units corresponding to the years ended December 31, 2023 and 2022, is as follows:

Category	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Accounts receivable from related entities	10,982	1,396
Current tax assets	1,155,113	2,400,221
Comercial debts and other accounts receivable	144,710	420,690
Total variation by assets	1,310,805	2,822,307
Other financial liabilities	(46,386,903)	(116,751,379)
Trade accounts payable and other accounts payable	(1,229,403)	(1,288,534)
Accounts payable to related entities	(18,976)	(28,638)
Other non-financial liabilities	(33,519)	(6,038)
Total variation due to liabilities	(47,668,801)	(118,074,589)
Loss per readjustment unit	(46,357,996)	(115,252,282)

Note 29. BUSINESS SEGMENTS

The Group discloses segment information in accordance with IFRS 8, "Operating Segments," which establishes the standards for reporting on operating segments and related disclosures for products and services. Operating segments are defined as components of an entity for which there is separate financial information that is regularly used by Management to make decisions, how to allocate resources and to evaluate performance.

The Group manages and measures the performance of its operations by business segment. Internally reported operating segments are as follows:

- Operations related to the sanitary (water) sector.
- Operations not related to the water supply (not water).



Description types of products and services that provide the ordinary income of each segment to be reported

The Water segment only involves sanitary services that allow the delivery of production products and services, distribution of drinking water along with the collection and treatment of wastewater. Aguas Andinas S.A. and its subsidiaries Aguas Cordillera S.A. and Aguas Manquehue S.A. are classified in this segment.

The Non-Water segment involves services related to environmental analysis, industrial waste treatment (Riles), comprehensive engineering services, such as the sale of products related to health services and energy projects. The subsidiaries included are Ecoriles S.A., Análisis Ambientales S.A., Hidrogística S.A. and Aguas del Maipo S.A.

General information on results, assets, liabilities, equity and cash flows.

Total on general results information	12-31-2023		12-31-2022	
	Water	Non-water	Water	Non-water
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Revenue from ordinary activities from external clients	602,598,942	38,256,912	545,272,804	35,195,250
Income from ordinary activities between segments	1,896,161	11,790,101	898,163	6,002,529
Subtotal revenue from ordinary activities from external customers and transactions with other operating segments of the same entity	604,495,103	50,047,013	546,170,967	41,197,779
Raw materials and consumables used	(75,120,562)	(13,344,316)	(68,495,199)	(11,481,885)
Employee benefit expenses	(63,136,528)	(13,322,395)	(54,987,019)	(11,411,221)
Operation expenses	(144,600,226)	(14,413,805)	(120,199,719)	(11,199,232)
Depreciation and amortization	(75,423,530)	(2,310,091)	(72,764,097)	(2,091,863)
Other earnings and expenses	3,685,254	(304,432)	(1,094,059)	(383,505)
Financial income	16,224,112	355,733	16,453,344	131,931
Financial costs	(48,657,129)	(844,241)	(36,535,307)	(701,572)
Impairment of earnings and reversal of losses due to impairment, determined in accordance with IFRS 9	(12,350,413)	34,067	(13,722,028)	(108,329)
Result by readjustment units and exchange difference	(43,742,503)	30,442	(116,380,641)	274,146
Profit (loss) before taxes	161,373,578	5,927,975	78,446,242	4,226,249
Income (expense) from income taxes	(32,554,166)	(1,355,071)	2,935,457	(357,074)
Segment profit	128,819,412	4,572,904	81,381,699	3,869,175
Segment profit attributable to the owners of the parent company	128,817,517	4,572,904	81,379,559	3,869,175
Segment profit (loss) attributable to non-controlling interests	1,895	-	2,140	-

Total on general information on assets, liabilities and equity	12-31-2023		12-31-2022	
	Water	Non-water	Water	Non-water
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Current assets	265,846,421	28,599,831	311,902,530	23,637,971
Non-current assets	2,126,513,947	23,067,859	2,034,026,768	22,857,083
Total Assets	2,392,360,368	51,667,690	2,345,929,298	46,495,054
Current liabilities	363,472,077	18,844,378	268,938,005	16,769,479
Non-current liabilities	1,174,267,381	1,304,924	1,265,298,049	2,527,720
Total Liabilities	1,537,739,458	20,149,302	1,534,236,054	19,297,199
Assets attributable to the owners of the controlling company	854,589,442	31,518,388	811,663,671	27,197,855
Non-controlling interests	31,468	-	29,573	-
Total assets	854,620,910	31,518,388	811,693,244	27,197,855
Total Equity and Liabilities	2,392,360,368	51,667,690	2,345,929,298	46,495,054



Statement of Cash Flows	12-31-2023		12-31-2022	
	Water	Non-water	Water	Non-water
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Cash flows provided by (used in) operating activities	222,556,807	6,840,644	244,292,550	610,690
Cash flows provided by (used in) investing activities	(147,554,361)	(1,413,943)	(163,977,598)	(910,290)
Cash flows provided by (used in) financing activities	(148,062,027)	(2,545,780)	(61,180,505)	(3,012,820)

Significant segment income and expense items

Water and Non-water Segment

The significant items of ordinary income and expenses are mainly those related to the segment's activity. On the other hand, there are also relevant sums in relation to depreciation expenses, personnel, and other various expenses, within which outsourced services are relevant.

Income

The income of the group comes mainly from regulated services corresponding to: production and distribution of drinking water, collection, treatment and disposal of sewage and other regulated services (which include income related to charges for cutting off and replacing supply, monitoring discharge of industrial waste liquids and fixed charges).

Detail of significant items of income

Water segment

The significant items of ordinary income are mainly those related to the activity of the drinking water and wastewater business, that is, income from the sale of water, over consumption, variable charge, fixed charge, sewage service, use of collector and sewage treatment.

Rates

The most important factor that determines the results of our operations and financial condition are the rates that are set for our sales and regulated services. As a healthcare company we are regulated by the SISS and our rates are set in accordance with the DFL Healthcare Services Tariff Law No. 70 of 1988.

Our tariff levels are reviewed every five years and, during said exercise, they are subject to readjustments linked to an indexation polynomial, if the accumulated variation since the previous adjustment is equal to or greater than 3.0% (absolute value), according to calculations made based on various inflation indices.

Specifically, the readjustments are applied based on formulas that include the Consumer Price Index, the Price Index of Imported Goods in the Manufacturing Sector and the Producer Price Index in the Manufacturing Industry Sector, all of them measured by the National Institute of Statistics of Chile. The last indexations carried out by each Group Company were applied on the following dates:

Aguas Andinas S.A.

Group 1 February 2022, May 2022, July 2022, September 2022 and February 2023

Group 2 January 2022, April 2022, June 2022, September 2022 and February 2023

Aguas Cordillera S.A. March 2022, June 2022, September 2022 and March 2023



Aguas Manquehue S.A.

Santa Maria	March 2022, June 2022, September 2022, January 2023 and November 2023
Los Trapenses	March 2022, June 2022, August 2022, September 2022, January 2023 and November 2023
Chamisero	January 2022, April 2022, June 2022, August 2022, September 2022, January 2023 and November 2023
Chicureo	February 2022, May 2022, July 2022, September 2022, January 2023 and November 2023
Valle Grande 3	January 2022, April 2022, June 2022, September 2022, January 2023 and November 2023

Additionally, rates were increased by investment works that were approved in the respective rate decrees. The works mentioned are the following:

Aguas Andinas S.A.

Pozos Lo Mena - Cerro Negro (December 2022)
Trebil-Mapocho Nitrogen Treatment (April 2022)

The current rates for the period 2020-2025 were approved by Decree No. 33 dated May 5, 2020, for Aguas Andinas S.A., of the Ministry of Economy, Development and Tourism and came into effect on March 1, 2020 (published in Diario Oficial on December 2, 2020). The current rates of Aguas Cordillera S.A. for the five-year period 2020-2025 were approved by Decree No. 56 dated September 11, 2020, and came into effect as of June 30, 2020 (published in the Official Gazette on February 24, 2021) and the current rates of Aguas Manquehue S.A. 2020-2025 were approved by Decree No. 69 dated October 27, 2020 (published in the Official Gazette on March 13, 2021) and came into force as of May 19, 2020 for the Santa María and Trapenses systems, April 22, 2019 for Group 3 Chamisero, July 9, 2020 for Group 2 Chicureo and June 22, 2021 for Group 4 Valle Grande III.

Non-water segment

The significant items of ordinary income are mainly those related to the activity of the segment and are closely related to the main activity of each subsidiary, this involves the sale of materials to third parties, income from the operation of a liquid industrial waste treatment plant, income from services and analysis of drinking water and wastewater and sale of biogas.

Detail of significant items of expenses

Water segment

The significant items of expenses are mainly those related to salaries, electricity, maintenance and repair of networks, equipment, operational maintenance, chemical inputs, depreciation of real estate and personal property, financial interest expense, and income tax expense.

Non-water segment

The significant items of expenses are mainly those related to salaries, cost of materials for sale and income tax expense.

Detailed explanation of measurement of results, assets, liabilities, equity and cash flows of each segment

The measurement applicable to the segments corresponds to the grouping of those subsidiaries directly related to the segment.

The accounting criterion corresponds to the recording of those economic events in which rights and obligations arise in the same sense that arise between economic relationships with third parties. The particular thing is that these records will generate committed balances in an asset and liability account according to the spirit of the transaction in each related company according to the segment in which it participates. These accounts, called accounts receivable or payable with related companies, must be netted when consolidating financial statements according to the consolidation rules explained in IFRS 10.



There are no differences in the nature of the measurement of results, given that according to the standard there are no accounting policies that manifest different cost allocation criteria or similar.

Reconciliation of revenue from ordinary activities	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Income from ordinary activities of the segments	654,542,116	587,368,746
Elimination of ordinary activities between segments	(13,686,262)	(6,900,692)
Ordinary activities income	640,855,854	580,468,054

Profit Reconciliation	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Consolidation of total segment profit (loss)	133,390,421	85,248,734
Consolidation of elimination of profit (loss) between segments	1,895	2,140
Consolidation of profit (loss)	133,392,316	85,250,874

There are no differences in the nature of the measurement of assets and liabilities since according to the standard there are no accounting policies that manifest different allocation criteria.

Reconciliations of assets, liabilities and equity of the segments	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Asset reconciliation		
Consolidation of total segment assets	2,444,028,058	2,392,424,352
Eliminate cross-segment accounts	(20,680,329)	(13,074,792)
Total Assets	2,423,347,729	2,379,349,560
Liabilities reconciliation		
Consolidation of total liabilities of the segments	1,557,888,760	1,553,533,253
Eliminate cross-segment accounts	(20,680,329)	(13,074,792)
Total Liabilities	1,537,208,431	1,540,458,461
Asset reconciliation		
Consolidation of total assets of the segments	886.107.830	838.861.526
Equity attributable to the owners of the controlling company	886.107.830	838.861.526

There are no differences in the nature of the measurement of cash flows given that according to the standard there are no accounting policies that manifest different allocation criteria.

Reconciliation of segment operating flows	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Consolidation of segment operating flows	229,397,451	244,903,240
Eliminate cross-segment accounts	-	(2,000,000)
Total operating flows	229,397,451	242,903,240

Reconciliation of segment investing flows	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Consolidation of segment investing flows	(148,968,304)	(164,887,888)
Eliminate cross-segment accounts	(1,032,180)	(1,012,820)
Total investing flows	(150,000,484)	(165,900,708)

Reconciliation of segment financing flows	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Consolidation of financing flows of the segments	(150,607,807)	(64,193,325)
Eliminate cross-segment accounts	1,032,180	3,012,820
Total financing flows	(149,575,627)	(61,180,505)



Information about main clients

Main clients in the water segment:

- I. Municipality of Puente Alto
- I. Municipality of Santiago
- I. Municipality of La Florida
- El Peñón SpA.
- I. Municipality of Peñalolén
- Administrator of CENCOSUD Shopping Centers Spa.
- Ministry of Public Works
- Metro S.A.
- I. Municipality of San Bernardo
- Regional Government Metropolitan Region

Main clients of the non-water segment:

- Papeles Cordillera S.A.
- EME General Services Ltda.
- Real Estate Constructora Nueva Pacífico
- Cartulinas CMPC S.A.
- Watt's S.A.
- Soprole S.A.
- Echeverría Izquierdo Engineering and Construction S.A.
- Constructora Pérez y Gómez Ltda.
- Agroindustrial El Paico S.A.
- La Unión Agrícola and Dairy Cooperative

Types of products segment Water – Non-water

Water segment

The types of products and services for the water segment are:

- Production and distribution of drinking water.
- Collection and treatment of wastewater.

Segment made up of Aguas Andinas S.A., Aguas Cordillera S.A. and Aguas Manquehue S.A.

Non-water segment

The types of products and services for the non-water segment are:

- Outsourcing service in operations of industrial waste treatment plants and treatment of excess organic load (subsidiary Ecoriles S.A.).
- Physical, chemical and biological analysis of water, air and solids (subsidiary Analisis Ambientales S.A.).
- Comprehensive Engineering Services and sale of products such as pipes, valves, faucets, and other related products (subsidiary Hidrográfica S.A.).
- Energy projects (subsidiary Aguas del Maipo S.A.).

Note 30. EARNINGS PER SHARE

The basic profit per share is calculated as the quotient between the profit (loss) attributable to the holders of participation instruments in the Parent's Equity and the weighted average number of ordinary shares in circulation during said year.

Earnings per share		12-31-2023	12-31-2022
Profit attributable to holders of participation instruments in the parent company's equity	ThCLP\$	133,390,421	85,248,734
Results available for common shareholders, basic	ThCLP\$	133,390,421	85,248,734
Weighted average number of shares, basic		6,118,965,160	6,118,965,160
Earnings per share	\$	21,800	13,932



Disclosure of diluted earnings (loss) per share

The Group has not carried out any type of operation with a potential dilutive effect that would imply a diluted earnings per share different from the basic earnings per share.

Note 31. FINANCIAL STATEMENTS OF SUBSIDIARY COMPANIES

The summarized information of the statement of financial position and the statement of comprehensive income of each of the Subsidiaries included in the consolidated financial statements as of December 31, 2023 and 2022, is the next:

Summary financial information of Subsidiaries (Statement of Financial Position) as of December 31, 2023

Statement of financial position Subsidiaries 12-31-2023	Current assets	Non-current assets	Current liabilities	Non-current liabilities	Equity
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Aguas Cordillera S.A.	21,905,477	415,895,233	63,680,880	57,703,901	316,415,929
Aguas Manquehue S.A.	7,555,149	99,888,203	18,308,085	18,430,830	70,704,437
Ecoriles S.A.	11,734,652	1,344,331	4,039,116	121,666	8,918,201
Hidrogística S.A.	7,382,181	3,998,185	5,857,967	949,972	4,572,427
Análisis Ambientales S.A.	7,813,785	6,383,879	3,093,205	233,285	10,871,174
Aguas del Maipo S.A.	1,782,902	11,341,463	5,967,778	-	7,156,587

Summary financial information of Subsidiaries (Comprehensive Income Statement) as of December 31, 2023

Statement of financial position Subsidiaries 12-31-2023	Income (los) for the year	Ordinary income	Operational expenses	Other (expenses) net income
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Aguas Cordillera S.A.	19,166,199	70,248,022	(46,631,409)	(4,450,414)
Aguas Manquehue S.A.	4,053,413	21,201,549	(15,357,627)	(1,790,509)
Ecoriles S.A.	2,528,770	22,523,043	(19,425,616)	(568,657)
Hidrogística S.A.	1,074,133	12,393,262	(10,694,806)	(624,323)
Análisis Medioambiental S.A.	1,208,597	14,307,156	(12,527,888)	(570,671)
Aguas del Maipo S.A.	(238,594)	2,468,894	(2,387,638)	(319,850)

Summary financial information of Subsidiaries (Statement of Financial Position) as of December 31, 2022

Statement of financial position Subsidiaries 12-31-2022	Current assets	Non-current assets	Current liabilities	Non-current liabilities	Equity
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Aguas Cordillera S.A.	17,692,570	403,579,581	64,662,336	59,986,478	296,623,337
Aguas Manquehue S.A.	6,286,773	97,444,444	16,448,603	20,575,073	66,707,541
Ecoriles S.A.	9,093,880	1,191,473	3,775,734	132,773	6,376,846
Hidrogística S.A.	5,577,611	3,649,806	4,370,914	1,035,969	3,820,534
Análisis Ambientales S.A.	6,667,293	6,501,327	2,204,349	1,358,980	9,605,291
Aguas del Maipo S.A.	2,299,186	11,514,477	6,418,482	-	7,395,181



Summary financial information of Subsidiaries (Comprehensive Income Statement) as of December 31, 2022

Statement of financial position Subsidiaries 12-31-2022	Income (los) for the year	Ordinary income	Operational expenses	Other (expenses) net income
	ThCLP\$	ThCLP\$	ThCLP\$	ThCLP\$
Aguas Cordillera S.A.	21,462,611	63,829,589	(41,771,313)	(595,665)
Aguas Manquehue S.A.	3,913,482	19,909,408	(14,296,120)	(1,699,806)
Ecoriles S.A.	2,570,717	20,734,925	(17,510,815)	(653,393)
Hidrogística S.A.	(65,444)	9,232,759	(9,146,134)	(152,069)
Análisis Ambientales S.A.	1,399,545	11,954,333	(10,365,726)	(189,062)
Aguas del Maipo S.A.	(35,644)	2,210,867	(2,096,631)	(149,880)

Details of significant subsidiaries

The definition of significant subsidiaries is based on their percentage participation in operating results and their participation in fixed assets and results for the year with respect to the consolidated financial statements. The following companies are considered significant subsidiaries:

Name of significant subsidiary	Aguas Cordillera S.A.	Aguas Manquehue S.A.
Country	Chile	Chile
Functional currency	Chilean pesos	Chilean pesos
Percentage of participation in a significant subsidiary	99.99003%	100.00000%
Percentage of voting power in significant subsidiary	99.99003%	100.00000%
Percentage of consolidated values as of December 31, 2023		
Contribution margin	9.34%	2.31%
Property, plant and equipment	16.22%	5.12%
Income (los) for the year	11.30%	3.05%

Note 32. IMPAIRMENT IN THE VALUE OF ASSETS

Disclosure of asset impairment by cash-generating unit

Each Company as a whole is defined as a Cash Generating Unit (CGU), since each one individually is capable of generating future economic benefits and represents the smallest group of assets that generate independent fund flows. According to the standard, the group evaluates, at each closing date of the statement of financial position, whether there is any indication of impairment of the value of any asset. If there is such an indication, the group will estimate the recoverable amount of the asset. The impairment test will be applied to assets with indefinite useful lives and capital gain at least at the end of the year or when there are indications.

For intangible assets with an indefinite useful life, water rights, a valuation study is carried out at market prices, which are compared with the values assigned as attributed cost on the date of adoption of IFRS standards.

For the lowest values, the calculation of their value in use is carried out, considering the different companies as CGUs, using the latest available budget estimates for the companies in the medium term and different parameters such as discount rates according to widely used models in the market. The parameters are established through current information for risk-free rates and rates specific to the relevant market, useful life of each company's assets and usual income growth rates for companies, considering population growth and variations in consumption over time through the years.



The recoverable amount is the greater of the fair value less the cost necessary to sell it and the value in use, understood as the present value of the estimated future cash flows. Value in use is the approach used by the Group to calculate the recoverable value of property, plant and equipment, capital gain and intangible assets.

To estimate the value in use of the CGU, the Group prepares projections of future cash flows before taxes based on the budget available at the time of carrying out the impairment test. These budgets incorporate the best estimates, past experience and future expectations of Group Management.

Income and costs are projected with a growth rate equal to inflation, investments are projected by the depreciation value of property, plant and equipment and intangibles increased by inflation and the variation in working capital is estimated accordingly to the variation between each year of operational financing needs.

To obtain the present value, the flows are discounted at a pre-tax rate of 9.07% nominal annual rate, which includes the flows generated from the beginning of the following year until the end of the average remaining useful life of the assets and the value is added residual of the perpetuity of the last flow.

The pre-tax discount rate is determined considering that the present value of the after-tax flows must be equal to the present value of the before-tax flows.

The horizon for the projection of future flows corresponds to the average remaining useful life of the CGU assets, that is, 18 years. Additionally, investments are authorized by the Superintendency of Health Services in a development plan, under the figure of an indefinite concession and in a stable regulatory framework.

The approach used by the company to assign value to each key hypothesis used to project cash flows considers:

Inflation of 3.0% from 2024 onwards.

Discount rate: weighted average cost of capital (WACC) after tax obtained from market information.

WACC before tax is obtained by searching for the target rate that gives the net present value obtained by discounting the flows to the WACC after tax.

Projection exercise: 18 years plus perpetuity. The projection exercise is obtained from the division of net assets into depreciation and amortization and the depreciation and amortization of the last 12 months.

Perpetuity: flow from the last fiscal year, discounted to the WACC obtained less inflation and brought to the present at the same WACC.

The Company and Subsidiaries annually carry out impairment tests for their intangible assets with an indefinite useful life and lower investment value.

As of December 31, 2023, the respective impairment tests were carried out, based on estimates and projections available to the Group. These estimates indicated that the benefits attributable to the participations with lower associated values individually exceed their consolidated carrying value in all cases, as well as the intangible assets with indefinite useful lives were evaluated, resulting in a higher value than the one recorded in the books.

To December 31, 2023 and 2022 there has been no impairment of assets, nor are there any indications of this.



Note 33. WARRANTIES AND RESTRICTIONS

a) Direct guarantees

Policies and guarantee receipts have been granted in favor of various institutions, among the main ones are the Superintendency of Health Services to guarantee the conditions of provision of services and development programs of the company's concession areas, SERVIU Metropolitano to guarantee replacement of pavements and other institutions for the total sum of ThCLP\$54,374,920 and ThCLP\$52,998,280 to December 31, 2023 and 2022 respectively.

The details of the main guarantees exceeding Th\$10,000 are as follows:

Guarantee Creditor	Debtor Name	Kind of Warranty	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
SERVIU METROPOLITANO	Aguas Andinas S.A.	Performance bond	18,766,898	15,968,890
ASOCIACION DE CANALISTAS DEL MAIPO	Aguas Andinas S.A.	Performance bond	10,482,350	10,372,796
SISS	Aguas Andinas S.A.	Performance bond	8,125,776	8,754,888
SISS	Aguas Cordillera S.A.	Performance bond	2,430,526	2,319,642
ASOCIACION DE CANALISTAS DEL MAIPO	Aguas Manquehue S.A.	Performance bond	2,027,177	1,934,695
MINISTRY OF PUBLIC WORKS (MOP) DOHM	Aguas Andinas S.A.	Performance bond	1,561,914	1,875,633
ASOCIACION DE CANALISTAS DEL MAIPO	Aguas Cordillera S.A.	Performance bond	1,383,925	1,275,004
SERVIU METROPOLITANO	Hidrogística S.A.	Performance bond	1,330,685	1,766,227
SISS	Aguas Manquehue S.A.	Performance bond	1,190,430	1,150,271
SERVIU METROPOLITANO	Aguas Cordillera S.A.	Performance bond	882,889	900,586
MUNICIPALITY OF FLORIDA	Aguas Andinas S.A.	Performance bond	616,111	602,017
GENERAL DIRECTORATE OF THE TERRITORY	Análisis Ambientales S.A.	Performance bond	230,451	115,226
SOC CONTRACTUAL MINERA EL ABRA	Análisis Ambientales S.A.	Performance bond	189,244	180,611
MUNICIPALITY OF LAS CONDES	Aguas Cordillera S.A.	Performance bond	171,000	171,000
MUNICIPALITY OF LO BARNECHEA	Aguas Cordillera S.A.	Performance bond	148,538	147,699
MUNICIPALITY OF PROVIDENCIA	Aguas Andinas S.A.	Performance bond	112,208	107,159
CARBOMET ENERGIA S.A.	Aguas Andinas S.A.	Performance bond	110,368	-
PROLESUR S.A.	Ecoriles S.A.	Performance bond	79,674	52,923
FORSAC SPA	Ecoriles S.A.	Performance bond	77,021	-
MUNICIPALITY OF VITACURA	Aguas Cordillera S.A.	Performance bond	73,579	70,222
MUNICIPALITY OF PEÑALOLEN	Aguas Andinas S.A.	Performance bond	59,740	57,014
MUNICIPALITY OF LA REINA	Aguas Andinas S.A.	Performance bond	55,184	52,666
SEMBICORP AGUAS CHACABUCO S.A.	Análisis Ambientales S.A.	Performance bond	54,963	-
CMPC PULP SPA	Análisis Ambientales S.A.	Performance bond	52,866	43,362
MUNICIPALITY OF CERRILLOS	Aguas Andinas S.A.	Performance bond	36,789	-
CAROZZI EMPRESAS S.A.	Ecoriles S.A.	Performance bond	36,495	-
MUNICIPALITY OF SANTIAGO	Aguas Andinas S.A.	Performance bond	34,251	32,653
SOPROLE S.A.	Ecoriles S.A.	Performance bond	30,259	-
EMBOTELLADORAS CHILENAS UNIDAS	Ecoriles S.A.	Performance bond	21,957	21,957
SALFA MONTAJES S.A.	Ecoriles S.A.	Performance bond	19,005	172,635
SUPERINTENDENCE OF THE ENVIRONMENT	Análisis Ambientales S.A.	Performance bond	18,395	17,555
SOCIEDAD CONCESIONARIA AMERICO	Aguas Andinas S.A.	Performance bond	18,395	-
UTA DEL MAIPO SOC. CONCESIONA	Aguas Andinas S.A.	Performance bond	18,395	-
DIR. GRAL. CIVIL AVIATION	Aguas Andinas S.A.	Performance bond	14,716	14,044
MUNICIPALITY OF VITACURA	Aguas Manquehue S.A.	Performance bond	14,716	14,044
METROPOLITAN REG GOV	Aguas Andinas S.A.	Performance bond	13,435	-
ARAUCO AND CONSTITUTION CELLULOSE	Análisis Ambientales S.A.	Performance bond	10,886	-
MINISTRY OF PUBLIC WORKS (MOP)	Aguas Cordillera S.A.	Performance bond	-	522,522
AGUAS ANTOFAGASTA	Análisis Ambientales S.A.	Performance bond	-	373,096
ENVASES IMPRESOS SPA	Ecoriles S.A.	Performance bond	-	216,370
SERVIU METROPOLITANO	Hidrogística S.A.	Performance bond	-	175,555
FERROCARRILES DEL ESTADO	Aguas Andinas S.A.	Performance bond	-	105,333
ASOCIACION DE CANALISTAS DE LA PINTANA	Aguas Andinas S.A.	Performance bond	-	91,289
INNOVA CHILE COMMITTEE	Aguas Andinas S.A.	Performance bond	-	78,302
MUNICIPALITY OF VITACURA	Aguas Andinas S.A.	Performance bond	-	66,711
SOC DE EXPLORACION Y DESARROLLO MINERO	Análisis Ambientales S.A.	Performance bond	-	30,000
ECOMETALES LIMITED AGENCIA EN	Análisis Ambientales S.A.	Performance bond	-	11,709
MUNICIPALITY OF SAN BERNARDO	Aguas Andinas S.A.	Performance bond	-	10,533
HYDRAULIC WORKS BOARD (MOP)	Aguas Manquehue S.A.	Performance bond	-	10,112
Totals			50,501,211	49,882,951



Below are the main bond and loan restrictions observed by the Company:

b) Restrictions on bond issuance

i) Aguas Andinas S.A.

The Company maintains restrictions and obligations resulting from bond issues carried out in the national market, where those related to financial metrics are the following:

1. Bonds series M, P, Q, S, U, V, W, X and AA:

Maintain a Debt Level of no more than 1.5 times at the close of each quarter of the Issuer's Financial Statements. Without prejudice to this, the previous limit will be adjusted according to the quotient between the Consumer Price Index of the month in which the Debt Level is calculated and the Consumer Price Index of December 2009. However, the previous limit It will adjust up to a maximum level of 2 times. For these purposes, the level of indebtedness will be defined as the ratio between the Required Liabilities and the Total Net Assets. The Issuer's Receivable Liabilities will be defined as the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts. For the purposes of determining the aforementioned index, the amount of all guarantees, simple or joint guarantees, joint and several co-debts or other guarantees, personal or real, that the Issuer or its subsidiaries have granted to secure obligations is included within the Required Liabilities from third parties, with the exception of: (i) those granted by the Issuer or its Subsidiaries for obligations of other Subsidiaries of the Issuer, (ii) those granted by Subsidiaries of the Issuer for obligations of the latter, and (iii) those granted to institutions public to guarantee compliance with health legislation and the execution of works in public spaces. For the above purposes, the Total Net Equity will correspond to the amount resulting from the difference between the Total Assets accounts and the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts of the Consolidated Financial Statements of the Issuer.

Debt Level Limit as of December 31, 2023: corresponds to the maximum level of 2 times, with accumulated inflation being 76.30%.

Debt level as of December 31, 2023: 1.74

2. Bonds series AC, AD and AE:

Maintain a Debt Level of no more than 1.5 times at the close of each quarter of the Issuer's Financial Statements. Without prejudice to this, the previous limit will be adjusted according to the quotient between the Consumer Price Index of the month in which the Debt Level is calculated and the Consumer Price Index of December 2009. For these purposes, the level of indebtedness will be defined as the ratio between the Net Receivable Liabilities and the Total Net Equity. The Net Required Liabilities of the Issuer will be defined as the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts minus the "Cash and cash equivalents" account of its Financial Statements. For the purposes of determining the aforementioned index, the amount of all guarantees, simple or joint guarantees, joint and several co-debts or other guarantees, personal or real, that the Issuer or its subsidiaries have granted to guarantee security is included in the Net Required Liabilities obligations of third parties, with the exception of: (i) those granted by the Issuer or its Subsidiaries for obligations of other Subsidiaries of the Issuer, (ii) those granted by Subsidiaries of the Issuer for obligations of the latter, and (iii) those granted to public institutions to guarantee compliance with health legislation, the execution of works in public spaces and the provision of advisory and technical inspection services for rural drinking water projects. For the above purposes, the Total Net Equity will correspond to the amount resulting from the difference between the Total Assets accounts and the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts of the Consolidated Financial Statements of the Issuer.

Net Debt Level Limit as of December 31, 2023: 2.64 times, with accumulated inflation being 76.3%.

Net debt level as of December 31, 2023: 1.61



As of December 31, 2023, the tables for determining net Debt Levels are as follows:

Debt Level	12-31-2023 ThCLP\$	
	Bonds M, P, Q, S, U, V, W, X and AA	AC, AD and AE Bonds
Total current liabilities	361,668,126	361,668,126
Total non-current liabilities	1,175,540,305	1,175,540,305
Total IFRS liabilities	1,537,208,431	1,537,208,431
Cash and cash equivalents	-	(109,156,681)
Guarantees with third parties	779,679	779,679
Total liabilities required	1,537,988,110	1,428,831,429
Total assets	2,423,347,729	2,423,347,729
Total current liabilities	(361,668,126)	(361,668,126)
Total non-current liabilities	(1,175,540,305)	(1,175,540,305)
Total net value	886.139.298	886.139.298
Debt level	1.74	1.61

- Not sell, assign or transfer essential assets (concession of public services granted by the SISS for Greater Santiago), except in the case of contributions or transfers of essential assets to Subsidiary Companies.

The Company complies with all the requirements established in the bond contracts, December 31, 2023 and 2022.

c) Restrictions on bank loans

i) Aguas Andinas S.A.

The Company maintains obligations and restrictions for obtaining loans contracted with various national banks, within which the financial conditions detailed below are established:

a) Relative restrictions on loans from Banco BCI and Banco de Chile:

- A level of debt not greater than one point five times, measured on the figures of their consolidated balance sheets. Without prejudice to the foregoing, the above limit will be adjusted according to the quotient between the Consumer Price Index of the month in which the level of indebtedness is calculated and the consumer price index of December 2009. For the year ended December 31, 2023, the variation of the debt level limit amounts to 2.64 times, with accumulated inflation being 76.30%. For these effects, the level of indebtedness will be defined as the ratio between Net Receivable Liabilities and Total Net Equity. Defining the Net Receivable Liabilities as the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts minus the Cash and Cash Equivalents account of its consolidated financial statements. In determining the aforementioned index, the amount of all guarantees, simple or joint guarantees, joint and several co-debts or other guarantees, personal or real, that the Issuer or its subsidiaries have granted to guarantee obligations of third parties is included in the Net Required Liabilities, with the exception of: (i) those granted by the Issuer or its Subsidiaries for obligations of other Subsidiaries of the Issuer, (ii) those granted by Subsidiaries of the Issuer for obligations of the latter, and (iii) those granted to public institutions for guarantee compliance with health legislation, the execution of works in public spaces and the provision of advisory and technical inspection services for rural drinking water projects. For the above purposes, the total Net Equity will correspond to the amount resulting from the difference between the Total Assets accounts and the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts.

Net debt level as of December 31, 2023: 1.61

- Prohibition of alienating or losing ownership of essential assets, except in the case of contributions or transfers of essential assets to Subsidiary Companies.
- Prohibition of distributing dividends, except for the mandatory minimum if there is a situation of default or delay in the payment of any loan installment.



b) Relative restrictions on loans from Banco Scotiabank, Banco BICE and ITAÚ:

- 1) A level of debt not greater than one point five times, measured on the figures of their consolidated balance sheets. Without prejudice to the foregoing, the above limit will be adjusted according to the quotient between the Consumer Price Index of the month in which the level of indebtedness is calculated and the consumer price index of December 2009. For the year ended December 31, 2023, the variation of the debt level limit amounts to 2.64 times, with accumulated inflation being 76.30%. For these purposes, the level of debt will be defined as the ratio between Net Receivable Liabilities and Total Net Equity. Defining the Net Receivable Liabilities as the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts minus the Cash and Cash Equivalents account of its consolidated financial statements.

Net debt level as of December 31, 2023: 1.61

- 2) Prohibition of alienating or losing ownership of essential assets, except in the case of contributions or transfers of essential assets to Subsidiary Companies.
- 3) Prohibition of distributing dividends, except for the mandatory minimum if there is a situation of default or delay in the payment of any loan installment.

Banking Restrictions Summary

As of December 31, 2023, the table for determining Net Debt Levels is the following:

Debt Level	12-31-2023 ThCLP\$	
	BCI Bank/ Bank of Chile	Banco Scotiabank/ Banco BICE and Itaú
Total current liabilities	361,668,126	361,668,126
Total non-current liabilities	1,175,540,305	1,175,540,305
Total IFRS liabilities	1,537,208,431	1,537,208,431
Cash and cash equivalents	(109,156,681)	(109,156,681)
Guarantees with third parties	779,679	-
Total liabilities required	1,428,831,429	1,428,051,750
Total assets	2,423,347,729	2,423,347,729
Total current liabilities	(361,668,126)	(361,668,126)
Total non-current liabilities	(1,175,540,305)	(1,175,540,305)
Total net value	886.139.298	886.139.298
Debt level	1.61	1.61

The Company complies with all restrictions for bank loans as of December 31, 2023 and 2022.



ii) Aguas Cordillera S.A.

The Company maintains obligations and restrictions for obtaining a loan contracted with Banco Scotiabank (formerly BBVA). The restrictions associated with financial metrics that will be measured annually as of December of each year are detailed below:

- 1) A level of debt not greater than one point five times, measured on the figures of their consolidated balance sheets. Without prejudice to the foregoing, the above limit will be adjusted according to the quotient between the Consumer Price Index of the month in which the level of indebtedness is calculated and the consumer price index of December 2009. For the year ended December 31, 2023, the variation of the debt level limit amounts to 2.64 times, with accumulated inflation being 76.30%. For these purposes, the level of debt will be defined as the ratio between Net Receivable Liabilities and Total Net Equity. Defining the Net Receivable Liabilities as the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts minus the Cash and Cash Equivalent account of its consolidated financial statements. Finally, Total Net Value will correspond to the amount resulting from the difference between the Total Assets accounts and the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts.

Net debt level as of December 31, 2023: 0.48 times

Debt Level	12-31-2023 ThCLP\$
Total current liabilities	80,394,585
Total non-current liabilities	76,134,731
Total IFRS liabilities	156,529,316
Cash and cash equivalents	(5,530,260)
Total liabilities required	150,999,056
Total assets	472,945,533
Total current liabilities	(80,394,585)
Total non-current liabilities	(76,134,731)
Total net value	316,416,217
Debt level	0.48

- 2) A ratio of Ebitda to Net Financial Expenses greater than 3 times. For these purposes, Ebitda is defined as Profit/Loss from operational activities plus depreciation for the year, plus amortization of Intangible Assets and Net Financial Expenses as the difference in absolute value between the Financial Costs and Income account. Financial. As of December 31, 2023, the coverage ratio amounts to 7.57 times

	12-31-2023 ThCLP\$
Profits (Losses) from Operating activities	28,605,284
Depreciation and amortization expense	9,354,872
Ebitda	37,960,156
Financial income	671,098
Financial costs	(5,685,098)
Net Financial Expenses	(5,014,000)
Financial Expenses Coverage	7.57

The Company complies with all restrictions for bank loans as of December 31, 2023 and 2022.



3) Sureties obtained from third parties

To December 31, 2023 and 2022, the group has received warranty documents for ThCLP\$40,098,140 and ThCLP\$32,439,523 respectively, which originate mainly from works contracts with construction companies for to guarantee faithful compliance with the contract. In addition, there are other guarantees for service contracts and acquisition of materials that guarantee their timely delivery.

A detail of the bank guarantees received, most important as of December 31, 2023, is summarized below:

Contractor or Supplier	Company	12-31-2023 ThCLP\$	Maturity date
CONSORCIO AQUAMBIENTE - EDAM	Aguas Andinas S.A.	2,592,862	01/31/2025
AES GENER S.A.	Aguas Andinas S.A.	1,250,838	02/01/2024
CONSTRUCTORA MALPO SPA	Aguas Andinas S.A.	1,066,891	10/30/2024
ING. Y CONSTRUCCION MST LTDA.	Aguas Andinas S.A.	1,035,320	09/05/2024
MOTOROLA CHILE S.A.	Aguas Andinas S.A.	1,017,594	12/01/2025
VEOLIA SOLUTIONS CHILE LIMITADA.	Aguas Andinas S.A.	860,871	03/31/2024
INMOBILIARIA Y CONSTRUCTORA NUEVA	Aguas Andinas S.A.	667,742	10/18/2024
EMPRESA NACIONAL DE ENERGIA ENEX S.	Aguas Andinas S.A.	652,239	12/12/2024
INMOBILIARIA Y CONSTRUCTORA NUEVA	Aguas Andinas S.A.	646,892	11/15/2025
SOCIEDAD CONCESIONARIA AMERICO VESPUCIO ORIENTE II	Aguas Andinas S.A.	599,115	03/31/2025
INMOBILIARIA Y CONSTRUCTORA NUEVA	Aguas Andinas S.A.	570,962	12/05/2024
MATHIESEN S.A.C.	Aguas Andinas S.A.	463,858	10/31/2024
CENCOSUD SHOPPING S.A.	Aguas Andinas S.A.	441,472	09/02/2025
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	439,560	12/01/2024
ARRIGONI INGENIERIA Y CONSTRUCCION S.A.	Aguas Andinas S.A.	411,379	01/31/2024
I C M S.A.	Aguas Andinas S.A.	408,178	12/02/2024
INMOBILIARIA VIVIENDA 2000 SPA	Aguas Andinas S.A.	389,967	04/24/2024
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	378,452	08/21/2024
SERV DE REHABILITACION INDUSTRIAL	Aguas Andinas S.A.	377,391	01/12/2025
MARKETING RELACIONAL UPCOM LTDA.	Aguas Andinas S.A.	367,894	10/31/2025
EMPRESA NACIONAL DE ENERGIA ENEX S.	Aguas Andinas S.A.	355,128	12/12/2024
CIRION TECHNOLOGIES CHILE SA.	Aguas Andinas S.A.	340,684	05/31/2024
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	297,006	03/15/2024
CONSTRUCTORA CONCRETA S.A.	Aguas Andinas S.A.	294,315	01/31/2024
INMOBILIARIA Y CONSTRUCTORA NUEVA	Aguas Andinas S.A.	294,315	10/31/2024
INMOBILIARIA MONTE ACONCAGUA S.A.	Aguas Andinas S.A.	294,315	11/27/2024
MONTECORVO INGENIERIA Y CONTRUCCION	Aguas Andinas S.A.	292,922	07/10/2024
BESALCO ARRIGONI LIMITADA	Aguas Andinas S.A.	291,372	06/10/2024
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	277,452	08/21/2024
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	277,375	06/30/2024
TRANSPORTE CENTRO SUR-NORTE S.A.	Aguas Andinas S.A.	265,688	11/17/2026
MONTECORVO INGENIERIA Y CONTRUCCION	Aguas Andinas S.A.	259,887	07/10/2024
CONSTRUCTORA OLBERTZ LTDA.	Aguas Andinas S.A.	256,852	09/30/2024
SNF CHILE S.A.	Aguas Andinas S.A.	254,744	09/23/2024
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	231,558	08/20/2024
FAST SOLUCIONES CONSTRUCCIONES LIMI	Aguas Andinas S.A.	231,149	06/02/2025
INLAC S.A.	Aguas Andinas S.A.	224,531	03/04/2024
INMOBILIARIA Y CONSTRUCTORA NUEVA	Aguas Andinas S.A.	214,011	08/01/2025
LANDUSTRIE SNEEK BV	Aguas Andinas S.A.	211,639	05/31/2024
NEREUS SPA	Aguas Andinas S.A.	208,657	03/15/2025
SOCIEDAD CONCESIONARIA AMERICO VESP	Aguas Andinas S.A.	205,873	08/06/2025



Contractor or Supplier	Company	12-31-2023 ThCLP\$	Maturity date
CONSTRUCTORA OLBERTZ LTDA.	Aguas Andinas S.A.	205,770	03/30/2024
INMOBILIARIA POCURO SPA	Aguas Andinas S.A.	183,947	09/25/2024
CONSTRUCTORA VALKO S A	Aguas Andinas S.A.	183,947	09/30/2024
CONSTRUCTORA OLBERTZ LTDA.	Aguas Andinas S.A.	176,977	09/16/2024
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	168,614	07/18/2026
CONSORCIO BAPA GRAMATEC SPA	Aguas Andinas S.A.	166,277	04/24/2025
ANIDA CONSULTORES S.A.	Aguas Andinas S.A.	165,869	12/01/2024
VEOLIA SOLUCIONES AMBIENTALES CHILE S.A.	Aguas Andinas S.A.	163,161	04/07/2025
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	150,783	08/10/2026
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	149,381	07/19/2024
MONTAJES ALMONACID SPA	Aguas Andinas S.A.	147,888	03/03/2025
SERVICIOS HELPBANK S A	Aguas Andinas S.A.	147,157	07/18/2024
CONSORCIO NAC. DE DIST. Y LOG. S.A.	Aguas Andinas S.A.	147,157	09/14/2024
SERVICIOS HELPBANK S A	Aguas Andinas S.A.	147,157	11/06/2024
EMPRESA CONST. COTA MIL LTDA.	Aguas Andinas S.A.	147,157	07/31/2025
INMOBILIARIA Y CONSTRUCTORA NUEVA	Aguas Andinas S.A.	137,443	08/10/2024
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	133,789	02/10/2025
CONSTRUCTORA OLBERTZ LTDA.	Aguas Andinas S.A.	132,140	05/30/2024
AUTORENTAS DEL PACIFICO SPA	Aguas Andinas S.A.	130,970	07/31/2024
QUEVEDO INGENIERIA S.A.	Aguas Andinas S.A.	129,850	10/30/2025
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	129,023	06/28/2024
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	128,705	08/21/2024
COBRA MONTAJES, SERVICIOS Y AGUA LT	Aguas Andinas S.A.	127,338	02/17/2024
TRANSPORTE CENTRO SUR-NORTE S.A.	Aguas Andinas S.A.	124,414	10/30/2026
CONSTRUCTORA ROMERAL SPA	Aguas Andinas S.A.	123,244	02/28/2024
MONTAJES ALMONACID SPA	Aguas Andinas S.A.	123,028	04/12/2024
XYLEM WATER SOLUTIONS CHILE S.A.	Aguas Andinas S.A.	122,803	06/15/2024
CONSTRUCTORA ZURCAL LTDA.	Aguas Andinas S.A.	122,067	07/16/2025
INMOBILIARIA Y CONSTRUCTORA NUEVA	Aguas Andinas S.A.	121,186	08/10/2024
SUEZ MEDIOAMBIENTE CHILE S.A.	Aguas Andinas S.A.	120,891	01/02/2024
CAROLINA VALVERDE LIMITADA	Aguas Andinas S.A.	118,190	06/25/2024
TELEFONICA EMPRESAS CHILE S.A.	Aguas Andinas S.A.	116,953	05/01/2024
LANDUSTRIE SNEEK BV	Aguas Andinas S.A.	110,954	10/16/2024
EL PENON SPA	Aguas Andinas S.A.	110,368	01/04/2024
CONAVICOOP	Aguas Andinas S.A.	110,368	01/23/2024
PETRA ADMINISTRADORA DE SERVICIOS G	Aguas Andinas S.A.	109,979	08/29/2024
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	109,087	11/20/2024
KEMIRA CHILE COMERCIAL LTDA.	Aguas Andinas S.A.	108,349	12/11/2024
MONTECORVO INGENIERIA Y CONTRUCCION	Aguas Andinas S.A.	104,755	11/14/2024
CONSORCIO BAPA GRAMATEC SPA	Aguas Cordillera S.A.	532,043	07/31/2024
CONSORCIO BAPA GRAMATEC SPA	Aguas Cordillera S.A.	398,402	09/24/2024
INGENIERIA Y CONSTRUCCION BAPA GRAM	Aguas Cordillera S.A.	236,838	04/30/2025
INLAC S.A.	Aguas Cordillera S.A.	220,961	01/31/2024
ING. Y CONSTRUCCION MST LTDA.	Aguas Cordillera S.A.	176,022	02/29/2024
MONTAJES ALMONACID SPA	Aguas Cordillera S.A.	120,338	09/30/2024
ING. Y CONSTRUCCION MST LTDA.	Aguas Cordillera S.A.	120,000	02/29/2024
INMOBILIARIA LOS HUANILES S.A.	Aguas Manquehue S.A.	1,324,417	10/12/2024
EL CHAMISERO INMOBILIARIA S.A.	Aguas Manquehue S.A.	165,552	12/30/2024
INLAC S.A.	Aguas Manquehue S.A.	142,154	11/07/2025
INLAC S.A.	Aguas Manquehue S.A.	107,581	10/11/2024
FERRETERIA FORERO S.A.	Análisis Ambientales S.A.	153,476	02/10/2024
		29,273,870	



Note 34. CAPITALIZED FINANCING COSTS

The detail of the capitalized financing costs as of December 31, 2023 and 2022 is as follows:

Disclosure of capitalized interest costs

Capitalized interest costs, property, plant and equipment		12-31-2023	12-31-2022
Capitalization rate of capitalized interest costs, property, plant and equipment	%	11.50%	14.74%
Amount of capitalized interest costs, property, plant and equipment	ThCLP\$	5,279,316	10,441,008

Note 35. ENVIRONMENT

Disclosure of environmentally related investments

According to Circular No. 1901 of October 30, 2008 of the Financial Market Commission, information from investments related to the environment is disclosed below.

Below is a detail of the investments related to the environment:

Aguas Andinas S.A.

Project name	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Expansion and Improvements PTAS Buin Maipo	60,519	156,892
Expansion and Improvements PTAS Canelo-Vertientes-La Obra	11,830	87,804
Expansion and Improvements PTAS El Monte	6,329	124
Expansion and Improvements PTAS Paine	1,273,906	664,014
Expansion and Improvements PTAS Pomaire	93,993	89,068
Expansion and Improvements PTAS Talagante	997,916	58,215
Expansion and Improvements PTAS x Other Locations	31,002	64,344
Improvement and renovation of equipment and facilities	193,721	24,011
Improvement and renovation of equipment and purification facilities	2,381,055	2,069,240
La Farfana Plant	3,465,507	5,294,580
Mapocho Plant - Trebal	2,811,705	5,439,719
External platform for sludge management and disposal El Rutil	27,946	752,536
Totals	11,355,429	14,700,547

Aguas Manquehue S.A.

Project name	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
Improvement and renovation of equipment and purification facilities	10,307	33,745
Totals	10,307	33,745

Aguas del Maipo S.A.

Project name	12-31-2023 ThCLP\$	12-31-2022 ThCLP\$
La Farfana Plant	165,282	-
Totals	165,282	-



Projected investment in the environment for the year 2024:

Company	ThCLP\$
Aguas Andinas S.A.	22,436,001
Aguas Manquehue S.A.	21,084
Aguas del Maipo S.A.	1,800
Total	22,458,885

Indication if the disbursement is part of the cost of an asset or was reflected as an expense, disbursements for the year

All the mentioned projects are part of the cost of the construction of the respective works.

Certain or estimated date on which future disbursements will be made, disbursements for the year

The projected disbursements are estimated to be made during the year 2024.

The Subsidiaries are companies that are affected by disbursements related to the environment, that is, compliance with ordinances, laws related to industrial processes and facilities and any other that could directly or indirectly affect the protection of the environment.

Note 36. EVENTS OCCURRING AFTER THE DATE OF THE STATEMENT OF FINANCIAL POSITION

As of the date of issuance of these consolidated financial statements, the Management of the Company and its Subsidiaries is not aware of subsequent events that affect the financial situation as of December 31, 2023.

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