

Interim consolidated financial statements

For the periods ended June 30, 2024, and December 31, 2023,

AGUAS ANDINAS S.A. AND SUBSIDIARIES

This document consists of:

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

Interim consolidated financial statements

AGUAS ANDINAS S.A. AND SUBSIDIARIES

June 30, 2024, and December 31, 2023,

Interim Consolidated Statements of Financial Position
As of June 30, 2024, (unaudited), and December 31, 2023,
(Thousands of Chilean pesos - Th\$)

ASSETS	Note	06-30-2024 Th\$	12-31-2023 Th\$
CURRENT ASSETS			
Cash and cash equivalents	4	107,760,188	109,156,681
Other non-financial assets	10	5,492,450	7,180,555
Trade receivables and other accounts receivable	5	115,947,136	132,007,468
Accounts receivable from related entities	6	36,212	14,381
Inventories	7	12,846,974	12,812,483
Current tax assets	8	9,230,263	13,829,428
Total current assets other than disposal assets or groups of assets classified as held for sale or held for distribution to owners		251,313,223	275,000,996
Non-current assets held for sale	9	-	3,414
TOTAL CURRENT ASSETS		251,313,223	275,004,410
NON-CURRENT ASSETS			
Other financial assets	11	11,122,826	7,895,863
Other non-financial assets	10	2,583,046	1,481,897
Rights receivable	5	5,293,187	3,778,724
Intangible assets other than goodwill	12	230,335,074	231,747,713
Capital gain	13	33,823,049	33,823,049
Properties, plants and equipment	14	1,831,047,523	1,805,370,932
Right-of-use assets	15	4,274,555	4,307,072
Deferred tax assets	16	63,340,672	59,938,069
TOTAL NON-CURRENT ASSETS		2,181,819,932	2,148,343,319
TOTAL ASSETS		2,433,133,155	2,423,347,729

The attached notes 1 to 37 form an integral part of these interim consolidated financial statements.



Interim Consolidated Statements of Financial Position
As of June 30, 2024, (unaudited), and December 31, 2023,
(Thousands of Chilean pesos - Th\$)

LIABILITIES	Note	06-30-2024 Th\$	12-31-2023 Th\$
CURRENT LIABILITIES			
Other financial liabilities	17	89,471,870	155,416,801
Lease liabilities	15	1,825,574	1,752,912
Trade accounts payable and other accounts payable	18	141,313,694	177,288,051
Accounts payable to related entities	6	1,192,974	1,578,553
Other provisions	19	735,780	735,780
Tax liabilities	8	240,035	240,748
Current provisions for employee benefits	20	3,755,138	5,955,720
Other non-financial liabilities	21	14,305,354	18,699,561
Total current liabilities other than liabilities included in disposal groups classified as held for sale		252,840,419	361,668,126
TOTAL CURRENT LIABILITIES		252,840,419	361,668,126
NON-CURRENT LIABILITIES			
Other financial liabilities	17	1,254,574,719	1,125,060,897
Lease liabilities	15	2,637,414	2,762,179
Other accounts payable	18	1,236,160	1,181,870
Other provisions	19	1,864,283	1,823,379
Deferred tax liability	16	14,793,077	14,934,780
Non-current provisions for employee benefits	20	22,993,112	22,322,555
Other non-financial liabilities	21	7,729,896	7,454,645
TOTAL NON-CURRENT LIABILITIES		1,305,828,661	1,175,540,305
TOTAL LIABILITIES		1,558,669,080	1,537,208,431
HERITAGE			
Issued Capital	22	155,567,354	155,567,354
Accumulated profits (losses)	22	399,012,626	411,044,222
Share premiums	22	164,064,038	164,064,038
Other equity interests	22	(5,965,550)	(5,965,550)
Other reserves	22	161,752,275	161,397,766
Equity attributable to the owners of the parent company		874.430.743	886.107.830
Non-controlling interests	23	33,332	31,468
TOTAL EQUITY		874.464.075	886.139.298
TOTAL LIABILITIES AND EQUITY		2,433,133,155	2,423,347,729

The attached notes 1 to 37 form an integral part of these interim consolidated financial statements.



Intermediate Consolidated Statements of Comprehensive Income by Nature
For the periods ended June 30, 2024, and 2023 (unaudited)
(Thousands of Chilean pesos - Th\$)

INCOME STATEMENTS BY NATURE	Note	06-30-2024 Th\$	06-30-2023 Th\$	04-01-2024 06-30-2024 Th\$	04-01-2023 06-30-2023 Th\$
Ordinary revenue	25	339,686,610	336,809,270	150,546,418	155,339,926
Raw materials and consumables used		(41,170,430)	(48,244,002)	(19,489,943)	(22,936,811)
Employee benefit expenses	20	(39,964,877)	(36,713,649)	(21,218,332)	(20,053,838)
Depreciation and amortization expense	12-14-15	(40,578,598)	(37,304,527)	(20,606,051)	(18,479,475)
Other expenses, by nature	26	(75,701,335)	(72,127,713)	(38,166,946)	(37,948,145)
Other gains (losses)	27	2,501,752	(1,891,317)	(648,828)	(1,279,921)
Earnings from operating activities		144,773,122	140,528,062	50,416,318	54,641,736
Financial revenue	27	4,965,810	10,652,158	2,947,775	5,368,493
Financial costs	27	(23,932,819)	(24,265,318)	(12,376,948)	(12,511,662)
Impairment gains and reversals of impairment losses (Impairment Losses) determined in accordance with IFRS 9 on financial assets	24	(6,587,500)	(8,186,340)	(2,562,064)	(5,067,079)
Foreign currency exchange gains (losses)	28	466,832	501,329	479,132	429,880
Income (loss) per readjustable units	29	(21,464,380)	(26,761,347)	(13,117,723)	(13,432,031)
Profit before taxes		98,221,065	92,468,544	25,786,490	29,429,337
Income (expense) from income taxes	16	(21,712,759)	(18,044,579)	(4,188,179)	(3,918,309)
Profit from continuing operations		76,508,306	74,423,965	21,598,311	25,511,028
Revenue		76,508,306	74,423,965	21,598,311	25,511,028
Profit attributable to					
Profit attributable to the owners of the parent company		76,507,078	74,422,782	21,598,010	25,510,664
Profit, attributable to non-controlling interests	23	1,228	1,183	301	364
Revenue		76,508,306	74,423,965	21,598,311	25,511,028
Earnings per share					
Earnings per basic share from continuing operations (\$)	31	12,503	12,163	3,529	4,169
Earnings per basic share (\$)		12,503	12,163	3,529	4,169

The attached notes 1 to 37 form an integral part of these interim consolidated financial statements.



Intermediate Consolidated Statements of Comprehensive Income by Nature
For the periods ended June 30, 2024, and 2023 (unaudited)
(Thousands of Chilean pesos - Th\$)

COMPREHENSIVE INCOME STATEMENTS	Note	06-30-2024 Th\$	06-30-2023 Th\$	04-01-2024 06-30-2024 Th\$	04-01-2023 06-30-2023 Th\$
Revenue		76,508,306	74,423,965	21,598,311	25,511,028
ANOTHER COMPREHENSIVE RESULT					
Components of other comprehensive income that will be reclassified to the result for the period, before tax					
Cash flow hedges					
Gains (losses) from cash flow hedges		485,629	4,563,311	(1,179,607)	966,272
Total other comprehensive income that will be reclassified to the result of the period		485,629	4,563,311	(1,179,607)	966,272
Other components of other comprehensive income, before taxes		485,629	4,563,311	(1,179,607)	966,272
Income taxes related to components of other comprehensive income that will be reclassified to the result of the period					
Taxes Gains (losses) from cash flow hedges		(131,120)	(1,232,094)	318,494	(260,893)
Total Income taxes (losses) related to components of other income integral that will be reclassified to the result of the period		(131,120)	(1,232,094)	318,494	(260,893)
Total other comprehensive income		354,509	3,331,217	(861,113)	705,379
TOTAL COMPREHENSIVE INCOME		76,862,815	77,755,182	20,737,198	26,216,407
Comprehensive result attributable to:					
Comprehensive result attributable to the owners of the parent company		76,861,587	77,753,999	20,736,897	26,216,043
Comprehensive income attributable to non-controlling interests		1,228	1,183	301	364
Total comprehensive income		76,862,815	77,755,182	20,737,198	26,216,407

The attached notes 1 to 37 form an integral part of these interim consolidated financial statements.



Interim Consolidated Statements of Direct Cash Flows
For the periods ended June 30, 2024, and 2023 (unaudited)
(Thousands of Chilean pesos - Th\$)

Direct Cash Flow Statement	Note	06-30-2024 Th\$	06-30-2023 Th\$
Collections from sales of goods and provision of services		404,976,603	393,820,914
Other charges for operating activities		4,725,948	2,197,245
Types of charges for operating activities		409,702,551	396,018,159
Payments to suppliers for the supply of goods and services		(141,286,632)	(136,314,012)
Payments to and on behalf of employees		(40,446,841)	(38,999,500)
Other payments for operating activities		(33,367,608)	(31,827,850)
Types of cash payments from operating activities		(215,101,081)	(207,141,362)
Interest paid		(22,569,771)	(24,123,985)
Interest received		3,195,945	9,401,101
Income taxes (paid) refunded		(20,737,775)	(30,392,773)
Other cash inflows (outflows)		(4,970,871)	(11,264,440)
Cash flows from (used in) operating activities		149,518,998	132,496,700
Amounts from sales of property, plant and equipment		4,056,384	4,998,196
Purchases of property, plant and equipment		(99,369,959)	(67,549,350)
Purchases of intangible assets		(2,190,079)	(2,260,943)
Other cash inflows (outflows)		-	59,090
Cash flows from (used in) investing activities		(97,503,654)	(64,753,007)
Amounts from long-term financing		138,104,922	4,832,921
Amounts from loans, classified as financing activities		138,104,922	4,832,921
Loan repayments		(99,756,698)	(34,617,591)
Dividends paid		(90,100,417)	(52,128,174)
Other cash inflows (outflows)		(1,659,644)	-
Cash flows from (used in) financing activities		(53,411,837)	(81,912,844)
Net increase (decrease) in cash and cash equivalents		(1,396,493)	(14,169,151)
Cash and cash equivalents at the beginning of the period		109,156,681	179,335,341
Cash and cash equivalents at the end of the period	4	107,760,188	165,166,190

The attached notes 1 to 37 form an integral part of these interim consolidated financial statements.



Interim Consolidated Statements of Changes in Equity
For the periods ended June 30, 2024, and 2023 (unaudited)
(Thousands of Chilean pesos - Th\$)

Statements of changes in equity	Note	Issued capital	Share premiums	Other equity interests	Accumulated profits (losses)	Reservations		Total other reserves	Equity attributable to the owners of the controlled company	Non-controlling interests	Total equity
						Revaluation surplus	Cash flow hedge reserve				
		Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Initial balance as of 01-01-2024		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
Revenue		-	-	-	76,507,078	-	-	-	76,507,078	1,228	76,508,306
Other comprehensive income		-	-	-	-	-	354,509	354,509	354,509	-	354,509
Comprehensive result		-	-	-	76,507,078	-	354,509	354,509	76,861,587	1,228	76,862,815
Dividends		-	-	-	(88,538,611)	-	-	-	(88,538,611)	573	(88,538,038)
Decrease due to transfers and other changes		-	-	-	(63)	-	-	-	(63)	63	-
Total changes in equity		-	-	-	(12,031,596)	-	354,509	354,509	(11,677,087)	1,864	(11,675,223)
Ending Balance as of 06-30-2024	22	155,567,354	164,064,038	(5,965,550)	399,012,626	162,546,852	(794,577)	161,752,275	874.430.743	33,332	874.464.075

Statements of changes in equity	Note	Issued capital	Share premiums	Other equity interests	Accumulated profits (losses)	Reservations		Total other reserves	Equity attributable to the owners of the controlled company	Non-controlling interests	Total equity
						Revaluation surplus	Cash flow hedge reserve				
		Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
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		-	-	-	74,422,782	-	-	-	74,422,782	1,183	74,423,965
Other comprehensive income		-	-	-	-	-	3,331,217	3,331,217	3,331,217	-	3,331,217
Comprehensive result		-	-	-	74,422,782	-	3,331,217	3,331,217	77,753,999	1,183	77,755,182
Dividends		-	-	-	(50,248,697)	-	-	-	(50,248,697)	643	(50,248,054)
Decrease due to transfers and other changes		-	-	-	10,573	-	-	-	10,573	-	10,573
Total changes in equity		-	-	-	24,184,658	-	3,331,217	3,331,217	27,515,875	1,826	27,517,701
Ending Balance as of 06-30-2023	22	155,567,354	164,064,038	(5,965,550)	392,241,150	162,546,852	(2,076,443)	160,470,409	866.377.401	31,399	866,408,800

The attached notes 1 to 37 form an integral part of these interim consolidated financial statements.



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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 established as a Public Limited Company by public deed on May 31, 1989, in Santiago, before the Public Notary Mr. Raúl Undurraga Laso. An extract of the statutes was published in the Diario Oficial on June 10, 1989, and was registered in the Registro de Comercio on pages 13,981, N° 7,040 of 1989 of the Conservador de Bienes Raíces of Santiago.

The Company's corporate purpose, in accordance with the second article of its Bylaws, is the provision of sanitation services, which includes the construction and operation of public services for the production and distribution of potable water and the collection and disposal of wastewater. Its current concession area is distributed in Gran Santiago and peripheral locations.

The Company is the parent company of two sanitation companies in Gran 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 industrial liquid waste (EcoRiles S.A.), laboratory analysis (Análisis Ambientales S.A.), logistics operator, marketing of materials and other services related to the sanitation sector (Hidrogística S.A.) and carry out activities associated with water use rights and energy projects derived from facilities and assets of sanitation companies (Biogenera S.A. formerly Aguas del Maipo S.A.).

The Company is registered in the Securities Registry of the Financial Market Commission under N° 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 N° 170 and N° 2, respectively. As companies in the sanitation sector, they are regulated by the Superintendency of Sanitation Services (SISS), in accordance with Law N° 18,902 of 1989 and Decrees with Force of Law N° 382 and N° 70, both of 1988.

For the purposes of preparing the interim consolidated financial statements, a group is considered to exist when the parent company has one or more subsidiaries, over which the parent company exercises control, either directly or indirectly. The accounting policies applied in the preparation of the Group's interim 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 corporation controlled by Veolia Inversiones Aguas del Gran Santiago Ltda. (“IAGSA”) which is controlled by Veolia Inversiones Andina S.A., its controller is Agbar SLU, an entity based in Spain and one of the largest sanitation services operators worldwide, which in turn is controlled by Veolia Environnement S.A. (France).



Note 2. BASIS OF PREPARATION AND ACCOUNTING POLICIES

2.1 Preparation bases

These interim consolidated financial statements correspond to the consolidated statements of financial position as of June 30, 2024, and December 31, 2023, and the consolidated statements of comprehensive income, changes in equity and cash flows for the periods ended as of June 30, 2024, and 2023, which have been prepared in accordance with International Accounting Standards (IAS), IAS 34 Intermediate Financial Reporting, incorporated into 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, particularly the sanitation Subsidiaries compared to the regulations of the sanitation 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 the administration determines their ability to continue. as a going concern, as established by the accounting standards under which these interim consolidated financial statements are issued.

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 the purposes of the interim consolidated financial statements, the results and financial position of each Group Company are expressed in Chilean pesos (rounded to thousands of Chilean pesos), which is the functional currency of the Company and its Subsidiaries, and the presentation currency. for the interim 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.

	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

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 financial statements, are detailed below. The Group has not applied these standards in advance.

	Amendments	Mandatory application date
IAS 21	Lack of interchangeability	January 1, 2025
IFRS 9 and IFRS 7	Classification and measurement of financial instruments	January 1, 2026
IFRS 18	Presentation and Information to be Disclosed in the Financial Statements	January 1, 2027
IFRS 19	Subsidiaries without Public Obligation to Render Accounts: Information to Disclose	January 1, 2027
IFRS 10 and IAS 28	Interim consolidated financial statements – sale or contribution of assets between an investor and its associate or joint venture	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 the Group's Management and it is estimated that to date they would not have a significant impact on the financial statements. consolidated intermediate amounts of the Group in the period of its first application. The Administration is periodically evaluating these implications.



Responsibility for the information and estimates made

The information contained in these interim 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 August 21, 2024, approved these interim consolidated financial statements.

The interim consolidated financial statements of Aguas Andinas S.A. and Subsidiaries corresponding to the fiscal year 2023 were approved by its Board of Directors in a meeting held on March 13, 2024.

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

- Land revaluation
- Service life of property, plant and equipment and intangibles
- Valuation of assets and purchased capital gains (goodwill 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
- Revenue 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 interim consolidated financial statements, it is possible that events that may occur in the future require them to be modified (upward or downward) in next periods, which would be recorded prospectively at the time the variation is known, recognizing the effects of said changes in the corresponding future interim consolidated financial statements.

2.2 Accounting policies

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

A. Consolidation bases

The interim 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 direct the relevant activities, has the right to variable returns from its participation and 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 interim consolidated financial statements of Aguas Andinas S.A. are the following:

RUT	Company Name	Straight %	Indirect %	Total 06-30-2024 %	Straight %	Indirect %	Total 12-31-2023 %
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	Biogenera S.A. (*)	82.64996	17.35004	100,00000	82.64996	17.35004	100,00000

(*) On February 29, 2024, the company Aguas del Maipo S.A. changed its corporate name to Biogenera S.A.



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

C. Intangible assets other than goodwill

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 service lives. The estimated service 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 service 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.

Computer programs

The estimated service life for the software is 4 years. For those other assets with a defined service life, the service 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 service life

Intangibles with an indefinite service 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 Dirección General de Aguas (DGA), dependent on the Ministerio de Obras Públicas.

Determination of service life

The factors that must be considered for estimating the service life are, among other, 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 service life may require modifications over time due to changes in estimates as a result of changes in assumptions about the aforementioned factors.



D. Capital gains

The goodwill (lower value of investments or 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 book value of the acquired Company is provisionally recorded as goodwill.

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

The goodwill that was generated prior to the date of our transition to IFRS, that is, January 1, 2008, is maintained at the net value recorded as of that date, while that generated subsequently is kept recorded according to the acquisition method.

The goodwill is not amortized; instead, at the close of each accounting period, it is estimated whether any deterioration 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, which uses 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 book 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 income statement. A decrease in value is recorded in the income statement, 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 derecognized. The rest of the repairs and maintenance are charged to the results of the period in which they are incurred.

Depreciation method and estimated service 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 period in which they generate economic benefits. For this purpose, the Group uses the straight-line depreciation method throughout its technical service life, which is based on studies prepared by independent experts (external specialist companies). The residual value and service life of the assets are reviewed, and adjusted, if necessary, at each closing 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 33).



Service lives

The service 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 service life of an asset has been modified.

The allocation of total service 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 service life range (in years) by type of Asset is as follows:

Item	Minimum service life (years)	Maximum service 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 being constructed 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 interim 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 book value and are recorded in the Consolidated Statement of Comprehensive Income.

F. Impairment of the value of tangible and intangible assets except goodwill

At each closing date of the consolidated Statement of Financial Position, the Group reviews the book values of its tangible and intangible assets with a defined service 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 to which the asset belongs.

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

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 cash-generating unit) is less than its book value, the book value of that asset (or cash-generating unit) is adjusted to its recoverable value, immediately recognizing in results a loss for deterioration. When an impairment loss is reversed, the carrying value of the asset (or cash-generating unit) 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 would have recognized any impairment loss on the asset (or cash-generating unit) in prior periods.

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 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 period.

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 risk classification 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 period. 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 receivables, 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 loss, except for short-term accounts receivable where the recognition of interest would be immaterial.

Trade receivables and other accounts receivable

Trade receivables correspond to the amounts billed for potable water consumption, sewer services, wastewater treatment, and other services, and to the accrued revenue for consumption between the date of the last meter reading (according to the established monthly schedule) and the financial statement closing date. These are recorded at the net value after deducting the estimate for doubtful or low probability of collection receivables.

The trade receivables policy is subject to the credit policy, which establishes the payment conditions, as well as the different scenarios to be agreed upon for defaulter customers.

Impairment policy for trade receivables 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 a billed value is minimal.

In Aguas Andinas S.A. and its subsidiaries Aguas Cordillera S.A. and Aguas Manquehue S.A., the debt of customers 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 deterioration 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. Dividend payments

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 period. 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. Foreign Currency Transactions

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

Currency	06-30-2024	12-31-2023
	\$	\$
US Dollar	944.34	877.12
Euro	1,011.83	970.05
CHF	1,051.14	1,044.56
JPY	5.87	6.23
AUD	629.98	599.21

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 period 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 debit 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 period, 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 because 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 19.



O. Employee benefits

The obligations for compensation for years of service, which it is estimated will accrue to workers who 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 accumulated results.

Aguas Andinas S.A.

Compensation for years of service 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 Consumer Price Index (CPI). 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, were granted the same benefit. 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.

Compensation for years of service in 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 employees who, in their individual employment contracts, were granted the same benefit. 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 period. 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 book 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 period 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 close of the statement of financial position period. 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 book 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. Revenue

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

Revenue 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 sanitation 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 tariff will be applied.

In those cases, in which the Group does not have all the consumption readings, the best estimate of those 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 tariff or overconsumption as appropriate.

The transfer of risks and benefits vary depending on the type of company. For sanitation 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 Biogenera S.A., billing and eventual provision is made based on work performed.

Method for determining service termination status

The provision of sanitation services is verified through the metering of consumption, in accordance with the provisions of the associated legal regulations, as for non-sanitation 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.



A. 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 those 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 service life of the different elements.

T. Consolidated Statement of Cash Flows

The cash flow statement includes the cash movements made during the period, 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 of great liquidity and low risk of variations in their 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 investment or financing.

Investing activities: represent activities of acquiring, alienating or otherwise disposing of long-term assets and other non-cash and cash equivalent investments.

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

U. Capitalized Borrowing 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 expense, financial 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 distribution to owners

The Group classifies as non-current assets (or disposal groups) held for sale, properties, plant and equipment, intangibles, investments in associates, joint ventures, and disposal groups (a group of assets to be disposed of along with their directly associated liabilities) for which, as of the financial statement closing date, active efforts to sell have been initiated, and it is considered highly probable that the transaction will be completed within the following twelve months.



Assets or groups of assets held for sale are measured at the lower of their carrying amount or fair value less costs to sell and cease to be depreciated from the moment they are classified as held for sale.

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.” 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 period ending June 30, 2024, reclassifications have been made to facilitate comparison as of June 30, 2023, according to the following detail:

Reclassifications	Increase/ (Decrease) Th\$
Statement of comprehensive income by nature:	
Ordinary revenue	3,682,996
Financial revenue	(3,682,996)
Cash flows from (used in) operating activities:	
Payments for premiums and benefits, annuities and other obligations derived from the policies subscribed	1,935,731
Other cash inflows (outflows)	(836,814)
Other payments for operating activities	(1,098,917)
Cash flows from (used in) financing activities:	
Loan repayments	(1,446,282)
Cash flows from (used in) operating activities	
Other cash inflows (outflows)	1,446,282



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.

Sanitation 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 minimal levels of uncollectibility. There is a credit policy, which establishes the conditions and types of payment, as well as conditions to be agreed upon for defaulter customers. The management processes are: control, estimate and evaluate uncollectibility in order to carry out corrective actions to achieve the proposed compliance. One of the main actions and measures to maintain low levels of uncollectibility is the cutting of supply.

It should be noted that Aguas Andinas and its sanitation subsidiaries voluntarily decided to suspend the service cut-off due to late payment of their bills during the validity of the State of Catastrophe, in accordance with the Basic Services Law N° 21,249 in force until December 31, 2021.

On February 11, 2022, the Basic Services Law N° 21,423 was published in the Diario Oficial, which partially resolves the debt contracted during the pandemic by sanitation services customers who are in a more vulnerable situation and who have a average consumption that does not exceed 15 cubic meters of potable 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 defaulter customer is identified, and the amount of the provision is determined (it is not a percentage of the total the wallet). Additionally, debts for consumption transformed into agreements and documents receivable with overdue debt are provisioned at 100%.

As of June 30, 2024, and December 31, 2023, the credit risk balances are Th\$52,545,171 and Th\$45,961,780 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 period.



Maturity profile (undiscounted flows) as of June 30, 2024:

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	
	Th\$	Contract interest rate	Th\$	Contract interest rate	Th\$	Contract interest rate	Th\$	Contract interest rate	Th\$	Contract interest rate
RFC	7,616,599	3.21%	16,019,891	2.51%	41,746,710	2.56%	44,809,682	3.21%	86,291,957	2.05%
Bank loans	30,759,042	1.90%	23,641,586	6.56%	110,861,089	7.08%	65,780,333	8.06%	-	0.00%
Bonds	11,983,706	1.80%	33,817,950	1.80%	61,552,447	2.10%	166,983,427	2.10%	1,041,756,265	3.45%
Lease liability	456,394	4.45%	1,369,180	4.45%	1,140,951	4.58%	644,798	4.98%	851,665	2.64%
Trade and other payables	133,485,270	0.00%	7,828,424	0.00%	649,099	0.00%	288,976	0.00%	298,085	0.00%
Totals	184,301,011		82,677,031		215,950,296		278,507,216		1,129,197,972	

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 June 30, 2024

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

Debt instruments	Rate	%
Bank loans	Variable	10.55%
Bank loans	Fixed	4.37%
Bonds	Fixed	71.30%
RFC	Fixed	12.89%
Derivative	Fixed	0.56%
Lease liability	Fixed	0.33%
Total		100.00%

Interest rate awareness analysis as of June 30, 2024

A rate analysis is carried out, compared to the TAB (Active Bank 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 compared 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 (Th\$)	Variable rate	Pts (+/-)	Impact result (Th\$) (+/-)
Aguas Andinas Consolidated	142,841,149	TAB rate	175	2,495,439



Note 4. CASH AND CASH EQUIVALENTS

The composition of the item as of June 30, 2024, and December 31, 2023, is as follows:

Cash and cash equivalents	06-30-2024 Th\$	12-31-2023 Th\$
Banks	3,616,356	3,707,865
Term deposit	92,160,662	94,498,478
Mutual funds	11,983,170	10,950,338
Totals	107,760,188	109,156,681

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 investment 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 June 30, 2024, and December 31, 2023, is as follows:

Company	Tools	06-30-2024 Th\$	12-31-2023 Th\$
Aguas Andinas S.A.	Term deposit	91,566,698	88,546,101
Aguas Cordillera S.A.	Term deposit	354,566	3,266,177
Aguas Manquehue S.A.	Term deposit	-	681,000
EcoRiles S.A.	Term deposit	125,208	2,005,200
Análisis Ambientales S.A.	Term deposit	114,190	-
Aguas Andinas S.A.	Mutual Funds	4,714,759	6,829,936
Aguas Cordillera S.A.	Mutual Funds	2,352,118	523,238
Aguas Manquehue S.A.	Mutual Funds	1,390,000	133,000
EcoRiles S.A.	Mutual Funds	2,741,005	1,422,910
Análisis Ambientales S.A.	Mutual Funds	455,166	340,136
Hidrogística S.A.	Mutual Funds	330,122	1,701,118
Totals		104,143,832	105,448,816

The Company and 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 trade receivables (current and non-current) as of June 30, 2024, and December 31, 2023, is as follows:

Credit risk	06-30-2024 Th\$	12-31-2023 Th\$
Gross exposure of trade receivables	161,428,464	168,409,768
Gross exposure notes receivable	716,264	1,509,402
Gross exposure other accounts receivable	5,740,579	7,587,548
Estimates for accounts receivable risks	(51,938,171)	(45,499,250)
Trade receivables and other current accounts receivable, net	115,947,136	132,007,468
Gross exposure other accounts receivable	5,900,187	4,241,254
Estimates for rights receivable risks	(607,000)	(462,530)
Non-current rights receivable, net	5,293,187	3,778,724
Net exposure, risk concentrations	121,240,323	135,786,192

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 trade receivables and other accounts receivable").

The main variation as of June 30, 2024, occurs in the headings of trade receivables and other accounts receivable (decrease of Th\$ 6,981,304 and Th\$1,846,969 respectively, compared to December 31, 2023,).

During the 2024 period, a decrease is observed compared to December 2023 in undue commercial debts less than or equal to 8 months, for an amount of Th\$4,956,151, this is explained by the seasonality of the sales cycle.

There are no customers with sales that represent 10% or more of their consolidated ordinary revenue, nor are there any important restrictions on accounts receivable that require disclosure for the periods ended June 30, 2024, and December 31, 2023,.

The movement of the estimate of uncollectibility as of June 30, 2024, and December 31, 2023, is as follows:

Accounts Receivable Credit Risk Movement	06-30-2024 Th\$	12-31-2023 Th\$
Opening Balance	(45,961,780)	(45,399,651)
Increase in existing provisions	(6,587,500)	(12,316,346)
Other	4,109	11,754,217
Total changes	(6,583,391)	(562,129)
Ending Balance	(52,545,171)	(45,961,780)



Below is the composition by age of the gross debt as of June 30, 2024, and December 31, 2023:

Debt composition	Debt age as of June 30, 2024,				Total	Total current	Total non-current
	less than three months	between three and six months	between six and eight months	greater than eight months			
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Gross exposure of trade receivables	106,013,086	6,713,200	3,362,161	45,340,017	161,428,464	161,428,464	-
Gross exposure notes receivable	141,478	-	-	574,786	716,264	716,264	-
Gross exposure other accounts receivable	5,740,579	-	-	5,900,187	11,640,766	5,740,579	5,900,187
Total age of debt	111,895,143	6,713,200	3,362,161	51,814,990	173,785,494	167,885,307	5,900,187
Estimates for accounts receivable risks	(2,251,286)	(2,197,833)	(1,574,249)	(46,521,803)	(52,545,171)	(51,938,171)	(607,000)
Totals	109,643,857	4,515,367	1,787,912	5,293,187	121,240,323	115,947,136	5,293,187

Debt composition	Debt age as of December 31, 2023,				Total	Total Current	Total Non-Current
	less than three months	between three and six months	between six and eight months	greater than eight months			
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Gross exposure of trade receivables	118,315,635	6,102,480	3,763,339	40,228,314	168,409,768	168,409,768	-
Gross exposure notes receivable	1,147,562	-	-	361,840	1,509,402	1,509,402	-
Gross exposure other accounts receivable	7,587,548	-	-	4,241,254	11,828,802	7,587,548	4,241,254
Total age of debt	127,050,745	6,102,480	3,763,339	44,831,408	181,747,972	177,506,718	4,241,254
Estimates for accounts receivable risks	(1,717,506)	(1,736,326)	(1,455,264)	(41,052,684)	(45,961,780)	(45,499,250)	(462,530)
Totals	125,333,239	4,366,154	2,308,075	3,778,724	135,786,192	132,007,468	3,778,724

As of June 30, 2024, and December 31, 2023, the analysis of the gross exposure of current trade receivables, notes receivable and other current and non-current accounts receivable for the restructured and non-restructured portfolio is as follows:

June 30, 2024,						
Trade Receivables Segment	Non-restructured portfolio		Restructured portfolio		Total gross portfolio	
	N° of customers	Gross amount Th\$	N° of customers	Gross amount Th\$	N° of customers	Gross amount Th\$
up to date	518,099	54,710,523	-	-	518,099	54,710,523
Between 1 and 30 days	1,075,403	38,394,065	7,721	286,827	1,083,124	38,680,892
Between 31 and 60 days	217,083	12,802,100	15,055	796,604	232,138	13,598,704
Between 61 and 90 days	60,589	3,737,169	18,050	1,167,855	78,639	4,905,024
Between 91 and 120 days	26,443	2,190,682	8,976	760,792	35,419	2,951,474
Between 121 and 150 days	16,206	1,270,083	7,250	721,216	23,456	1,991,299
Between 151 and 180 days	10,817	1,054,602	6,337	715,825	17,154	1,770,427
Between 181 and 210 days	8,691	938,104	5,438	670,796	14,129	1,608,900
Between 211 and 250 days	7,175	849,808	5,611	903,453	12,786	1,753,261
More than 251 days	101,031	11,867,619	90,376	39,947,371	191,407	51,814,990
Totals	2,041,537	127,814,755	164,814	45,970,739	2,206,351	173,785,494



December 31, 2023,						
Trade Receivables Segment	Non-restructured portfolio		Restructured portfolio		Total gross portfolio	
	N° of customers	Gross amount Th\$	N° of customers	Gross amount Th\$	N° of customers	Gross amount Th\$
up to date	495,763	63,343,857	-	-	495,763	63,343,857
Between 1 and 30 days	1,044,769	45,019,234	6,626	181,884	1,051,395	45,201,118
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	99,804	7,930,416	95,174	36,900,992	194,978	44,831,408
Totals	2,021,861	139,937,884	163,274	41,810,088	2,185,135	181,747,972

As of June 30, 2024, and December 31, 2023, the analysis of the documents receivable protested and in judicial collection is as follows:

Protested and in legal collection portfolio	Non-restructured Portfolio 06-30-2024		Non-restructured Portfolio 12-31-2023	
	N° of Customers	Portfolio Th\$	N° of Customers	Portfolio Th\$
Protested receivables	997	574,786	785	361,840
Documents receivable in legal collection	5	464,160	5	435,546
Totals	1002	1,038,946	790	797,386

As of June 30, 2024, and December 31, 2023, the credit risk analysis is as follows:

Provisions and write-offs	06-30-2024 Th\$	12-31-2023 Th\$
Non-restructured portfolio provision	(6,574,432)	(4,151,692)
Restructured portfolio provision	(45,970,739)	(41,810,088)
Total provisions	(52,545,171)	(45,961,780)
Period write-offs	4,109	11,754,217



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 Chilean pesos, the maturity periods are 30 days and do not have guarantees.

The composition of the item as of June 30, 2024, and December 31, 2023, is as follows:

RUT related company	Related Company Name	Nature of relationship	Nature of transactions with related companies	Deadlines	Guarantees	06-30-2024 Th\$	12-31-2023 Th\$
77.441.870-9	Veolia Soluciones Ambientales Chile S.A.	Controller Related	Laboratory analysis and sampling services	30 days	No guarantees	857	6,552
96.964.360-K	Gestión Integral de Residuos SpA.	Controller Related	Sale of mud for inoculation	30 days	No guarantees	15,620	-
65.113.732-2	Corporación Chilena de Investigación del Agua SpA.	Controller Related	Rent	30 days	No guarantees	1922	3,707
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	5,567	3,547
78.851.880-3	Veolia Water Technologies & Solutions Chile Ltda.	Controller Related	Laboratory analysis and sampling services	30 days	No guarantees	12,246	-
Totals						36,212	14,381



Accounts payable to related entities

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

The composition of the item as of June 30, 2024, and December 31, 2023, is as follows:

RUT related company	Related Company Name	Nature of relationship	Nature of transactions with related companies	Deadlines	Guarantees	06-30-2024 Th\$	12-31-2023 Th\$
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	576,339	251,121
Without RUT	Aquatec Proyectos para el Sector del Agua S.A.	Controller Related	Technical assistance	30 days	No guarantees	-	302,272
Without RUT	Aquatec Proyectos para el Sector del Agua S.A.	Controller Related	Purchase of materials	30 days	No guarantees	54,610	237,929
76.080.553-K	Veolia Solutions Chile Limitada	Controller Related	Virtual platform	60 days	No guarantees	36,705	163,810
76.080.553-K	Veolia Solutions Chile Limitada	Controller Related	Specialized customer service	30 days	No guarantees	117,708	125,224
76.080.553-K	Veolia Solutions Chile Limitada	Controller Related	Purchase of materials	30 days	No guarantees	232,868	218,244
70.009.410-3	Asociación Canalistas Sociedad del Canal del Maipo	Common Director	Purchase of water, electricity and interconnections	30 days	No guarantees	174,744	12,881
65.113.732-2	Corporación Chilena de Investigación del Agua SpA.	Controller Related	Studies and consultancies	30 days	No guarantees	-	267,072
Totals						1,192,974	1,578,553



Transactions with related entities

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

Related Company RUT	Related Company Name	Nature of Relationship	Country of Origin	Nature of Transactions with Related Companies	Currency Type	Th\$ 06-30-2024		Th\$ 06-30-2023		Th\$ 04-01-2024 06-30-2024		Th\$ 04-01-2023 06-30-2023	
						Amount	Effects on Result (Charge)/Credit	Amount	Effects on Result (Charge)/Credit	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	Water purchase, electricity and canal management.	CLP	558,917	(469,678)	4,740,229	(3,983,385)	201,275	(169,139)	1,703,242	(1,431,296)
Without RUT	Logistium Servicios Logísticos S.A.	Controller	IS	Operational Inputs	EUR	-	-	601,155	(505,172)	-	-	-	-
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 Monitoring and oversight of the operation of dams for water supply in Santiago, including the Embalse el Yeso, technical advisory services, and training.	CLP	2,292,725	(1,770,867)	1,283,009	(1,038,537)	1,015,299	(843,190)	435,038	(419,651)
Without RUT	Aquatec Proyectos para el Sector del Agua S.A.	Controller Related	IS	Siebel virtual platform maintenance, Aquacis consulting, and Aquacis evolutionary maintenance and licenses.	EUR	810,010	437,537	1,222,172	(1,181,262)	723,377	524,170	671,649	(630,739)
76.080.553-K	Veolia Solutions Chile Limitada.	Controller Related	CL	Water purchase and electricity	CLP	1,247,960	(1,157,596)	855,728	(637,836)	668,278	(634,968)	99,882	(2,670)
96.817.230-1	EPSA Eléctrica Puntilla S.A.	Common Director	CL	Biogas Plant operation and maintenance services	CLP	551,028	(463,049)	1,873,540	(1,574,403)	-	-	1,678,105	(1,410,172)
76.078.231-9	Empresa Depuradora de Aguas Servidas Mapocho El Trebal Ltda.	Controller Related	CL	Operation, maintenance and adaptation of the Biofactoría treatment plant.	CLP	-	-	117,625	(117,625)	-	-	67,656	(67,656)
76.746.454-1	Biofactoría Andina SpA	Controller Related	CL	Study on management models of resilient urban hydraulic infrastructures in relation to hydrological and geological risks, sludge recovery	CLP	-	-	69,705	(69,705)	-	-	37,002	-
65.113.732-2	Corporación Chilena de Investigación del Agua	Controller Related	CL	Dividends paid	CLP	151,997	(144,808)	92,067	(89,888)	3,906	3,283	92,067	(89,888)
77.274.820-5	Inversiones Aguas Metropolitanas S.A.	Controller	CL		CLP	44,359,913	-	25,175,771	-	44,359,913	-	-	-

The materiality criterion for reporting related-party transactions is amounts exceeding M\$50,000 accumulated.



Salary of Directors and Directors' Committee

The salaries paid to the directors of Aguas Andinas S.A. and Subsidiaries and the Directors' Committee are the following:

Salaries paid	06-30-2024 Th\$	06-30-2023 Th\$	04-01-2024 06-30-2024 Th\$	04-01-2023 06-30-2023 Th\$
Directory	235,575	231,501	117,886	119,810
Directors Committee	41,247	39,652	20,771	19,973
Totals	276,822	271,153	138,657	139,783

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 companies and directors and/or executives, other than their per fees and salaries.

Note 7. INVENTORIES

The detail by type of inventories as of June 30, 2024, and December 31, 2023, is as follows:

Inventory classes	06-30-2024 Th\$	12-31-2023 Th\$
Merchandise	2,666,347	3,065,616
Supplies for production	5,103,927	4,704,327
Construction materials	5,060,139	5,046,387
Other inventories	231,546	248,950
Obsolescence estimate	(214,985)	(252,797)
Total inventories	12,846,974	12,812,483

The cost of inventories recognized as an expense in the income statement as of June 30, 2024, and 2023 decreases to Th\$17,698,933 and Th\$18,250,453, respectively.

Additionally, an estimate is presented for inventory deterioration 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	06-30-2024 Th\$	12-31-2023 Th\$
Opening Balance	(252,797)	(388,391)
Provision by Price	-	(6,235)
Obsolescence provision	-	(158,324)
Damage provision	-	(88,238)
Reversal of provision	37,812	388,391
Totals	(214,985)	(252,797)



Note 8. CURRENT TAXES

The detail of current tax assets and liabilities in each period is the following:

Current tax assets	06-30-2024 Th\$	12-31-2023 Th\$
Taxes to be recovered	11,615,298	1,535,041
Monthly provisional payments	21,983,543	49,582,626
Credits	682,192	707,933
Income tax provision	(25,050,770)	(37,996,172)
Totals	9,230,263	13,829,428

Current tax liabilities	06-30-2024 Th\$	12-31-2023 Th\$
Income tax provision	262,021	254,914
Tax provision article 21 rejected expenses	59,792	120,272
Monthly provisional payments	(71,729)	(122,923)
Credits	(10,049)	(11,515)
Totals	240,035	240,748

Note 9. NON-CURRENT ASSETS HELD FOR SALE

As of June 30, 2024, the Group complied with the sale plan for the land located in the different municipalities of the Metropolitan Region in accordance with the classification made as of December 31, 2023, for Th\$3,414 as established in IFRS 5.

Non-current assets held for sale	06-30-2024 Th\$	12-31-2023 Th\$
Land book value	-	3,414
Assets available for full sale	-	3,414

Note 10. OTHER NON-FINANCIAL ASSETS

The composition of other non-financial assets as of June 30, 2024, and December 31, 2023, is as follows:

Other non-financial assets	06-30-2024 Th\$	12-31-2023 Th\$
Advance insurance	1,956,130	3,727,774
Other anticipated expenses	2,801,440	2,648,943
Remaining tax credit	720,501	789,459
Other non-financial assets	14,379	14,379
Other current non-financial assets	5,492,450	7,180,555
Other anticipated expenses	2,583,046	1,481,897
Other non-current non-financial assets	2,583,046	1,481,897



Note 11. OTHER NON -CURRENT FINANCIAL ASSETS

The composition of other financial assets as of June 30, 2024, and December 31, 2023, is as follows:

OTHER FINANCIAL ASSETS	06-30-2024 Th\$	12-31-2023 Th\$
Hedging derivatives (*)	3,226,963	-
Other Investments (**)	7,895,863	7,895,863
Totals	11,122,826	7,895,863

(*) See details in Note 17.7 Derivative financial instruments.

(**) As of June 30, 2024, and December 31, 2023, the Group maintains a value of Th\$7,895,863 corresponding to the acquisition of shares of Sociedad Eléctrica Puntilla S.A. (EPSA), and over which the Group has no control or significant influence (see note 2.2 letter H, iii). Associated with this acquisition, there is an obligation with Asociación Sociedad de Canalistas del Maipo regarding the commitment not to transfer the water rights in force on the date of the contract for an amount of Th\$7,355,177 as of June 30, 2024, and December 2023.

Note 12. INTANGIBLE ASSETS OTHER THAN GOODWILL

Below is the required information regarding the Group's intangible assets, according to IAS 38 Intangible Assets:

INTANGIBLE ASSETS OTHER THAN GOODWILL	06-30-2024 Th\$	12-31-2023 Th\$
Trademarks, gross	15,933	15,933
Computer programs, gross	75,021,698	73,583,223
Other intangible assets, gross	232,409,274	232,195,037
Intangible assets, gross	307,446,905	305,794,193
Computer programs, accumulated amortization	(63,351,764)	(60,380,021)
Other intangible assets, accumulated amortization	(13,760,067)	(13,666,459)
Intangible assets, accumulated amortization	(77,111,831)	(74,046,480)
Trademarks, net	15,933	15,933
Computer programs, net	11,669,934	13,203,202
Other intangible assets, net (*)	218,649,207	218,528,578
Intangible assets, net	230,335,074	231,747,713

(*) Corresponds to water rights, easements and other.

Movements in intangible assets as of June 30, 2024,

Movements in intangible assets	Trademarks, net Th\$	Computer programs, net Th\$	Other Intangible Assets, net Th\$	Total Th\$
Initial Balance as of 01-01-2024	15,933	13,203,202	218,528,578	231,747,713
Amortization	-	(2,971,743)	(93,608)	(3,065,351)
Total amortizations	-	(2,971,743)	(93,608)	(3,065,351)
Increases (decreases) due to transfers	-	1,209,874	(9,325)	1,200,549
Increases (decreases) due to other changes	-	228,601	223,562	452,163
Total increases (decreases) due to transfers and other changes	-	1,438,475	214,237	1,652,712
Total changes	-	(1,533,268)	120,629	(1,412,639)
Ending Balance as of 06-30-2024	15,933	11,669,934	218,649,207	230,335,074



Movements in intangible assets as of December 31, 2023,

Movements in intangible assets	Trademarks, net Th\$	Computer programs, net Th\$	Other Intangible Assets, net Th\$	Total Th\$
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)
Ending Balance as of 12-31-2023	15,933	13,203,202	218,528,578	231,747,713

Detailed disclosures of intangible assets gross value

Current period: June 30, 2024

Movements in intangible assets	Trademarks, gross Th\$	Computer programs, gross Th\$	Other Intangible Assets, gross Th\$	Total Th\$
Initial Balance as of 01-01-2024	15,933	73,583,223	232,195,037	305,794,193
Increases (decreases) due to transfers	-	1,209,874	(9,325)	1,200,549
Increases (decreases) due to other changes	-	228,601	223,562	452,163
Total changes	-	1,438,475	214,237	1,652,712
Ending Balance as of 06-30-2024	15,933	75,021,698	232,409,274	307,446,905

Period: December 31, 2023

Movements in intangible assets	Trademarks, gross Th\$	Computer programs, gross Th\$	Other Intangible Assets, gross Th\$	Total Th\$
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 changes	-	2,576,488	1,967,508	4,543,996
Ending Balance as of 12-31-2023	15,933	73,583,223	232,195,037	305,794,193



Detailed disclosures of intangible assets accumulated amortization

Current period: June 30, 2024

Movements in intangible assets	Trademarks, accumulated amortization Th\$	Computer programs, accumulated amortization Th\$	Other Intangible Assets, accumulated amortization Th\$	Total Th\$
Initial Balance as of 01-01-2024	-	(60,380,021)	(13,666,459)	(74,046,480)
Amortization	-	(2,971,743)	(93,608)	(3,065,351)
Total changes	-	(2,971,743)	(93,608)	(3,065,351)
Ending Balance as of 06-30-2024	-	(63,351,764)	(13,760,067)	(77,111,831)

Previous period: December 31, 2023

Movements in intangible assets	Trademarks, accumulated amortization Th\$	Computer programs, accumulated amortization Th\$	Other Intangible Assets, accumulated amortization Th\$	Total Th\$
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 changes	-	(5,628,049)	(187,215)	(5,815,264)
Ending Balance as of 12-31-2023	-	(60,380,021)	(13,666,459)	(74,046,480)

Detail of significant individual intangible assets (other):

Water rights and easements are the main intangible assets with an indefinite service life and their breakdown by company as of June 30, 2024, and December 31, 2023, is as follows:

Company	06-30-2024			12-31-2023		
	water rights Th\$	Servitude Th\$	Other Th\$	water rights Th\$	Servitude Th\$	Other Th\$
Aguas Andinas S.A.	80,714,502	10,292,310	3,555,997	80,249,767	10,554,311	3,648,961
Aguas Cordillera S.A.	93,799,713	7,761,932	-	93,795,443	7,761,932	-
Aguas Manquehue S.A.	21,944,556	866,673	-	21,937,967	866,673	-
Biogenera 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	196,286,090	18,807,120	3,555,997	195,810,496	19,069,121	3,648,961

Intangible assets with indefinite service life

Both water rights and easements are rights owned by the Group for which it is not possible to establish a finite service 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 period 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	Th\$
Aguas Andinas S.A.	2,210,765
Aguas Cordillera S.A.	518,244
Aguas Manquehue S.A.	40,000
Hidrogística S.A.	2,679
Total	2,771,688

Note 13. GOODWILL

Below is the detail of the capital gain for the different Cash Generating Units (CGU) or group of these to which it is assigned as of June 30, 2024, and December 31, 2023:

RUT	Company	06-30-2024 Th\$	12-31-2023 Th\$
96.809.310-K	Aguas Cordillera S.A.	33,823,049	33,823,049
Total		33,823,049	33,823,049

Note 14. PROPERTIES, PLANTS AND EQUIPMENT

The balances of property, plant and equipment as of June 30, 2024, and December 31, 2023:

Property, plant and equipment	Gross Values		Accumulated depreciation		Net Values	
	06-30-2024 Th\$	12-31-2023 Th\$	06-30-2024 Th\$	12-31-2023 Th\$	06-30-2024 Th\$	12-31-2023 Th\$
Land	358,539,292	358,539,292	-	-	358,539,292	358,539,292
Buildings	96,217,987	93,870,006	(26,628,578)	(25,845,298)	69,589,409	68,024,708
Subtotal land and constructions	454,757,279	452,409,298	(26,628,578)	(25,845,298)	428,128,701	426,564,000
Complementary works	53,469,793	51,946,102	(25,870,083)	(25,056,518)	27,599,710	26,889,584
Production facilities	470,683,163	466,749,178	(178,913,685)	(174,814,229)	291,769,478	291,934,949
Potable water networks	581,766,761	563,035,583	(338,236,216)	(334,462,633)	243,530,545	228,572,950
Sewer networks	557,372,989	545,282,177	(302,752,014)	(296,661,504)	254,620,975	248,620,673
Wastewater treatment plants	241,294,498	238,535,888	(84,658,285)	(81,957,964)	156,636,213	156,577,924
Other facilities	201,109,727	194,785,707	(139,207,508)	(134,492,941)	61,902,219	60,292,766
Assets out of operation	1,856,850	1,856,850	(1,667,485)	(1,664,541)	189,365	192,309
Subtotal other property, plant and equipment	2,107,553,781	2,062,191,485	(1,071,305,276)	(1,049,110,330)	1,036,248,505	1,013,081,155
Machinery	467,609,132	456,370,087	(345,406,661)	(338,263,383)	122,202,471	118,106,704
Transportation Equipment	5,772,036	5,674,298	(4,628,926)	(4,520,191)	1,143,110	1,154,107
Housewares and accessories	6,735,086	6,621,456	(5,742,402)	(5,620,313)	992,684	1,001,143
IT equipment	15,443,369	15,140,799	(14,390,121)	(14,117,779)	1,053,248	1,023,020
Lease rights improvements	1,968,047	1,968,047	(1,267,338)	(1,181,116)	700,709	786,931
Constructions in process	240,578,095	243,653,872	-	-	240,578,095	243,653,872
Totals	3,300,416,825	3,244,029,342	(1,469,369,302)	(1,438,658,410)	1,831,047,523	1,805,370,932



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

Property, plant and equipment, net	06-30-2024 Th\$	Aguas Andinas SA %	Aguas Cordillera SA %	Aguas Manquehue SA %	Other %
Land	358,539,292	74%	24%	2%	0%
Buildings	69,589,409	82%	10%	5%	3%
Machinery	122,202,471	77%	15%	5%	3%
Transportation Equipment	1,143,110	94%	0%	0%	6%
Housewares and accessories	992,684	80%	3%	1%	16%
IT equipment	1,053,248	89%	4%	1%	6%
Lease rights improvements	700,709	1%	0%	0%	99%
Constructions in process	240,578,095	86%	10%	3%	1%
Complementary works	27,599,710	84%	10%	5%	1%
Production facilities	291,769,478	74%	15%	11%	0%
Potable water networks	243,530,545	81%	16%	3%	0%
Sewer networks	254,620,975	94%	3%	3%	0%
Wastewater treatment plants	156,636,213	99%	0%	0%	1%
Other facilities	61,902,219	77%	15%	6%	2%
Assets out of operation	189,365	21%	79%	0%	0%
Totals	1,831,047,523	82%	13%	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:

Asset classes	Cost 06-30-2024 Th\$	Fair value 06-30-2024 Th\$
Land	358,539,292	358,539,292
Buildings	69,589,409	86,268,829
Complementary works	27,599,710	39,067,670
Production facilities	291,769,478	380,177,966
Potable water networks	243,530,545	359,398,162
Sewer networks	254,620,975	345,500,444
Wastewater treatment plants	156,636,213	163,711,583
Other facilities	61,902,219	66,617,651
Machines and equipment	122,202,471	123,919,375
Totals	1,586,390,312	1,923,200,972

Reconciliation of changes in property, plant and equipment by class

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



Movements of property, plant and equipment as of June 30, 2024, net value

Concept	Opening Balance as of 01-01-2024	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	Ending Balance as of 06-30-2024
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Land	358,539,292	-	-	-	-	-	-	358,539,292
Buildings	68,024,708	2,273,156	74,825	2,347,981	(783,280)	-	1,564,701	69,589,409
Subtotal land and constructions	426,564,000	2,273,156	74,825	2,347,981	(783,280)	-	1,564,701	428,128,701
Complementary Works	26,889,584	1,505,083	18,608	1,523,691	(813,565)	-	710,126	27,599,710
Production facilities	291,934,949	4,058,266	(124,281)	3,933,985	(4,099,456)	-	(165,471)	291,769,478
Potable water networks	228,572,950	15,065,103	3,666,075	18,731,178	(3,773,583)	-	14,957,595	243,530,545
Sewer networks	248,620,673	11,353,696	737,116	12,090,812	(6,090,510)	-	6,000,302	254,620,975
Wastewater treatment plants	156,577,924	2,737,030	21,580	2,758,610	(2,700,321)	-	58,289	156,636,213
Other facilities	60,292,766	5,661,880	662,140	6,324,020	(4,714,567)	-	1,609,453	61,902,219
Assets out of operation	192,309	-	-	-	(2,944)	-	(2,944)	189,365
Subtotal other property, plant and equipment	1,013,081,155	40,381,058	4,981,238	45,362,296	(22,194,946)	-	23,167,350	1,036,248,505
Machinery	118,106,704	16,972,577	116,093	17,088,670	(12,989,010)	(3,893)	4,095,767	122,202,471
Transportation Equipment	1,154,107	37,886	59,852	97,738	(108,735)	-	(10,997)	1,143,110
Housewares and accessories	1,001,143	100,874	12,756	113,630	(122,089)	-	(8,459)	992,684
IT equipment	1,023,020	191,660	110,910	302,570	(272,342)	-	30,228	1,053,248
Lease rights improvements	786,931	-	-	-	(86,222)	-	(86,222)	700,709
Constructions in process	243,653,872	(61,157,764)	58,451,291	(2,706,473)	-	(369,304)	(3,075,777)	240,578,095
Classes property, plant and equipment, net	1,805,370,932	(1,200,553)	63,806,965	62,606,412	(36,556,624)	(373,197)	25,676,591	1,831,047,523



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

Concept	Opening 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	Ending Balance as of 12-31-2023
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
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 constructions	425,143,446	2,580,515	424,998	3,005,513	(1,495,257)	(89,702)	1,420,554	426,564,000
Complementary 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
Potable water networks	205,384,579	21,262,085	9,236,895	30,498,980	(7,310,609)	-	23,188,371	228,572,950
Sewer 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
IT 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
Classes 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



Detailed disclosures of property, plant and equipment gross value

Current period: June 30, 2024

Concept	Opening Balance as of 01-01-2024	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	Ending Balance as of 06-30-2024
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Land	358,539,292	-	-	-	-	-	358,539,292
Buildings	93,870,006	2,273,156	74,825	2,347,981	-	2,347,981	96,217,987
Subtotal land and constructions	452,409,298	2,273,156	74,825	2,347,981	-	2,347,981	454,757,279
Complementary Works	51,946,102	1,505,083	18,608	1,523,691	-	1,523,691	53,469,793
Production facilities	466,749,178	4,058,266	(124,281)	3,933,985	-	3,933,985	470,683,163
Potable water networks	563,035,583	15,065,103	3,666,075	18,731,178	-	18,731,178	581,766,761
Sewer networks	545,282,177	11,353,696	737,116	12,090,812	-	12,090,812	557,372,989
Wastewater treatment plants	238,535,888	2,737,030	21,580	2,758,610	-	2,758,610	241,294,498
Other facilities	194,785,707	5,661,880	662,140	6,324,020	-	6,324,020	201,109,727
Assets out of operation	1,856,850	-	-	-	-	-	1,856,850
Subtotal other property, plant and equipment	2,062,191,485	40,381,058	4,981,238	45,362,296	-	45,362,296	2,107,553,781
Machinery	456,370,087	16,972,577	116,093	17,088,670	(5,849,625)	11,239,045	467,609,132
Transportation Equipment	5,674,298	37,886	59,852	97,738	-	97,738	5,772,036
Housewares and accessories	6,621,456	100,874	12,756	113,630	-	113,630	6,735,086
IT equipment	15,140,799	191,660	110,910	302,570	-	302,570	15,443,369
Lease rights improvements	1,968,047	-	-	-	-	-	1,968,047
Constructions in process	243,653,872	(61,157,764)	58,451,291	(2,706,473)	(369,304)	(3,075,777)	240,578,095
Classes of property, plant and equipment, gross	3,244,029,342	(1,200,553)	63,806,965	62,606,412	(6,218,929)	56,387,483	3,300,416,825



Period: December 31, 2023

Concept	Opening 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	Ending Balance as of 12-31-2023
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
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 constructions	449,493,487	2,580,515	424,998	3,005,513	(89,702)	2,915,811	452,409,298
Complementary 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
Potable water networks	532,536,123	21,262,085	9,237,375	30,499,460	-	30,499,460	563,035,583
Sewer 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
IT 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
Classes 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



Detailed disclosures of property, plant and equipment accumulated depreciation

Current period: June 30, 2024

Concept	Opening Balance as of 01-01-2024	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	Ending Balance as of 06-30-2024
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Buildings	(25,845,298)	-	-	(783,280)	-	(783,280)	(26,628,578)
Subtotal land and constructions	(25,845,298)	-	-	(783,280)	-	(783,280)	(26,628,578)
Complementary works	(25,056,518)	-	-	(813,565)	-	(813,565)	(25,870,083)
Production facilities	(174,814,229)	-	-	(4,099,456)	-	(4,099,456)	(178,913,685)
Potable water networks	(334,462,633)	-	-	(3,773,583)	-	(3,773,583)	(338,236,216)
Sewer networks	(296,661,504)	-	-	(6,090,510)	-	(6,090,510)	(302,752,014)
Wastewater treatment plants	(81,957,964)	-	-	(2,700,321)	-	(2,700,321)	(84,658,285)
Other facilities	(134,492,941)	-	-	(4,714,567)	-	(4,714,567)	(139,207,508)
Assets out of operation	(1,664,541)	-	-	(2,944)	-	(2,944)	(1,667,485)
Subtotal other property, plant and equipment	(1,049,110,330)	-	-	(22,194,946)	-	(22,194,946)	(1,071,305,276)
Machinery	(338,263,383)	-	-	(12,989,010)	5,845,732	(7,143,278)	(345,406,661)
Transportation Equipment	(4,520,191)	-	-	(108,735)	-	(108,735)	(4,628,926)
Housewares and accessories	(5,620,313)	-	-	(122,089)	-	(122,089)	(5,742,402)
IT equipment	(14,117,779)	-	-	(272,342)	-	(272,342)	(14,390,121)
Lease rights improvements	(1,181,116)	-	-	(86,222)	-	(86,222)	(1,267,338)
Types of property, plant and equipment, accumulated depreciation	(1,438,658,410)	-	-	(36,556,624)	5,845,732	(30,710,892)	(1,469,369,302)



Period: December 31, 2023

Concept	Opening 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	Ending Balance as of 12-31-2023
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Buildings	(24,350,041)	-	-	(1,495,257)	-	(1,495,257)	(25,845,298)
Subtotal land and constructions	(24,350,041)	-	-	(1,495,257)	-	(1,495,257)	(25,845,298)
Complementary 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)
Potable water networks	(327,151,544)	(480)	(480)	(7,310,609)	-	(7,311,089)	(334,462,633)
Sewer 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)
IT 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)



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	Th\$
Aguas Andinas S.A.	65,526,239
Aguas Cordillera S.A.	10,025,144
Aguas Manquehue S.A.	7,101,094
Biogenera S.A.	674,486
EcoRiles S.A.	306,616
Hidrogística S.A.	85,431
Análisis Ambientales S.A.	521,274
Total	84,240,284

Items of idle property, plant and equipment, temporarily as of June 30, 2024:

Company	Gross Value Th\$	Accumulated depreciation Th\$	Net Worth Th\$
Aguas Andinas S.A.	1,577,333	(1,536,688)	40,645
Aguas Cordillera S.A.	279,517	(130,797)	148,720
Total	1,856,850	(1,667,485)	189,365

Ownership restrictions on property, plant and equipment

As of June 30, 2024, and December 31, 2023, 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 June 30, 2024, and December 31, 2023, the lease contracts under IFRS 16 are recorded in the "Right-of-use assets" item (see Note 15).

Impairment of asset value

As of June 30, 2024, and December 31, 2023, the Group has not recognized in the results of the period, losses due to impairment of the value of assets, reversals of these, as well as compensation from third parties, as established in the points (v) and (vi) of letter e) of paragraph 73 and letter d) of paragraph 74 of IAS 16, a product for which there are no indications 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, in accordance with objective criteria such as; location, suitability, exposure level, surface, morphology, topography, building conditions, indicated in the respective current Municipal Regulatory Plans, among other.



The sources used correspond to transactions of the Conservador de Bienes Raíces, 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 period 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 book value due to the revaluation of assets has been as follows:

Reconciliation of book value due to land revaluation	06-30-2024 Th\$	12-31-2023 Th\$
Opening Balance - Book Amount of Land	358,539,292	358,821,974
Other increases (decreases)	-	(192,980)
Book value and fair value	358,539,292	358,628,994
Dispositions and withdrawals from service	-	(89,702)
Ending Balance - Book value and fair value of land	358,539,292	358,539,292

Other revelations.

Fully depreciated assets still in use

Fully depreciated assets still in use, Gross	06-30-2024 Th\$	12-31-2023 Th\$
Buildings	403,269	381,114
Complementary works	2,103,683	1,840,200
Production facilities	19,404,446	18,315,435
Potable water networks	28,930,154	26,936,779
Sewer networks	23,654,875	22,993,329
Wastewater treatment plants	3,096,201	1,131,285
Other facilities	23,456,392	21,743,643
Machinery	43,135,171	41,023,879
IT equipment	786,898	436,984
Transportation Equipment	205,085	208,172
Housewares and accessories	148,347	107,485
Lease rights improvements	312,317	137,034
Assets out of operation	194,172	170,562
Totals	145,831,010	135,425,901



Note 15. 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.

15.1 Asset for rights of use

The details of the assets for rights of use as of June 30, 2024, and December 31, 2023, correspond to the following:

Asset for rights of use	Raw values		Accumulated depreciation		Net worth	
	06-30-2024	12-31-2023	06-30-2024	12-31-2023	06-30-2024	12-31-2023
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Buildings	1,975,010	1,927,215	(925,527)	(729,536)	1,049,483	1,197,679
Transport equipment	5,833,173	4,846,993	(2,608,101)	(1,737,600)	3,225,072	3,109,393
Totals	7,808,183	6,774,208	(3,533,628)	(2,467,136)	4,274,555	4,307,072

Movements of assets due to use rights:

Current period

Asset for rights of use	01-01-2024	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Subtotal depreciation, provisions and withdrawals	06-30-2024
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Buildings	1,197,680	33,817	33,817	(182,014)	(182,014)	1,049,483
Transport equipment	3,109,392	890,289	890,289	(774,609)	(774,609)	3,225,072
Totals	4,307,072	924,106	924,106	(956,623)	(956,623)	4,274,555

Previous period

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
	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Buildings	1,483,542	72,122	72,122	(357,984)	(357,984)	1,197,680
Transport 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



1.5.2 Lease liability

The present value of future payments derived from said contracts as of June 30, 2024, are as follows:

<i>Lease liabilities (Accounting) Current</i>										
Debtor Company RUT	Debtor Company Name	Country	Concept	Reset Currency or Unit	Maturities		Total Th\$	Amortization type	Interest rate (%)	Nominal rate (%)
					Up to 90 days Th\$	More than 90 days up to 1 year Th\$				
61,808,000-5	Aguas Andinas S.A.	Chile	Buildings	PHEW	21,922	65,767	87,689	Monthly	0.26	0.26
61,808,000-5	Aguas Andinas S.A.	Chile	Transport equipment	PHEW	219,053	657,160	876,213	Monthly	0.49	0.49
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	WEIGHTS	17,892	53,676	71,568	Monthly	0.24	0.24
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	PHEW	7,297	21,891	29,188	Monthly	0.45	0.45
89,221,000-4	Aguas Manquehue S.A.	Chile	Transport equipment	PHEW	849	2,545	3,394	Monthly	0.40	0.40
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	PHEW	26,197	78,591	104,788	Monthly	0.46	0.46
96.828.120-8	Hidrogística S.A.	Chile	Buildings	PHEW	38,834	116,503	155,337	Monthly	0.18	0.18
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	PHEW	46,855	140,564	187,419	Monthly	0.53	0.53
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	PHEW	3,711	11,131	14,842	Monthly	0.12	0.12
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	PHEW	73,784	221,352	295,136	Monthly	0.51	0.51
Totals					456,394	1,369,180	1,825,574			

Lease Liabilities (Accounting) Non-Current											
Debtor Company RUT	Debtor Company Name	Country	Concept	Reset Currency or Unit	Maturities		More than 5 years	Total	Amortization type	Interest rate	Nominal rate
					More than 1 year up to 3 years	More than 3 years up to 5 years					
					Th\$	Th\$	Th\$				
61,808,000-5	Aguas Andinas S.A.	Chile	Buildings	PHEW	99,630	-	-	99,630	Monthly	0.26	0.26
61,808,000-5	Aguas Andinas S.A.	Chile	Transport equipment	PHEW	614,772	379,268	185,746	1,179,786	Monthly	0.49	0.49
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	WEIGHTS	83,437	-	-	83,437	Monthly	0.24	0.24
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	PHEW	11,679	-	-	11,679	Monthly	0.45	0.45
89,221,000-4	Aguas Manquehue S.A.	Chile	Transport equipment	PHEW	2,111	-	-	2,111	Monthly	0.40	0.40
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	PHEW	53,798	77,043	-	130,841	Monthly	0.46	0.46
96.828.120-8	Hidrogística S.A.	Chile	Buildings	PHEW	-	-	625,160	625,160	Monthly	0.18	0.18
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	PHEW	147,268	172,193	40,759	360,220	Monthly	0.53	0.53
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	PHEW	529	-	-	529	Monthly	0.12	0.12
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	PHEW	127,727	16,294	-	144,021	Monthly	0.51	0.51
Totals					1,140,951	644,798	851,665	2,637,414			



1 5.2 Lease liability (continued)

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

Lease liabilities (Accounting) Current										
Debtor Company RUT	Debtor Company Name	Country	Concept	Reset Currency or Unit	Maturities		Total	Amortization type	Interest rate	Nominal rate
					Up to 90 days	More than 90 days up to 1 year				
					Th\$	Th\$	Th\$		(%)	(%)
61,808,000-5	Aguas Andinas S.A.	Chile	Buildings	PHEW	24,753	74,258	99,011	Monthly	0.26	0.26
61,808,000-5	Aguas Andinas S.A.	Chile	Transport equipment	PHEW	214,625	643,876	858,501	Monthly	0.49	0.49
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	WEIGHTS	17,273	51,818	69,091	Monthly	0.24	0.24
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	PHEW	7,966	23,897	31,863	Monthly	0.45	0.45
89,221,000-4	Aguas Manquehue S.A.	Chile	Transport equipment	PHEW	798	2,394	3,192	Monthly	0.40	0.40
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	PHEW	26,875	80,626	107,501	Monthly	0.46	0.46
96.828.120-8	Hidrogística S.A.	Chile	Buildings	PHEW	36,661	109,983	146,644	Monthly	0.18	0.18
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	PHEW	32,426	97,278	129,704	Monthly	0.53	0.53
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	PHEW	7,834	23,503	31,337	Monthly	0.12	0.12
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	PHEW	69,017	207,051	276,068	Monthly	0.51	0.51
Totals					438,228	1,314,684	1,752,912			

Lease Liabilities (Accounting) Non-Current											
Debtor Company RUT	Debtor Company Name	Country	Concept	Reset Currency or Unit	Maturities		More than 5 years	Total	Amortization type	Interest rate	Nominal rate
					More than 1 year up to 3 years	More than 3 years up to 5 years					
					Th\$	Th\$	Th\$			(%)	(%)
61,808,000-5	Aguas Andinas S.A.	Chile	Buildings	PHEW	99,316	49,658	-	148,974	Monthly	0.26	0.26
61,808,000-5	Aguas Andinas S.A.	Chile	Transport equipment	PHEW	795,275	397,637	-	1,192,912	Monthly	0.49	0.49
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	PHEW	130,442	13,164	-	143,606	Monthly	0.45	0.45
89,221,000-4	Aguas Manquehue S.A.	Chile	Transport equipment	PHEW	3,763	-	-	3,763	Monthly	0.40	0.40
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	PHEW	81,111	40,555	-	121,666	Monthly	0.46	0.46
96.828.120-8	Hidrogística S.A.	Chile	Buildings	PHEW	297,673	297,673	148,838	744,184	Monthly	0.18	0.18
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	PHEW	137,193	68,596	-	205,789	Monthly	0.53	0.53
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	PHEW	518	-	-	518	Monthly	0.12	0.12
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	PHEW	90,042	110,725	-	200,767	Monthly	0.51	0.51
Totals					1,635,333	978,008	148,838	2,762,179			



1 5.2 Lease liability (continued)

The movement of lease liabilities and flows for the periods ending June 30, 2024, and December 31, 2023, are as follows:

Debtor Company RUT	Debtor Company Name	Country	Concept	Reset Currency or Unit	Balances at 01-01-2024 Th\$	Increases for new lease contracts Th\$	Interest accrual expenses Th\$	Principal and interest payments Th\$	Effects due to UF variation Th\$	Balances at 06-30-2024 Th\$
61,808,000-5	Aguas Andinas S.A.	Chile	Buildings	PHEW	220,084	13,641	8,058	(54,747)	283	187,319
61,808,000-5	Aguas Andinas S.A.	Chile	Transport equipment	PHEW	2,079,316	458,892	71,777	(556,660)	2,674	2,055,999
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	WEIGHTS	188,942	-	6,177	(40,138)	24	155,005
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	PHEW	55,618	-	1915	(16,669)	3	40,867
89,221,000-4	Aguas Manquehue S.A.	Chile	Transport equipment	PHEW	6,954	-	246	(1,698)	3	5,505
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	PHEW	229,167	85,980	7,933	(88,937)	1,486	235,629
96.828.120-8	Hidrogística S.A.	Chile	Buildings	PHEW	890,827	-	29,847	(140,299)	122	780,497
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	PHEW	335,493	224,049	15,436	(27,896)	557	547,639
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	PHEW	29,882	-	861	(15,477)	105	15,371
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	PHEW	478,808	96,066	16,669	(152,525)	139	439,157
Totals					4,515,091	878,628	158,919	(1,095,046)	5,396	4,462,988

Debtor Company RUT	Debtor Company Name	Country	Concept	Reset Currency or Unit	Balances at 01-01-2023 Th\$	Increases for new lease contracts Th\$	Interest accrual expenses Th\$	Principal and interest payments Th\$	Effects due to UF variation Th\$	Balances at 12-31-2023 Th\$
61,808,000-5	Aguas Andinas S.A.	Chile	Buildings	PHEW	335,334	-	20,522	(147,104)	11,332	220,084
61,808,000-5	Aguas Andinas S.A.	Chile	Transport equipment	PHEW	1,615,879	1,387,482	161,143	(1,096,313)	11,125	2,079,316
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	WEIGHTS	46,332	215,064	8,549	(81,241)	238	188,942
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	PHEW	104,960	-	5,838	(55,656)	476	55,618
89,221,000-4	Aguas Manquehue S.A.	Chile	Transport equipment	PHEW	11,604	-	695	(5,452)	107	6,954
76.190.084-6	Biogenera S.A.	Chile	Transport equipment	PHEW	2,106	-	50	(2,148)	(8)	-
96.945.210-3	EcoRiles S.A.	Chile	Transport equipment	PHEW	225,587	123,201	19,473	(146,022)	6,928	229,167
96.828.120-8	Hidrogística S.A.	Chile	Buildings	PHEW	1,078,456	-	65,370	(285,258)	32,259	890,827
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	PHEW	197,924	292,096	26,018	(185,137)	4,592	335,493
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	PHEW	61,012	-	3,518	(37,094)	2,446	29,882
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	PHEW	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



15.3 Disclosures regarding operating leases as lessee

Under this concept, transportation service leases and real estate leases are presented as of June 30, 2024, and 2023:

Non-cancellable minimum future lease payments, lessees	06-30-2024 Th\$		06-30-2023 Th\$	
	Renting	Property	Renting	Property
Minimum future non-cancelable lease payments, up to one year, lessees	748,069	164,718	665,571	136,744
Minimum future non-cancelable lease payments, for more than one year and less than five years, lessees	2,576,726	973,474	2,737,325	919,140
Total future minimum non-cancelable lease payments, lessees	3,324,795	1,138,192	3,402,896	1,055,884
Minimum lease payments under operating leases	3,839,304	405,481	2,984,696	516,845
Total lease and sublease installments recognized in the income statement	3,839,304	405,481	2,984,696	516,845

The consolidated income statements for the periods ended June 30, 2024, and 2023 include an expense of Th\$4,244,785 and Th\$3,501,541 respectively, which is related to payments for short-term leases and 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.

Termination of contract: 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 effective the guarantee for faithful, complete and timely performance of the contract, as compensation for damages.

15.4 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	06-30-2024 Th\$	06-30-2023 Th\$
Minimum future non-cancelable lease payments, up to one year, lessors	389,253	262,556
Total	389,253	262,556

Significant Lessor Operating Lease Agreements

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



Note 1 6. 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	06-30-2024		12-31-2023	
	Deferred tax asset	Deferred tax liability	active by tax deferred	Passive for tax deferred
	Th\$	Th\$	Th\$	Th\$
Gross deferred taxes	179,668,198	131,120,603	175,861,083	130,857,794
Compensation	(116,327,526)	(116,327,526)	(115,923,014)	(115,923,014)
Net deferred tax position	63,340,672	14,793,077	59,938,069	14,934,780

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	06-30-2024 Th\$	12-31-2023 Th\$
Monetary correction variation and asset depreciation	150,944,874	148,984,428
Uncollectibility provision	14,187,196	12,409,681
Compensation for years of service	5,399,236	5,292,375
Deferred income	1,985,898	1,985,898
Vacation provision	1,484,323	1,542,492
Amortizations	1,359,167	1,391,638
Lease liabilities	1,205,007	1,321,820
Water rights (amortization)	855,502	722,442
Other provisions	795,939	1,115,969
La Dehesa Dam Transaction	528,405	519,237
Impairment losses due to change in accounting criteria	379,335	379,335
Other	307,502	132,494
Litigation	198,661	63,274
Tax losses	37,153	-
Deferred tax assets	179,668,198	175,861,083

Disclosure of deferred tax liabilities

Deferred tax liabilities	06-30-2024 Th\$	12-31-2023 Th\$
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
Amortizations	1,630,391	1,275,198
Asset for rights of use	1,154,131	1,246,515
Investment expense related companies	114,266	114,266
Other	3,882	3,882
Deferred tax liabilities	131,120,603	130,857,794



Movements of deferred tax assets

Movements of deferred tax assets	06-30-2024 Th\$	12-31-2023 Th\$
Deferred tax assets, opening balance	175,861,083	172,774,208
Increases (decreases) in deferred tax assets	69,154	(5,120,187)
Increases (decreases) due to monetary correction variation and asset depreciation	1,960,446	8,055,287
Increases (decreases) of provision for uncollectibility	1,777,515	151,775
Changes in deferred tax assets	3,807,115	3,086,875
Changes in total deferred tax assets	179,668,198	175,861,083

Movements in deferred tax liabilities

Movements in deferred tax liabilities	06-30-2024 Th\$	12-31-2023 Th\$
Deferred tax liabilities, opening balance	130,857,794	130,910,050
Increases (decreases) in deferred tax liabilities	262,809	(52,256)
Changes in total deferred tax liabilities	131,120,603	130,857,794

Income tax expenses

Income (expense) from current and deferred income tax	06-30-2024 Th\$	06-30-2023 Th\$	04-01-2024 06-30-2024 Th\$	04-01-2023 06-30-2023 Th\$
Current tax expense	(25,296,392)	(21,404,348)	(6,875,520)	(3,427,495)
Tax expense adjustment prior period	99,120	31,973	99,120	31,973
Current income tax expense	(25,197,272)	(21,372,375)	(6,776,400)	(3,395,522)
Deferred tax income (expenses) related to the creation and reversal of temporary differences	3,544,306	3,414,091	2,619,258	(502,540)
Single tax expenses (rejected expenses)	(59,793)	(86,295)	(31,037)	(20,247)
Income (expenses) from other taxes	3,484,513	3,327,796	2,588,221	(522,787)
Income (Expense) from income tax	(21,712,759)	(18,044,579)	(4,188,179)	(3,918,309)

The following table shows the reconciliation between the income tax recorded and that which would result from applying the effective rate for the periods ending June 30, 2024, and 2023:

Reconciliation between the income tax result recorded and the effective rate	06-30-2024 Th\$	06-30-2023 Th\$	04-01-2024 06-30-2024 Th\$	04-01-2023 06-30-2023 Th\$
Tax expenses using the legal rate	(26,519,688)	(24,966,507)	(6,962,353)	(7,945,921)
Permanent difference due to monetary correction of tax assets	5,043,464	6,646,830	3,241,106	4,549,593
Permanent difference for rejected expenses	(59,793)	(86,295)	(31,037)	(20,247)
Permanent difference for income tax from previous periods	99,120	31,973	99,120	31,973
Other permanent differences	(275,862)	329,420	(535,015)	(533,707)
Adjustments to tax expenditure using the legal rate	4,806,929	6,921,928	2,774,174	4,027,612
Income (Expense) from taxes using the effective rate	(21,712,759)	(18,044,579)	(4,188,179)	(3,918,309)



Reconciliation of the legal tax rate with the effective tax rate

	06-30-2024	06-30-2023
Statutory tax rate	27.00%	27.00%
Permanent difference due to monetary correction of tax assets	(5.13%)	(7.19%)
Permanent difference for rejected expenses	0.06%	0.09%
Permanent difference due to income tax from previous years	(0.10%)	(0.03%)
Other permanent differences	0.28%	(0.36%)
Effective tax rate	22.11%	19.51%

Note 17. FINANCIAL INSTRUMENTS

17.1 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 point 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 22.

17.2 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, compared 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 interim consolidated financial statements.



1 7.3 Class of financial instruments

Below is a summary of the financial instruments as of June 30, 2024, and December 31, 2023:

Types of financial instruments	Currency	Note	06-30-2024 Th\$	12-31-2023 Th\$
Trade receivables and other accounts receivable, current				
Trade receivables and other accounts receivable	CLP	5	110,906,250	127,315,856
Trade receivables and other accounts receivable	USD	5	4,981,146	4,675,457
Trade receivables and other accounts receivable	EUR	5	59,740	16,155
Total trade receivables and other accounts receivable, current			115,947,136	132,007,468
Accounts receivable from related entities	CLP	6	36,212	14,381
Information on related entities, current			36,212	14,381
Total financial assets, current			115,983,348	132,021,849
Non-current financial assets				
Rights receivable	CLP	5	5,293,187	3,778,724
Derivative	PHEW	11	3,226,963	-
Other investments	CLP	11	7,895,863	7,895,863
Total financial assets, non-current			16,416,013	11,674,587
Total financial assets			132,399,361	143,696,436
Current financial liabilities				
Bank loans	CLP	17.4	44,589,354	107,083,857
Bonds	PHEW	17.4	21,157,316	20,729,458
Bonds	AUD	17.4	31,332	29,507
Reimbursable financial contributions	PHEW	17.4	23,535,639	27,573,979
Derivative	PHEW	17.4	158,229	-
Other financial liabilities, current			89,471,870	155,416,801
Lease liabilities	CLP	15	1,825,574	1,752,912
Lease liabilities, current			1,825,574	1,752,912
Trade and other payables	CLP	18	141,173,180	177,159,010
Trade and other payables	EUR	18	90,858	27,963
Trade and other payables	USD	18	49,656	101,078
Trade and other payables, current			141,313,694	177,288,051
Accounts payable to related entities	CLP	6	1,138,364	1,038,352
Accounts payable to related entities	EUR	6	54,610	540,201
Information on related entities, current			1,192,974	1,578,553
Total financial liabilities, current			233,804,112	336,036,317
Non-current financial liabilities				
Bank loans	CLP	17.4	156,613,529	136,240,440
Bonds	PHEW	17.4	795,404,572	785,857,777
Bonds	AUD	17.4	12,342,790	11,721,373
Bonds	JPY	17.4	28,679,602	30,468,592
Bonds	CHF	17.4	103,951,592	-
Reimbursable financial contributions	PHEW	17.4	150,226,712	155,029,889
Derivative	PHEW	17.4	7,355,922	5,742,826
Other non-current financial liabilities			1,254,574,719	1,125,060,897
Lease liabilities	CLP	15	2,637,414	2,762,179
Lease liabilities, non-current			2,637,414	2,762,179
Other accounts payable	CLP	18	1,236,160	1,181,870
Other accounts payable, non-current			1,236,160	1,181,870
Total financial liabilities, non-current			1,258,448,293	1,129,004,946
Total financial liabilities			1,492,252,405	1,465,041,263



17.4 Disclosure of financial liabilities

Other financial liabilities

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

Reimbursable Financial Contributions (RFC)

According to what is stated in article 42-A of DS MINECON N° 453 of 1989, "The Reimbursable Financial Contributions, for extension and capacity, constitute a financing alternative available to the provider (company that provides sanitation services) for the execution of the sanitation 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 sanitation service providers may demand from those who request to be incorporated as customers, or request an extension of service, which, in accordance with current regulations, have defined forms and deadlines. for your return.

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

The detail of the reimbursable financial contributions as of June 30, 2024, and December 31, 2023, is as follows:

Reimbursable Financial Contributions, current portion

Instrument Registration or Identification Number	Currency Index Reset	Residual UF 06-30-2024	Book value		Real contract interest rate	Effective rate	Placement in Chile or Abroad	Issuing company	Debtor RUT	Amortization type	Guaranteed (Yes/No)
			06-30-2024 Th\$	12-31-2023 Th\$							
RFC	PHEW	419,940	16,027,471	20,589,010	2.89%	2.82%	Chile	Aguas Andinas S.A.	61,808,000-5	At expiration	No
RFC	PHEW	89,635	3,414,037	3,918,875	2.49%	2.43%	Chile	Aguas Cordillera S.A.	96.809.310-K	At expiration	No
RFC	PHEW	107,665	4,094,131	3,066,094	2.33%	2.29%	Chile	Aguas Manquehue S.A.	89,221,000-4	At expiration	No
Totals		617,240	23,535,639	27,573,979							

Reimbursable Financial Contributions, non-current portion

Instrument Registration or Identification Number	Currency Index Reset	Residual UF 06-30-2024	Book value		Expiration date	Real contract interest rate	Effective rate	Issuing company	Debtor RUT	Amortization type	Guaranteed (Yes/No)
			06-30-2024 Th\$	12-31-2023 Th\$							
RFC	PHEW	3,152,454	119,169,993	120,389,286	06-11-2039	2.48%	2.42%	Aguas Andinas S.A.	61,808,000-5	At expiration	No
RFC	PHEW	497,390	18,806,215	20,229,845	05-07-2039	2.55%	2.49%	Aguas Cordillera S.A.	96.809.310-K	At expiration	No
RFC	PHEW	324,003	12,250,504	14,410,758	06-12-2039	2.46%	2.41%	Aguas Manquehue S.A.	89,221,000-4	At expiration	No
Totals		3,973,847	150,226,712	155,029,889							



The detail of the Bank loans as of June 30, 2024, and December 31, 2023, is as follows:

Current bank loan balances, current period

Current Bank loans - Accounting Values										
Debtor Company RUT	Debtor entity name	Debtor Company Country	Creditor entity name	Currency or reset unit	Maturities			Amortization type	Effective rate	Nominal rate
					Up to 90 days	More than 90 days up to 1 year	Total			
					Th\$	Th\$	Th\$		(%)	(%)
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Chile	CLP	-	8,875,900	8,875,900	Biannual	6.25%	6.25%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	260,659	260,659	At expiration	7.52%	7.38%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Chile	CLP	28,128,844	-	28,128,844	At expiration	1.94%	1.90%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	725,392	-	725,392	At expiration	7.12%	6.95%
61,808,000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	-	301,417	301,417	At expiration	7.08%	6.88%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Itau	CLP	927,333	-	927,333	Biannual	9.07%	8.80%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	287,920	287,920	Biannual	7.74%	7.32%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	-	5,081,889	5,081,889	Biannual	7.37%	7.37%
Totals					29,781,569	14,807,785	44,589,354			

Current Bank loans - Nominal Values										
Debtor Company RUT	Debtor entity name	Debtor Company Country	Creditor entity name	Currency or reset unit	Maturities			Amortization type	Effective rate	Nominal rate
					Up to 90 days	More than 90 days up to 1 year	Total			
					Th\$	Th\$	Th\$		(%)	(%)
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Chile	CLP	-	8,875,900	8,875,900	Biannual	6.25%	6.25%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	276,529	276,529	At expiration	7.52%	7.38%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Chile	CLP	28,140,448	-	28,140,448	At expiration	1.94%	1.90%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	797,860	-	797,860	At expiration	7.12%	6.95%
61,808,000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	-	372,667	372,667	At expiration	7.08%	6.88%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Itau	CLP	975,333	-	975,333	Biannual	9.07%	8.80%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	366,000	366,000	Biannual	7.74%	7.32%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	-	5,081,889	5,081,889	Biannual	7.37%	7.37%
Totals					29,913,641	14,972,985	44,886,626			

Book 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 period

<i>Current Bank loans - Accounting Values</i>										
Debtor Company RUT	Debtor entity name	Debtor Company Country	Creditor entity name	Currency or reset unit	Maturities			Amortization type	Effective rate	Nominal rate
					Up to 90 days	More than 90 days up to 1 year	Total			
					Th\$	Th\$	Th\$		(%)	(%)
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Chile	CLP	-	8,908,389	8,908,389	Biannual	8.83%	8.83%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	362,578	362,578	At expiration	10.33%	10.10%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Chile	CLP	105,636	28,000,000	28,105,636	At expiration	1.96%	1.90%
61,808,000-5	Aguas Andinas S.A.	Chile	BICE Bank	CLP	-	20,002,333	20,002,333	At expiration	2.10%	2.10%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	113,765	22,000,000	22,113,765	At expiration	1.90%	1.90%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	1,021,576	-	1,021,576	At expiration	9.77%	9.53%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	58,897	25,000,000	25,058,897	At expiration	1.54%	1.50%
61,808,000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	-	452,350	452,350	At expiration	9.80%	9.52%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco 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			

<i>Current Bank loans - Nominal Values</i>										
Debtor Company RUT	Debtor entity name	Debtor Company Country	Creditor entity name	Currency or reset unit	Maturities			Amortization type	Effective rate	Nominal rate
					Up to 90 days	More than 90 days up to 1 year	Total			
					Th\$	Th\$	Th\$		(%)	(%)
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Chile	CLP	-	8,908,389	8,908,389	Biannual	8.83%	8.83%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	378,447	378,447	At expiration	10.33%	10.10%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Chile	CLP	140,448	28,000,000	28,140,448	At expiration	1.96%	1.90%
61,808,000-5	Aguas Andinas S.A.	Chile	BICE Bank	CLP	-	20,002,333	20,002,333	At expiration	2.10%	2.10%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	113,765	22,000,000	22,113,765	At expiration	1.90%	1.90%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	1,094,044	-	1,094,044	At expiration	9.77%	9.53%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	131,250	25,000,000	25,131,250	At expiration	1.54%	1.50%
61,808,000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	-	523,600	523,600	At expiration	9.80%	9.52%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Itau	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			

Book 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.



Bank loan balances, current period

<i>Non-current Bank loans - Book values</i>										
Debtor Company RUT	Debtor entity name	Debtor Company Country	Creditor entity name	Currency or reset 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			
					Th\$	Th\$	Th\$			
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	19,261,047	-	19,261,047	At expiration	7.52%	7.38%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	32,787,922	-	32,787,922	At expiration	7.12%	6.95%
61,808,000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	29,974,375	-	29,974,375	At expiration	7.08%	6.88%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Itau	CLP	-	29,896,000	29,896,000	Biannual	9.07%	8.80%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	29,694,185	29,694,185	Biannual	7.74%	7.32%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	15,000,000	-	15,000,000	Biannual	7.37%	7.37%
Totals					97,023,344	59,590,185	156,613,529			

<i>Non-current Bank loans - Nominal values</i>										
Debtor Company RUT	Debtor entity name	Debtor Company Country	Creditor entity name	Currency or reset 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			
					Th\$	Th\$	Th\$			
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	19,270,304	-	19,270,304	At expiration	7.52%	7.38%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	32,800,000	-	32,800,000	At expiration	7.12%	6.95%
61,808,000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	30,000,000	-	30,000,000	At expiration	7.08%	6.88%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Itau	CLP	-	30,000,000	30,000,000	Biannual	9.07%	8.80%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	30,000,000	30,000,000	Biannual	7.74%	7.32%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	15,000,000	-	15,000,000	Biannual	7.37%	7.37%
Totals					97,070,304	60,000,000	157,070,304			

Book 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 period

Non-current Bank loans - Book values										
Debtor Company RUT	Debtor entity name	Debtor Company Country	Creditor entity name	Currency or reset 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			
					Th\$	Th\$	Th\$			
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Chile	CLP	4,424,891	-	4,424,891	Biannual	8.83%	8.83%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	19,253,111	-	19,253,111	At expiration	10.33%	10.10%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	32,751,688	-	32,751,688	At expiration	9.77%	9.53%
61,808,000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	29,938,750	-	29,938,750	At expiration	9.80%	9.52%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Itau	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			

Non-current Bank loans - Nominal values										
Debtor Company RUT	Debtor entity name	Debtor Company Country	Creditor entity name	Currency or reset 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			
					Th\$	Th\$	Th\$			
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Chile	CLP	4,424,891	-	4,424,891	Biannual	8.83%	8.83%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	19,270,304	-	19,270,304	At expiration	10.33%	10.10%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	32,800,000	-	32,800,000	At expiration	9.77%	9.53%
61,808,000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	30,000,000	-	30,000,000	At expiration	9.80%	9.52%
61,808,000-5	Aguas Andinas S.A.	Chile	Banco Itau	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			

Book 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.



The detail of the bond obligations as of June 30, 2024, and December 31, 2023, is as follows:

Balances of current obligations with the public, current period

<i>Current obligations to the public - Accounting values</i>												
Debtor Company RUT	Debtor entity name	Debtor Company Country	Registration number	Series	Expiration date	Currency or reset unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
							Up to 90 days	More than 90 days up to 1 year	Total			
							Th\$	Th\$	Th\$			
61,808,000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	01-04-2031	PHEW	-	699,043	699,043	At expiration	4.17%	4.20%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	01-10-2033	PHEW	-	548,846	548,846	At expiration	3.83%	3.86%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	PHEW	-	222,117	222,117	At expiration	3.96%	4.00%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	01-04-2035	PHEW	-	825,921	825,921	Biannual	3.91%	3.90%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	01-04-2036	PHEW	-	702,911	702,911	At expiration	3.81%	3.80%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	01-04-2037	PHEW	-	651,834	651,834	At expiration	3.50%	3.50%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	PHEW	-	285,944	285,944	Biannual	3.22%	3.30%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	01-02-2038	PHEW	702,515	-	702,515	At expiration	3.11%	3.00%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	PHEW	1,055,702	-	1,055,702	Biannual	3.30%	3.20%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	PHEW	592,328	-	592,328	Biannual	2.85%	2.80%
61,808,000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-2025	PHEW	7,106,184	7,044,724	14,150,908	Biannual	1.99%	1.80%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	PHEW	719,247	-	719,247	Biannual	2.16%	2.50%
61,808,000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	31,332	31,332	Biannual	7.07%	6.82%
Totals							10,175,976	11,012,672	21,188,648			
<i>Current obligations with the public - Nominal values</i>												
Debtor Company RUT	Debtor entity name	Debtor Company Country	Registration number	Series	Expiration date	Currency or reset unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
							Up to 90 days	More than 90 days up to 1 year	Total			
							Th\$	Th\$	Th\$			
61,808,000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	01-04-2031	PHEW	-	683,282	683,282	At expiration	4.17%	4.20%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	01-10-2033	PHEW	-	538,696	538,696	At expiration	3.83%	3.86%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	PHEW	-	204,620	204,620	At expiration	3.96%	4.00%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	01-04-2035	PHEW	-	834,469	834,469	Biannual	3.91%	3.90%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	01-04-2036	PHEW	-	707,215	707,215	At expiration	3.81%	3.80%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	01-04-2037	PHEW	-	651,834	651,834	At expiration	3.50%	3.50%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	PHEW	-	235,712	235,712	Biannual	3.22%	3.30%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	01-02-2038	PHEW	745,877	-	745,877	At expiration	3.11%	3.00%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	PHEW	1,100,056	-	1,100,056	Biannual	3.30%	3.20%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	PHEW	615,226	-	615,226	Biannual	2.85%	2.80%
61,808,000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-2025	PHEW	7,119,066	7,044,724	14,163,790	Biannual	1.99%	1.80%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	PHEW	549,734	-	549,734	Biannual	2.16%	2.50%
61,808,000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	43,099	43,099	Biannual	7.07%	6.82%
Totals							10,129,959	10,943,651	21,073,610			



Balances of current obligations with the public, previous period

<i>Current obligations to the public - Accounting values</i>												
Debtor Company RUT	Debtor entity name	Debtor Company Country	Registration number	Series	Expiration date	Currency or reset unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
							Up to 90 days	More than 90 days up to 1 year	Total			
							Th\$	Th\$	Th\$			
61,808,000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	01-04-2031	PHEW	-	684,481	684,481	At expiration	4.17%	4.20%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	01-10-2033	PHEW	-	537,293	537,293	At expiration	3.83%	3.86%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	PHEW	-	216,655	216,655	At expiration	4.04%	4.00%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	01-04-2035	PHEW	-	808,708	808,708	Biannual	3.91%	3.90%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	01-04-2036	PHEW	-	688,263	688,263	At expiration	3.81%	3.80%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	01-04-2037	PHEW	-	638,259	638,259	At expiration	3.50%	3.50%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	PHEW	-	282,112	282,112	Biannual	3.21%	3.30%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	01-02-2038	PHEW	687,649	-	687,649	At expiration	3.11%	3.00%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	PHEW	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	PHEW	579,839	-	579,839	Biannual	2.85%	2.80%
61,808,000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-2025	PHEW	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	PHEW	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			

<i>Current obligations with the public - Nominal values</i>												
Debtor Company RUT	Debtor entity name	Debtor Company Country	Registration number	Series	Expiration date	Currency or reset unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
							Up to 90 days	More than 90 days up to 1 year	Total			
							Th\$	Th\$	Th\$			
61,808,000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	01-04-2031	PHEW	-	669,051	669,051	At expiration	4.17%	4.20%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	01-10-2033	PHEW	-	527,477	527,477	At expiration	3.83%	3.86%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	PHEW	-	200,359	200,359	At expiration	4.04%	4.00%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	01-04-2035	PHEW	-	817,090	817,090	Biannual	3.91%	3.90%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	01-04-2036	PHEW	-	692,486	692,486	At expiration	3.81%	3.80%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	01-04-2037	PHEW	-	638,259	638,259	At expiration	3.50%	3.50%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	PHEW	-	230,803	230,803	Biannual	3.21%	3.30%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	01-02-2038	PHEW	730,342	-	730,342	At expiration	3.11%	3.00%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	PHEW	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	PHEW	602,413	-	602,413	Biannual	2.85%	2.80%
61,808,000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	03-15-2025	PHEW	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	PHEW	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 non-current obligations with the public, current period

<i>Non-current obligations with the public - Accounting values</i>												
Debtor Company RUT	Debtor entity name	Debtor Company Country	Registration number	Series	Expiration date	Currency or reset unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
							More than 3 years up to 5 years Th\$	More than 5 years Th\$	Total Th\$			
61,808,000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	01-04-2031	PHEW	-	65,854,980	65,854,980	At expiration	4.17%	4.20%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	01-10-2033	PHEW	-	56,457,819	56,457,819	At expiration	3.83%	3.86%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	PHEW	-	62,140,753	62,140,753	At expiration	3.96%	4.00%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	01-04-2035	PHEW	-	86,321,695	86,321,695	Biannual	3.91%	3.90%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	01-04-2036	PHEW	-	75,085,712	75,085,712	At expiration	3.81%	3.80%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	01-04-2037	PHEW	-	75,143,720	75,143,720	At expiration	3.50%	3.50%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	PHEW	-	87,078,192	87,078,192	Biannual	3.22%	3.30%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	01-02-2038	PHEW	-	59,431,990	59,431,990	At expiration	3.11%	3.00%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	PHEW	-	74,351,088	74,351,088	Biannual	3.30%	3.20%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	PHEW	-	74,638,457	74,638,457	Biannual	2.85%	2.80%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2025	PHEW	-	78,900,166	78,900,166	Biannual	2.16%	2.50%
61,808,000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	03-15-2044	AUD	-	12,342,790	12,342,790	Biannual	7.07%	6.82%
61,808,000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	-	28,679,602	28,679,602	Biannual	2.36%	2.16%
61,808,000-5	Aguas Andinas S.A.	Chile	-	CHF SERIES	12-14-2037	CHF	103,951,592	-	103,951,592	At expiration	2.39%	2.10%
Totals							103,951,592	836,426,964	940.378.556			

<i>Non-current obligations with the public - Nominal values</i>												
Debtor Company RUT	Debtor entity name	Debtor Company Country	Registration number	Series	Expiration date	Currency or reset unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
							More than 3 years up to 5 years Th\$	More than 5 years Th\$	Total Th\$			
61,808,000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	01-04-2031	PHEW	-	65,750,755	65,750,755	At expiration	4.17%	4.20%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	01-10-2033	PHEW	-	56,357,790	56,357,790	At expiration	3.83%	3.86%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	PHEW	-	61,993,569	61,993,569	At expiration	3.96%	4.00%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	01-04-2035	PHEW	-	86,415,278	86,415,278	Biannual	3.91%	3.90%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	01-04-2036	PHEW	-	75,143,720	75,143,720	At expiration	3.81%	3.80%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	01-04-2037	PHEW	-	75,143,720	75,143,720	At expiration	3.50%	3.50%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	PHEW	-	86,415,278	86,415,278	Biannual	3.22%	3.30%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	01-02-2038	PHEW	-	60,114,976	60,114,976	At expiration	3.11%	3.00%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	PHEW	-	75,143,720	75,143,720	Biannual	3.30%	3.20%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	PHEW	-	75,143,720	75,143,720	Biannual	2.85%	2.80%
61,808,000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2025	PHEW	-	75,143,720	75,143,720	Biannual	2.16%	2.50%
61,808,000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	03-15-2044	AUD	-	12,599,600	12,599,600	Biannual	7.07%	6.82%
61,808,000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	-	29,381,968	29,381,968	Biannual	2.36%	2.16%
61,808,000-5	Aguas Andinas S.A.	Chile	-	CHF SERIES	12-14-2037	CHF	105,300,047	-	105,300,047	At expiration	2.39%	2.10%
Totals							105,300,047	834.747.814	940,047,861			



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

<i>Non-current obligations with the public - Accounting values</i>												
Debtor Company RUT	Debtor entity name	Debtor Company Country	Registration number	Series	Expiration date	Currency or reset unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
							More than 1 year up to 3 years Th\$	More than 5 years Th\$	Total Th\$			
61,808,000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	01-04-2031	PHEW	-	64,493,467	64,493,467	At expiration	4.17%	4.20%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	01-10-2033	PHEW	-	55,289,284	55,289,284	At expiration	3.83%	3.86%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	PHEW	-	60,850,960	60,850,960	At expiration	4.04%	4.00%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	01-04-2035	PHEW	-	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	PHEW	-	73,518,556	73,518,556	At expiration	3.81%	3.80%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	01-04-2037	PHEW	-	73,578,720	73,578,720	At expiration	3.50%	3.50%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	PHEW	-	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	PHEW	-	58,158,280	58,158,280	At expiration	3.11%	3.00%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	PHEW	-	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	PHEW	-	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	PHEW	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	PHEW	-	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>												
Debtor Company RUT	Debtor entity name	Debtor Company Country	Registration number	Series	Expiration date	Currency or reset unit	Maturities			Amortization type	Effective rate (%)	Nominal rate (%)
							More than 1 year up to 3 years Th\$	More than 5 years Th\$	Total Th\$			
61,808,000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	01-04-2031	PHEW	-	64,381,380	64,381,380	At expiration	4.17%	4.20%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	01-10-2033	PHEW	-	55,184,040	55,184,040	At expiration	3.83%	3.86%
61,808,000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	PHEW	-	60,702,444	60,702,444	At expiration	4.04%	4.00%
61,808,000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	01-04-2035	PHEW	-	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	PHEW	-	73,578,720	73,578,720	At expiration	3.81%	3.80%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	01-04-2037	PHEW	-	73,578,720	73,578,720	At expiration	3.50%	3.50%
61,808,000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	PHEW	-	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	PHEW	-	58,862,976	58,862,976	At expiration	3.11%	3.00%
61,808,000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	PHEW	-	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	PHEW	-	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	PHEW	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	PHEW	-	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			



Reconciliation of financial liabilities and lease liabilities

Below is a reconciliation between the initial and Ending Balances of other financial liabilities as of June 30, 2024, and December 31, 2023:

Current period

Other financial liabilities, current	Opening Balance 01-01-2024	High	Casualties	Transfers	Ending Balance 06-30-2024
	Th\$	Th\$	Th\$	Th\$	Th\$
Bank loans	107,083,857	-	(71,424,891)	8,930,388	44,589,354
Bonds	20,758,965	-	(6,933,594)	7,363,277	21,188,648
Reimbursable financial contributions	27,573,979	-	(21,398,213)	17,359,873	23,535,639
Derivative	-	-	-	158,229	158,229
Total financial liabilities	155,416,801	-	(99,756,698)	33,811,767	89,471,870
Lease liabilities	1,752,912	-	(929,049)	1,001,711	1,825,574
Total lease liabilities	1,752,912	-	(929,049)	1,001,711	1,825,574
Total other financial liabilities, current	157,169,713	-	(100,685,747)	34,813,478	91,297,444

Other non-current financial liabilities	Opening Balance 01-01-2024	High	Casualties	Transfers	Ending Balance 06-30-2024
	Th\$	Th\$	Th\$	Th\$	Th\$
Bank loans	136,240,440	30,000,000	-	(9,626,911)	156,613,529
Bonds	828,047,742	101,421,000	-	10,909,814	940,378,556
Reimbursable financial contributions	155,029,889	9,047,552	-	(13,850,729)	150,226,712
Derivative	5,742,826	-	-	1,613,096	7,355,922
Total financial liabilities	1,125,060,897	140,468,552	-	(10,954,730)	1,254,574,719
Lease liabilities	2,762,179	878,627	(1,682)	(1,001,710)	2,637,414
Total lease liabilities	2,762,179	878,627	(1,682)	(1,001,710)	2,637,414
Total other financial liabilities, non-current	1,127,823,076	141,347,179	(1,682)	(11,956,440)	1,257,212,133

Transfers include variation in UF.



Previous period

Other financial liabilities, current	Opening Balance 01-01-2023	High	Casualties	Transfers	Ending Balance 12-31-2023
	Th\$	Th\$	Th\$	Th\$	Th\$
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	-	(37,929,596)	38,552,597	27,573,979
Forward	34,991	-	(34,991)	-	-
Total financial liabilities	74,347,139	-	(75,176,411)	156,246,073	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, current	75,741,569	-	(76,962,881)	158,391,025	157,169,713

Other non-current financial liabilities	Opening Balance 01-01-2023	High	Casualties	Transfers	Ending Balance 12-31-2023
	Th\$	Th\$	Th\$	Th\$	Th\$
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
Total other financial liabilities, non-current	1,225,570,300	13,763,317	(56,326)	(111,454,215)	1,127,823,076

Transfers include variation in UF.



17.5 Financing cash flows

The financing cash flows as of June 30, 2024, and December 31, 2023, are summarized below:

Other financial liabilities	Balances as of 01-01-2024 Th\$	Financing cash flows				Changes that do not represent cash flows				Balances at 06-30-2024 Th\$
		Obtained Th\$	Principal payments Th\$	Interest payments Th\$	Subtotal financing flow Th\$	Readjustment Th\$	Difference in change Th\$	Interests Th\$	Other Th\$	
Bank loans	243,324,297	30,000,000	(71,424,891)	(8,077,576)	(49,502,467)	-	-	7,565,592	(184,539)	201,202,883
Obligations to the public (Bonds)	848.806.707	101,421,000	(6,933,594)	(14,492,195)	79,995,211	17,312,095	2,508,400	14,584,994	(1,640,203)	961.567.204
Reimbursable financial contributions (RFC)	182,603,868	6,683,922	(21,398,213)	-	(14,714,291)	3,702,538	-	2,266,481	(96,245)	173,762,351
Derivative	5,742,826	-	-	-	-	1,380,061	(2,508,400)	-	2,899,664	7,514,151
Total	1,280,477,698	138,104,922	(99,756,698)	(22,569,771)	15,778,453	22,394,694	-	24,417,067	978,677	1,344,046,589

Other financial liabilities	Balances as of 01-01-2023 Th\$	Financing cash flows				Changes that do not represent cash flows				Balances as of 12-31-2023 Th\$
		Obtained Th\$	Principal payments Th\$	Interest payments Th\$	Subtotal financing flow Th\$	Readjustment Th\$	Difference in change Th\$	Interests Th\$	Other Th\$	
Bank loans	262,852,430	-	(19,349,781)	(20,125,834)	(39,475,615)	-	-	18,971,027	976,455	243,324,297
Obligations to the public (Bonds)	830.941.803	-	(17,862,043)	(27,875,985)	(45,738,028)	36,664,459	(1,126,000)	28,070,186	(5,713)	848.806.707
Reimbursable financial contributions (RFC)	195.126.103	11,415,588	(37,929,596)	-	(26,514,008)	8,757,579	-	5,031,722	202,472	182,603,868
Derivative	8,332,790	-	(34,991)	-	(34,991)	964,865	1,126,000	-	(4,645,838)	5,742,826
Total	1,297,253,126	11,415,588	(75,176,411)	(48,001,819)	(111,762,642)	46,386,903	-	52,072,935	(3,472,624)	1,280,477,698



1 7.6 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 at fair value in the consolidated statement of financial position as of June 30, 2024:

Fair value of financial instruments	06-30-2024	
	Amortized Cost Th\$	Fair Value Th\$
Cash equivalent		
Time deposits, level 1	92,160,662	92,160,662
Mutual Funds, level 1	11,983,170	11,983,170
Investments held at fair value	104,143,832	104,143,832
Other Financial Liabilities		
Bank loans, level 2	201,202,883	209,101,096
Bonds, level 1	961,567,204	911,920,380
Reimbursable financial contributions, level 3	173,762,351	173,762,351
Financial Liabilities held at amortized cost	1,336,532,438	1,294,783,827

Methodology and assumptions used in calculating fair value

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

- The amortized cost of time deposits and mutual funds is a good approximation of the fair value, because they are short-term operations.
- 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.
- The amortized cost of RFC 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 N° 70).
- 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.
- 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 Financial Information Statements

- 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.



17.7 Bonds in international markets and 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 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.

On May 30, 2024, the Company issued and placed in the international markets' bonds issued under the regulation of the "FinSA", the Swiss Federal Financial Services Act, amended in 2018, for a total amount of CHF\$100,000,000 (one hundred million Swiss francs). The bonds have a term of 5 years and an interest rate of 2.0975%.

In order to mitigate the risk, the Company closed a cross-currency rate swap type derivative contract, through which the company receives from its counterparties flows equal to the flows payable to the bondholders, and pays them fixed flows., consequently being free of exchange risk. The notional amount covered amounts to CHF\$100,000,000.

The position of the derivatives as of June 30, 2024, and December 31, 2023, is as follows:

Covering asset	Currency	Active position as of 06-30-2024 Th\$	Active position as of 12-31-2023 Th\$
Swap MD34182224/ MD34180252 Date 05-30-2024	CHF	3,226,963	-
Totals		3,226,963	-
Hedging liability	Currency	Passive Position as of 06-30-2024 Th\$	Passive Position as of 12-31-2023 Th\$
Swap N°27773559.24 Date 13-12-2022	JPY	6,696,694	4,487,902
Swap N°27773807.24 Date 13-12-2022	AUD	659,228	1,254,924
Totals		7,355,922	5,742,826



Note 18. TRADE AND OTHER ACCOUNTS RECEIVABLE

The composition of commercial accounts payable and other current and non-current accounts payable as of June 30, 2024, and December 31, 2023, is as follows:

Trade creditors and other accounts payable	Currency	06-30-2024 Th\$	12-31-2023 Th\$
Subcontractors	CLP	46,141,930	53,717,660
Dividends	CLP	145,584	125,367
Suppliers	CLP	31,543,718	55,837,937
Suppliers	EUR	90,858	27,963
Suppliers	USD	49,656	101,078
Accrual products and services	CLP	49,236,544	50,357,631
Staff	CLP	5,726,372	6,425,640
Documents to pay	CLP	7,197,116	9,672,270
Other	CLP	1,181,916	1,022,505
Current subtotal		141,313,694	177,288,051
Documents to pay	CLP	994,495	946,533
Suppliers	CLP	171,269	164,943
Various creditors	CLP	70,396	70,394
Non-current subtotal		1,236,160	1,181,870
Current and non-current totals		142,549,854	178,469,921

18.1 Commercial accounts (suppliers)

Below is information regarding commercial accounts billed by maturity date:

Current period:

Commercial accounts up to date according to term	06-30-2024			
	Estate Th\$	Services Th\$	Other Th\$	Total Th\$
Up to 30 days	5,996,416	23,278,835	538,498	29,813,749
Between 31 and 60 days	9,018	1,266,272	-	1,275,290
Between 61 and 90 days	-	258,657	-	258,657
Totals	6,005,434	24,803,764	538,498	31,347,696

Commercial accounts overdue according to term	06-30-2024			
	Estate Th\$	Services Th\$	Other Th\$	Total Th\$
Between 31 and 60 days	2,477	205,720	378	208,575
Between 61 and 90 days	-	13,367	420	13,787
Between 91 and 120 days	-	25,781	3,115	28,896
Between 121 and 365 days	-	55,097	1,870	56,967
More than 365 days	143	26,041	2,127	28,311
Totals	2,620	326,006	7,910	336,536



Period:

Commercial accounts up to date according to term	12-31-2023			
	Estate Th\$	Services Th\$	Other Th\$	Total Th\$
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
Totals	10,170,687	39,485,144	999,690	50,655,521

Commercial accounts overdue according to term	12-31-2023			
	Estate Th\$	Services Th\$	Other Th\$	Total Th\$
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
Totals	6,503	4,949,634	355,320	5,311,457

Note 19. OTHER PROVISIONS AND CONTINGENT LIABILITIES

A. Other Provisions

The breakdown of this item as of June 30, 2024, and December 31, 2023, is as follows:

Other provisions	06-30-2024			
	Provision for guarantees Th\$	Provisions for legal proceedings Th\$	Provision for onerous contracts Th\$	Total, Other Provisions Th\$
Other provisions at the beginning of the period 01/01/2024	500,000	235,780	1,823,379	2,559,159
Changes in other provisions				
Increases due to adjustments that arise over time	-	-	40,904	40,904
Total increase (decrease)	-	-	40,904	40,904
Other current provisions	500,000	235,780	-	735,780
Other non-current provisions	-	-	1,864,283	1,864,283



Other provisions	12-31-2023			
	Provision for guarantees	Provisions for legal proceedings	Provision for onerous contracts	Total, Other Provisions
	Th\$	Th\$	Th\$	Th\$
Other provisions at the beginning of the period 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. In the transaction, it was expressly recognized 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 Th\$10,249,330.

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 derived 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 Sanitation Services (SISS) has imposed fines on 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 June 2024 amount to UTA 275, 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 Sanitation 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.

Secretaría Regional Ministerial de Salud RM (Región Metropolitana), 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 subject matter corresponds mainly to unjustified dismissals. The total demands amount to Th\$59,094. 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 SA 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 Acharán 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.

B.- 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 20. BENEFITS TO EMPLOYEES

The Group, at a consolidated level, has a workforce of 2,134 workers, of which 77 correspond to Managers and main executives. The workers who are part of collective agreements and individual work contracts, with special compensation clauses, reach 1,881 and 18 respectively. Meanwhile, 235 workers are governed by what the Labor Code indicates.

During the month of September 2023, collective bargaining concluded with Unions N° 2 of Aguas Andinas and N° 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 N° 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 Mapocho Trebal Wastewater Treatment Company and workers of Aguas Andinas. The agreement is valid for three years.

During the month of March 2023, collective bargaining concluded with the Professional Workers Union of Biofactoría 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 Environmental Analysis, 36 months for Hidrogística, 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 Code of the work, so no compensation provision for years of service is recorded. Additionally, in May 2023 a Collective Agreement was signed with “Grupo negociador de Empresa EcoRiles S.A.”, and in January 2022 a Collective Agreement was signed with “Grupo negociador de 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 any event 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 interim 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 Accumulated Results. This procedure began its application in the 2013 period, 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 period.

Actuarial assumptions

Years of service: In Aguas Andinas S.A., Aguas Cordillera S.A. and Aguas Manquehue S.A., the assumption is 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 60 years of age). 65 years of age).

Participants in 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 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 rotation used in the period 2023 and 2024, 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: As of January 1, 2024, a discount rate of 6.00% is used, while for the period 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.

Inflation rate: As of January 1, 2024, the same inflation rate of 3.00% continues to be used to make long-term estimates, in accordance with the same estimated long-term inflation rate reported by the Central Banco Chile corresponding to 3.00% for the period 2023.

Salary increase rate: The rates used for the period 2024 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 salary.

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 the non-sanitation subsidiaries, that is, Hidrogística S.A., EcoRiles SA, Análisis Ambientales S.A. and Biogenera S.A., what is indicated in the Labor Code applies, except when the individual contracts indicate something different.

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

The movements in actuarial provisions as of June 30, 2024, and December 31, 2023, are as follows:

Provisions for employee benefits	06-30-2024 Th\$	12-31-2023 Th\$
Actuarial provision movements		
Opening Balance	22,568,253	22,673,308
Cost of services	834,607	1,203,227
Interest cost	813,150	1,071,022
Actuarial (gains) or losses	-	225,558
Benefits paid	(1,019,978)	(2,604,862)
Subtotals	23,196,032	22,568,253
Profit sharing and bonds	3,552,218	5,710,022
Totals	26,748,250	28,278,275

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

Provisions for employee benefits	06-30-2024 Th\$	12-31-2023 Th\$
Provisions for employee benefits, current	3,755,138	5,955,720
Provisions for employee benefits, non-current	22,993,112	22,322,555
Totals	26,748,250	28,278,275

Expected payment flows

The collective contract of Aguas Andinas S.A. indicates in its seventeenth clause that workers who voluntarily resign to benefit from 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. indicate that compensation will be paid to workers who voluntarily resign because they have reached the legal age to receive an old-age pension.

During the 2019 period, Company, together with the Aguas Andinas worker unions and with the aim of recognizing the contributions in the work history of personnel with serious sanitation 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 N° 3,500 to obtain an old-age 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 period are indicated below:

Company	Number of employees	Expected payment flow Th\$	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
Totals	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 Th\$	Interest costs Th\$
Aguas Andinas S.A.	1066	1,073,529	1,073,792
Aguas Cordillera S.A.	97	140,077	105,206
Aguas Manquehue S.A.	9	484	24,984
Totals	1,172	1,214,090	1,203,982

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% Th\$	Less 0.5% Th\$
Aguas Andinas S.A.	6.00%	(681,261)	729,983
Aguas Cordillera S.A.	6.00%	(52,069)	54,582
Aguas Manquehue S.A.	6.00%	(12,913)	13,554
Totals		(746,243)	798,119

Turnover rate	Base	Plus 0.5% Th\$	Less 0.5% Th\$
Aguas Andinas S.A.	5.87%	(804,160)	762,469
Aguas Cordillera S.A.	7.10%	(58,786)	61,402
Aguas Manquehue S.A.	0.00%	(13,562)	-
Totals		(876,508)	823,871

Salary increase rate	Base	Plus 0.5% Th\$	Less 0.5% Th\$
Aguas Andinas S.A.	1.70%	758,126	(712,439)
Aguas Cordillera S.A.	0.31%	56,296	(34,538)
Aguas Manquehue S.A.	0.00%	14,315	-
Totals		828,737	(746,977)

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 bonds

It corresponds to the obligation that the Company maintains with its workers for participation bonds to be paid in the months of February and March of the following year. The accrued participation to be paid to workers, stipulated in current contracts, is recalculated during the month of February based on the status of the immediately preceding business period. As of June 30, 2024, and December 31, 2023, the amounts amount to Th\$3,552,218 and Th\$5,710,022 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 June 30, 2024, and 2023 are as follows:

Personnel expenses	06-30-2024 Th\$	06-30-2023 Th\$	04-01-2024 06-30-2024 Th\$	04-01-2023 06-30-2023 Th\$
Salaries and wages	(24,044,983)	(22,292,414)	(12,935,301)	(11,897,188)
Defined benefits	(12,529,502)	(10,885,591)	(6,616,493)	(5,923,657)
Compensation for termination of relationship	(1,822,431)	(1,808,228)	(938,305)	(1,323,621)
Other personnel expenses	(1,567,961)	(1,727,416)	(728,233)	(909,372)
Totals	(39,964,877)	(36,713,649)	(21,218,332)	(20,053,838)

Note 21. OTHER NON-FINANCIAL LIABILITIES

The breakdown of this current and non-current item as of June 30, 2024, and December 31, 2023, is as follows:

Other non-financial liabilities	06-30-2024 Th\$	12-31-2023 Th\$
Value Added Tax	10,296,418	10,998,546
Monthly Provisional Payments	2,569,582	3,684,520
Work requested by third parties	370,654	1,303,561
Agreement for real estate developments	838,233	824,508
Other taxes	230,467	1,888,426
Total other current non-financial liabilities	14,305,354	18,699,561
Asociación Sociedad de Canalistas del Maipo	7,355,177	7,355,177
Agreement for real estate developments	374,719	99,468
Total other non-current non-financial liabilities	7,729,896	7,454,645

Note 22. 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 June 30, 2024, 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 sanitation concessions of Aguas Andinas.

The composition of each series is as follows:

Currency	06-30-2024	12-31-2023
Series A shares	5,811,031,417	5,811,031,417
Series B shares	307,933,743	307,933,743

The capital as of June 30, 2024, and December 31, 2023, is Th\$155,567,354 respectively. 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 periods.

In the period ended June 30, 2024, the following dividend payment was agreed and made.



On April 24, 2024, the Shareholders' Meeting was held, in which the distribution of 100% of the recurring profit for fiscal year 2023 was agreed, excluding the provisional dividend paid in December 2023 for an amount of Th\$ 39,999,981. Therefore, the amount to be distributed was set at Th\$88,538,611, which means a final dividend of \$14.46 per share, which was payable as of May 17, 2024.

In the period 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 the 2022 period was agreed, excluding the provisional dividend paid in December 2022 for an amount of Th\$35,000,052. Therefore, the amount to be distributed was set at Th\$50,248,697, which means a final dividend of \$8.21 per share, which was payable as of April 28, 2023.

On November 22, 2023, in ordinary session N° 547, the Company's Board of Directors unanimously agreed to distribute among the shareholders the sum of Th\$39,999,981, as a provisional dividend, on account of the profits for the period 2023. Due to the above, the Company's provisional dividend number 76 will amount to the sum of \$6.53705 per share and was payable as of December 15, 2023

- **Minimum dividend provision**

In accordance with the provisions of the policy described in note 2.2 letter J, the Company as of June 30, 2024, and December 31, 2023, 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 N° 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 June 30, 2024, no modifications were made to the calculation parameters in the actuarial gains and losses on compensation, while as of December 31, 2023, a record was generated in the accumulated results for an amount of Th\$164,657.

The total accumulated profit balances as of June 30, 2024, and December 31, 2023, amount to Th\$399,012,626 and Th\$411,044,222 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 as of June 30, 2024, and December 31, 2023, are Th\$164,064,038 for both periods.

- **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 N° 456 of the Commission for the Financial Market, the effects of business combinations of companies under common control carried out in the periods 2007 and 2008. The balances as of June 30, 2024, and December 31, 2023, are Th\$ (5,965,550) for both periods.

- **Other reserves.**

The amount recorded in other reserves corresponds to the surplus from the revaluation of the Land of property, plant and equipment, which as of June 30, 2024, and December 31, 2023, amounts to Th\$162,546,852. and the Cash flow coverage reserve which as of June 30, 2024, and December 31, 2023, amounts to Th\$(794,577) and Th\$(1,149,086) respectively, explained in note 2.2 M and note 17.7.



Note 23. EQUITY ATTRIBUTABLE TO NON-CONTROLLING INTERESTS

The breakdown by Company of the effects caused by the participation of third parties in the equity as of June 30, 2024, and December 31, 2023, and the result as of June 30, 2024, and 2023, is as follows:

Company	% Stake		Non-controlling interests					
	06-30-2024	12-31-2023	Heritage		Result			
			06-30-2024	12-31-2023	06-30-2024	06-30-2023	04-01-2024 06-30-2024	04-01-2023 06-30-2023
	%	%	Th\$	Th\$	Th\$	Th\$	Th\$	Th\$
Aguas Cordillera S.A.	0.00997%	0.00997%	33,332	31,468	1,228	1,183	301	364
Totals			33,332	31,468	1,228	1,183	301	364

Note 24. LOSSES DUE TO IMPAIRMENT OF FINANCIAL ASSETS ACCORDING TO IFRS 9

The gains or losses due to impairment as of June 30, 2024, and 2023 (see Note 5, Accounts receivable credit risk movement), are the following:

Impairment Gains and Reversals of Impairment Losses	06-30-2024	06-30-2023	04-01-2024 06-30-2024	04-01-2023 06-30-2023
	Th\$	Th\$	Th\$	Th\$
Impairment gains and reversals of impairment losses (Impairment Losses) determined in accordance with IFRS 9 on financial assets	(6,587,500)	(8,186,340)	(2,562,064)	(5,067,079)
Totals	(6,587,500)	(8,186,340)	(2,562,064)	(5,067,079)

Note 25. REVENUE

The detail of the ordinary income recorded by the Group companies as of June 30, 2024, and 2023, is as follows:

Revenue class	06-30-2024	06-30-2023	04-01-2024 06-30-2024	04-01-2023 06-30-2023
	Th\$	Th\$	Th\$	Th\$
Ordinary Revenue				
Potable water	142,418,852	139,716,978	58,923,484	58,887,676
Wastewater	150,558,399	148,527,990	70,237,253	70,825,414
Non-sanitation revenue	33,387,282	36,188,751	14,645,527	19,184,775
Other sanitation revenue	13,322,077	12,375,551	6,740,154	6,442,061
Totals	339,686,610	336,809,270	150,546,418	155,339,926



Note 2 6. OTHER EXPENSES BY NATURE

Below is information regarding other expenses, by nature as of June 30, 2024, and 2023:

Other expenses by nature	06-30-2024 Th\$	06-30-2023 Th\$	04-01-2024 06-30-2024 Th\$	04-01-2023 06-30-2023 Th\$
Network maintenance and repairs	(20,313,078)	(14,847,929)	(9,557,512)	(8,125,911)
Services	(12,708,145)	(12,132,014)	(6,899,371)	(5,647,176)
Maintenance of premises and equipment	(9,069,004)	(9,062,330)	(4,218,891)	(4,984,921)
Commercial services	(7,810,040)	(6,655,765)	(4,069,572)	(3,329,871)
Leases	(6,234,506)	(5,029,905)	(3,329,624)	(3,151,441)
Contributions, patents, insurance and rights	(5,772,504)	(6,136,312)	(3,509,759)	(3,907,976)
Costs for work requested by third parties	(5,691,938)	(9,682,743)	(2,408,584)	(4,331,332)
Waste and sludge removal	(4,145,615)	(3,630,927)	(2,000,723)	(1,843,060)
Overheads	(3,324,779)	(4,206,942)	(1,858,768)	(2,212,374)
Other	(631,726)	(742,846)	(314,142)	(414,083)
Totals	(75,701,335)	(72,127,713)	(38,166,946)	(37,948,145)

Note 27. 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 June 30, 2024, and 2023:

Income and expenses other than operating income	06-30-2024 Th\$	06-30-2023 Th\$	04-01-2024 06-30-2024 Th\$	04-01-2023 06-30-2023 Th\$
Gain (loss) on sale of non-current assets not held for sale	4,058,016	1,625,556	24,278	80,752
Organizational restructuring program *	(1,995,854)	(2,128,950)	(997,831)	(95,308)
Discarded projects and guarantee receipts **	58,781	(1,819,483)	(55,413)	(1,694,999)
Other earnings	380,809	431,560	380,138	429,634
Other gains (losses)	2,501,752	(1,891,317)	(648,828)	(1,279,921)
Interest expenses, Bank loans	(7,565,592)	(9,919,722)	(3,743,098)	(5,003,808)
Interest expense, RFC	(2,266,481)	(2,591,707)	(1,121,671)	(1,280,809)
Interest expenses, Bonds	(14,584,994)	(13,945,281)	(7,382,889)	(6,963,859)
Interest expense, Lease liability	(158,920)	(176,305)	(79,965)	(133,657)
Interest expenses, Other	(1,061,167)	(691,837)	(855,239)	(502,321)
Amortization of complementary costs related to loan contracts	(134,131)	(173,224)	(126,366)	(88,206)
Interest activation	1,838,466	3,232,758	932,280	1,460,998
Financial costs	(23,932,819)	(24,265,318)	(12,376,948)	(12,511,662)
Interest income	4,130,866	9,789,085	2,500,377	4,906,331
Gain on debt retirement and extinguishment	834,944	863,073	447,398	462,162
Financial revenue	4,965,810	10,652,158	2,947,775	5,368,493

*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 the profits (losses) generated as a result of the guarantees associated with projects that have not been approved yet and/or discarded projects.



Note 28. FOREIGN CURRENCY EFFECT

The detail of the exchange differences as of June 30, 2024, and 2023 is as follows:

Category	Currency	06-30-2024 Th\$	06-30-2023 Th\$	04-01-2024 06-30-2024 Th\$	04-01-2023 06-30-2023 Th\$
Trade receivables and other accounts receivable	EUR	340,957	(3,447)	343,319	(3,389)
Fixed term deposits	USD	189,769	-	-	-
Total variation by assets		530,726	(3,447)	343,319	(3,389)
Trade accounts payable and other accounts payable	EUR	44,664	(6,937)	117,659	(3,472)
Trade accounts payable and other accounts payable	USD	(108,558)	511,713	18,154	436,741
Total variation due to liabilities		(63,894)	504,776	135,813	433,269
Profit (loss) due to exchange difference		466,832	501,329	479,132	429,880

Note 29. RESULTS BY ADJUSTMENT UNITS

The composition of the results by readjustment units corresponding to the periods ended June 30, 2024, and 2023, is as follows:

Category	06-30-2024 Th\$	06-30-2023 Th\$	04-01-2024 06-30-2024 Th\$	04-01-2023 06-30-2023 Th\$
Accounts receivable from related entities	131	361	79	190
Current tax assets	356,508	284,536	266,569	226,006
Trade receivables and other accounts receivable	35,692	762,922	(3,139)	815,544
Total variation by assets	392,331	1,047,819	263,509	1,041,740
Other financial liabilities	(22,394,694)	(27,277,834)	(13,979,120)	(13,913,591)
Trade accounts payable and other accounts payable	502,650	(493,033)	562,922	(526,502)
Accounts payable to related entities	(6,455)	(8,273)	(3,946)	(4,346)
Other non-financial liabilities	41,788	(30,026)	38,912	(29,332)
Total variation due to liabilities	(21,856,711)	(27,809,166)	(13,381,232)	(14,473,771)
Loss per adjustment unit	(21,464,380)	(26,761,347)	(13,117,723)	(13,432,031)

Note 30. 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 sanitation sector (water).
- Operations not related to the sanitation sector (non-water).

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

The Water segment only involves sanitation services that allow the delivery of production products and services, distribution of potable 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 (liquid industrial waste), comprehensive engineering services, such as the sale of products related to sanitation services and energy projects. The subsidiaries included are EcoRiles S.A., Análisis Ambientales S.A., Hidrográfica S.A. and Biogenera S.A.

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

Totals on general results information	06-30-2024		06-30-2023	
	Water Th\$	Non-water Th\$	Water Th\$	Non-water Th\$
Revenue from ordinary activities from external customers	319,727,957	19,958,653	317,876,527	18,932,743
Ordinary revenue between segments	750,761	6,672,032	815,808	4,909,373
Subtotal revenue from ordinary activities from external customers and transactions with other operating segments of the same entity	320,478,718	26,630,685	318,692,335	23,842,116
Raw materials and consumables used	(34,518,569)	(7,018,933)	(42,227,430)	(6,502,424)
Employee benefit expenses	(32,802,867)	(7,162,010)	(30,421,155)	(6,292,990)
Operation expenses	(75,462,143)	(7,294,913)	(70,419,023)	(6,948,385)
Depreciation and amortization	(39,387,018)	(1,191,580)	(36,161,136)	(1,142,530)
Other earnings and expenses	1,828,629	673,123	(1,665,207)	(226,109)
Financial revenue	4,974,470	132,866	10,501,879	150,279
Financial costs	(23,845,702)	(228,643)	(23,767,866)	(497,452)
Impairment of earnings and reversal of losses due to impairment, determined in accordance with IFRS 9	(6,587,363)	(137)	(8,230,029)	43,689
Result from adjustment units and foreign currency exchange differences	(21,039,578)	42,030	(26,267,742)	7,724
Profit (loss) before taxes	93,638,577	4,582,488	90,034,626	2,433,918
Income (expense) from income taxes	(20,704,308)	(1,008,451)	(17,513,050)	(531,529)
Segment profit	72,934,269	3,574,037	72,521,576	1,902,389
Segment profit attributable to the owners of the parent company	72,933,041	3,574,037	72,520,393	1,902,389
Segment profit (loss) attributable to non-controlling interests	1,228	-	1,183	-

Totals on general information on assets, liabilities and equity	06-30-2024		12-31-2023	
	Water Th\$	Non-water Th\$	Water Th\$	Non-water Th\$
Current assets	231,952,341	26,213,437	265,846,421	28,599,831
Non-current assets	2,159,666,830	23,162,108	2,126,513,947	23,067,859
Total Assets	2,391,619,171	49,375,545	2,392,360,368	51,667,690
Current liabilities	246,763,680	14,107,670	363,472,077	18,844,378
Non-current liabilities	1,304,398,520	1,260,771	1,174,267,381	1,304,924
Total Liabilities	1,551,162,200	15,368,441	1,537,739,458	20,149,302
Assets attributable to the owners of the parent company	840,423,639	34,007,104	854,589,442	31,518,388
Non-controlling interests	33,332	-	31,468	-
Total Equity	840,456,971	34,007,104	854,620,910	31,518,388
Total Equity and Liabilities	2,391,619,171	49,375,545	2,392,360,368	51,667,690

Cash Flow Statement	06-30-2024		06-30-2023	
	Water Th\$	Non-water Th\$	Water Th\$	Non-water Th\$
Cash flows from (used in) operating activities	149,439,301	1,761,463	129,248,485	3,248,214
Cash flows from (used in) investing activities	(96,608,301)	(1,318,353)	(64,234,818)	(811,814)
Cash flows from (used in) financing activities	(52,264,833)	(2,405,770)	(81,912,844)	293,625



Significant items of income and expenses by segments:

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.

Revenues

Group's revenue come mainly from regulated services corresponding to production and distribution of potable water, collection, treatment and disposal of wastewater and other regulated services (which include revenue related to charges for cutting and replacing supply, monitoring discharge of liquid industrial waste and fixed charges).

Detail of significant items of revenue

Water segment

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

Tariffs

The most important factor that determines the results of our operations and financial condition are the tariffs that are set for our sales and regulated services. As a sanitation company, we are regulated by the SISS and our tariffs are set in accordance with the DFL Sanitation Services Tariff Law N° 70 of 1988.

Our tariff levels are reviewed every five years and, during said period, 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 (INE) of Chile. The last indexations carried out by each Group Company were applied on the following dates:

Aguas Andinas S.A.

Group 1	February 2023 and January 2024
Group 2	February 2023, January 2024 and June 2024

Aguas Cordillera S.A. March 2023 and March 2024

Aguas Manquehue S.A.

Santa María	January 2023, November 2023 and May 2024
Los Trapenses	January 2023, November 2023 and May 2024
Chamisero	January 2023, November 2023 and May 2024
Chicureo	January 2023, November 2023 and May 2024
Valle Grande	January 3, 2023, November 2023 and May 2024



The current tariffs for the period 2020-2025 were approved by Decree N° 33 dated May 5, 2020, for Aguas Andinas S.A., of the Ministerio de Economía, Desarrollo y Turismo and came into effect on March 1, 2020 (published in the 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 N° 56 dated September 11, 2020, and came into effect as of June 30, 2020 (published in the Diario Oficial on February 24, 2021) and the current tariffs of Aguas Manquehue S.A. 2020-2025 were approved by Decree N° 69 dated October 27, 2020 (published in the Diario Oficial on March 13, 2021) and came into effect 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, logistics operation services, income from the operation of a waste treatment plant. industrial liquids, income from services and analysis of potable 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 the 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 refers to the recording of economic events that give rise to rights and obligations in the same manner as they arise from economic relationships with third parties. Specifically, these records will generate committed balances in an asset and liability account according to the nature of the transaction for each related company based on the segment in which it participates. These accounts, referred to as receivables or payables with related companies, should be netted when consolidating financial statements in accordance with the consolidation rules outlined in IFRS 10.

There are no differences in performance measurement, as the standard does not establish accounting policies that indicate different criteria for cost allocation or similar practices.

Reconciliation of revenue from ordinary activities	06-30-2024 Th\$	06-30-2023 Th\$
Ordinary revenue of the segments	347,109,403	342,534,451
Elimination of ordinary activities between segments	(7,422,793)	(5,725,181)
Ordinary revenue	339,686,610	336,809,270

Profit Reconciliation	06-30-2024 Th\$	06-30-2023 Th\$
Consolidation of total segment profit (loss)	76,507,078	74,422,782
Consolidation of elimination of profit (loss) between segments	1,228	1,183
Consolidation of profit (loss)	76,508,306	74,423,965



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	06-30-2024 Th\$	12-31-2023 Th\$
Asset reconciliation		
Consolidation of total segment assets	2,440,994,716	2,444,028,058
Eliminate cross-segment accounts	(7,861,561)	(20,680,329)
Total Assets	2,433,133,155	2,423,347,729
Liabilities reconciliation		
Consolidation of total liabilities of the segments	1,566,530,641	1,557,888,760
Eliminate cross-segment accounts	(7,861,561)	(20,680,329)
Total Liabilities	1,558,669,080	1,537,208,431
Asset reconciliation		
Consolidation of total assets of the segments	874.430.743	886.107.830
Equity attributable to the owners of the parent company	874.430.743	886.107.830

There are no differences in asset and liability measurement, as the standard does not establish accounting policies that indicate different allocation criteria.

Reconciliation of segment operational flows	06-30-2024 Th\$	06-30-2023 Th\$
Consolidation of segment operational flows	152,047,767	132,496,700
Eliminate cross-segment accounts	(2,528,769)	-
Total operational flows	149,518,998	132,496,700

Reconciliation of segment investment flows	06-30-2024 Th\$	06-30-2023 Th\$
Consolidation of segment investment flows	(97,926,654)	(65,046,632)
Eliminate cross-segment accounts	423,000	293,625
Total investment flows	(97,503,654)	(64,753,007)

Reconciliation of segment financing flows	06-30-2024 Th\$	06-30-2023 Th\$
Consolidation of financial flows of the segments	(55,517,607)	(81,619,219)
Eliminate cross-segment accounts	2,105,770	(293,625)
Total financing flows	(53,411,837)	(81,912,844)



Information about main customers

Main customers in the water segment:

- | | |
|------------------------------------|---|
| - I. Municipalidad de Puente Alto | - Embotelladoras Chilenas Unidas SA |
| - I. Municipalidad de Santiago | - Centro de Detención Preventiva Santiago 1 |
| - I. Municipalidad de La Florida | - Embotelladora Andina SA |
| - I. Municipalidad de San Bernardo | - Administradora de Centros Comerciales Cencosud SpA. |
| - I. Municipalidad de Peñalolén | - Cervecería CCU Chile Ltda. |
| - I. Municipalidad de Las Condes | - Universidad de Chile |
| - I. Municipalidad de La Pintana | - Soprole SA |
| - I. Municipalidad de Pudahuel | - Inversiones y Servicios Data Luna Ltda. |
| - I. Municipalidad de El Bosque | - Akro Diseños SpA. |
| - I. Municipalidad de Quilicura | - Dirección General de Gendarmería de Chile |

Main customers of the non-water segment:

- | | |
|--|---|
| - Papeles Cordillera SA | - Soprole SA |
| - EME Servicios Generales Ltda. | - Echeverría Izquierdo Ingeniería y Construcción S.A. |
| - Inmobiliaria Constructora Nueva Pacífico | - Constructora Pérez y Gómez Ltda. |
| - Cartulinas CMPC S.A. | - Agroindustrial El Paico SA |
| - Watt's SA | - Cooperativa Agrícola y Lechera La Unión |

Types of products Water – Non-water segment

Water segment

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

- Potable water production and distribution.
- Wastewater collection and treatment.

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 Análisis Ambientales S.A.).
- Comprehensive engineering services and sale of products such as pipes, valves, faucets, and other related products (subsidiary Hidrogística S.A.).
- Energy projects (subsidiary Biogenera S.A.).



Note 31. 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 period.

Earning per-share		06-30-2024	06-30-2023
Profit attributable to holders of participation instruments in the parent company's equity	Th\$	76,507,078	74,422,782
Results available for common, basic shareholders	Th\$	76,507,078	74,422,782
Weighted average number of shares, basic		6,118,965,160	6,118,965,160
Earning per-share	\$	12,503	12,163

Disclosure of diluted earnings (loss) per share

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.

Note 32. FINANCIAL STATEMENTS OF SUBSIDIARIES

The summarized information of the statement of financial position and the statement of comprehensive income of each of the Subsidiaries included in the interim consolidated financial statements is the following:

Summary financial information of Subsidiaries (Statement of Financial Position) as of June 30, 2024,

Statement of financial position Subsidiaries 06-30-2024	Current assets	Non-current assets	Current liabilities	Non-current liabilities	Heritage
	Th\$	Th\$	Th\$	Th\$	Th\$
Aguas Cordillera S.A.	16,552,074	421,542,578	52,272,950	51,336,996	334,484,706
Aguas Manquehue S.A.	5,534,179	101,397,730	15,801,973	16,011,307	75,118,629
EcoRiles S.A.	10,115,751	1,331,299	2,961,275	130,841	8,354,934
Hidrogística S.A.	6,055,231	4,195,487	3,141,337	985,380	6,124,001
Análisis Ambientales S.A.	7,656,872	6,442,216	2,030,146	144,550	11,924,392
Biogenera S.A.	2,507,467	11,193,107	6,096,797	-	7,603,777

Summary financial information of Subsidiaries (Comprehensive Income Statement) as of June 30, 2024,

Statement of financial position Subsidiaries 06-30-2024	Result of the period	Revenue	Operational expenses	Other (expenses) net income
	Th\$	Th\$	Th\$	Th\$
Aguas Cordillera S.A.	12,318,918	39,412,712	(26,021,944)	(1,071,850)
Aguas Manquehue S.A.	3,198,168	11,731,961	(7,261,885)	(1,271,908)
EcoRiles S.A.	1,206,873	11,284,765	(9,775,615)	(302,277)
Hidrogística S.A.	1,229,334	6,295,464	(5,438,160)	372,030
Análisis Ambientales S.A.	690,639	7,491,826	(6,606,669)	(194,518)
Biogenera S.A.	447,190	1,973,920	(1,262,283)	(264,447)



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	Heritage
	Th\$	Th\$	Th\$	Th\$	Th\$
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
Biogenera S.A.	1,782,902	11,341,463	5,967,778	-	7,156,587

Summary financial information of Subsidiaries (Comprehensive Income Statement) as of June 30, 2023,

Statement of financial position Subsidiaries 06-30-2023	Result of the period	Revenue	Operational expenses	Other (expenses) net income
	Th\$	Th\$	Th\$	Th\$
Aguas Cordillera S.A.	11,870,086	38,921,229	(26,095,168)	(955,975)
Aguas Manquehue S.A.	3,409,682	13,411,420	(8,613,764)	(1,387,974)
EcoRiles S.A.	1,174,840	11,035,048	(9,560,344)	(299,864)
Hidrogística S.A.	454,400	6,105,192	(5,328,593)	(322,199)
Análisis Ambientales S.A.	343,483	6,407,670	(5,867,041)	(197,146)
Biogenera S.A.	(70,337)	1,332,495	(1,168,640)	(234,192)

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 of the period compared to the interim 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 June 30, 2024		
Contribution margin	9.41%	3.14%
Property, plant and equipment	16.04%	5.14%
Result of the period	11.13%	3.89%



Note 33. 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 is individually capable for generating future economic benefits and represents the smallest group of assets that generate independent fund flows. In accordance with the standard, the Group will evaluate, on each closing date of the statement of financial position, whether there is any indication of impairment in the value of any asset. If such an indication exists, the Group will estimate the recoverable amount of the asset. Assets with an indefinite service life and goodwill will be tested for impairment at least at the end of the period or when there are indications.

For intangible assets with an indefinite service 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, service 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, goodwill 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 service 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 service life of the CGU assets, that is 18 years. Additionally, investments are authorized by the Superintendency of Sanitation 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.

Period: 18 years plus perpetuity. The projection period is obtained by dividing net assets into depreciation and amortization and the depreciation and amortization of the last 12 months.



Perpetuity: flow of the last period, 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 service 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 book value in all cases, as well as the intangible assets with indefinite service lives were evaluated, resulting in a higher value than the one recorded in the books.

As of June 30, 2024, and December 31, 2023, no impairment of assets has been recorded, nor are there any indications of this.



Note 34. GUARANTEES AND RESTRICTIONS

a) Direct guarantees

Guarantees in the form of bonds and performance bonds have been granted to various institutions, including the Superintendence of Sanitary Services to guarantee service provision conditions and development programs for the company's concession areas, SERVIU Metropolitano to ensure pavement replacement, and other institutions for a total amount of M\$53,223,438 and M\$54,374,920 as of June 30, 2024, and December 31, 2023, respectively.

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

Guarantee Creditor	Debtor Name	Type of Guarantee	06-30-2024 Th\$	12-31-2023 Th\$
SERVIU METROPOLITANO	Aguas Andinas S.A.	Guarantee Bond	16,524,560	18,766,898
ASOCIACION DE CANALISTAS DEL MAIPO	Aguas Andinas S.A.	Guarantee Bond	10,712,821	10,482,350
SISS	Aguas Andinas S.A.	Guarantee Bond	8,366,239	8,125,776
MINISTERIO DE OBRAS PUBLICAS	Aguas Andinas S.A.	Guarantee Bond	1,794,295	1,561,914
MUNICIPALIDAD DE FLORIDA	Aguas Andinas S.A.	Guarantee Bond	629,216	616,111
MUNICIPALIDAD DE PROVIDENCIA	Aguas Andinas S.A.	Guarantee Bond	57,297	112,208
CAMARA DE COMERCIO DE SANTIAGO	Aguas Andinas S.A.	Guarantee Bond	10,800	-
CARBOMET ENERGÍA S.A.	Aguas Andinas S.A.	Guarantee Bond	-	110,368
MUNICIPALIDAD DE PEÑALOEN	Aguas Andinas S.A.	Guarantee Bond	61,010	59,740
MUNICIPALIDAD DE LA REINA	Aguas Andinas S.A.	Guarantee Bond	56,358	55,184
MUNICIPALIDAD DE CERRILLOS	Aguas Andinas S.A.	Guarantee Bond	37,094	36,789
MUNICIPALIDAD DE SANTIAGO	Aguas Andinas S.A.	Guarantee Bond	94,045	34,251
SOCIEDAD CONCESIONARIA AMERICO VESPUICIO	Aguas Andinas S.A.	Guarantee Bond	18,786	18,395
RUTA DEL MAIPO SOCIEDAD CONCESIONARIA	Aguas Andinas S.A.	Guarantee Bond	10,800	18,395
DIRECCIÓN GENERAL DE AERONÁUTICA CIVIL	Aguas Andinas S.A.	Guarantee Bond	15,029	14,716
MUNICIPALIDAD DE PADRE HURTADO	Aguas Andinas S.A.	Guarantee Bond	19,276	-
GOBIERNO REGIONAL METROPOLITANO	Aguas Andinas S.A.	Guarantee Bond	-	13,435
SISS	Aguas Cordillera S.A.	Guarantee Bond	2,522,199	2,430,526
ASOCIACION DE CANALISTAS DEL MAIPO	Aguas Cordillera S.A.	Guarantee Bond	1,413,361	1,383,925
SERVIU METROPOLITANO	Aguas Cordillera S.A.	Guarantee Bond	659,376	882,889
MUNICIPALIDAD DE LAS CONDES	Aguas Cordillera S.A.	Guarantee Bond	171,000	171,000
MUNICIPALIDAD DE LO BARNECHEA	Aguas Cordillera S.A.	Guarantee Bond	269,217	148,538
MUNICIPALIDAD DE VITACURA	Aguas Cordillera S.A.	Guarantee Bond	75,144	73,579
ASOCIACION DE CANALISTAS DEL MAIPO	Aguas Manquehue S.A.	Guarantee Bond	2,070,295	2,027,177
SISS	Aguas Manquehue S.A.	Guarantee Bond	1,350,859	1,190,430
MUNICIPALIDAD DE VITACURA	Aguas Manquehue S.A.	Guarantee Bond	15,029	14,716
DIRECCIÓN GENERAL DEL TERRITORIO MARÍTIMO	Anam S.A.	Guarantee Bond	164,955	230,451
SOC CONTRACTUAL MINERA EL ABRA	Anam S.A.	Guarantee Bond	193,270	189,244
SEMBICORP AGUAS CHACABUCO S.A.	Anam S.A.	Guarantee Bond	56,132	54,963
CMPC PULP SPA	Anam S.A.	Guarantee Bond	75,933	52,866
SUPERINTENDENCIA DEL MEDIO AMBIENTE	Anam S.A.	Guarantee Bond	18,786	18,395
CELULOSA ARAUCO Y CONSTITUCION S.A.	Anam S.A.	Guarantee Bond	11,118	10,886
EMPRESAS CMPC S.A.	Anam S.A.	Guarantee Bond	10,144	-
ROCKWOOD LITIO LTDA.	Anam S.A.	Guarantee Bond	161,855	-
PROLESUR S.A.	EcoRiles S.A.	Guarantee Bond	-	79,674
FORSAC S.P.A.	EcoRiles S.A.	Guarantee Bond	269,325	77,021
EMPRESAS CAROZZI S.A.	EcoRiles S.A.	Guarantee Bond	37,271	36,495
SOPROLE S.A.	EcoRiles S.A.	Guarantee Bond	-	30,259
EMBOTELLADORAS CHILENAS UNIDAS S.A.	EcoRiles S.A.	Guarantee Bond	21,957	21,957
SALFA MONTAJES S.A.	EcoRiles S.A.	Guarantee Bond	120,946	19,005
CARTULINAS CMPC S.A.	EcoRiles S.A.	Guarantee Bond	147,507	-
ENVASES IMPRESOS SPA	EcoRiles S.A.	Guarantee Bond	223,365	-
SERVIU METROPOLITANO	Hidrogística S.A.	Guarantee Bond	1,133,344	-
ESVAL S.A.	Hidrogística S.A.	Guarantee Bond	35,731	-
SERVIU METROPOLITANO	Hidrogística S.A.	Guarantee Bond	-	1,330,685
Totals			49,635,745	50,501,211



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, except for: (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 the sanitation legislation compliance 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 Interim Consolidated Financial Statements of the Issuer.

Debt Level Limit as of June 30, 2024, corresponds to the maximum level of 2 times, with accumulated inflation being 80.50%.

Debt level as of June 30, 2024: 1.78.

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 Receivable 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 sanitation legislation, the execution of works in public spaces and the provision of advisory and technical inspection services for rural potable 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 Interim Consolidated Financial Statements of the Issuer.

Net Debt Level Limit as of June 30, 2024: 2.71 times, with accumulated inflation being 80.50%.

Net debt level as of June 30, 2024: 1.66.



As of June 30, 2024, the tables for determining net Debt Levels are as follows:

Debt Level	06-30-2024 Th\$	
	Bonds M, P, Q, S, U, V, W, X and AA	AC, AD and AE Bonds
Total current liabilities	252,840,419	252,840,419
Total non-current liabilities	1,305,828,661	1,305,828,661
Total IFRS liabilities	1,558,669,080	1,558,669,080
Cash and cash equivalents	-	(107,760,188)
Guarantees with third parties	1,462,746	1,462,746
Total liabilities required	1,560,131,826	1,452,371,638
Total assets	2,433,133,155	2,433,133,155
Total current liabilities	(252,840,419)	(252,840,419)
Total non-current liabilities	(1,305,828,661)	(1,305,828,661)
Total net worth	874.464.075	874.464.075
Debt level	1.78	1.66

- Not sell, assign or transfer essential assets (concession of public services granted by the SISS for Gran 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 as of June 30, 2024, and December 31, 2023.

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, Banco de Chile and Banco Itaú:

- 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 period ending June 30, 2024, the variation in the debt level limit amounts to 2.71 times, with accumulated inflation being 80.50%. For these purposes, the level of debt will be defined as the ratio between Net Receivable Liabilities and Total Net Equity. Defining the Net Required Liabilities as the sum of the accounts Total Current Liabilities and Total Non-Current Liabilities less the Cash and Cash Equivalents account of their interim 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 sanitation legislation, the execution of works in public spaces and the provision of advisory and technical inspection services for rural potable 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 June 30, 2024: 1.66

- 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) Restrictions related to loans from Banco Scotiabank and Banco BCI:

- 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 period ending June 30, 2024, the variation in the debt level limit amounts to 2.71 times, with accumulated inflation being 80.50%. 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 less the Cash and Cash Equivalents account of its interim consolidated financial statements.

Net debt level as of June 30, 2024: 1.66

- 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 June 30, 2024, the table for determining Net Debt Levels is the following:

Debt Level	06-30-2024	
	Th\$	
	Banco BCI (*) / Banco de Chile and Banco Itaú	Scotiabank Bank / Banco BCI (*)
Total current liabilities	252,840,419	252,840,419
Total non-current liabilities	1,305,828,661	1,305,828,661
Total IFRS liabilities	1,558,669,080	1,558,669,080
Cash and cash equivalents	(107,760,188)	(107,760,188)
Guarantees with third parties	1,462,746	-
Total liabilities required	1,452,371,638	1,450,908,892
Total assets	2,433,133,155	2,433,133,155
Total current liabilities	(252,840,419)	(252,840,419)
Total non-current liabilities	(1,305,828,661)	(1,305,828,661)
Total net worth	874.464.075	874.464.075
Debt level	1.66	1.66

(*) The Company maintains obligations and restrictions for obtaining loans contracted with Banco BCI, where financial conditions are established that for some contracts include guarantees with third parties for their calculation, while in other they should not be included.

The Company complies with all restrictions for Bank loans as of June 30, 2024, and December 31, 2023.



3) Sureties obtained from third parties

As of June 30, 2024, and December 31, 2023, the Group has received guarantee documents for Th\$43,074,121 and Th\$40,098,140 respectively, which originate mainly from works contracts with construction companies 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 June 30, 2024, is summarized below:

Contractor or Supplier	Company	06-30-2024 Th\$	Expiration date
CONSORCIO AQUAMBIENTE – EDAM	Aguas Andinas S.A.	2,648,011	01-31-2025
AES ANDES S.A.	Aguas Andinas S.A.	1,277,443	01-02-2027
CONSTRUCTORA MALPO SPA	Aguas Andinas S.A.	1,089,584	10-30-2024
MOTOROLA CHILE S.A.	Aguas Andinas S.A.	1,039,238	01-12-2025
ING. Y CONSTRUCCION MST LTDA.	Aguas Andinas S.A.	1,035,320	05-09-2024
EMPRESA DE TRANSPORTE DE PASAJEROS METRO S.A.	Aguas Andinas S.A.	1,014,440	01-15-2025
VEOLIA SOLUTIONS CHILE LIMITADA	Aguas Andinas S.A.	879,182	03-30-2028
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	681,944	10-18-2024
EMPRESA NACIONAL DE ENERGIA ENEX S.A.	Aguas Andinas S.A.	666,112	12-12-2024
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	660,651	11-15-2025
SOCIEDAD CONCESIONARIA AMERICO VESPUCIO ORIENTE II	Aguas Andinas S.A.	611,858	03-31-2025
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	570,962	05-12-2024
MATHIESEN S.A.C.	Aguas Andinas S.A.	495,189	10-31-2024
EMPRESA DE TRANSPORTE DE PASAJEROS METRO S.A.	Aguas Andinas S.A.	462,134	01-15-2025
CENCOSUD SHOPPING S.A.	Aguas Andinas S.A.	450,862	02-09-2025
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	448,909	01-12-2024
METRO S.A.	Aguas Andinas S.A.	432,076	04-01-2025
I C M S.A.	Aguas Andinas S.A.	416,860	02-12-2024
KALLPLAT CHILE LIMITADA	Aguas Andinas S.A.	413,290	06-30-2025
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	386,501	08-21-2024
SERVICIO DE REHABILITACION INDUSTRIAL CIPP CHILE	Aguas Andinas S.A.	385,418	01-12-2025
MARKETING RELACIONAL UPCOM LTDA.	Aguas Andinas S.A.	375,719	10-31-2025
EMPRESA NACIONAL DE ENERGIA ENEX S.A.	Aguas Andinas S.A.	362,681	12-12-2024
CIRION TECHNOLOGIES CHILE S.A.	Aguas Andinas S.A.	347,930	02-06-2025
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	340,138	07-18-2025
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	300,575	10-31-2024
INMOBILIARIA MONTE ACONCAGUA S.A.	Aguas Andinas S.A.	300,575	11-27-2024
MONTECORVO INGENIERIA Y CONTRUCCION LTDA	Aguas Andinas S.A.	299,152	07-10-2024
BESALCO ARRIGONI LIMITADA	Aguas Andinas S.A.	297,569	06-10-2024
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	297,006	03-15-2026
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	283,353	08-21-2024
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	272,119	07-18-2025
SNF CHILE S.A.	Aguas Andinas S.A.	271,951	09-23-2024
TRANSPORTE CENTRO SUR-NORTE S.A.	Aguas Andinas S.A.	271,339	17-11-2026
MONTECORVO INGENIERIA Y CONTRUCCION LTDA	Aguas Andinas S.A.	265,415	07-10-2024
INMOBILIARIA VIVIENDAS 2000 SPA	Aguas Andinas S.A.	263,003	04-24-2025
SOCIEDAD CONCESIONARIA AMERICO VESPUCIO	Aguas Andinas S.A.	263,003	12-19-2025
CONSTRUCTORA OLBERTZ LTDA.	Aguas Andinas S.A.	262,315	09-30-2024
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	236,483	08-20-2024
FAST SOLUCIONES CONSTRUCCIONES LIMITADA	Aguas Andinas S.A.	231,149	02-06-2025
INLAC S.A.	Aguas Andinas S.A.	229,307	03-31-2025
NEREUS SPA	Aguas Andinas S.A.	222,751	03-15-2025
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	218,563	01-08-2025
SOCIEDAD CONCESIONARIA AMERICO VESPUCIO	Aguas Andinas S.A.	210,252	08-06-2025
CONSTRUCTORA OLBERTZ LTDA.	Aguas Andinas S.A.	210,146	09-30-2024
SOCIEDAD AGRICOLA Y COMERCIAL AGROF S.A.	Aguas Andinas S.A.	199,845	07-15-2026
INMOBILIARIA POCURO SPA	Aguas Andinas S.A.	187,859	09-25-2024



Contractor or Supplier	Company	06-30-2024 Th\$	Expiration date
CONSTRUCTORA VALKO S A	Aguas Andinas S.A.	187,859	09-30-2024
METRO S.A.	Aguas Andinas S.A.	184,102	04-01-2025
CONSTRUCTORA OLBERTZ LTDA.	Aguas Andinas S.A.	180,741	09-16-2024
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	180,544	05-20-2025
EUROFIRMS CHILE EST SPA	Aguas Andinas S.A.	178,992	02-07-2025
OCA ENSAYOS INSPECCIONES Y CERTIFICACIONES CHILE S.A.	Aguas Andinas S.A.	177,121	01-31-2025
CONSORCIO BAPA GRAMATEC SPA	Aguas Andinas S.A.	169,814	04-24-2025
ANIDA CONSULTORES S.A.	Aguas Andinas S.A.	169,396	01-12-2024
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	168,614	07-18-2026
DEGREMONT LIMITADA	Aguas Andinas S.A.	166,631	04-07-2025
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	150,783	08-10-2026
SERVICIOS HELPBANK S.A.	Aguas Andinas S.A.	150,287	07-18-2024
CONSORCIO NAC. DE DIST. Y LOG. S.A.	Aguas Andinas S.A.	150,287	09-14-2024
SERVICIOS HELPBANK S.A.	Aguas Andinas S.A.	150,287	06-11-2024
EMPRESA CONST. COTA MIL LTDA.	Aguas Andinas S.A.	150,287	07-31-2025
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	140,367	08-10-2024
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	136,635	02-10-2025
INLAC S.A.	Aguas Andinas S.A.	134,772	02-03-2026
AUTORENTAS DEL PACIFICO SPA	Aguas Andinas S.A.	133,756	07-31-2024
QUEVEDO INGENIERIA S.A.	Aguas Andinas S.A.	132,612	10-30-2025
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	131,443	08-21-2024
TRANSPORTE CENTRO SUR-NORTE S.A.	Aguas Andinas S.A.	127,060	10-30-2026
CONSTRUCTORA ZURCAL LTDA.	Aguas Andinas S.A.	124,664	07-16-2025
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	123,764	08-10-2024
TELEFONICA EMPRESAS CHILE S.A.	Aguas Andinas S.A.	119,441	02-05-2025
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	117,573	02-21-2025
EMPRESA CONST. COTA MIL LTDA.	Aguas Andinas S.A.	116,463	11-26-2025
KEMIRA CHILE COMERCIAL LTDA.	Aguas Andinas S.A.	115,667	11-12-2024
ICAFAL INGENIERIA Y CONSTRUCCION S.A.	Aguas Andinas S.A.	114,744	02-07-2025
LANDUSTRIE SNEEK BV	Aguas Andinas S.A.	114,628	10-16-2024
EL PENON SPA	Aguas Andinas S.A.	112,716	04-07-2024
VEOLIA SOLUCIONES AMBIENTALES CHILE	Aguas Andinas S.A.	110,161	04-12-2028
PETRA ADMINISTRADORA DE SERVICIOS GENERALES SPA	Aguas Andinas S.A.	109,979	08-29-2024
I C M S.A.	Aguas Andinas S.A.	105,488	05-02-2025
MONTECORVO INGENIERIA Y CONTRUCCION LTDA	Aguas Andinas S.A.	104,755	11-14-2024
MONTAJES ALMONACID SPA	Aguas Andinas S.A.	102,991	08-12-2025
EMPRESA DE INGENIERIA Y COMUNICACIONES SPA	Aguas Andinas S.A.	102,834	04-09-2025
CONSORCIO BAPA GRAMATEC SPA	Aguas Cordillera S.A.	543,359	07-31-2024
CONSORCIO BAPA GRAMATEC SPA	Aguas Cordillera S.A.	406,876	09-24-2024
INGENIERIA Y CONSTRUCCION MST S.A.	Aguas Cordillera S.A.	295,706	12-30-2024
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Cordillera S.A.	236,838	04-30-2025
ING. Y CONSTRUCCION MST LTDA.	Aguas Cordillera S.A.	176,022	08-30-2024
MONTAJES ALMONACID SPA	Aguas Cordillera S.A.	122,897	09-30-2024
ING. Y CONSTRUCCION MST LTDA.	Aguas Cordillera S.A.	120,000	08-27-2024
INLAC S.A.	Aguas Cordillera S.A.	110,481	07-31-2025
INMOBILIARIA LOS HUANILES S.A.	Aguas Manquehue S.A.	1,352,587	10-12-2024
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Manquehue S.A.	359,028	08-27-2025
EL CHAMISERO INMOBILIARIA S.A.	Aguas Manquehue S.A.	169,073	12-30-2024
INLAC S.A.	Aguas Manquehue S.A.	142,154	07-11-2025
INLAC S.A.	Aguas Manquehue S.A.	107,581	11-10-2024
Total		32,377,042	



Note 3 5. CAPITALIZED BORROWING COSTS

The detail of the capitalized financing costs as of June 30, 2024, and December 31, 2023, is as follows:

Disclosure of capitalized interest costs

Capitalized interest costs, property, plant and equipment		06-30-2024	12-31-2023
Capitalization rate of capitalized interest costs, property, plant and equipment	%	7.22%	11.50%
Amount of capitalized interest costs, property, plant and equipment	Th\$	1,838,466	5,279,316

Note 36. ENVIRONMENT

Disclosure of environmentally related investments

According to Circular N° 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	06-30-2024 Th\$	12-31-2023 Th\$
Buin Maipo WWTP Expansion and Improvements	43,094	60,519
Canelo-Vertientes-La Obra WWTP Expansion and Improvements	204	11,830
El Monte WWTP Expansion and Improvements	33,232	6,329
Paine WWTP Expansion and Improvements	57,233	1,273,906
Pomare WWTP Expansion and Improvements	26,651	93,993
Talagante WWTP Expansion and Improvements	84,905	997,916
Other locations WWTP Expansion and Improvements	994,026	31,002
Improvement and renewal of equipment and facilities	276,625	193,721
Improvement and renewal of equipment and purification facilities	955,800	2,381,055
La Farfana Plant	305,328	3,465,507
Mapocho - Trebal Plant	1,315,547	2,811,705
El Rutal External platform for sludge management and disposal	-	27,946
Totals	4,092,645	11,355,429

Aguas Manquehue S.A.

Project Name	06-30-2024 Th\$	12-31-2023 Th\$
Improvement and renewal of equipment and purification facilities	-	10,307
Totals	-	10,307

Biogenera S.A.

Project Name	06-30-2024 Th\$	12-31-2023 Th\$
La Farfana Plant	401,553	165,282
Totals	401,553	165,282



Projected investment in the environment for the period 2024:

Company	Th\$
Aguas Andinas S.A.	12,747,848
Aguas Manquehue S.A.	11,033
Biogenera S.A.	83,530
Total	12,842,411

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

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 of the period

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 37. EVENTS OCCURRING AFTER THE DATE OF THE STATEMENT OF FINANCIAL POSITION

As of the date of issuance of these interim consolidated financial statements, the Management of the Company and its Subsidiaries is not aware of subsequent events that affect the financial situation as of June 30, 2024.

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