

Interim consolidated financial statements

For the periods ended September 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 Interim Consolidated Financial Statements

Interim consolidated financial statements

AGUAS ANDINAS S.A. AND SUBSIDIARIES

September 30, 2024, and December 31, 2023.

Interim Consolidated Statements of Financial Position
As of September 30, 2024, (unaudited) and December 31, 2023.
(Thousands of pesos - M\$)

ASSETS	Note	09-30-2024 M\$	12-31-2023 M\$
CURRENT ASSETS			
Cash and cash equivalents	4	74,875,013	109,156,681
Other financial assets	10	6,893,234	-
Other non-financial assets	11	4,518,266	7,180,555
Trade receivables and other accounts receivable	5	116,506,499	132,007,468
Accounts receivable from related entities	6	15,152	14,381
Inventories	7	12,004,728	12,812,483
Current tax assets	8	9,671,759	13,829,428
Total current assets other than assets or disposal groups classified as held for sale or held for distribution to owners		224,484,651	275,000,996
Non-current assets held for sale	9	-	3,414
TOTAL CURRENT ASSETS		224,484,651	275,004,410
NON-CURRENT ASSETS			
Other financial assets	10	8,254,287	7,895,863
Other non-financial assets	11	3,598,840	1,481,897
Rights receivable	5	3,766,684	3,778,724
Intangible assets other than goodwill	12	619,883,123	231,747,713
Capital gain	13	33,823,049	33,823,049
Ownership, plant and equipment	14	1,845,573,943	1,805,370,932
Right-of-use assets	15	3,781,338	4,307,072
Deferred tax assets	16	2,373,571	59,938,069
TOTAL NON-CURRENT ASSETS		2,521,054,835	2,148,343,319
TOTAL ASSETS		2,745,539,486	2,423,347,729

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



Interim Consolidated Statements of Financial Position
As of September 30, 2024, (unaudited) and December 31, 2023.
(Thousands of pesos - M\$)

LIABILITIES	Note	09-30-2024 M\$	12-31-2023 M\$
CURRENT LIABILITIES			
Other financial liabilities	17	89,431,188	155,416,801
Lease liabilities	15	1,749,268	1,752,912
Trade accounts payable and other accounts payable	18	137,431,455	177,288,051
Accounts payable to related entities	6	1,171,673	1,578,553
Other provisions	19	790,902	735,780
Tax liabilities	8	415,270	240,748
Current provisions for employee benefits	20	5,381,109	5,955,720
Other non-financial liabilities	21	13,516,677	18,699,561
Total current liabilities other than liabilities included in disposal pools classified as held for sale		249,887,542	361,668,126
TOTAL CURRENT LIABILITIES		249,887,542	361,668,126
NON-CURRENT LIABILITIES			
Other financial liabilities	17	1,230,124,282	1,125,060,897
Lease liabilities	15	2,272,413	2,762,179
Other accounts payable	18	1,386,972	1,181,870
Other provisions	19	1,881,981	1,823,379
Deferred tax liability	16	58,473,101	14,934,780
Non-current provisions for employee benefits	20	22,906,413	22,322,555
Other non-financial liabilities	21	7,923,297	7,454,645
TOTAL NON-CURRENT LIABILITIES		1,324,968,459	1,175,540,305
TOTAL LIABILITIES		1,574,856,001	1,537,208,431
HERITAGE			
Issued Capital	22	155,567,354	155,567,354
Accumulated gains (losses)	22	413,907,664	411,044,222
Issue premiums	22	164,064,038	164,064,038
Other equity interests	22	(5,965,550)	(5,965,550)
Other reserves	22	443,076,432	161,397,766
Equity attributable to the owners of the parent company		1,170,649,938	886,107,830
Non-controlling interests	23	33,547	31,468
TOTAL ASSETS		1,170,683,485	886,139,298
TOTAL LIABILITIES AND EQUITY		2,745,539,486	2,423,347,729

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



Interim Consolidated Statements of Comprehensive Income by Nature
For the periods ended September 30, 2024, and 2023 (unaudited)
(Thousands of pesos - M\$)

INCOME STATEMENTS BY NATURE	Note	09-30-2024	09-30-2023	07-01-2024	07-01-2023
		M\$	M\$	09-30-2024	09-30-2023
				M\$	M\$
Revenues from ordinary activities	25	483,042,204	475,235,519	143,355,594	138,426,249
Raw materials and consumables used		(61,764,843)	(68,295,994)	(20,594,413)	(20,051,992)
Employee benefits expenses	20	(60,663,659)	(55,636,489)	(20,698,782)	(18,922,840)
Depreciation and amortization expense	12-14-15	(60,798,649)	(56,569,056)	(20,220,051)	(19,264,529)
Other expenses, by nature	26	(119,028,718)	(109,290,684)	(43,327,383)	(37,162,971)
Other gains (losses)	27	2,237,093	(1,774,124)	(264,659)	117,193
Earnings from operating activities		183,023,428	183,669,172	38,250,306	43,141,110
Financial income	27	7,604,978	12,898,623	2,639,168	2,246,465
Financial costs	27	(37,232,930)	(36,680,405)	(13,300,111)	(12,415,087)
Impairment gains and reversals of impairment losses (Impairment losses) determined in accordance with IFRS 9 on financial assets	24	(6,550,791)	(10,816,911)	36,709	(2,630,571)
Foreign currency exchange gains (losses)	28	269,429	2,515,087	(197,403)	2,013,758
Result by resettable units	29	(31,381,630)	(29,886,454)	(9,917,250)	(3,125,107)
Profit before tax		115,732,484	121,699,112	17,511,419	29,230,568
Income (expense) from income taxes	16	(24,328,925)	(25,215,487)	(2,616,166)	(7,170,908)
Gain from continuing operations		91,403,559	96,483,625	14,895,253	22,059,660
Revenue		91,403,559	96,483,625	14,895,253	22,059,660
Profit attributable to					
Profit attributable to owners of the parent company		91,402,116	96,482,376	14,895,038	22,059,594
Profit, attributable to non-controlling interests	23	1,443	1,249	215	66
Revenue		91,403,559	96,483,625	14,895,253	22,059,660
Earnings per share					
Basic earnings per share from continuing operations (\$)	31	14,938	15,768	2,435	3,605
Basic earnings per share (\$)		14,938	15,768	2,435	3,605

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



Interim Consolidated Statements of Comprehensive Income by Nature
For the periods ended September 30, 2024, and 2023 (unaudited)
(Thousands of pesos - M\$)

STATEMENTS OF COMPREHENSIVE INCOME	Note	09-30-2024 M\$	09-30-2023 M\$	07-01-2024 09-30-2024 M\$	07-01-2023 09-30-2023 M\$
Revenue		91,403,559	96,483,625	14,423,268	22,059,660
OTHER INTEGRAL RESULT					
Components of other comprehensive income that will not be reclassified to profit or loss for the period, before taxes					
Other comprehensive income, before taxes, gains (losses) on revaluation	12	390,479,260	-	390,479,260	-
Other comprehensive income that will not be reclassified to profit or loss for the period, before taxes		390,479,260	-	390,479,260	-
Components of other comprehensive income that will be reclassified to profit or loss for the period, before taxes					
Gains (losses) on cash flow hedges		(4,618,074)	9,428,962	(5,103,703)	4,865,651
Total other comprehensive income to be reclassified to profit or loss for the period		(4,618,074)	9,428,962	(5,103,703)	4,865,651
Other components of other comprehensive income, before taxes		385,861,186	9,428,962	385,375,557	4,865,651
Income taxes related to components of other comprehensive income that will not be reclassified to profit or loss for the period					
Income tax related to changes in revaluation surplus of other comprehensive income		(105,429,400)	-	(105,429,400)	-
Total income taxes related to components of other comprehensive income that will not be reclassified to profit or loss for the period		(105,429,400)	-	(105,429,400)	-
Income taxes related to components of other comprehensive income that will be reclassified to profit or loss for the period					
Taxes Gains (losses) from cash flow hedges		1,246,880	(2,545,820)	1,378,000	(1,313,726)
Total income taxes (Losses) related to components of other comprehensive income that will be reclassified to profit or loss in the future period		1,246,880	(2,545,820)	1,378,000	(1,313,726)
Total other comprehensive income		281,678,666	6,883,142	(3,725,703)	3,551,925
TOTAL INTEGRAL RESULT		373,082,225	103,366,767	11,169,550	25,611,585
Comprehensive income attributable to:					
Comprehensive income attributable to owners of the parent company		373,080,782	103,365,518	296,219,195	25,611,519
Comprehensive income attributable to non-controlling interests		1,443	1,249	215	66
Total comprehensive income		373,082,225	103,366,767	296,219,410	25,611,585

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

Direct Cash Flow Statement	Note	09-30-2024 M\$	09-30-2023 M\$
Collections from sales of goods and provision of services		579,308,070	562,603,049
Other charges for operating activities		4,132,331	3,567,178
Types of collections for operating activities		583,440,401	566,170,227
Payments to suppliers for the supply of goods and services		(214,910,780)	(203,653,004)
Payments to and from employees		(57,137,975)	(59,161,070)
Other payments for operating activities		(45,239,341)	(50,658,390)
Types of cash payments from operating activities		(317,288,096)	(313,472,464)
Interest paid		(29,541,220)	(32,414,633)
Interest received		4,747,284	13,380,268
Income taxes (paid) refunded		(22,640,129)	(41,995,658)
Other cash inflows (outflows)		(15,479,773)	(19,065,397)
Cash flows from (used in) operating activities		203,238,467	172,602,343
Amounts from sales of ownership, plant and equipment		4,056,384	4,998,196
Purchases of ownership, plant and equipment		(142,673,331)	(102,470,131)
Purchases of intangible assets		(2,856,262)	(3,091,788)
Other cash inflows (outflows)		-	128,022
Cash flows from (used in) investing activities		(141,473,209)	(100,435,701)
Amounts from long-term financing		141,124,217	8,554,804
Amounts from loans, classified as financing activities		141,124,217	8,554,804
Loan Repayments		(145,472,405)	(61,747,892)
Dividends paid		(90,100,417)	(52,188,662)
Other cash inflows (outflows)		(1,598,321)	-
Cash flows from (used in) financing activities		(96,046,926)	(105,381,750)
Net increase (decrease) in cash and cash equivalents		(34,281,668)	(33,215,108)
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	74,875,013	146,120,233

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

Statements of changes in equity	Note	Issued capital	Issue premiums	Other equity interests	Accumulated gains (losses)	Reserves		Total other reserves	Assets attributable to the owners of the controlled company	Non-controlling interests	Total assets
						Revaluation surplus, net	Cash flow hedge reserve				
		M\$	M\$	M\$	M\$	M\$	M\$	M\$	M\$	M\$	M\$
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		-	-	-	91,402,116	-	-	-	91,402,116	1,443	91,403,559
Other comprehensive income		-	-	-	-	285,049,860	(3,371,194)	281,678,666	281,678,666	-	281,678,666
Comprehensive income		-	-	-	91,402,116	285,049,860	(3,371,194)	281,678,666	373,080,782	1,443	373,082,225
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		-	-	-	2,863,442	285,049,860	(3,371,194)	281,678,666	284,542,108	2,079	284,544,187
Ending balance as of 09-30-2024	22	155,567,354	164,064,038	(5,965,550)	413,907,664	447,596,712	(4,520,280)	443,076,432	1,170,649,938	33,547	1,170,683,485

Statements of changes in equity	Note	Issued capital	Issue premiums	Other equity interests	Accumulated gains (losses)	Reserves		Total other reserves	Assets attributable to the owners of the controlled company	Non-controlling interests	Total assets
						Revaluation surplus, net	Cash flow hedge reserve				
		M\$	M\$	M\$	M\$	M\$	M\$	M\$	M\$	M\$	M\$
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		-	-	-	96,482,376	-	-	-	96,482,376	1,249	96,483,625
Other comprehensive income		-	-	-	-	-	6,883,142	6,883,142	6,883,142	-	6,883,142
Comprehensive income		-	-	-	96,482,376	-	6,883,142	6,883,142	103,365,518	1,249	103,366,767
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		-	-	-	46,244,252	-	6,883,142	6,883,142	53,127,394	1,892	53,129,286
Ending balance as of 09-30-2023	22	155,567,354	164,064,038	(5,965,550)	414,300,744	162,546,852	1,475,482	164,022,334	891,988,920	31,465	892,020,385

The accompanying 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 form the Aguas Andinas Group (hereinafter the "Group"). Its legal address is Avenida Presidente Balmaceda N° 1398, Santiago, Chile, and its Tax Identification Number is 61.808.000-5.

Aguas Andinas S.A. was established as an open joint-stock company by public deed on May 31, 1989, in Santiago, before the Notary Public Mr. Raúl Undurraga Laso. An excerpt of the articles of incorporation was published in the Chile's Official Gazette on June 10, 1989, and was registered in the Commercial Registry on page 13,981, N°7,040 of 1989 of the Santiago Real Estate Register.

The Company's corporate purpose, according to Article Two of its Articles of Incorporation, 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 across Greater Santiago and surrounding areas.

To provide an integrated service within its business, the Company has subsidiaries offering environmental services such as the treatment of industrial liquid waste (Ecoriles S.A.), laboratory analysis (Análisis Ambientales S.A.), logistics operations, marketing of materials, and other services related to the sanitation sector (Hidrogística S.A.), as well as activities related to water 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 number 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 under numbers 170 and 2, respectively. As companies in the sanitation sector, they are regulated by the Superintendency of Sanitation Services, in accordance with Law No. 18,902 of 1989 and Decrees with Force of Law N° 382 and N° 70, both of 1988.

For the preparation of the interim consolidated financial statements, a group is considered to exist when the parent company has one or more subsidiaries, over which it has 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 joint-stock company controlled by Veolia Inversiones Aguas del Gran Santiago Ltda. ("IAGSA") which is controlled by Veolia Inversiones Andina S.A., its controller is Agbar S.L.U., an Spain-based entity and one of the largest operators of sanitation services worldwide, which in turn is controlled by Veolia Environnement S.A. (France).

Note 2. PREPARATION BASIS AND ACCOUNTING POLICIES

2.1 Preparation basis

These interim consolidated financial statements correspond to the consolidated statements of financial position as of September 30, 2024, and December 31, 2023, and to the consolidated statements of comprehensive income, changes in equity and cash flows for the periods ended September 30, 2024, and 2023, which have been prepared in accordance with International Accounting Standards (IAS), IAS 34 Interim 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 said IFRS .



The Group complies with the legal conditions of the environment in which it operates, in particular the sanitation subsidiaries with respect to the regulations specific to the sanitation sector. The Group's companies present normal operating conditions in each area in which they carry out their activities, their projections show a profitable operation and they have the capacity to access the financial system to finance their operations, which in the opinion of management determines their capacity 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 comprising the Group are presented in the currency of the principal 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 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 amendments to IFRS, that have been issued and entered into force on the date of these financial statements, are detailed below. The Group has applied these standards and concluded 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 leasebacks	January 1, 2024
IAS 7 and IFRS 7	Disclosures about supplier financing arrangements	January 1, 2024

The standards and interpretations, as well as improvements and amendments to IFRS, that have been issued but have not yet entered into force at the date of these financial statements are detailed below. The Group has not applied these standards early.

	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 1, IFRS 7, IFRS 9, IFRS 10 and IAS 7	Annual improvements to IFRS	January 1, 2026
IFRS 18	Presentation and Disclosures in Financial Statements	January 1, 2027
IFRS 19	Subsidiaries without Public Accountability: Information to be Disclosed	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 above described, and which may apply to Aguas Andinas S.A. and Subsidiaries, are currently being evaluated by the Group's Management and it is estimated that, to date, they would not have a significant impact on the Group's interim consolidated financial statements in the period of their first application. Management is periodically evaluating these implications.

Responsibility for information and estimates made

The information contained in these interim consolidated financial statements is the responsibility of the Board of Directors of the Company, which declares that all the principles and criteria included in the International Financial Reporting Standards (IFRS) have been applied. The Board of Directors, at its meeting held on November 20, 2024, approved these interim consolidated financial statements.

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



In preparing the interim consolidated financial statements, estimates such as:

- Revaluation of land
- Revaluation of water rights
- Service life of ownership, plant and equipment and intangibles
- Valuation of assets and purchased goodwill (goodwill or lower value of investments)
- Impairment losses on assets
- Assumptions used in the actuarial calculation of employee termination benefits
- Assumptions used to calculate the fair value of financial instruments
- Revenues from supplies pending billing
- Provisions for commitments acquired with third parties
- Risks arising from current litigation

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

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 rights to variable returns from its participation and the ability to use that power to influence the amounts of the investor's returns. 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's 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:

ID number	Company Name	Direct %	Indirect %	Total 09-30-2024 %	Direct %	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 sets out standards for reporting on operating segments and disclosures relating to products and services. Operating segments are defined as components of an entity for which separate financial information exists and is regularly reviewed by management to make decisions about the resources to be allocated to the segments and to assess their performance.

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

- Operations related to the sanitation business (Water).
- Operations not related to the sanitation 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 valued. For its subsequent recognition, the cost method is used to value all intangible assets other than goodwill, except for water rights, for which the revaluation method is used.

Revaluations of water rights are carried out with sufficient regularity to ensure that the carrying amount of the revalued asset does not differ significantly from 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 revaluation deficit of the same asset previously recognized as a loss is reversed, such increase is recognized in the income statement. A decrease in value is recorded in the income statement, except in the event that such a decrease cancels out the existing surplus in the same asset that would have been recognized in adjustments for changes in value.

i. Intangible assets acquired separately:

Intangible assets acquired separately are stated at less cost accumulated amortization and accumulated impairment losses. Amortization is calculated on a direct-line basis using estimated service lives. The estimated service lives and the amortization method are reviewed at the end of each statement of financial position, with the effect of any change in estimate being accounted for prospectively.

ii. Amortization method for intangibles:

Intangibles with a defined service life

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

Determination of service life

Factors to be considered for estimating service life include, but are not limited to, the following:

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

Service life may need to be modified over time due to changes in estimates as a result of changes in assumptions about the above factors.



Computer programs

The estimated service life for software is 4 years. For other assets with a finite service life, the service life period over 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 by the acquisition contracts and the rights obtained from the General Directorate of Water, dependent on the Ministry of Public Works.

D. Goodwill

The goodwill (lower value of investments or goodwill) generated in the business combination represents the excess of the acquisition cost over the Group's share in the fair value of the assets and liabilities, including identifiable contingent liabilities of a Subsidiary Company at the acquisition date.

The valuation of the assets and liabilities acquired is carried out provisionally on the date of taking control of the Company and 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 final determination of the goodwill 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 final goodwill from the date of acquisition of the participation.

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

Goodwill is not amortized; instead, at the end of each accounting period, an estimate is made of whether any impairment has occurred that reduces its recoverable value to an amount lower than the recorded net cost, and, where appropriate, the appropriate impairment adjustment is made, as required by IAS 36.

E. Ownership, plant and equipment

The Group uses the cost method to value ownership, plant and equipment, except for land, where the revaluation method is used. Historical cost includes expenses that are directly attributable to the acquisition of the asset.

Revaluations of land are carried out with sufficient regularity to ensure that the carrying amount of the revalued asset does not differ significantly from its 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 revaluation deficit of the same asset previously recognized as a loss is reversed, such an increase is recognized in the income statement. A decrease in value is recorded in the income statement, except in the event that such a decrease cancels out the existing surplus at the same asset that would have been recognized in adjustments for changes in value.

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

Depreciation method and estimated service life for ownership, 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 direct-line depreciation method over their technical service life, which is based on studies prepared by independent experts (specialist external 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 higher 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 specialist external companies, which are reviewed, as evidence arises, that allows us to consider that the service life of an asset has changed.

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

1. Nature of the materials that make up the equipment or constructions.
2. Means of operation of the equipment
3. Intensity of use
4. Legal, regulatory or contractual limitations.

The range of service life (in years) by type of Assets 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 facilities and accessories	5	80
Motor vehicles	7	10
Leasehold improvements	5	10
Other ownership, plant and equipment	5	80

Policy on estimating costs for dismantling, removal or rehabilitation of ownership, plant and equipment:

Due to the nature of the assets being built by 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.

Sales policy for ownership, plant and equipment

The result from the sale of ownership, plant and equipment is calculated by comparing the income obtained with the book value and is recorded in the Consolidated Statement of Comprehensive Income.

F. Impairment of tangible and intangible assets except goodwill

At each closing date of the Consolidated Statement of Financial Position, the Group reviews the amounts of its tangible and intangible assets with finite service lives to determine whether there are indicators that such assets have suffered an impairment loss. If such indicators exist, the recoverable amount 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 amount of the Cash Generating Unit to which the asset belongs.

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



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

When the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of that asset (or cash-generating unit) is adjusted to its recoverable amount by immediately recognizing an impairment loss in profit or loss. When an impairment loss reverses, the carrying amount of the asset (or cash-generating unit) is adjusted to the revised estimate of its recoverable amount, provided that the adjusted carrying amount does not exceed the carrying amount that would have been determined if no impairment loss had been recognized on the asset (or cash-generating unit) in prior periods.

G. Leases

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

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

The Group initially recognizes the right-of-use asset at cost, adjusted for any remeasurement of the lease liability, less accumulated depreciation and accumulated impairment losses. The right-of-use asset is depreciated over the lease term. The same criteria detailed in Note 2.2.F apply to determine whether the right-of-use asset is impaired.

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 reduced by lease payments made. In addition, the carrying amount of the liability is remeasured if there is a change in the terms of the lease (change in the term, amount of payments or evaluation of a purchase option or change in amounts payable). Interest expense is recognized as a finance cost in profit or loss.

Short-term leases, equal to or less than one year, or leases 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 direct-line basis over the lease term.

When the Group acts as a lessor, it classifies at the inception of the agreement whether the lease is an operating or finance lease, based on the substance of the transaction. Leases in which substantially all the risks and rewards of ownership of the underlying asset are transferred are classified as finance leases. All other leases are classified as operating leases.



H. Financial assets

Acquisitions and disposals of financial instruments are recognized on the trade date, i.e. the date on which the Group undertakes 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 rewards of ownership.

Financial assets are classified into the following categories:

- Financial assets at fair value through profit or loss
- Financial assets at fair value through 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 their initial recognition.

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

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

i. Effective interest rate method

The effective interest rate method corresponds to the method used to calculate the amortized cost of a financial asset or liability and the allocation of interest income or expenses over the entire relevant period. The effective interest rate is the rate that exactly discounts the estimated future cash flows to be received over the expected life of the financial asset, making the Net Present Value (NPV) equal to its nominal amount.

ii. Fair value through other comprehensive income

For the classification of an asset with fair value with an effect on other comprehensive income, the principle must be met for 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 stated 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 stated at fair value and any resulting gain or loss is recognized in profit or loss. The net gain or loss recognized in profit or loss includes any dividends or interest received on the financial asset.

The Company and its Subsidiaries hold shares in 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 made at cost because there is no active market, as provided in the same standard.



iv. Financial assets at amortized cost

Loans and trade receivables

Trade receivables, loans and other accounts 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 receivables are stated at amortized cost using the effective interest method, less any impairment loss, except for short-term receivables where interest recognition would be immaterial.

Trade receivables and other accounts receivable

Trade receivables correspond to the amounts invoiced for consumption of potable water, sewer services, wastewater treatment and other services and to the income accrued for consumption made between the date of the last reading (according to the established monthly calendar) and the closing date of the Financial Statement. These are recorded at the net value of the estimate of uncollectible accounts receivable or those with a low probability of collection.

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

Impairment policy for trade receivables and other accounts receivable

The Group periodically assesses impairment losses affecting its financial assets. The amount is recorded in the allowance for uncollectible account receivables. The asset's carrying amount is reduced as the allowance 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 allowance for receivables account based on the expected credit loss model as set out in IFRS 9.

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

At 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.

Notes receivable with overdue debt are provisioned at 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 is based on the weighted average cost. An annual estimate of the deterioration of those materials that are damaged, partially or totally obsolete, or that have not been in circulation for the last twelve months and whose market price has fallen by more than 20% is made.

J. Payment of dividends

The Group's dividend policy, as established by article 79 of Law 18,046 governing 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 lower than the minimum established by law, the corresponding 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	09-30-2024 \$	12-31-2023 \$
US Dollar	897.68	877.12
Euro	1,001.43	970.05
Swiss Franc	1,063.60	1,044.56
Japanese Yen	6.28	6.23
Australian Dollar	622.78	599.21

Transactions in foreign currencies 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 the closing exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the consolidated statement of comprehensive income. The assets and liabilities arising from financial derivative contracts are excepted from the above. The 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 fair value, net of costs incurred in the transaction. They are subsequently valued at amortized cost, using the effective interest rate, except for those transactions 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 its 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 at the date of the statement of financial position. In the case of financial derivatives, if their value is positive they are recorded under "Other Financial Assets" and if it is negative they are recorded under "Other Financial Liabilities".

Changes in fair value are recorded directly in profit or loss, except in the case where a derivative has been designated as a hedging instrument and all the conditions established by IFRS for applying 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 as a charge or credit to the financial results of the respective income statements.

Cash flow hedges and net investment in foreign currency. Changes in the fair value of these derivative financial instruments are recorded, for the effective portion, directly in a reserve of equity called "cash flow hedge", while the ineffective portion is recorded in profit or loss. 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 the hedge, the accumulated gain or loss in equity at that date is maintained until the underlying hedged transaction is carried out. At that time, the accumulated gain or loss in equity will be reversed on the income statement, affecting that transaction.

At the end of each period, financial instruments are stated at fair value. In the case of derivatives not traded on 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 in the range of 80% to 125%.

Embedded derivative. The Group also assesses the existence of embedded 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, with changes in value recorded directly in the consolidated income statement.

N. Provisions and contingent liabilities

Provisions are recognized when the Group has a present obligation that is a result 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 provisions are quantified, taking into account the best available information on the event and its consequences, and are re-estimated at each accounting close. The provisions established are used to address the specific risks for which they were originally recognized, and are reviewed, in whole or in part, when these risks disappear or diminish.

Contingent liabilities are all possible obligations arising as a result of past events, the future materialization of which and the associated financial loss are 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 they exist, in Note 19.

O. Employee benefits

The obligations for severance pay for years of service, estimated to be accrued by retiring workers 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 severance pay arising from changes in estimates of turnover rates, mortality, salary increases or discount rates are determined in accordance with the provisions of IAS 19 in other comprehensive income, directly affecting Equity, which is subsequently reclassified to retained earnings.

Aguas Andinas S.A.

The severance pay for years of service at Aguas Andinas S.A. is governed by the provisions of the Labor Code, except for the amount of severance pay for any event accumulated as of July 31, 2002. This amount is adjusted quarterly according to the variation in the consumer price index. For those workers who are part of the current collective agreements, the severance payment factor is 1.45 salaries, excluding voluntary resignation, with no limits on amount or years. This also applies to those workers who, in their individual employment contract, were extended the same benefit. Likewise, the aforementioned collective agreement establishes that workers who retire from 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, may access the benefit detailed in the collective agreement, and continue to earn this benefit after July 2002.



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

The severance pay for years of service at Aguas Cordillera S.A. and Aguas Manquehue S.A. is governed by the provisions of the Labor Code, except for the amount of severance pay for any event accumulated as of December 31, 2002. This amount is adjusted quarterly according to the variation in the consumer price index. For those workers who are part of the current collective agreements, the severance payment factor is 1 salary, excluding voluntary resignation, with no limits on amount or years. This also applies to those workers who, in their individual employment contract, were extended the same benefit. Likewise, the aforementioned collective agreements establish that workers who retire from Aguas Cordillera S.A. and Aguas Manquehue S.A. continue to earn this benefit after December 2002.

For 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.

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, on the closing date of the statement of financial position.

Deferred taxes are recognized on the basis of differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax basis used in calculating taxable income and are accounted for using 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 future tax benefits will exist to offset such differences. 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 taxable income or financial results.

The carrying amount 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 proceeds will be available to permit recovery of all or part of the asset.

Deferred tax assets and liabilities are measured at the tax rates expected to be in effect in the period in which the liability is settled or the asset is realized, based on tax rates that have been approved, or are substantially in the process of approval, as of the end of the reporting period. The measurement of deferred tax assets and liabilities reflects the tax consequences that would arise from the manner in which the Group expects, at the reporting date, to recover or settle the carrying amount 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 relate to the same entity and tax authority.

Q. Ordinary revenues

Revenue recognition policy

The Group determined its recognition and measurement of revenue based on the principle that revenue is recognized at 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 should be applied based on a five-step model:

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

Policy for recognition of Ordinary revenues from sales of goods



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

Policy for recognition of Ordinary revenues from sales of services

Revenue from the sale of services is measured at fair value. Billings are made based on actual consumption or work performed for the consideration receivable, net of returns, trade discounts, and allowances, so revenue is recognized when it is transferred to the customer and recovery is deemed probable, with associated costs and potential discounts for incorrect collections being reliably estimated.

The service area of sanitation companies 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 on the consumption base actually read, the corresponding tariff will be applied.

In cases where the Group does not have all the consumption data read, the best estimate of the income pending billing will be made, that is, based on physical data from the previous month valued at the current tariff, considering in both cases (billing or estimate) the normal tariff or overconsumption as appropriate.

The transfer of risks and benefits varies according to the company's line of business. For Sanitation Services companies, the provision of services and all associated charges are made according to actual consumption and a monthly provision is made for 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 any provision is made based on work performed.

Method for determining the status of service completion

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

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

R. Earnings per share

Basic earnings per share are calculated as the quotient between the profit (loss) attributable to holders of equity instruments in the Parent Company's Net Assets and the weighted average number of ordinary shares outstanding.

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

S. Environmental information

Environmental assets are considered to be those that are used on a lasting basis in the activity of the Company and its Subsidiaries, the main purpose of which is the minimization of adverse environmental impacts and the protection and improvement of the environment, including the reduction or elimination of future pollution from the operations of Aguas Andinas S.A. and its Subsidiaries.

These assets are valued at acquisition cost. The Company and its subsidiaries amortize these assets using the direct-line method, based on the estimated remaining service life of the different assets.

T. Consolidated cash flow statements



The cash flow statement contains 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, meaning short-term investments with high liquidity and low risk of variations in value (term less than 3 months from the date of contracting and without restrictions).

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

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

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 financing costs

Interest-bearing loan policy:

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalized as part of the cost of such assets.

Interest cost capitalization policy:

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

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

The Group classifies as non-current assets (or group of assets held for sale) ownership, plant and equipment, intangible assets, investments in associates, joint ventures and disposal groups (group of assets to be disposed of together with their directly associated liabilities), for which active efforts have been made to sell them at the closing date of the statement of financial position, and it is estimated that it is highly probable that the transaction will be completed during the twelve-month period following that date.

Assets or groups subject to disposal classified as held for sale are valued at the lower of their book value or their fair value less costs to sell and are no longer amortized from the moment they acquire this classification.

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



Assets are presented in a single line item called “Non-current assets or disposal groups classified as held for sale”. Liabilities that form part of a disposal group classified as held for sale shall be presented in the statement of financial position separately from other liabilities, that is, under the caption “Liabilities included in disposal groups classified as held for sale”. These assets and liabilities shall not be offset or presented as a single amount.

In the statement of comprehensive income, the caption “Gain (loss) from discontinued operations” presents a single amount that includes the total after-tax result of discontinued operations and the after-tax gain or loss recognized by measurement at fair value less costs to sell, or by the disposal of assets or disposal groups that constitute the discontinued operation.

W. Reclassifications

For the period ended September 30, 2024, reclassifications have been made to facilitate comparison as of September 30, 2023, as follows:

Reclassifications	Increase/ (Decrease) M\$
Cash flows from (used in) operating activities:	
Payments for premiums and benefits, annuities and other obligations arising from the policies subscribed	8,167,810
Payments to suppliers for the supply of goods and services	3,233,998
Interest paid	6,581,562
Other payments for operating activities	(8,302,593)
Other cash inflows (outflows)	(9,680,777)
Cash flows from (used in) operating activities	
Other cash inflows (outflows)	3,246,578
Cash flows from (used in) financing activities:	
Loan Repayments	(3,246,578)

Note 3. RISK MANAGEMENT

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

This management is based on 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, the management of financial risks is based on covering all significant exposures, provided that there are adequate instruments and the cost is reasonable.

i. Credit risk

Credit risk is the possibility of financial loss resulting from failure by our counterparties (clients) to meet their obligations.

Sanitation subsidiaries have an atomized market, which means that the credit risk of a particular client is not significant.

The Group's objective is to maintain minimum levels of bad debts. There is a credit policy, which establishes the conditions and types of payment, as well as the conditions to be agreed upon with defaulter customers. The management processes are: control, estimate and evaluate bad debts in order to take corrective actions to achieve the proposed compliances. One of the main actions and measures to maintain low levels of bad debts is to cut off the supply.

It should be noted that Aguas Andinas and its water subsidiaries voluntarily decided to suspend the service cut-off due to late payment of their bills during the State of Catastrophe, in accordance with the Basic Services Law No. 21,249 in force until December 31, 2021.



On February 11, 2022, the Basic Services Law No. 21,423 was published in the Chile's Official Gazette, which partially resolves the debt incurred during the pandemic by sanitation customer service who are in a more vulnerable situation and who have an average consumption of no more than 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. The portion 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, from the ninth month of billing, a decrease in the 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 portfolio). Additionally, debts for consumption transformed into agreements and receivables with overdue debt are provisioned at 100%.

As of September 30, 2024, and December 31, 2023, the credit risk balances are M\$52,508,462 and M\$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 sources and instruments of financing.
- Agree with creditors on maturity profiles that do not concentrate high amortizations in a period.

Maturity profile (undiscounted flows) as of September 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	
	M\$	Interest rate contract	M\$	Interest rate contract	M\$	Interest rate contract	M\$	Interest rate contract	M\$	Interest rate contract
Promissory Notes	5,114,438	2.95%	16,230,127	2.27%	41,997,429	2.69%	43,988,107	3.12%	82,662,336	2.02%
Bank loans	8,373,531	6.35%	50,401,171	6.23%	107,055,307	7.67%	34,453,000	7.32%	-	0.00%
Bonds	10,322,203	1.80%	27,930,509	1.80%	62,161,639	2.10%	168,860,759	2.10%	1,048,728,070	3.45%
Lease liability	14,284	3.38%	1,734,984	4.46%	1,468,244	4.71%	804,169	2.65%	-	0.00%
Trade accounts and other accounts payable	129,134,470	0.00%	8,296,985	0.00%	814,876	0.00%	289,141	0.00%	282,955	0.00%
Totals	152,958,926		104,593,776		213,497,495		248,395,176		1,131,673,361	

Liquidity risk is monitored periodically to identify, detect and correct deviations to mitigate potential impacts on results.



iii. Interest rate risk as of September 30, 2024.

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

Debt instruments	Rate	%
Bank loans	Variable	10.86%
Bank loans	Fixed	2.28%
Bonds	Fixed	73.18%
Promissory Notes	Fixed	12.74%
Derivative	Fixed	0.64%
Lease liability	Fixed	0.30%
Total		100.00%

Interest rate sensitivity analysis as of September 30, 2024.

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

The analysis is based on historical data with respect to the 180-day average daily market price of the TAB over the last 3 years at the time of reporting.

Company	Nominal amount of debt (M\$)	Variable rate	Pts (+/-)	Impact result (M\$) (+/-)
Aguas Andinas Consolidated	144,212,201	TAB rate	229	3,306,348

Note 4. CASH AND CASH EQUIVALENTS

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

Cash and cash equivalents	09-30-2024	12-31-2023
	M\$	M\$
Banks	6,407,456	3,707,865
Term deposit	58,604,557	94,498,478
Mutual Funds	9,863,000	10,950,338
Totals	74,875,013	109,156,681

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

Details of some items in the cash flow statement

- **Other charges for operating activities:** correspond to services related to the operation of the business, mainly agreements signed with urban developers.
- **Other payments for operating activities:** correspond to the payment of monthly taxes.
- **Other outflows from investment activities:** These correspond mainly to interest associated with bond issues, which have been capitalized as a result of investments made in ownership, 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 details by type of financial instruments in each Company as of September 30, 2024, and December 31, 2023, is as follows:

Company	Tools	09-30-2024 M\$	12-31-2023 M\$
Aguas Andinas S.A.	Term deposit	58,604,557	88,546,101
Aguas Cordillera S.A.	Term deposit	-	3,266,177
Aguas Manquehue S.A.	Term deposit	-	681,000
Ecoriles S.A.	Term deposit	-	2,005,200
Aguas Andinas S.A.	Mutual Funds	2,592,000	6,829,936
Aguas Cordillera S.A.	Mutual Funds	2,331,000	523,238
Aguas Manquehue S.A.	Mutual Funds	-	133,000
Ecoriles S.A.	Mutual Funds	2,870,000	1,422,910
Análisis Ambientales S.A.	Mutual Funds	870,000	340,136
Hidrogística S.A.	Mutual Funds	1,200,000	1,701,118
Totals		68,467,557	105,448,816

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

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

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

Credit risk	09-30-2024 M\$	12-31-2023 M\$
Gross exposure to trade receivables	159,581,554	168,409,768
Gross exposure of notes receivable	760,649	1,509,402
Gross exposure other accounts receivable	8,019,184	7,587,548
Estimates for accounts receivable risks	(51,854,888)	(45,499,250)
Trade receivables and other accounts receivables, current net	116,506,499	132,007,468
Gross exposure other accounts receivable	4,420,258	4,241,254
Estimates for risks of rights receivable	(653,574)	(462,530)
Non-current rights receivable, net	3,766,684	3,778,724
Net exposure, risk concentrations	120,273,183	135,786,192

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

The main variation as of September 30, 2024, is in the areas of trade receivables and notes receivable (decrease of M\$ 8,828,214 and M\$748,753 respectively, compared to December 31, 2023,).

During the 2024 period, a decrease is observed compared to December 2023 in non-mature commercial debts less than or equal to 8 months, for an amount of M\$9,315,526, this is explained by the improvement in collection management.



There are no customers with sales representing 10% or more of its consolidated revenues, nor are there significant restrictions on accounts receivable that require disclosure for the periods ended September 30, 2024, and December 31, 2023.

The movement of the estimate of uncollectible accounts receivable as of September 30, 2024, and December 31, 2023, is as follows:

Credit risk movement of accounts receivable	09-30-2024	12-31-2023
	M\$	M\$
Opening balance	(45,961,780)	(45,399,651)
Increase in existing provisions	(6,550,791)	(12,316,346)
Others	4,109	11,754,217
Total changes	(6,546,682)	(562,129)
Ending balance	(52,508,462)	(45,961,780)

Below is the breakdown by seniority of gross debt as of September 30, 2024, and December 31, 2023:

Composition of debt	Debt aging as of September 30, 2024,				Total M\$	Total current M\$	Total non- current M\$
	less than three months	between three and six months	between six and eight months	more than eight months			
	M\$	M\$	M\$	M\$			
Gross exposure to trade receivables	105,444,818	5,124,914	3,124,684	45,887,138	159,581,554	159,581,554	-
Gross exposure of notes receivable	309,738	-	-	450,911	760,649	760,649	-
Gross exposure other accounts receivable	8,019,184	-	-	4,420,258	12,439,442	8,019,184	4,420,258
Total seniority of debt	113,773,740	5,124,914	3,124,684	50,758,307	172,781,645	168,361,387	4,420,258
Estimates for accounts receivable risks	(1,930,475)	(2,023,052)	(1,563,312)	(46,991,623)	(52,508,462)	(51,854,888)	(653,574)
Totals	111,843,265	3,101,862	1,561,372	3,766,684	120,273,183	116,506,499	3,766,684

Composition of debt	Debt aging as of December 31, 2023,				Total M\$	Total current M\$	Total non- current M\$
	less than three months	between three and six months	between six and eight months	more than eight months			
	M\$	M\$	M\$	M\$			
Gross exposure to trade receivables	118,315,635	6,102,480	3,763,339	40,228,314	168,409,768	168,409,768	-
Gross exposure of notes receivable	1,147,562	-	-	361,840	1,509,402	1,509,402	-
Gross exposure other receivables	7,587,548	-	-	4,241,254	11,828,802	7,587,548	4,241,254
Total seniority 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 September 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 renegotiated and non-renegotiated portfolio is as follows:

September 30, 2024,						
Trade Receivables Section	Non-restructured portfolio		Restructured portfolio		Total gross portfolio	
	Number of customers	Gross amount M\$	Number of customers	Gross amount M\$	Number of customers	Gross amount M\$
Up to date	634,314	56,713,435	-	-	634,314	56,713,435
Between 1 and 30 days	1,003,424	40,664,627	7,256	241,439	1,010,680	40,906,066
Between 31 and 60 days	200,215	10,927,856	14,429	665,860	214,644	11,593,716
Between 61 and 90 days	55,714	3,537,347	17,329	1,023,176	73,043	4,560,523
Between 91 and 120 days	22,897	1,217,413	8,538	638,901	31,435	1,856,314
Between 121 and 150 days	15,294	892,209	7,255	668,113	22,549	1,560,322
Between 151 and 180 days	10,617	992,240	6,327	716,038	16,944	1,708,278
Between 181 and 210 days	8,104	781,370	5,472	684,119	13,576	1,465,489
Between 211 and 250 days	6,468	780,002	5,552	879,193	12,020	1,659,195
More than 251 days	100,740	11,305,156	88,206	39,453,151	188,946	50,758,307
Totals	2,057,787	127,811,655	160,364	44,969,990	2,218,151	172,781,645

December 31, 2023,						
Trade Receivables Section	Non-restructured portfolio		Restructured portfolio		Total gross portfolio	
	Number of customers	Gross amount M\$	Number of customers	Gross amount M\$	Number of customers	Gross amount M\$
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 September 30, 2024, and December 31, 2023, the analysis of the protested and judicially collected documents is as follows:

Portfolio protested and in judicial collection	Non-restructured Portfolio 09-30-2024		Non-restructured Portfolio 31-12-2023	
	No. of Customers	Portfolio amount M\$	No. of Customers	Portfolio amount M\$
Protested receivables	1,200	450,911	785	361,840
Documents receivable in judicial collection	5	464,160	5	435,546
Totals	1205	915,071	790	797,386

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

Provisions and punishments	09-30-2024 M\$	12-31-2023 M\$
Provision for unrenewed portfolio	(7,538,472)	(4,151,692)
Provision for renegotiated portfolio	(44,969,990)	(41,810,088)
Total provisions	(52,508,462)	(45,961,780)
Punishments of the period	4,109	11,754,217



Note 6. INFORMATION TO BE DISCLOSED ABOUT RELATED ENTITIES

Balances and transactions with related entities

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

Accounts receivable from related entities

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

Subsidiary ID number	Subsidiary name	Nature of relationship	Nature of transactions with related parties	Deadlines	Guarantees	09-30-2024 M\$	12-31-2023 M\$
78.851.880-3	Veolia Water Technologies & Solutions Chile Ltda.	Controller Company	Laboratory analysis and sampling services	30 days	No guarantees	12,474	-
65.113.732-2	Corporación Chilena de Investigación del Agua SpA.	Controller Company	Leasing	30 days	No guarantees	2,678	3,707
77.441.870-9	Veolia Soluciones Ambientales Chile S.A.	Controller Company	Laboratory analysis and sampling services	30 days	No guarantees	-	6,552
65.113.732-2	Corporación Chilena de Investigación del Agua SpA.	Controller Company	Expense Reimbursement	30 days	No guarantees	-	575
87.803800-2	Veolia Chile S.A.	Controller Company	Overload revenue, laboratory analysis and sampling services	30 days	No guarantees	-	3,547
Totals						15,152	14,381



Accounts payable to related entities

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

ID number subsidiary	Subsidiary name	Nature of relationship	Nature of transactions with related parties	Deadlines	Guarantees	09-30-2024 M\$	12-31-2023 M\$
77.441.870-9	Veolia Soluciones Ambientales Chile S.A.	Controller Company	Service experience in operation, maintenance and support technologies	30 days	Contract compliance guarantee Amount UF 2,932	608,416	251,121
No ID number	Aquatec Proyectos para el Sector del Agua S.A.	Controller Company	Technical assistance	30 days	No guarantees	23,018	302,272
No ID number	Aquatec Proyectos para el Sector del Agua S.A.	Controller Company	Purchase of materials	30 days	No guarantees	12,289	237,929
76.080.553-K	Veolia Solutions Chile Limited	Controller Company	Virtual platform	60 days	No guarantees	23,241	163,810
76.080.553-K	Veolia Solutions Chile Limited	Controller Company	Specialized customer service	30 days	No guarantees	122,498	125,224
76.080.553-K	Veolia Solutions Chile Limited	Controller Company	Purchase of materials	30 days	No guarantees	382,211	218,244
70.009.410-3	Asociación Sociedad de Canalistas del Maipo	Common Director	Purchase of water, electricity and interconnections	30 days	No guarantees	-	12,881
65.113.732-2	Chilean Water Research Corporation SpA.	Controller Company	Studies and consultancies	30 days	No guarantees	-	267,072
Totals						1,171,673	1,578,553



Transactions with related entities

The details of the most significant transactions with non-consolidated related entities are as follows:

Subsidiary ID number	Related Party Name	Nature of Relationship	Country of Origin	Nature of Related Party Transactions	Type of Currency	M\$		M\$		M\$		M\$	
						09-30-2024		09-30-2023		07-01-2024 09-30-2024		07-01-2023 09-30-2023	
						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 Sociedad de Canalistas del Maipo	Common Director	CL	Purchase of water, electricity and canal management.	CLP	775,277	(651,493)	5,465,021	(4,592,454)	216,360	(181,815)	724,792	(609,069)
No ID number	Logistium Servicios Logísticos S.A.	Controller Company	IS	Operating Supplies	EUR	-	-	601,155	(505,172)	-	-	-	-
77.441.870-9	Veolia Soluciones Ambientales Chile S.A.	Controller Company	CL	Service experience in operation technologies, support and leak detection with tracer gas	CLP	3,336,029	(2,618,564)	2,708,614	(2,289,083)	1,043,304	(847,697)	1,425,605	(1,250,546)
No ID number	Aquatec Proyectos para el Sector del Agua S.A.	Controller Company	IS	Control and monitoring of the operation of dams used to supply water to Santiago El Yeso Reservoir, technical advice and training.	EUR	891,335	356,212	1,488,305	(1,424,098)	81,325	(81,325)	266,133	(242,836)
76.080.553-K	Veolia Solutions Chile Limitada.	Controller Company	CL	Siebel virtual platform maintenance, Aquacis, consulting, evolutionary maintenance and Aquacis licenses	CLP	2,076,861	(1,862,805)	4,224,636	(3,403,632)	828,901	(705,209)	3,368,908	(2,765,796)
96.817.230-1	EPSA Electrica Puntilla S.A.	Common Director	CL	Purchase of water and electricity	CLP	551,028	(463,049)	3,081,902	(2,589,834)	-	-	3,081,902	(2,589,834)
76.078.231-9	Empresa Depuradora de Aguas Servidas Mapocho El Trebal Ltda.	Controller Company	CL	Operation and maintenance services for the Biogas Plant	CLP	-	-	177,344	(177,344)	-	-	59,719	(59,719)
76.746.454-1	Biofactoría Andina Spa.	Controller Company	CL	Operation, maintenance and adaptation of Biofactoría treatment plant.	CLP	99,005	(83,197)	76,753	(76,753)	99,005	(83,197)	7,048	(7,048)
87.803.800-2	Veolia Chile S.A.	Controller Company	CL	Overload	CLP	-	-	17,812	14,968	-	-	17,812	14,968
65.113.732-2	Corporación Chilena de Investigación del Agua	Controller Company	CL	Study on resilient urban hydraulic infrastructure management models in relation to hydrological and geological risks, sludge recovery	CLP	234,720	(227,531)	347,653	(345,474)	82,723	(82,723)	255,586	(255,586)
77.274.820-5	Inversiones Aguas Metropolitanas S.A.	Controller Company	CL	Dividends paid	CLP	44,359,913	-	25,175,771	-	44,359,913	-	25,175,771	-

The materiality criterion for reporting transactions between subsidiaries amounts is more than M\$75,000 accumulated.



Remuneration of Directors and Directors Committee

The salary paid to the directors of Aguas Andinas S.A. and Subsidiaries and the Directors Committee are as follows:

Paid salaries	09-30-2024 M\$	09-30-2023 M\$	07-01-2024 09-30-2024 M\$	07-01-2023 09-30-2023 M\$
Directory	354,481	345,297	118,906	113,796
Board of Directors	62,197	59,701	20,950	20,049
Totals	416,678	404,998	139,856	133,845

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

Details of related entities and transactions with related entities between Directors and Executives

The Group's management is not aware of any transactions between related parties and directors and/or executives, other than their allowances and salary.

Note 7. INVENTORIES

The details by class of inventories as of September 30, 2024, and December 31, 2023, is as follows:

Types of inventory	09-30-2024 M\$	12-31-2023 M\$
Goods	2,677,310	3,065,616
Supplies for production	4,335,438	4,704,327
Construction materials	4,975,826	5,046,387
Other inventories	204,576	248,950
Obsolescence estimation	(188,422)	(252,797)
Total inventory	12,004,728	12,812,483

The cost of inventories recognized as an expense in the income statement as of September 30, 2024, and 2023 decreases to M\$27,670,678 and M\$28,280,376, respectively.

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

Obsolescence estimation movement	09-30-2024 M\$	12-31-2023 M\$
Opening balance	(252,797)	(388,391)
Provision for price	-	(6,235)
Provision for obsolescence	-	(158,324)
Provision for damage	-	(88,238)
Reversal of provision	64,375	388,391
Totals	(188,422)	(252,797)



Note 8. CURRENT TAXES

The details of current tax assets and liabilities in each period is as follows:

Current tax assets	09-30-2024 M\$	12-31-2023 M\$
Taxes to be recovered	6,189,246	1,535,041
Monthly provisional payments	29,706,403	49,582,626
Credits	697,056	707,933
Income tax provision	(26,920,946)	(37,996,172)
Totals	9,671,759	13,829,428

Current tax liabilities	09-30-2024 M\$	12-31-2023 M\$
Income tax provision	536,638	254,914
Provision of tax article 21 rejected expenses	8,380	120,272
Monthly provisional payments	(119,610)	(122,923)
Credits	(10,138)	(11,515)
Totals	415,270	240,748

Note 9. NON-CURRENT ASSETS HELD FOR SALE

As of September 30, 2024, the Group complied with the sales plan for the land located in the different communes of the Metropolitan Region according to the classification made as of December 31, 2023, for Th\$3,414 as established in IFRS 5.

Non-current assets held for sale	09-30-2024 M\$	12-31-2023 M\$
Book value of land	-	3,414
Total assets available for sale	-	3,414

Note 10. OTHER CURRENT AND NON-CURRENT FINANCIAL ASSETS

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

OTHER FINANCIAL ASSETS	09-30-2024 M\$	12-31-2023 M\$
Advance bonds	6,893,234	-
Other current financial assets	6,893,234	-
Hedging derivatives (*)	358,424	-
Other Investments (**)	7,895,863	7,895,863
Other non-current financial assets	8,254,287	7,895,863

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

(**) As of September 30, 2024, and December 31, 2023, the Group maintains a value of Th\$7,895,863 corresponding to the acquisition of shares in 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 the Asociación Sociedad de Canalistas del Maipo regarding the commitment not to transfer the water rights in force at the date of the contract for an amount of Th\$7,355,177 as of September 30, 2024, and December 31, 2023.



Note 11. OTHER CURRENT AND NON-CURRENT NON-FINANCIAL ASSETS

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

Other non-financial assets	09-30-2024 M\$	12-31-2023 M\$
Advance Insurance	976,747	3,727,774
Other advance expenses	2,890,457	2,648,943
Remaining Tax Credit	636,683	789,459
Other non-financial assets	14,379	14,379
Total other current non-financial assets	4,518,266	7,180,555
Other advance expenses	3,598,840	1,481,897
Total other non-current non-financial assets	3,598,840	1,481,897

Note 12. INTANGIBLE ASSETS OTHER THAN GOODWILL

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

INTANGIBLE ASSETS OTHER THAN GOODWILL	09-30-2024 M\$	12-31-2023 M\$
Trademarks, gross	15,933	15,933
Computer programs, gross	75,669,384	73,583,223
Other intangible assets, gross	622,903,690	232,195,037
Intangible assets, gross	698,589,007	305,794,193
Computer programs, accumulated amortization	(64,899,013)	(60,380,021)
Other intangible assets, accumulated amortization	(13,806,871)	(13,666,459)
Intangible assets, accumulated amortization	(78,705,884)	(74,046,480)
Trademarks, net	15,933	15,933
Computer programs, net	10,770,371	13,203,202
Other intangible assets, net (*)	609,096,819	218,528,578
Intangible assets, net	619,883,123	231,747,713

(*) Corresponds to water rights, easements and others



Movements in intangible assets as of September 30, 2024.

Movements in intangible assets	Trademarks, net	Computer programs, net	Other intangible assets, net	Total
	M\$	M\$	M\$	M\$
Opening Balance as of 01-01-2024	15,933	13,203,202	218,528,578	231,747,713
Amortization	-	(4,518,992)	(140,412)	(4,659,404)
Total amortizations	-	(4,518,992)	(140,412)	(4,659,404)
Increases (decreases) due to revaluation	-	-	390,479,260	390,479,260
Increases (decreases) due to transfers	-	1,356,390	(9,324)	1,347,066
Increases (decreases) due to other changes	-	729,771	238,717	968,488
Total increases (decreases) due to transfers and other changes	-	2,086,161	390,708,653	392,794,814
Total changes	-	(2,432,831)	390,568,241	388,135,410
Ending balance as of 09-30-2024	15,933	10,770,371	609,096,819	619,883,123

Movements in intangible assets as of December 31, 2023.

Movements in intangible assets	Trademarks, net	Computer programs, net	Other intangible assets, net	Total
	M\$	M\$	M\$	M\$
Opening 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 31-12-2023	15,933	13,203,202	218,528,578	231,747,713

Detailed disclosures on intangible assets gross value

Current Period: September 30, 2024.

Movements in intangible assets	Trademarks, gross	Computer programs, gross	Other Intangible Assets, Gross	Total
	M\$	M\$	M\$	M\$
Opening Balance as of 01-01-2024	15,933	73,583,223	232,195,037	305,794,193
Increases (decreases) due to revaluation	-	-	390,479,260	390,479,260
Increases (decreases) due to transfers	-	1,356,390	(9,324)	1,347,066
Increases (decreases) due to other changes	-	729,771	238,717	968,488
Total changes	-	2,086,161	390,708,653	392,794,814
Ending balance as of 09-30-2024	15,933	75,669,384	622,903,690	698,589,007



Period: December 31, 2023.

Movements in intangible assets	Trademarks, gross M\$	Computer programs, gross M\$	Other Intangible Assets, Gross M\$	Total M\$
Opening 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 31-12-2023	15,933	73,583,223	232,195,037	305,794,193

Detailed disclosures on intangible assets accumulated amortization

Current Period: September 30, 2024,

Movements in intangible assets	Trademarks, accumulated amortization M\$	Computer programs, accumulated amortization M\$	Other Intangible Assets, Accumulated Amortization M\$	Total M\$
Opening Balance as of 01-01-2024	-	(60,380,021)	(13,666,459)	(74,046,480)
Amortization	-	(4,518,992)	(140,412)	(4,659,404)
Total changes	-	(4,518,992)	(140,412)	(4,659,404)
Ending balance as of 09-30-2024	-	(64,899,013)	(13,806,871)	(78,705,884)

Previous Period: December 31, 2023.

Movements in intangible assets	Trademarks, accumulated amortization M\$	Computer programs, accumulated amortization M\$	Other Intangible Assets, Accumulated Amortization M\$	Total M\$
Opening 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 31-12-2023	-	(60,380,021)	(13,666,459)	(74,046,480)



Details 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 September 30, 2024, and December 31, 2023, is as follows:

Company	09-30-2024			12-31-2023		
	Water rights	Utility easement	Others	Water rights	Utility easement	Others
	M\$	M\$	M\$	M\$	M\$	M\$
Aguas Andinas S.A.	309,151,983	10,296,203	3,509,425	80,249,767	10,554,311	3,648,961
Aguas Cordillera S.A.	221,593,052	7,761,932	-	93,795,443	7,761,932	-
Aguas Manquehue S.A.	55,981,831	866,673	-	21,937,967	866,673	-
Biogenera S.A.	69,249	-	-	13,700	-	-
Ecoriles S.A.	69,249	-	-	13,700	-	-
Hidrogística S.A.	69,249	-	-	13,700	-	-
Análisis Ambientales S.A.	69,249	-	-	13,700	-	-
Consolidation Adjustments	(227,481)	(113,795)	-	(227,481)	(113,795)	-
Totals	586,776,381	18,811,013	3,509,425	195,810,496	19,069,121	3,648,961

Intangible assets with indefinite service lives

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

Revaluation of water rights.

Water rights are initially recognized at acquisition cost and are subsequently revalued using the revaluation method.

Revaluations 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 elements of water rights with insignificant variations in their fair value.

The fair value of water rights of intangible assets other than goodwill was determined using the methodology indicated by the Superintendency of Sanitation Services (SISS) for the tariff process, which establishes that the calculation of the Raw Water Value (RWV) is supported by the application of a 7-stage sequential procedure indicated below:

Stage 1: Identification of raw water supply sources (surface and underground).

Stage 2: Identification of sources with RWV equal to zero.

Stage 3: Definition of Water Markets.

Stage 4: Construction of CBR Transaction Database.

Stage 5: Uncleaned Transaction Database.

Grouping of registrations (same date, buyer, seller and market).

Disaggregation of inscriptions (surface and underground).

Stage 6: Cleaned Database and Expanded Cleaned Database.

Cleaned Base.

Expanded Cleaned Base (incorporates additional transactions).

Step 7: Determination of the RWV.

The sources used correspond to real purchase and sale transactions of water use rights controlled by the Registrar of Real Estate.

The appraisal of water rights was carried out in accordance with IAS 38, IFRS 13 and the requirements of the regulatory authority SISS. The valuation was made by an independent consultant with vast experience in water rights matters.



As indicated in note 2.2.C, the decision has been made to change the accounting policy in accordance with IAS 38, from the cost model to the revaluation model. The increase in assets due to revaluation has been as follows:

Reconciliation of book value due to revaluation	09-30-2024 M\$
Opening balance - Book value	195,810,496
Increase due to revaluation recognized due to a change in accounting policy	390,479,260
Other increases (decreases)	486,625
Book value and fair value	390,965,885
Closing balance - Book value and fair value	

Commitments for the acquisition of intangible assets

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's 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	M\$
Aguas Andinas S.A.	1,585,296
Aguas Cordillera S.A.	589,044
Aguas Manquehue S.A.	30,465
Análisis Ambientales S.A.	58,342
Total	2,263,147

Note 13. GOODWILL

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

ID number	Company	09-30-2024 M\$	12-31-2023 M\$
96.809.310-K	Aguas Cordillera S.A.	33,823,049	33,823,049
Total		33,823,049	33,823,049



Note 14. OWNERSHIP, PLANTS AND EQUIPMENT

The balances of ownership, plant and equipment as of September 30, 2024, and December 31, 2023:

Ownership, plant and equipment	Gross Values		Accumulated depreciation		Net Values	
	09-30-2024	12-31-2023	09-30-2024	12-31-2023	09-30-2024	12-31-2023
	M\$	M\$	M\$	M\$	M\$	M\$
Lands	358,539,292	358,539,292	-	-	358,539,292	358,539,292
Buildings	96,199,975	93,870,006	(27,022,267)	(25,845,298)	69,177,708	68,024,708
Subtotal land and buildings	454,739,267	452,409,298	(27,022,267)	(25,845,298)	427,717,000	426,564,000
Complementary works	53,527,083	51,946,102	(26,276,528)	(25,056,518)	27,250,555	26,889,584
Production facilities	472,340,766	466,749,178	(180,965,466)	(174,814,229)	291,375,300	291,934,949
Potable water networks	582,884,907	563,035,583	(340,130,283)	(334,462,633)	242,754,624	228,572,950
Sewer networks	558,309,720	545,282,177	(305,767,831)	(296,661,504)	252,541,889	248,620,673
Wastewater treatment plants	241,294,498	238,535,888	(86,014,528)	(81,957,964)	155,279,970	156,577,924
Other facilities	201,328,620	194,785,707	(141,564,284)	(134,492,941)	59,764,336	60,292,766
Out of service assets	1,856,850	1,856,850	(1,668,651)	(1,664,541)	188,199	192,309
Subtotal other ownership, plant and equipment	2,111,542,444	2,062,191,485	(1,082,387,571)	(1,049,110,330)	1,029,154,873	1,013,081,155
Machinery	467,910,963	456,370,087	(351,769,001)	(338,263,383)	116,141,962	118,106,704
Transport Equipment	5,772,036	5,674,298	(4,682,346)	(4,520,191)	1,089,690	1,154,107
Utensils and accessories	6,744,156	6,621,456	(5,803,535)	(5,620,313)	940,621	1,001,143
Computer equipment	15,525,813	15,140,799	(14,520,471)	(14,117,779)	1,005,342	1,023,020
Improvements in leasehold rights	1,968,047	1,968,047	(1,304,078)	(1,181,116)	663,969	786,931
Constructions in progress	268,860,486	243,653,872	-	-	268,860,486	243,653,872
Totals	3,333,063,212	3,244,029,342	(1,487,489,269)	(1,438,658,410)	1,845,573,943	1,805,370,932

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

Ownership, plant and equipment, net	09-30-2024	Aguas Andinas S.A.	Aguas Cordillera S.A.	Aguas Manquehue S.A.	Others
	M\$	%	%	%	%
Lands	358,539,292	74%	24%	2%	0%
Buildings	69,177,708	82%	10%	5%	3%
Machinery	116,141,962	77%	15%	5%	3%
Transport Equipment	1,089,690	94%	0%	0%	6%
Utensils and accessories	940,621	80%	3%	1%	16%
Computer equipment	1,005,342	89%	3%	1%	7%
Improvements in leasehold rights	663,969	1%	0%	0%	99%
Constructions in progress	268,860,486	85%	10%	4%	1%
Complementary works	27,250,555	84%	10%	5%	1%
Production facilities	291,375,300	74%	15%	11%	0%
Potable water networks	242,754,624	81%	16%	3%	0%
Sewer networks	252,541,889	94%	3%	3%	0%
Wastewater treatment plants	155,279,970	99%	0%	0%	1%
Other facilities	59,764,336	77%	15%	6%	2%
Out of service assets	188,199	21%	79%	0%	0%
Totals	1,845,573,943	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 09-30-2024 M\$	Fair value 09-30-2024 M\$
Lands	358,539,292	358,539,292
Buildings	69,177,708	85,656,093
Complementary works	27,250,555	38,633,560
Production facilities	291,375,300	379,417,599
Potable water networks	242,754,624	357,246,992
Sewer networks	252,541,889	343,162,989
Wastewater treatment plants	155,279,970	162,075,963
Other facilities	59,764,336	64,313,990
Machines and equipment	116,141,962	123,403,849
Totals	1,572,825,636	1,912,450,326

Reconciliation of changes in ownership, plant and equipment by class

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



Movements in ownership, plant and equipment as of September 30, 2024, net value

Concept	Opening balance as of 01-01-2024	Increases (decreases) due to transfers from construction in progress	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Service provisions and withdrawals	Subtotal increases (decreases) due to transfers and other changes, depreciation, held for sale, disposals and retirements	Ending balance as of 09-30-2024
	M\$	M\$	M\$	M\$	M\$	M\$	M\$	M\$
Lands	358,539,292	-	-	-	-	-	-	358,539,292
Buildings	68,024,708	2,213,813	116,156	2,329,969	(1,176,969)	-	1,153,000	69,177,708
Subtotal land and buildings	426,564,000	2,213,813	116,156	2,329,969	(1,176,969)	-	1,153,000	427,717,000
Complementary works	26,889,584	1,482,428	98,553	1,580,981	(1,220,010)	-	360,971	27,250,555
Production facilities	291,934,949	5,301,533	290,055	5,591,588	(6,151,237)	-	(559,649)	291,375,300
Potable water networks	228,572,950	15,802,709	4,046,615	19,849,324	(5,667,650)	-	14,181,674	242,754,624
Sewer networks	248,620,673	12,046,119	981,424	13,027,543	(9,106,327)	-	3,921,216	252,541,889
Wastewater treatment plants	156,577,924	2,737,030	21,580	2,758,610	(4,056,564)	-	(1,297,954)	155,279,970
Other facilities	60,292,766	5,731,356	811,557	6,542,913	(7,071,343)	-	(528,430)	59,764,336
Out of service assets	192,309	-	-	-	(4,110)	-	(4,110)	188,199
Subtotal other ownership, plant and equipment	1,013,081,155	43,101,175	6,249,784	49,350,959	(33,277,241)	-	16,073,718	1,029,154,873
Machinery	118,106,704	16,853,607	536,895	17,390,502	(19,351,349)	(3,895)	(1,964,742)	116,141,962
Transport Equipment	1,154,107	37,886	59,852	97,738	(162,155)	-	(64,417)	1,089,690
Utensils and accessories	1,001,143	106,352	16,348	122,700	(183,222)	-	(60,522)	940,621
Computer equipment	1,023,020	193,343	191,671	385,014	(402,692)	-	(17,678)	1,005,342
Improvements in leasehold rights	786,931	-	-	-	(122,962)	-	(122,962)	663,969
Constructions in progress	243,653,872	(63,853,237)	89,429,155	25,575,918	-	(369,304)	25,206,614	268,860,486
Classes of ownership, plant and equipment, net	1,805,370,932	(1,347,061)	96,599,861	95,252,800	(54,676,590)	(373,199)	40,203,011	1,845,573,943



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

Concept	Opening balance as of 01-01-2023	Increases (decreases) due to transfers from construction in progress	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Service provisions and withdrawals	Subtotal increases (decreases) due to transfers and other changes, depreciation, held for sale, disposals and retirements	Ending balance as of 31-12-2023
	M\$	M\$	M\$	M\$	M\$	M\$	M\$	M\$
Lands	358,821,974	1,022	(194,002)	(192,980)	-	(89,702)	(282,682)	358,539,292
Buildings	66,321,472	2,579,493	619,000	3,198,493	(1,495,257)	-	1,703,236	68,024,708
Subtotal land and buildings	425,143,446	2,580,515	424,998	3,005,513	(1,495,257)	(89,702)	1,420,554	426,564,000
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
Out of service assets	199,124	-	-	-	(6,815)	-	(6,815)	192,309
Subtotal other ownership, 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
Transport Equipment	551,564	789,602	19,040	808,642	(206,099)	-	602,543	1,154,107
Utensils and accessories	1,167,715	28,182	39,194	67,376	(233,948)	-	(166,572)	1,001,143
Computer equipment	867,147	325,049	353,168	678,217	(522,341)	(3)	155,873	1,023,020
Improvements in leasehold rights	982,934	24,393	(2,572)	21,821	(217,824)	-	(196,003)	786,931
Constructions in progress	214,071,062	(110,849,610)	140,432,420	29,582,810	-	-	29,582,810	243,653,872
Classes of ownership, 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 on ownership, plant and equipment gross value

Current Period: September 30, 2024,

Concept	Opening balance as of 01-01-2024	Increases (decreases) due to transfers from construction in progress	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Service provisions and withdrawals	Subtotal depreciation, held for sale, disposals and retirements	Ending balance as of 09-30-2024
	M\$	M\$	M\$	M\$	M\$	M\$	M\$
Lands	358,539,292	-	-	-	-	-	358,539,292
Buildings	93,870,006	2,213,813	116,156	2,329,969	-	2,329,969	96,199,975
Subtotal land and buildings	452,409,298	2,213,813	116,156	2,329,969	-	2,329,969	454,739,267
Complementary works	51,946,102	1,482,428	98,553	1,580,981	-	1,580,981	53,527,083
Production facilities	466,749,178	5,301,533	290,055	5,591,588	-	5,591,588	472,340,766
Potable water networks	563,035,583	15,802,709	4,046,615	19,849,324	-	19,849,324	582,884,907
Sewer networks	545,282,177	12,046,119	981,424	13,027,543	-	13,027,543	558,309,720
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	5,731,356	811,557	6,542,913	-	6,542,913	201,328,620
Out of service assets	1,856,850	-	-	-	-	-	1,856,850
Subtotal other ownership, plant and equipment	2,062,191,485	43,101,175	6,249,784	49,350,959	-	49,350,959	2,111,542,444
Machinery	456,370,087	16,853,607	536,895	17,390,502	(5,849,626)	11,540,876	467,910,963
Transport Equipment	5,674,298	37,886	59,852	97,738	-	97,738	5,772,036
Utensils and accessories	6,621,456	106,352	16,348	122,700	-	122,700	6,744,156
Computer equipment	15,140,799	193,343	191,671	385,014	-	385,014	15,525,813
Improvements in leasehold rights	1,968,047	-	-	-	-	-	1,968,047
Constructions in progress	243,653,872	(63,853,237)	89,429,155	25,575,918	(369,304)	25,206,614	268,860,486
Classes of ownership, plant and equipment, gross	3,244,029,342	(1,347,061)	96,599,861	95,252,800	(6,218,930)	89,033,870	3,333,063,212



Period: December 31, 2023

Concept	Opening balance as of 01-01-2023	Increases (decreases) due to transfers from construction in progress	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Service provisions and withdrawals	Subtotal depreciation, held for sale, disposals and retirements	Ending balance as of 31-12-2023
	M\$	M\$	M\$	M\$	M\$	M\$	M\$
Lands	358,821,974	1,022	(194,002)	(192,980)	(89,702)	(282,682)	358,539,292
Buildings	90,671,513	2,579,493	619,000	3,198,493	-	3,198,493	93,870,006
Subtotal land and buildings	449,493,487	2,580,515	424,998	3,005,513	(89,702)	2,915,811	452,409,298
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
Out of service assets	1,856,850	-	-	-	-	-	1,856,850
Subtotal other ownership, 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
Transport Equipment	4,865,656	789,602	19,040	808,642	-	808,642	5,674,298
Utensils and accessories	6,554,080	28,182	39,194	67,376	-	67,376	6,621,456
Computer equipment	14,755,985	325,049	353,168	678,217	(293,403)	384,814	15,140,799
Improvements in leasehold rights	1,946,226	24,393	(2,572)	21,821	-	21,821	1,968,047
Constructions in progress	214,071,062	(110,849,610)	140,432,420	29,582,810	-	29,582,810	243,653,872
Classes of ownership, 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 on ownership, plant and equipment accumulated depreciation

Current Period: September 30, 2024

Concept	Opening balance as of 01-01-2024	Depreciation	Service provisions and withdrawals	Subtotal depreciation, held for sale, disposals and retirements	Ending balance as of 09-30-2024
	M\$	M\$	M\$	M\$	M\$
Buildings	(25,845,298)	(1,176,969)	-	(1,176,969)	(27,022,267)
Subtotal land and buildings	(25,845,298)	(1,176,969)	-	(1,176,969)	(27,022,267)
Complementary works	(25,056,518)	(1,220,010)	-	(1,220,010)	(26,276,528)
Production facilities	(174,814,229)	(6,151,237)	-	(6,151,237)	(180,965,466)
Potable water networks	(334,462,633)	(5,667,650)	-	(5,667,650)	(340,130,283)
Sewer networks	(296,661,504)	(9,106,327)	-	(9,106,327)	(305,767,831)
Wastewater treatment plants	(81,957,964)	(4,056,564)	-	(4,056,564)	(86,014,528)
Other facilities	(134,492,941)	(7,071,343)	-	(7,071,343)	(141,564,284)
Out of service assets	(1,664,541)	(4,110)	-	(4,110)	(1,668,651)
Subtotal other ownership, plant and equipment	(1,049,110,330)	(33,277,241)	-	(33,277,241)	(1,082,387,571)
Machinery	(338,263,383)	(19,351,349)	5,845,731	(13,505,618)	(351,769,001)
Transport Equipment	(4,520,191)	(162,155)	-	(162,155)	(4,682,346)
Utensils and accessories	(5,620,313)	(183,222)	-	(183,222)	(5,803,535)
Computer equipment	(14,117,779)	(402,692)	-	(402,692)	(14,520,471)
Improvements in leasehold rights	(1,181,116)	(122,962)	-	(122,962)	(1,304,078)
Classes of ownership, plant and equipment, accumulated depreciation	(1,438,658,410)	(54,676,590)	5,845,731	(48,830,859)	(1,487,489,269)



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	Service provisions and withdrawals	Subtotal depreciation, held for sale, disposals and retirements	Ending balance as of 31-12-2023
	M\$	M\$	M\$	M\$	M\$	M\$	M\$
Buildings	(24,350,041)	-	-	(1,495,257)	-	(1,495,257)	(25,845,298)
Subtotal land and buildings	(24,350,041)	-	-	(1,495,257)	-	(1,495,257)	(25,845,298)
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)
Out of service assets	(1,657,726)	-	-	(6,815)	-	(6,815)	(1,664,541)
Subtotal other ownership, 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)
Transport Equipment	(4,314,092)	-	-	(206,099)	-	(206,099)	(4,520,191)
Utensils and accessories	(5,386,365)	-	-	(233,948)	-	(233,948)	(5,620,313)
Computer equipment	(13,888,838)	-	-	(522,341)	293,400	(228,941)	(14,117,779)
Improvements in leasehold rights	(963,292)	-	-	(217,824)	-	(217,824)	(1,181,116)
Classes of ownership, 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 ownership, plant and equipment

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

Company	M\$
Aguas Andinas S.A.	42,475,917
Aguas Cordillera S.A.	6,715,482
Aguas Manquehue S.A.	5,130,830
Biogenera S.A.	109,245
Ecoriles S.A.	586,102
Análisis Ambientales S.A.	651,090
Total	55,668,666

Idle ownership, plant and equipment items, temporarily as of September 30, 2024:

Company	Gross Value M\$	Accumulated depreciation M\$	Net Worth M\$
Aguas Andinas S.A.	1,577,333	(1,537,346)	39,987
Aguas Cordillera S.A.	279,517	(131,305)	148,212
Total	1,856,850	(1,668,651)	188,199

Restrictions on ownership of ownership, plant and equipment

As of September 30, 2024, and December 31, 2023, the ownership, 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 leasing contracts

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

Impairment of assets

As of September 30, 2024, and December 31, 2023, the Group has not recognized in the profit or loss for the period, any impairment losses on assets, reversals thereof, or compensation from third parties, as established in points (v) and (vi) of letter e) of paragraph 73 and letter d) of paragraph 74 of IAS 16, as a result of which there are no signs of impairment in accordance with IAS 36.

Revaluation of ownership, plant and equipment.

Land is initially recognized at acquisition cost and is subsequently revalued using the fair value reappraisal method.

Appraisals of ownership, 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 ownership, plant and equipment with insignificant variations in their fair value. For this, revaluations made every three or five years may be sufficient.



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

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

The appraisal of these lands was carried out under the principle of the highest and best use of land, in accordance with IAS 16, IFRS 13 and the requirements of the regulatory authority. The services of the company Transsa Consultores Inmobiliarios were contracted, who are specialized independent appraisers, with more than 35 years of experience throughout Chile and appraising all types of assets. Additionally, financial advice was contracted 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 the continuous revaluation method as of December 31, 2020. The movement of the reconciliation of the book value due to the revaluation of assets has been as follows:

Reconciliation of book value for revaluation of land	09-30-2024 M\$	12-31-2023 M\$
Opening balance - Book value of land	358,539,292	358,821,974
Other increases (decreases)	-	(192,980)
Book value and fair value	358,539,292	358,628,994
Service provisions and withdrawals	-	(89,702)
Closing 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	09-30-2024 M\$	12-31-2023 M\$
Buildings	405,044	381,114
Complementary works	2,516,857	1,840,200
Production facilities	20,959,620	18,315,435
Potable water networks	29,627,863	26,936,779
Sewer networks	25,773,795	22,993,329
Wastewater treatment plants	7,357,296	1,131,285
Other facilities	39,429,605	21,743,643
Machinery	48,713,513	41,023,879
Computer equipment	1,323,818	436,984
Transport Equipment	672,329	208,172
Utensils and accessories	567,403	107,485
Improvements in leasehold rights	698,879	137,034
Out of service assets	1,277,528	170,562
Totals	179,323,550	135,425,901



Note 1 5. LEASES

Below is a breakdown of the right-of-use asset and the lease liability in accordance with IFRS 16.

15.1 Asset for usage rights

The details of the right-of-use assets as of September 30, 2024, and December 31, 2023, correspond to the following:

Asset for usage rights	Gross values		Accumulated depreciation		Net worth	
	09-30-2024	12-31-2023	09-30-2024	12-31-2023	09-30-2024	12-31-2023
	M\$	M\$	M\$	M\$	M\$	M\$
Buildings	1,989,798	1,927,215	(1,031,792)	(729,536)	958,006	1,197,679
Transport equipment	5,438,789	4,846,993	(2,615,457)	(1,737,600)	2,823,332	3,109,393
Totals	7,428,587	6,774,208	(3,647,249)	(2,467,136)	3,781,338	4,307,072

Asset movements for usage rights:

Current period

Asset for usage rights	01-01-2024	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Subtotal depreciation, provisions and retirements	09-30-2024
	M\$	M\$	M\$	M\$	M\$	M\$
Buildings	1,197,680	41,598	41,598	(281,272)	(281,272)	958,006
Transport equipment	3,109,392	895,323	895,323	(1,181,383)	(1,181,383)	2,823,332
Totals	4,307,072	936,921	936,921	(1,462,655)	(1,462,655)	3,781,338

Previous period

Asset for usage rights	01-01-2023	Increases (decreases) due to other changes	Subtotal increases (decreases) due to transfers and other changes	Depreciation	Subtotal depreciation, provisions and retirements	12-31-2023
	M\$	M\$	M\$	M\$	M\$	M\$
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 arising from these contracts as of September 30, 2024, are as follows:

<i>Lease liabilities (Accounting) Current</i>										
Debtor company ID number	Debtor company name	Country	Concept	Currency or Unit of Adjustment	Maturities		Total M\$	Type of amortization	Interest rate (%)	Nominal rate (%)
					Up to 90 days M\$	More than 90 days up to 1 year M\$				
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	UF	-	74,328	74,328	Monthly	0.26	0.26
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	UF	6,372	850,089	856,461	Monthly	0.49	0.49
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	CLP	-	72,839	72,839	Monthly	0.24	0.24
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	UF	-	25,300	25,300	Monthly	0.45	0.45
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	UF	-	3,495	3,495	Monthly	0.40	0.40
96.945.210-3	Ecoriles S.A.	Chile	Transport equipment	UF	-	101,031	101,031	Monthly	0.46	0.46
96.828.120-8	Hidrogística S.A.	Chile	Buildings	UF	-	159,626	159,626	Monthly	0.18	0.18
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	UF	1,850	189,057	190,907	Monthly	0.53	0.53
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	6,062	-	6,062	Monthly	0.12	0.12
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	UF	-	259,219	259,219	Monthly	0.51	0.51
Totals					14,284	1,734,984	1,749,268			

<i>Lease Liabilities (Accounting) Non-Current</i>										
Debtor company ID number	Debtor company name	Country	Concept	Currency or Unit of Adjustment	Maturities		Total	Type of amortization	Interest rate (%)	Nominal rate (%)
					More than 1 year up to 3 years M\$	More than 3 years up to 5 years M\$				
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	UF	88,045	-	88,045	Monthly	0.26	0.26
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	UF	824,714	175,778	1,000,492	Monthly	0.49	0.49
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	CLP	64,743	-	64,743	Monthly	0.24	0.24
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	UF	7,643	-	7,643	Monthly	0.45	0.45
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	UF	1,229	-	1,229	Monthly	0.40	0.40
96.945.210-3	Ecoriles S.A.	Chile	Transport equipment	UF	108,151	-	108,151	Monthly	0.46	0.46
96.828.120-8	Hidrogística S.A.	Chile	Buildings	UF	-	589,787	589,787	Monthly	0.18	0.18
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	UF	277,593	38,604	316,197	Monthly	0.53	0.53
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	535	-	535	Monthly	0.12	0.12
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	UF	95,591	-	95,591	Monthly	0.51	0.51
Totals					1,468,244	804,169	2,272,413			



1.5.2 Lease liability (continued)

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

<i>Lease liabilities (Accounting) Current</i>										
Debtor company ID number	Debtor company name	Country	Concept	Currency or Unit of Adjustment	Maturities		Total	Type of amortization	Interest rate	Nominal rate
					Up to 90 days	More than 90 days up to 1 year				
					M\$	M\$				
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	UF	24,753	74,258	99,011	Monthly	0.26	0.26
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	UF	214,625	643,876	858,501	Monthly	0.49	0.49
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	CLP	17,273	51,818	69,091	Monthly	0.24	0.24
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	UF	7,966	23,897	31,863	Monthly	0.45	0.45
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	UF	798	2,394	3,192	Monthly	0.40	0.40
96.945.210-3	Ecoriles S.A.	Chile	Transport equipment	UF	26,875	80,626	107,501	Monthly	0.46	0.46
96.828.120-8	Hidrogística S.A.	Chile	Buildings	UF	36,661	109,983	146,644	Monthly	0.18	0.18
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	UF	32,426	97,278	129,704	Monthly	0.53	0.53
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	7,834	23,503	31,337	Monthly	0.12	0.12
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	UF	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 ID number	Debtor company name	Country	Concept	Currency or Unit of Adjustment	Maturities		More than 5 years M\$	Total	Type of amortization	Interest rate (%)	Nominal rate (%)
					More than 1 year up to 3 years M\$	More than 3 years up to 5 years M\$					
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	UF	99,316	49,658	-	148,974	Monthly	0.26	0.26
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	UF	795,275	397,637	-	1,192,912	Monthly	0.49	0.49
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	UF	130,442	13,164	-	143,606	Monthly	0.45	0.45
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	UF	3,763	-	-	3,763	Monthly	0.40	0.40
96.945.210-3	Ecoriles S.A.	Chile	Transport equipment	UF	81,111	40,555	-	121,666	Monthly	0.46	0.46
96.828.120-8	Hidrogística S.A.	Chile	Buildings	UF	297,673	297,673	148,838	744,184	Monthly	0.18	0.18
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	UF	137,193	68,596	-	205,789	Monthly	0.53	0.53
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	518	-	-	518	Monthly	0.12	0.12
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	UF	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 cash flows for the periods ending September 30, 2024, and December 31, 2023, are as follows:

Debtor company ID number	Debtor company name	Country	Concept	Currency or Unit of Adjustment	Balances at 01-01-2024 M\$	Increases for new lease contracts M\$	Interest accrual expenses M\$	Principal and interest payments M\$	Effects of UF variation M\$	Balances at 09-30-2024 M\$
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	UF	220,084	13,641	11,430	(82,877)	95	162,373
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	UF	2,079,316	487,054	106,637	(817,057)	1,003	1,856,953
96.809.310-K	Aguas Cordillera S.A.	Chile	Buildings	CLP	188,942	-	8,812	(60,281)	109	137,582
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	UF	55,618	-	2,637	(25,315)	3	32,943
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	UF	6,954	-	347	(2,592)	15	4,724
96.945.210-3	Ecoriles S.A.	Chile	Transport equipment	UF	229,167	85,980	11,845	(118,722)	912	209,182
96.828.120-8	Hidrogística S.A.	Chile	Buildings	UF	890,827	-	43,985	(186,038)	639	749,413
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	UF	335,493	224,049	24,459	(78,542)	1,645	507,104
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	29,882	-	1,045	(24,334)	4	6,597
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	UF	478,808	96,065	23,863	(243,953)	27	354,810
Totals					4,515,091	906,789	235,060	(1,639,711)	4,452	4,021,681

Debtor company ID number	Debtor company name	Country	Concept	Currency or Unit of Adjustment	Balances at 01-01-2023 M\$	Increases for new lease contracts M\$	Interest accrual expenses M\$	Principal and interest payments M\$	Effects of UF variation M\$	Balances at 12-31-2023 M\$
61.808.000-5	Aguas Andinas S.A.	Chile	Buildings	UF	335,334	-	20,522	(147,104)	11,332	220,084
61.808.000-5	Aguas Andinas S.A.	Chile	Transport equipment	UF	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	CLP	46,332	215,064	8,549	(81,241)	238	188,942
96.809.310-K	Aguas Cordillera S.A.	Chile	Transport equipment	UF	104,960	-	5,838	(55,656)	476	55,618
89.221.000-4	Aguas Manquehue S.A.	Chile	Transport equipment	UF	11,604	-	695	(5,452)	107	6,954
76.190.084-6	Biogenera S.A.	Chile	Transport equipment	UF	2,106	-	50	(2,148)	(8)	-
96.945.210-3	Ecoriles S.A.	Chile	Transport equipment	UF	225,587	123,201	19,473	(146,022)	6,928	229,167
96.828.120-8	Hidrogística S.A.	Chile	Buildings	UF	1,078,456	-	65,370	(285,258)	32,259	890,827
96.828.120-8	Hidrogística S.A.	Chile	Transport equipment	UF	197,924	292,096	26,018	(185,137)	4,592	335,493
96.967.550-1	Análisis Ambientales S.A.	Chile	Buildings	UF	61,012	-	3,518	(37,094)	2,446	29,882
96.967.550-1	Análisis Ambientales S.A.	Chile	Transport equipment	UF	379,549	337,645	45,460	(297,060)	13,214	478,808
Totals					4,058,743	2,355,488	356,636	(2,338,485)	82,709	4,515,091



15.3 Disclosures on operating leases as a lessee

Under this concept, rentals of transportation services and rentals of real estate are presented as of September 30, 2024, and 2023:

Future minimum lease payments for non-cancellable leases, lessees	09-30-2024 M\$		09-30-2023 M\$	
	Leasing	Ownership	Leasing	Ownership
Future minimum lease payments for non-cancellable leases, up to one year, lessees	804,564	212,067	1,062,040	254,539
Future minimum lease payments for non-cancellable leases, more than one year and less than five years, lessees	2,161,151	843,899	2,494,059	945,158
Total future non-cancellable minimum lease payments, lessees	2,965,715	1,055,966	3,556,099	1,199,697
Minimum lease payments under operating leases	5,734,227	617,653	3,239,633	516,845
Total lease and sublease fees recognized in the income statement	5,734,227	617,653	3,239,633	516,845

The consolidated statements of income for the periods ended September 30, 2024, and 2023, include an expense of Th\$ 6,351,880 and Th\$ 3,756,478 respectively, which relate to payments for short-term leases and are excepted from the application of IFRS 16 (see Note 2.2 letter G).

Significant operating lease arrangements

The most significant operational leases are related to vehicles rental. In these cases, the contracts correspond to periods of less than 12 months. Lease services are paid on a monthly basis upon presentation and approval of payment statements.

Termination of contract: The company may terminate lease contracts early in the event of serious non-compliance with any of the conditions and obligations set out in the administrative basis and technical specifications. When this occurs, the company will be entitled to enforce the guarantee for the faithful, complete and timely fulfillment of the contract, as compensation for damages.

15.4 Disclosures on operating leases as lessors

The Group has contracts of this type where it acts as a lessor, which mainly refers to parts of operating 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 depending on the contract.

Future minimum lease payments for non-cancellable leases, up to one year, landlords	09-30-2024 M\$	09-30-2023 M\$
Future minimum lease payments for non-cancellable leases, up to one year, landlords	404,168	396,212
Total	404,168	396,212

Significant operating lease arrangements of the lessor

Revenue from these items is not material to 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 for each individual Company and presented in the consolidated statement of financial position by aggregating each position, is presented below.

Statement of financial position	09-30-2024		12-31-2023	
	Deferred tax asset	Deferred tax liability	Active by tax deferred	Passive by tax deferred
	M\$	M\$	M\$	M\$
Gross deferred taxes	180,255,124	236,354,654	175,861,083	130,857,794
Compensation	(116,145,221)	(116,145,221)	(115,923,014)	(115,923,014)
Net deferred tax position	64,109,903	120,209,433	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 can be presented under the concepts mentioned below:

Disclosures on deferred tax assets

Deferred tax assets	09-30-2024 M\$	12-31-2023 M\$
Variation in monetary correction and asset depreciation	151,531,645	148,984,428
Provision for uncollectible accounts receivable	14,177,285	12,409,681
Compensation for years of service	5,538,516	5,292,375
Deferred income	1,985,898	1,985,898
Vacation provision	1,544,376	1,542,492
Amortizations	1,341,686	1,391,638
Lease liabilities	1,085,854	1,321,820
Water rights (amortization)	859,028	722,442
Other provisions	931,560	1,115,969
La Dehesa Dam Transaction	528,405	519,237
Impairment losses due to change in accounting criteria	379,335	379,335
Others	235,839	132,494
Litigation	78,544	63,274
Tax losses	37,153	-
Deferred tax assets	180,255,124	175,861,083

Disclosures on deferred tax liabilities

Deferred tax liabilities	09-30-2024 M\$	12-31-2023 M\$
Revaluation of intangible assets due to change in accounting criteria	105,429,400	-
Revaluations of land due to changes in accounting criteria	60,122,068	60,122,068
Revaluations of water rights first adoption IFRS	45,611,780	45,611,780
Revaluations of land first adoption IFRS	22,484,085	22,484,085
Amortizations	1,547,259	1,275,198
Asset for usage rights	1,041,914	1,246,515
Investment expenditure in related companies	114,266	114,266
Others	3,882	3,882
Deferred tax liabilities	236,354,654	130,857,794



Movements in deferred tax assets

Movements in deferred tax assets	09-30-2024 M\$	12-31-2023 M\$
Deferred tax assets, opening balance	175,861,083	172,774,208
Increases (decreases) in deferred tax assets	79,220	(5,120,187)
Increases (decreases) due to variation in monetary correction and depreciation of assets	2,547,217	8,055,287
Increases (decreases) of provision for uncollectible accounts receivable	1,767,604	151,775
Changes in deferred tax assets	4,394,041	3,086,875
Changes in deferred tax assets total	180,255,124	175,861,083

Movements in deferred tax liabilities

Movements in deferred tax liabilities	09-30-2024 M\$	12-31-2023 M\$
Deferred tax liabilities, opening balance	130,857,794	130,910,050
Increases (decreases) in deferred tax liabilities	67,460	(52,256)
Changes in deferred tax liabilities total	130,925,254	130,857,794

Income tax expenses

Income tax income (expense) in current and deferred parts	09-30-2024 M\$	09-30-2023 M\$	07-01-2024 09-30-2024 M\$	07-01-2023 09-30-2023 M\$
Current tax expense	(28,673,311)	(26,748,544)	(3,376,919)	(5,344,196)
Adjustment of tax expenditure to previous period	99,120	805	-	(31,168)
Current income tax expense	(28,574,191)	(26,747,739)	(3,376,919)	(5,375,364)
Deferred tax income (expenses) related to the creation and reversal of temporary differences	4,326,581	1,619,514	782,275	(1,794,578)
Single tax expenses (rejected expenses)	(81,315)	(87,262)	(21,522)	(966)
Income (expenses) from other taxes	4,245,266	1,532,252	760,753	(1,795,544)
Income (Expense) from income tax	(24,328,925)	(25,215,487)	(2,616,166)	(7,170,908)

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

Reconciliation between the income tax result recorded and the effective rate	09-30-2024 M\$	09-30-2023 M\$	07-01-2024 09-30-2024 M\$	07-01-2023 09-30-2023 M\$
Tax expenses using the legal rate	(31,247,770)	(32,858,760)	(4,728,082)	(7,892,253)
Permanent difference due to monetary correction of tax assets	7,387,010	7,351,364	2,343,546	704,534
Permanent difference for rejected expenses	(81,315)	(87,262)	(21,522)	(966)
Permanent difference for income tax from prior periods	99,120	(805)	-	(32,778)
Other permanent differences	(485,970)	379,976	(210,108)	50,555
Adjustments to tax expense using the statutory rate	6,918,845	7,643,273	2,111,916	721,345
Income (Expense) from taxes using the effective rate	(24,328,925)	(25,215,487)	(2,616,166)	(7,170,908)



Reconciliation of the statutory tax rate with the effective tax rate

	09-30-2024	09-30-2023
Legal tax rate	27.00%	27.00%
Permanent difference due to monetary correction of tax assets	(6.38%)	(6.04%)
Permanent difference for rejected expenses	0.07%	0.07%
Permanent difference for income tax from previous years	(0.09%)	0.00%
Other permanent differences	0.42%	(0.31%)
Effective tax rate	21.02%	20.72%

Note 17. FINANCIAL INSTRUMENTS

17.1 Capital risk management

The Group manages its capital to ensure that the Group's entities continue as a going concern by maximising returns to shareholders through optimizing the debt and capital structure. The Group's overall strategy has not changed since 2009. The Group's capital structure consists of debt, which includes borrowings disclosed in item 16.4, and capital attributable to equity holders of the parent, 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, measurement basis and the basis on which income and expenses are recognized, with respect to each class of financial assets and liabilities are described in Note 2.2 letter H, 2.2 letter L and 2.2 letter M of these interim consolidated financial statements.



1 7.3 Class of financial instruments

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

Types of financial instruments	Currency	Note	09-30-2024 M\$	12-31-2023 M\$
Current financial assets				
Advance bonds	CLP		6,893,234	-
Other financial assets, current			6,893,234	-
Trade and other receivables, current				
Trade receivables and other accounts receivable	CLP	5	111,741,344	127,315,856
Trade receivables and other accounts receivable	USD	5	4,735,224	4,675,457
Trade receivables and other accounts receivable	EUR	5	29,931	16,155
Total trade receivables and other accounts receivable, current			116,506,499	132,007,468
Accounts receivable from related entities	CLP	6	15,152	14,381
Information on related entities, current			15,152	14,381
Total financial assets, current			123,414,885	132,021,849
Non-current financial assets				
Rights receivable	CLP	5	3,766,684	3,778,724
Derivative	UF	10	358,424	-
Other investments	CLP	10	7,895,863	7,895,863
Total financial assets, non-current			12,020,971	11,674,587
Total financial assets			135,435,856	143,696,436
Current financial liabilities				
Bank loans	CLP	17.4	49,977,601	107,083,857
Bonds	UF	17.4	16,901,986	20,729,458
Bonds	AUD	17.4	242,734	29,507
Bonds	JPY	17.4	160,126	-
Bonds	CHF	17.4	231,284	-
Reimbursable financial contributions	UF	17.4	21,250,186	27,573,979
Derivative	UF	17.4	667,271	-
Other financial liabilities, current			89,431,188	155,416,801
Lease liabilities	UF	15	1,749,268	1,752,912
Lease liabilities, current			1,749,268	1,752,912
Trade accounts and other accounts payable	CLP	18	136,781,275	177,159,010
Trade accounts and other accounts payable	EUR	18	81,628	27,963
Trade accounts and other accounts payable	USD	18	559,268	101,078
Trade accounts and other accounts payable	AUD	18	9,284	-
Trade accounts and other accounts payable, current			137,431,455	177,288,051
Accounts payable to related entities	CLP	6	1,136,366	1,038,352
Accounts payable to related entities	EUR	6	35,307	540,201
Accounts payable to related entities, current			1,171,673	1,578,553
Total financial liabilities, current			229,783,584	336,036,317
Non-current financial liabilities				
Bank loans	CLP	17.4	123,878,907	136,240,440
Bonds	UF	17.4	802,512,562	785,857,777
Bonds	AUD	17.4	12,202,043	11,721,373
Bonds	JPY	17.4	30,751,678	30,468,592
Bonds	CHF	17.4	105,658,714	-
Reimbursable financial contributions	UF	17.4	147,329,758	155,029,889
Derivative	UF	17.4	7,790,620	5,742,826
Other non-current financial liabilities			1,230,124,282	1,125,060,897
Lease liabilities	UF	15	2,272,413	2,762,179
Lease liabilities, non-current			2,272,413	2,762,179
Other accounts payable	CLP	18	1,386,972	1,181,870
Other accounts payable, non-current			1,386,972	1,181,870
Total financial liabilities, non-current			1,233,783,667	1,129,004,946
Total financial liabilities			1,463,567,251	1,465,041,263



17.4 Disclosures on financial liabilities

Other financial liabilities

Within the other financial liabilities category, bank loans, obligations with the public (bonds), Promissory Notes are included, which are valued at amortized cost, as explained below:

Promissory notes

According to the provisions of article 42-A of DS MINECON No. 453 of 1989, "Reimbursable Financial Contributions for extension and capacity constitute a financing alternative available to the provider (company that provides sanitation services) for the execution of extension and capacity sanitation works that, according to the Law, are its responsibility and cost."

They consist of certain amounts of money or works that public sanitation service providers can require 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 their return.

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

The details of the financial contributions reimbursable as of September 30, 2024, and December 31, 2023, are as follows:

Refundable Financial Contributions, current portion

Registration or Instrument Identification Number	Currency index of adjustment	Residual UF 09-30-2024	Book value		Real interest rate contract	Effective rate	Placement in Chile or Abroad	Issuing company	Debtor ID number	Type of amortization	Guaranteed (Yes/No)
			09-30-2024 M\$	12-31-2023 M\$							
Promissory Notes	UF	387,925	14,902,221	20,589,010	2.52%	2.45%	Chile	Aguas Andinas S.A.	61.808.000-5	At maturity	No
Promissory Notes	UF	71,821	2,759,014	3,918,875	2.29%	2.23%	Chile	Aguas Cordillera S.A.	96.809.310-K	At maturity	No
Promissory Notes	UF	93,260	3,588,951	3,066,094	2.21%	2.15%	Chile	Aguas Manquehue S.A.	89.221.000-4	At maturity	No
Totals		553,006	21,250,186	27,573,979							

Refundable Financial Contributions, non-current portion

Registration or Instrument Identification Number	Currency index of adjustment	Residual UF 09-30-2024	Book value		Due date	Real interest rate contract	Effective rate	Issuing company	Debtor ID number	Type of amortization	Guaranteed (Yes/No)
			09-30-2024 M\$	12-31-2023 M\$							
Promissory Notes	UF	3,052,141	116,481,843	120,389,286	06-11-2039	2.48%	2.42%	Aguas Andinas S.A.	61.808.000-5	At maturity	No
Promissory Notes	UF	493,694	18,840,256	20,229,845	05-07-2039	2.55%	2.49%	Aguas Cordillera S.A.	96.809.310-K	At maturity	No
Promissory Notes	UF	314,615	12,007,659	14,410,758	06-12-2039	2.46%	2.41%	Aguas Manquehue S.A.	89.221.000-4	At maturity	No
Totals		3,860,450	147,329,758	155,029,889							



The details of bank loans as of September 30, 2024, and December 31, 2023, are as follows:

Current bank loan balances, current period

Current bank loans - Accounting Values										
Debtor company ID number	Debtor company name	Debtor company country	Name of creditor entity	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
					Up to 90 days	More than 90 days up to 1 year	Total			
					M\$	M\$	M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Chile	CLP	4,592,360	4,424,891	9,017,251	Biannual	6.25%	6.25%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	624,097	-	624,097	At maturity	7.52%	7.38%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	-	32,932,339	32,932,339	At maturity	6.20%	6.06%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	828,883	-	828,883	At maturity	7.06%	6.88%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itaú	CLP	-	267,333	267,333	Biannual	9.06%	8.80%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	849,120	-	849,120	Biannual	7.72%	7.32%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	458,578	5,000,000	5,458,578	Biannual	7.37%	7.37%
Totals					7,353,038	42,624,563	49,977,601			

Current bank loans - Nominal values										
Debtor company ID number	Debtor company name	Debtor company country	Name of creditor entity	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
					Up to 90 days	More than 90 days up to 1 year	Total			
					M\$	M\$	M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Chile	CLP	4,592,360	4,424,891	9,017,251	Biannual	6.25%	6.25%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	639,967	-	639,967	At maturity	7.52%	7.38%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	-	32,998,768	32,998,768	At maturity	6.20%	6.06%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	900,133	-	900,133	At maturity	7.06%	6.88%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itaú	CLP	-	315,333	315,333	Biannual	9.06%	8.80%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	927,200	-	927,200	Biannual	7.72%	7.32%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	458,578	5,000,000	5,458,578	Biannual	7.37%	7.37%
Totals					7,518,238	42,738,992	50,257,230			

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

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



Current bank loan balances, previous period

<i>Current bank loans - Accounting Values</i>										
Debtor company ID number	Debtor company name	Debtor company country	Name of creditor entity	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
					Up to 90 days	More than 90 days up to 1 year	Total			
					M\$	M\$	M\$			
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 maturity	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 maturity	1.96%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	BICE Bank	CLP	-	20,002,333	20,002,333	At maturity	2.10%	2.10%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	113,765	22,000,000	22,113,765	At maturity	1.90%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	1,021,576	-	1,021,576	At maturity	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 maturity	1.54%	1.50%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	-	452,350	452,350	At maturity	9.80%	9.52%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itaú	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 ID number	Debtor company name	Debtor company country	Name of creditor entity	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
					Up to 90 days	More than 90 days up to 1 year	Total			
					M\$	M\$	M\$			
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 maturity	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 maturity	1.96%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	BICE Bank	CLP	-	20,002,333	20,002,333	At maturity	2.10%	2.10%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	113,765	22,000,000	22,113,765	At maturity	1.90%	1.90%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	1,094,044	-	1,094,044	At maturity	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 maturity	1.54%	1.50%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	-	523,600	523,600	At maturity	9.80%	9.52%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itaú	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 +/- issue over/under – issue costs + accrued interest by effective rate method - interest and capital paid.

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



Bank loan balances, current period

Non-current bank loans - Book values										
Debtor company ID number	Debtor company name	Debtor company country	Name of creditor entity	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
					More than 1 year up to 3 years	More than 3 years up to 5 years	Total			
					M\$	M\$	M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	19,265,014	-	19,265,014	At maturity	7.52%	7.38%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	29,992,188	-	29,992,188	At maturity	7.06%	6.88%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itaú	CLP	29,908,000	-	29,908,000	Biannual	9.06%	8.80%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	29,713,705	29,713,705	Biannual	7.72%	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					94,165,202	29,713,705	123,878,907			

Non-current bank loans - Nominal values										
Debtor company ID number	Debtor company name	Debtor company country	Name of creditor entity	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
					More than 1 year up to 3 years	More than 3 years up to 5 years	Total			
					M\$	M\$	M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	19,270,304	-	19,270,304	At maturity	7.52%	7.38%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	30,000,000	-	30,000,000	At maturity	7.06%	6.88%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itaú	CLP	30,000,000	-	30,000,000	Biannual	9.06%	8.80%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BCI	CLP	-	30,000,000	30,000,000	Biannual	7.72%	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					94,270,304	30,000,000	124,270,304			

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

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



Non-current bank loan balances, previous period

<i>Non-current bank loans - Book values</i>										
Debtor company ID number	Debtor company name	Debtor company country	Name of creditor entity	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
					More than 1 year up to 3 years	More than 3 years up to 5 years	Total			
					M\$	M\$	M\$			
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 maturity	10.33%	10.10%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	32,751,688	-	32,751,688	At maturity	9.77%	9.53%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	29,938,750	-	29,938,750	At maturity	9.80%	9.52%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itaú	CLP	-	29,872,000	29,872,000	Biannual	9.09%	8.80%
96.809.310-K	Aguas Cordillera S.A.	Chile	Scotiabank	CLP	20,000,000	-	20,000,000	Biannual	9.81%	9.81%
Totals					106,368,440	29,872,000	136,240,440			

<i>Non-current bank loans - Nominal values</i>										
Debtor company ID number	Debtor company name	Debtor company country	Name of creditor entity	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
					More than 1 year up to 3 years	More than 3 years up to 5 years	Total			
					M\$	M\$	M\$			
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 maturity	10.33%	10.10%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco BTG Pactual	CLP	32,800,000	-	32,800,000	At maturity	9.77%	9.53%
61.808.000-5	Aguas Andinas S.A.	Chile	Scotiabank	CLP	30,000,000	-	30,000,000	At maturity	9.80%	9.52%
61.808.000-5	Aguas Andinas S.A.	Chile	Banco Itaú	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 +/- issue over/under – issue costs + accrued interest by effective rate method - interest and capital paid.

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



The details of the bond obligations as of September 30, 2024, and December 31, 2023, are as follows:

Current balances of obligations with the public, current period

<i>Current liabilities to the public - Accounting values</i>												
Debtor company ID number	Debtor company name	Debtor company country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
							Up to 90 days M\$	More than 90 days up to 1 year M\$	Total M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	UF	1,394,303	-	1,394,303	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-2033	UF	1,097,119	-	1,097,119	At maturity	3.84%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	843,987	-	843,987	At maturity	3.96%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-2035	UF	1,675,521	-	1,675,521	Biannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	UF	1,422,904	-	1,422,904	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-2037	UF	1,315,416	-	1,315,416	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	1,002,856	-	1,002,856	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	UF	-	257,966	257,966	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	-	464,028	464,028	Biannual	3.29%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	70,723	70,723	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	15-03-2025	UF	-	7,104,914	7,104,914	Biannual	1.92%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	252,249	252,249	Biannual	2.17%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	242,734	-	242,734	Biannual	7.06%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	160,126	-	160,126	Biannual	2.34%	2.16%
61.808.000-5	Aguas Andinas S.A.	Chile	-	CHF SERIES	30-05-2029	CHF	231,284	-	231,284	At maturity	2.36%	2.10%
Totals							9,386,250	8,149,880	17,536,130			
<i>Current public obligations - Nominal values</i>												
Debtor company ID number	Debtor company name	Debtor company country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
							Up to 90 days M\$	More than 90 days up to 1 year M\$	Total M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	UF	1,378,878	-	1,378,878	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-2033	UF	1,087,100	-	1,087,100	At maturity	3.84%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	825,856	-	825,856	At maturity	3.96%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-2035	UF	1,683,977	-	1,683,977	Biannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	UF	1,427,176	-	1,427,176	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-2037	UF	1,315,416	-	1,315,416	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	951,344	-	951,344	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	UF	-	301,039	301,039	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	-	508,178	508,178	Biannual	3.29%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	93,701	93,701	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	15-03-2025	UF	-	7,113,865	7,113,865	Biannual	1.92%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	83,726	83,726	Biannual	2.17%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	254,842	-	254,842	Biannual	7.06%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	203,472	-	203,472	Biannual	2.34%	2.16%
61.808.000-5	Aguas Andinas S.A.	Chile	-	CHF SERIES	30-05-2029	CHF	749,831	-	749,831	At maturity	2.36%	2.10%
Totals							9,877,892	8,100,509	17,978,401			



Current balances of obligations with the public, previous period

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

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



balances of obligations with the public, current period

<i>Non-current liabilities to the public - Accounting values</i>												
Debtor company ID number	Debtor company name	Debtor company country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
							More than 3 years up to 5 years M\$	More than 5 years M\$	Total M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	UF	-	66,444,056	66,444,056	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-2033	UF	-	56,963,356	56,963,356	At maturity	3.84%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	62,694,312	62,694,312	At maturity	3.96%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-2035	UF	-	87,102,346	87,102,346	Biannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	UF	-	75,763,839	75,763,839	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-2037	UF	-	75,820,840	75,820,840	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	87,842,958	87,842,958	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	UF	-	59,983,974	59,983,974	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	-	75,038,850	75,038,850	Biannual	3.29%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	75,321,250	75,321,250	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	79,536,781	79,536,781	Biannual	2.17%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	12,202,043	12,202,043	Biannual	7.06%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	-	30,751,678	30,751,678	Biannual	2.34%	2.16%
61.808.000-5	Aguas Andinas S.A.	Chile	-	CHF SERIES	30-05-2029	CHF	105,658,714	-	105,658,714	At maturity	2.36%	2.10%
Totals							105,658,714	845,466,283	951,124,997			

<i>Non-current public obligations - Nominal values</i>												
Debtor company ID number	Debtor company name	Debtor company country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
							More than 3 years up to 5 years M\$	More than 5 years M\$	Total M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	UF	-	66,343,235	66,343,235	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-2033	UF	-	56,865,630	56,865,630	At maturity	3.84%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	62,552,193	62,552,193	At maturity	3.96%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-2035	UF	-	87,193,966	87,193,966	Biannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	UF	-	75,820,840	75,820,840	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-2037	UF	-	75,820,840	75,820,840	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	87,193,966	87,193,966	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	UF	-	60,656,672	60,656,672	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	-	75,820,840	75,820,840	Biannual	3.29%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	75,820,840	75,820,840	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	75,820,840	75,820,840	Biannual	2.17%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	12,455,600	12,455,600	Biannual	7.06%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	-	31,400,000	31,400,000	Biannual	2.34%	2.16%
61.808.000-5	Aguas Andinas S.A.	Chile	-	CHF SERIES	30-05-2029	CHF	106,360,000	-	106,360,000	At maturity	2.36%	2.10%
Totals							106,360,000	843,765,462	950,125,462			



balances of obligations with the public, previous period

Non-current liabilities to the public - Accounting values												
Debtor company ID number	Debtor company name	Debtor company country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
							More than 1 year up to 3 years M\$	More than 5 years M\$	Total M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	UF	-	64,493,467	64,493,467	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-2033	UF	-	55,289,284	55,289,284	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	60,850,960	60,850,960	At maturity	4.04%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-2035	UF	-	84,517,667	84,517,667	Biannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	UF	-	73,518,556	73,518,556	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-2037	UF	-	73,578,720	73,578,720	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	85,302,103	85,302,103	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	UF	-	58,158,280	58,158,280	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	-	72,763,858	72,763,858	Biannual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	73,061,981	73,061,981	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	15-03-2025	UF	6,903,050	-	6,903,050	Biannual	1.97%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	77,419,851	77,419,851	Biannual	2.15%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	11,721,373	11,721,373	Biannual	7.08%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	-	30,468,592	30,468,592	Biannual	2.35%	2.16%
Totals							6,903,050	821,144,692	828,047,742			

Non-current public obligations - Nominal values												
Debtor company ID number	Debtor company name	Debtor company country	Registration number	Series	Expiration date	Currency or unit of adjustment	Maturities			Type of amortization	Effective rate (%)	Nominal rate (%)
							More than 1 year up to 3 years M\$	More than 5 years M\$	Total M\$			
61.808.000-5	Aguas Andinas S.A.	Chile	630	BAGUA-M	04-01-2031	UF	-	64,381,380	64,381,380	At maturity	4.17%	4.20%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-P	10-01-2033	UF	-	55,184,040	55,184,040	At maturity	3.83%	3.86%
61.808.000-5	Aguas Andinas S.A.	Chile	655	BAGUA-Q	06-01-2032	UF	-	60,702,444	60,702,444	At maturity	4.04%	4.00%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-S	04-01-2035	UF	-	84,615,528	84,615,528	Biannual	3.91%	3.90%
61.808.000-5	Aguas Andinas S.A.	Chile	713	BAGUA-U	04-01-2036	UF	-	73,578,720	73,578,720	At maturity	3.81%	3.80%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-V	04-01-2037	UF	-	73,578,720	73,578,720	At maturity	3.50%	3.50%
61.808.000-5	Aguas Andinas S.A.	Chile	778	BAGUA-W	06-01-2037	UF	-	84,615,528	84,615,528	Biannual	3.21%	3.30%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-X	02-01-2038	UF	-	58,862,976	58,862,976	At maturity	3.11%	3.00%
61.808.000-5	Aguas Andinas S.A.	Chile	806	BAGUA-AA	01-15-2040	UF	-	73,578,720	73,578,720	Biannual	3.30%	3.20%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AD	03-15-2043	UF	-	73,578,720	73,578,720	Biannual	2.85%	2.80%
61.808.000-5	Aguas Andinas S.A.	Chile	886	BAGUA-AC	15-03-2025	UF	6,898,005	-	6,898,005	Biannual	1.97%	1.80%
61.808.000-5	Aguas Andinas S.A.	Chile	887	BAGUA-AE	03-15-2044	UF	-	73,578,720	73,578,720	Biannual	2.15%	2.50%
61.808.000-5	Aguas Andinas S.A.	Chile	-	AUD SERIES	12-14-2037	AUD	-	11,984,200	11,984,200	Biannual	7.08%	6.82%
61.808.000-5	Aguas Andinas S.A.	Chile	-	JPY SERIES	12-14-2037	JPY	-	31,150,000	31,150,000	Biannual	2.35%	2.16%
Totals							6,898,005	819,389,696	826,287,701			



17.5 Financing cash flows

Financing cash flows as of September 30, 2024, and December 31, 2023, are summarized below:

Other financial liabilities	Balances as of 01-01-2024 M\$	Financing cash flows				Changes that do not represent cash flows				Balances at 09-30-2024 M\$
		Obtained M\$	Capital payments M\$	Interest payments M\$	Subtotal financing flow M\$	Readjustment M\$	Difference in change M\$	Interests M\$	Others M\$	
Bank loans	243,324,297	30,000,000	(99,424,890)	(10,839,689)	(80,264,579)	-	-	10,898,310	(101,520)	173,856,508
Obligations to the public (Bonds)	848,806,707	101,421,000	(14,031,868)	(18,499,561)	68,889,571	24,100,423	5,660,400	22,462,350	(1,258,324)	968,661,127
Promissory notes	182,603,868	9,703,217	(32,015,647)	-	(22,312,430)	5,218,033	-	3,338,345	(267,872)	168,579,944
Derivative	5,742,826	-	-	(201,970)	(201,970)	2,642,084	(5,660,400)	-	5,268,080	7,790,620
Total	1,280,477,698	141,124,217	(145,472,405)	(29,541,220)	(33,889,408)	31,960,540	-	36,699,005	3,640,364	1,318,888,199

Other financial liabilities	Balances as of 01-01-2023 M\$	Financing cash flows				Changes that do not represent cash flows				Balances as of 31-12-2023 M\$
		Obtained M\$	Capital payments M\$	Interest payments M\$	Subtotal financing flow M\$	Readjustment M\$	Difference in change M\$	Interests M\$	Others M\$	
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
Promissory notes	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 accounted for 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 September 30, 2024:

Fair value of financial instruments	09-30-2024	
	Amortized Cost M\$	Fair Value M\$
Cash equivalent		
Fixed-term deposits, level 1	58,604,557	58,604,557
Mutual Funds, Level 1	9,863,000	9,863,000
Investments held at fair value	68,467,557	68,467,557
Other Financial Liabilities		
Bank loans, level 2	173,856,508	184,073,952
Bonds, level 1	968,661,127	1,013,017,910
Reimbursable financial contributions, level 3	168,579,944	168,579,944
Financial liabilities held at amortized cost	1,311,097,579	1,365,671,806

Methodology and assumptions used in calculating fair value

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

- The amortized cost of time deposits and mutual funds is a good approximation of fair value, since they are short-term operations.
- The market value of forward derivative instrument transactions in foreign currency corresponds to the value resulting from applying current quotes on the valuation date at the expiration of the transaction and applying a rate.
- The amortized cost of Promissory Notes liabilities is a good approximation of the fair value, since they are low-liquidity operations in the market; the applied rate corresponds to that indicated in the regulation that regulates them (DFL No. 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 (capital and interest disbursements) at an interpolated swap curve rate corresponding to the remaining term. This term 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 of the hierarchy of fair value measurements in the consolidated financial statements

- Level 1 corresponds to fair value measurement methodologies using market shares (without adjustments) in active markets and considering the same valued assets and liabilities.
- Level 2 corresponds to fair value measurement methodologies using market quotation 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 valued assets and liabilities, which are not based on observable market data.



17.7 Derivative financial instruments

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

The obligations arising from the bonds for the Company will not be secured by any type of guarantee, nor will they be subject to public offering in the United States of America or in the Republic of Chile.

In order to mitigate the risk, the Company entered into cross-currency swap derivative contracts, through which the Company receives from its counterparties flows equal to the flows payable to bondholders, and pays them fixed flows, thus being free of exchange rate risk. The notional amount hedged amounts to JPY\$5,000,000,000 and AUD\$20,000,000.

On May 30, 2024, the Company issued and placed on the international market bonds issued under the "FinSA" regulation of the Swiss Federal Financial Services Act as 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 entered into a cross-currency rate swap derivative contract, through which the Company receives from its counterparties flows equal to the flows payable to bondholders, and pays them fixed flows, thus being free of exchange rate risk. The notional amount hedged amounts to CHF\$100,000,000.

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

Hedging asset	Currency	Active position as of 09-30-2024	Active position as of 12-31-2023
		M\$	M\$
Swap MD34182224/ MD34180252 Date 30-05-2024	CHF	358,424	-
Totals		358,424	-
Liability of coverage	Currency	Passive Position as of 09-30-2024	Passive Position as of 31-12-2023
		M\$	M\$
Swap N°27773559.24 Date 12-13-2022	JPY	6,656,432	4,487,902
Swap N°27773807.24 Date 12-13-2022	AUD	1,134,188	1,254,924
Totals		7,790,620	5,742,826



Note 18. TRADE PAYABLES AND OTHER ACCOUNTS PAYABLE

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

Trade creditors and other accounts payable	Currency	09-30-2024	12-31-2023
		M\$	M\$
Subcontractors	CLP	42,039,765	53,717,660
Dividends	CLP	206,907	125,367
Suppliers	CLP	24,514,403	55,837,937
Suppliers	EUR	81,628	27,963
Suppliers	USD	559,268	101,078
Suppliers	AUD	9,284	-
Products and services accrued	CLP	55,087,690	50,357,631
Staff	CLP	6,425,601	6,425,640
Payable documents	CLP	7,533,439	9,672,270
Others	CLP	973,470	1,022,505
Current subtotal		137,431,455	177,288,051
Payable documents	CLP	1,142,570	946,533
Suppliers	CLP	174,007	164,943
Various creditors	CLP	70,395	70,394
Non-current subtotal		1,386,972	1,181,870
Current and non-current totals		138,818,427	178,469,921

18.1 Business accounts (suppliers)

Below is information regarding commercial accounts invoiced by due date:

Current Period:

Business accounts up to date according to term	09-30-2024			
	Estate M\$	Services M\$	Others M\$	Total M\$
Up to 30 days	4,225,269	17,665,013	665,552	22,555,834
Between 31 and 60 days	9,449	1,065,726	-	1,075,175
Between 61 and 90 days	-	994,187	-	994,187
Totals	4,234,718	19,724,926	665,552	24,625,196

Overdue trade receivables by term	09-30-2024			
	Estate M\$	Services M\$	Others M\$	Total M\$
Between 31 and 60 days	2,403	211,863	319	214,585
Between 61 and 90 days	-	52,292	195	52,487
Between 91 and 120 days	-	29,422	200	29,622
Between 121 and 365 days	-	192,106	5,073	197,179
More than 365 days	143	42,534	2,837	45,514
Totals	2,546	528,217	8,624	539,387



Period:

Business accounts up to date according to term	12-31-2023			
	Estate M\$	Services M\$	Others M\$	Total M\$
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

Overdue trade receivables by term	12-31-2023			
	Estate M\$	Services M\$	Others M\$	Total M\$
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 September 30, 2024, and December 31, 2023, is as follows:

Other provisions	09-30-2024			
	Provisions for legal proceedings M\$	Provision for guarantees M\$	Provision for onerous contracts M\$	Total, Other Provisions M\$
Other provisions at the beginning of the period 01.01,2024	235,780	500,000	1,823,379	2,559,159
Changes in other provisions				
Increases due to adjustments arising over time	55,122	-	58,602	113,724
Total increase (decrease)	55,122	-	58,602	113,724
Other current provisions	290,902	500,000	-	790,902
Other non-current provisions	-	-	1,881,981	1,881,981



Other provisions	12-31-2023			
	Provisions for legal proceedings	Provision for guarantees	Provision for onerous contracts	Total, Other Provisions
	M\$	M\$	M\$	M\$
Other provisions at the beginning of the period 01.01,2023	129,167	17,858,515	1,735,643	19,723,325
Changes in other provisions				
(-) Provisions used (*)	(26,578)	(10,249,330)	-	(10,275,908)
Increases due to adjustments arising over time	(59,464)	(624,450)	87,736	(596,178)
(-) Unused provisions reversed	-	(5,091,000)	-	(5,091,000)
Increase (decrease) due to transfers and other changes, other provisions	192,655	(1,393,735)	-	(1,201,080)
Total Increase (Decrease)	106,613	(17,358,515)	87,736	(17,164,166)
Other current provisions	235,780	500,000	-	735,780
Other non-current provisions	-	-	1,823,379	1,823,379

(*) On April 27, 2023, the parties signed a settlement agreement putting an end to said litigation and preventing any potential litigation regarding the sale of ESSAL. The transaction 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 claims filed and the total settlement of the sales contract, paid compensation equivalent to M\$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 a provision for lawsuits arising from its operations, mainly originating from sanctioning processes carried out by regulatory entities. Additionally, Aguas Andinas and its subsidiaries are parties to lawsuits 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 the Administration considers that the matters have a low probability of success and do not represent a certain probability of material loss, they have not been provisioned.

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

The Superintendency of Sanitation Services (SISS) has issued fines against Aguas Andinas S.A. and its subsidiaries, mainly due to non-compliance with instructions and violations of the continuity and quality of the service provided by the Company. The total number of claims filed as of September 2024 amounts to UTA 275, which were paid prior to initiating the claim processes in each of the cases, with the final rulings pending.

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

Regional Ministry of Sanitation Secretariat RM, sanctioning processes are pending against Aguas Andinas, initiated by Resolution for alleged violations in the service provided. Administrative appeals and judicial claims are currently in process. Fine ranges vary between 1 and 1000 UTM.



Labor Lawsuits, Aguas Andinas was sued directly or subsidiarily, in response to labor claims whose subject matter corresponds mainly to unjustified dismissals. The total of the claims amounts to M\$59,094. The legal proceedings are pending in the corresponding courts or administrative bodies.

ii. Provision for guarantees.

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

2.- Other non-current provisions

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

B.- Contingent liabilities

The Company and its Subsidiaries are parties to other small claims proceedings. These proceedings are not expected to have a material adverse effect on the financial statements of the respective companies.

Note 20. EMPLOYEE BENEFITS

The Group, at a consolidated level, has a staff of 2,141 workers, of which 77 are managers and senior executives. The workers who are part of collective agreements and individual employment contracts, with special compensation clauses, reach 1,911 and 11 respectively. Meanwhile, 230 workers are governed by the provisions of the Labor Code.

In September 2023, collective bargaining with Union No. 2 of Aguas Andinas and Union No. 3 of Professionals and Technicians of Aguas Andinas Workers was concluded. These agreements are valid for three years.

In July 2023, the early collective bargaining agreement with Union No. 1 of Aguas Andinas Workers was concluded. The agreement is valid for three years.

In May 2023, collective bargaining with the Mapocho Trebal Wastewater Treatment Company Workers' Union of Aguas Andinas workers was concluded. The agreement is valid for three years.

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

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

Policies on defined benefit plans

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

For those workers who were receiving compensation at current value until 2002 (including compensation for any event recognized at that date), the actuarial calculation is applied, as well as to the advances granted on account of this compensation.



For workers who are part of or have been 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 gains and losses in defined benefit plans

The obligation for compensation for years of service, which is estimated to be accrued by workers who retire from 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 severance pay arising from changes in estimates of turnover rates, mortality, salary increases or discount rates are recorded in accordance with the provisions of the revised IAS 19 in other comprehensive income, directly affecting Equity, which is subsequently reclassified to Retained Earnings. This procedure began to be applied in 2013, due to the entry into force of the revised IAS 19. Until 2012, all changes in 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., it is assumed that workers will remain in these companies until they reach legal retirement age (women up to 60 years of age and men up to 65 years of age).

Participants in each plan: Workers who are part of union agreements or those similar to unions (indicated above) and workers with individual contracts with a clause for indemnification in 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, disability and early retirement: According to the Group's statistical experience, the rotation used in the period 2023 and 2024, for the target workers are the following: Aguas Andinas S.A.: 5.87%; Aguas Cordillera S.A.: 7.10% and for Aguas Manquehue S.A. neither disabilities nor early retirements have been considered due to the rarity 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 as follows: Aguas Andinas S.A.: 1.7%; Aguas Cordillera S.A. 0.31%; and Aguas Manquehue S.A.: No salary increase rate.



Overview of defined benefit plans

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

In the event of the death of the worker, compensation will be paid to his immediate family members in accordance with the provisions of Article 60 of the Labor Code.

In the event that the employee retires from 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 for this concept until July 31, 2002 in Aguas Andinas S.A. and December 31, 2002 in Aguas Cordillera S.A. will be paid as compensation, adjusted quarterly by the variation of 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 its collective agreements, the provisions of their individual employment contracts apply. For non-sanitation subsidiaries, that is, Hidrogística S.A., EcoRiles S.A., Análisis Ambientales S.A. and Biogenera S.A., the provisions of the Labor Code apply, unless the individual contracts indicate otherwise.

The provision for severance pay is presented by deducting the advances granted to workers.

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

Provisions for employee benefits	09-30-2024 M\$	12-31-2023 M\$
Actuarial provision movements		
Opening balance	22,568,253	22,673,308
Cost of services	1,228,356	1,203,227
Interest cost	1,166,904	1,071,022
Actuarial (gains) or losses	-	225,558
Benefits paid	(1,197,483)	(2,604,862)
Subtotals	23,766,030	22,568,253
Profit sharing and bonds	4,521,492	5,710,022
Totals	28,287,522	28,278,275

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

Provisions for employee benefits	09-30-2024 M\$	12-31-2023 M\$
Provisions for employee benefits, current	5,381,109	5,955,720
Provisions for employee benefits, non-current	22,906,413	22,322,555
Totals	28,287,522	28,278,275



Expected payment flows

The collective agreement of Aguas Andinas S.A. indicates in its seventeenth clause that workers who voluntarily resign in order to retire due to old age 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 for retirement.

During the 2019 period, company, together with the Aguas Andinas workers' unions, and with the aim of recognizing the contributions in the work career of personnel with serious sanitation problems who have a duly accredited disabling illness, which affects their work performance or does not allow them to return to their duties under normal conditions or who are close to reaching the legal retirement age, understanding for this purpose female workers, with a current open-ended employment contract, who are 57 years of age and male workers, with a current open-ended contract, who are 62 years of age, the option of joining a Voluntary Retirement Plan. Those workers who have reached the age required by article 3 of Legislative Decree No. 3,500 to obtain an old-age pension, that is, over 60 years of age for women and over 65 years of age for men (age completed), may also opt.

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

Company	Number of employees	Expected payment flow M\$	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 the provisions of 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 M\$	Interest costs M\$
Aguas Andinas S.A.	1107	1,073,529	1,073,792
Aguas Cordillera S.A.	106	140,077	105,206
Aguas Manquehue S.A.	10	484	24,984
Totals	1,223	1,214,090	1,203,982



Sensitivity of assumptions

Based on the actuarial calculation as of December 31, 2023, the main assumptions have been sensitized, determining the following impacts:

Discount rate	Base	Plus 0.5% M\$	Less 0.5% M\$
Aguas Andinas S.A.	6.00%	(678,883)	727,149
Aguas Cordillera S.A.	6.00%	(51,818)	54,457
Aguas Manquehue S.A.	6.00%	(12,577)	13,193
Totals		(743,278)	794,799

Turnover rate	Base	Plus 0.5% M\$	Less 0.5% M\$
Aguas Andinas S.A.	5.87%	(801,272)	759,399
Aguas Cordillera S.A.	7.10%	(58,493)	61,226
Aguas Manquehue S.A.	0.00%	(13,203)	-
Totals		(872,968)	820,625

Salary increase rate	Base	Plus 0.5% M\$	Less 0.5% M\$
Aguas Andinas S.A.	1.70%	755,177	(709,958)
Aguas Cordillera S.A.	0.31%	56,165	(34,341)
Aguas Manquehue S.A.	0.00%	13,933	-
Totals		825,275	(744,299)

Information to be disclosed on benefits upon termination of the contractual relationship

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

Profit sharing and bonds

This corresponds to the obligation that the Company has with its workers for the concept of participation bonds to be paid in the months of February and March of the following year. The accrued participation to be paid to the workers, stipulated in the current contracts, is settled during the month of February based on the balance sheet of the immediately preceding business period. As of September 30, 2024, and December 31, 2023, the amounts amount to M\$4,521,492 and M\$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 company in the Group.

Personnel expenses

Personnel expenses as of September 30, 2024, and 2023 are as follows:

Personnel expenses	09-30-2024	09-30-2023	07-01-2024 09-30-2024	07-01-2023 09-30-2023
	M\$	M\$	M\$	M\$
Salaries and wages	(36,919,418)	(34,276,085)	(12,874,435)	(11,983,671)
Defined benefits	(18,649,526)	(16,577,800)	(6,120,024)	(5,692,209)
Compensation for termination of relationship	(2,892,311)	(2,507,272)	(1,069,880)	(699,044)
Other staff expenses	(2,202,404)	(2,275,332)	(634,443)	(547,916)
Totals	(60,663,659)	(55,636,489)	(20,698,782)	(18,922,840)



Note 21. OTHER NON-FINANCIAL LIABILITIES

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

Other non-financial liabilities	09-30-2024 M\$	12-31-2023 M\$
Value Added Tax	9,856,554	10,998,546
Monthly Provisional Payments	2,533,268	3,684,520
Work requested by third parties	222,659	1,303,561
Agreement for real estate developments	840,001	824,508
Other taxes	64,195	1,888,426
Total other current non-financial liabilities	13,516,677	18,699,561
Asociación Sociedad de Canalistas del Maipo	7,355,177	7,355,177
Agreement for real estate developments	568,120	99,468
Total other non-current non-financial liabilities	7,923,297	7,454,645

Note 22. EQUITY ATTRIBUTABLE TO THE OWNERS OF THE PARENT COMPANY

The Company's capital is divided into 6,118,965,160 registered shares with no par value, fully subscribed and paid as of September 30, 2024, corresponding to 94.97% of Series A and 5.03% of 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 related to the water use rights and sanitation concessions of Aguas Andinas.

The composition of each series is as follows:

Currency	09-30-2024	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 September 30, 2024, and December 31, 2023, is M\$155,567,354 respectively. There are no treasury shares in the portfolio, nor preferred shares. The Company manages its capital with the objective of ensuring permanent and expeditious access to the financial markets, which allows it to materialize its growth, solvency and profitability objectives.

There have been no changes in capital management objectives or policies in the reporting periods.

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

On April 24, 2024, the Shareholders' Meeting was held, at which the distribution of 100% of the recurring profits for the 2023 fiscal year was agreed, excluding the interim dividend paid in December 2023 for an amount of M\$39,999,981. Therefore, the amount to be distributed was set at M\$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, at which it was agreed to distribute 100% of the profit for the period 2022, excluding the interim dividend paid in December 2022 for an amount of M\$35,000,052. Therefore, the amount to be distributed was set at M\$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, at ordinary session No. 547, the Board of Directors of the Company unanimously agreed by its present members to distribute among the shareholders the sum of M\$39,999,981, as an interim dividend, on account of the profits for the period 2023. Based on the foregoing, the Company's 76th interim dividend 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 September 30, 2024, and December 31, 2023, did not record a minimum dividend provision.

- **Retained earnings**

The amounts recorded for the revaluation of land and intangibles and other adjustments for the first adoption of IFRS are presented in retained earnings and are subject to distribution restrictions, since they must first be recognized as realized through use or sale, in accordance with IFRS 1, IAS 16 and Circular Letter No. 456 of June 20, 2008, issued by the Financial Market Commission. Also included under this concept is the amount corresponding to actuarial gains and losses determined since 2009, resulting from the variation in obligations under defined benefit plans.

Additionally, as of September 30, 2024, no changes were made to the calculation parameters in the actuarial gains and losses on compensation, while as of December 31, 2023, it generated a record in the accumulated results for an amount of M\$(164,657).

The total accumulated profit balances as of September 30, 2024, and December 31, 2023, amount to M\$413,907,664 and M\$411,044,222 respectively.

- **Issue premiums.**

The amount recorded in share premiums corresponds to the overpricing in the sale of shares produced in 1999 due to the capital increase. The balances as of September 30, 2024, and December 31, 2023, are M\$164,064,038 for both periods.

- **Other equity interests.**

The amount recorded in Other equity corresponds to the monetary correction of the paid-in capital for the year 2008, the year of transition to IFRS, pursuant to the provisions of Circular Letter No. 456 of the Financial Market Commission on the effects of business combinations of companies under common control carried out in the periods 2007 and 2008. The balances as of September 30, 2024, and December 31, 2023, are M\$(5,965,550) for both periods.

- **Other reserves.**

The amount recorded in Other reserves corresponds to the surplus from the revaluation, which as of September 30, 2024, and December 31, 2023, amounts to M\$447,596,712 and M\$162,546,852. and the Cash Flow Hedging Reserve as of September 30, 2024, and as of December 31, 2023, it amounts to M\$(4,520,280) and M\$(1,149,086) respectively, explained in note 2.2 M and note 17.7.



Note 23. EQUITY ATTRIBUTABLE TO NON-CONTROLLING INTERESTS

The details by Company of the effects arising from the participation of third parties in the equity as of September 30, 2024, and December 31, 2023, and the result as of September 30, 2024, and 2023, is as follows:

Company	% Stake		Non-controlling interests					
	09-30-2024	12-31-2023	Heritage		Result			
			09-30-2024	12-31-2023	09-30-2024	09-30-2023	07-01-2024 09-30-2024	07-01-2023 09-30-2023
	%	%	M\$	M\$	M\$	M\$	M\$	M\$
Aguas Cordillera S.A.	0.00997%	0.00997%	33,547	31,468	1,443	1,249	215	66
Totals			33,547	31,468	1,443	1,249	215	66

Note 24. LOSSES DUE TO IMPAIRMENT OF FINANCIAL ASSETS IN ACCORDANCE WITH IFRS 9

Impairment gains or losses as of September 30, 2024, and 2023 (see Note 5, Credit risk movement on accounts receivable) are as follows:

Impairment gains and reversals of impairment losses	09-30-2024	09-30-2023	07-01-2024 09-30-2024	07-01-2023 09-30-2023
	M\$	M\$	M\$	M\$
Impairment gains and reversals of impairment losses (Impairment losses) determined in accordance with IFRS 9 on financial assets	(6,550,791)	(10,816,911)	36,709	(2,630,571)
Totals	(6,550,791)	(10,816,911)	36,709	(2,630,571)

Note 25. ORDINARY REVENUES

The details of the Ordinary revenues recorded by the Group's companies as of September 30, 2024, and 2023 are as follows:

Ordinary revenues class	09-30-2024	09-30-2023	07-01-2024 09-30-2024	07-01-2023 09-30-2023
	M\$	M\$	M\$	M\$
Ordinary revenues				
Potable water	196,502,255	192,112,033	54,083,403	52,395,055
Wastewater	217,408,241	213,447,688	66,849,842	64,919,698
Non-sanitation income	49,581,323	51,139,683	16,194,041	14,950,932
Other sanitation income	19,550,385	18,536,115	6,228,308	6,160,564
Totals	483,042,204	475,235,519	143,355,594	138,426,249



Note 26. OTHER EXPENSES BY NATURE

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

Other expenses by nature	09-30-2024	09-30-2023	07-01-2024 09-30-2024	07-01-2023 09-30-2023
	M\$	M\$	M\$	M\$
Network maintenance and repairs	(32,670,723)	(22,722,993)	(12,357,645)	(7,875,064)
Services	(19,964,448)	(17,824,490)	(7,256,303)	(5,692,476)
Maintenance of premises and equipment	(13,748,341)	(13,464,203)	(4,679,337)	(4,401,873)
Business Services	(11,987,732)	(10,315,892)	(4,177,692)	(3,660,127)
Costs for work requested by third parties	(9,360,752)	(14,795,663)	(3,668,814)	(5,112,920)
Leases	(9,160,547)	(8,107,582)	(2,926,041)	(3,077,677)
Contributions, patents, insurance and royalties	(9,050,953)	(9,530,672)	(3,278,449)	(3,394,360)
Removal of waste and sludge	(6,390,975)	(5,681,974)	(2,245,360)	(2,051,047)
Overheads	(5,315,770)	(5,894,095)	(1,990,991)	(1,687,153)
Others	(1,378,477)	(953,120)	(746,751)	(210,274)
Totals	(119,028,718)	(109,290,684)	(43,327,383)	(37,162,971)

Note 27. OTHER REVENUES AND EXPENSES

Additional disclosures as indicated in IAS 1, relating to other income and expenses other than operations as of September 30, 2024, and 2023, are presented below:

Revenues and expenses other than operations	09-30-2024	09-30-2023	07-01-2024 09-30-2024	07-01-2023 09-30-2023
	M\$	M\$	M\$	M\$
Gain (loss) on sale of non-current assets, not held for sale	4,058,016	1,626,519	-	963
Organizational restructuring program *	(2,358,528)	(1,996,350)	(362,674)	132,600
Discarded projects and guarantee bills **	39,921	(1,879,869)	(18,860)	(60,386)
Other earnings	497,684	475,576	116,875	44,016
Other gains (losses)	2,237,093	(1,774,124)	(264,659)	117,193
Interest Expenses, Bank Loans	(10,898,310)	(14,668,856)	(3,332,718)	(4,749,134)
Interest expense, Promissory Notes	(3,338,345)	(3,826,756)	(1,071,864)	(1,235,049)
Interest Expense, Bonds	(22,462,350)	(20,959,919)	(7,877,356)	(7,014,638)
Interest expense, Lease liabilities	(236,214)	(268,801)	(77,294)	(92,496)
Interest Expenses, Others	(2,743,653)	(981,959)	(1,682,486)	(290,122)
Amortization of additional costs related to loan contracts	(348,985)	(261,360)	(214,854)	(88,136)
Activation of interests	2,794,927	4,287,246	956,461	1,054,488
Financial costs	(37,232,930)	(36,680,405)	(13,300,111)	(12,415,087)
Interest income	6,338,423	11,841,299	2,207,557	2,052,214
Profit from debt rescue and extinction	1,266,555	1,057,324	431,611	194,251
Financial income	7,604,978	12,898,623	2,639,168	2,246,465

*Corresponds to the amounts accrued as a result of the restructuring plan carried out by the Company, 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 from the guarantees associated with projects that have not yet been approved and/or discarded projects.



Note 28. FOREIGN CURRENCY EFFECT

The details of the exchange rate differences as of September 30, 2024, and 2023, are as follows:

Heading	Currency	09-30-2024	09-30-2023	07-01-2024	07-01-2023
		M\$	M\$	09-30-2024 M\$	09-30-2023 M\$
Trade receivables and other accounts receivable	EUR	49,633	(10,839)	(291,324)	(7,392)
Fixed-term deposits	USD	189,769	1,810,848	-	1,307,611
Total change by assets		239,402	1,800,009	(291,324)	1,300,219
Trade accounts payable and other accounts payable	EUR	12,026	75,041	(32,639)	81,978
Trade accounts payable and other accounts payable	USD	18,001	640,894	126,560	632,418
Trade accounts payable and other accounts payable	GBP	-	(857)	-	(857)
Total variation by liabilities		30,027	715,078	93,921	713,539
Profit (loss) from exchange rate difference		269,429	2,515,087	(197,403)	2,013,758

Note 29. RESULTS BY ADJUSTMENT UNITS

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

Heading	09-30-2024	09-30-2023	07-01-2024	07-01-2023
	M\$	M\$	09-30-2024 M\$	09-30-2023 M\$
Accounts receivable from related entities	164	401	33	10
Current tax assets	710,219	382,057	353,711	97,521
Trade receivables and other accounts receivable	(4,712)	139,237	(40,404)	(644,976)
Total change by assets	705,671	521,695	313,340	(547,445)
Other financial liabilities	(31,960,540)	(29,851,708)	(9,565,846)	(2,573,875)
Trade accounts payable and other accounts payable	(48,124)	(516,707)	(550,774)	(2,382)
Accounts payable to related entities	(77,706)	(9,186)	(71,251)	(884)
Other non-financial liabilities	(931)	(30,548)	(42,719)	(521)
Total variation by liabilities	(32,087,301)	(30,408,149)	(10,230,590)	(2,577,662)
Loss per unit of adjustment	(31,381,630)	(29,886,454)	(9,917,250)	(3,125,107)

Note 30. BUSINESS SEGMENTS

The Group discloses segment information in accordance with IFRS 8, "Operating Segments", which sets out standards for reporting operating segments and related disclosures for products and services. Operating segments are defined as components of an entity for which separate financial information exists that is regularly used by management for decision-making, such as allocating resources and evaluating performance.

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

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



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

The Water segment only involves sanitation services that allow the delivery of production products and services, potable water distribution along with the wastewater collection and treatment. 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 (WWI), 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., Hidrogística S.A. and Biogenera S.A.

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

Totals for general information on results	09-30-2024		09-30-2023	
	Water M\$	Non-water M\$	Water M\$	Non-water M\$
Revenues from ordinary activities from external customers	453,022,525	30,019,679	447,420,641	27,814,878
Revenues from ordinary activities between segments	1,135,131	9,839,174	1,149,724	8,441,921
Subtotal revenue from ordinary activities from external customers and transactions with other operating segments of the same entity	454,157,656	39,858,853	448,570,365	36,256,799
Raw materials and consumables used	(51,671,381)	(10,567,213)	(59,642,176)	(9,728,485)
Employee benefits expenses	(49,606,237)	(11,057,422)	(45,984,809)	(9,651,680)
Operating expenses	(118,692,601)	(10,836,671)	(104,895,601)	(10,397,837)
Depreciation and amortization	(58,984,360)	(1,814,289)	(54,836,791)	(1,731,402)
Other gains and expenses	1,587,533	649,560	(1,539,315)	(234,809)
Financial income	7,627,301	171,112	12,642,822	255,801
Financial costs	(37,099,988)	(326,377)	(35,979,653)	(700,752)
Impairment of profits and reversal of impairment losses, determined in accordance with IFRS 9	(6,537,404)	(13,387)	(10,878,746)	61,835
Result by adjustment units and exchange rate difference	(31,153,550)	41,349	(29,885,094)	(1,360)
Profit (loss) before taxes	109,626,969	6,105,515	117,571,002	4,128,110
Income (expense) from income taxes	(22,937,804)	(1,391,121)	(24,224,075)	(991,412)
Segment gain	86,689,165	4,714,394	93,346,927	3,136,698
Segment profit attributable to owners of the parent company	86,687,722	4,714,394	93,345,678	3,136,698
Segment profit (loss) attributable to non-controlling interests	1,443	-	1,249	-

Totals on general information on assets, liabilities and equity	09-30-2024		12-31-2023	
	Water M\$	Non-water M\$	Water M\$	Non-water M\$
Current assets	204,235,475	27,456,710	265,846,421	28,599,831
Non-current assets	2,499,057,974	22,994,799	2,126,513,947	23,067,859
Total Assets	2,703,293.449	50,451,509	2,392,360.368	51,667,690
Current liabilities	244,227,814	14,031,583	363,472,077	18,844,378
Non-current liabilities	1,323,691,816	1,110,260	1,174,267,381	1,304,924
Total Liabilities	1,567,919,630	15,141,843	1,537,739,458	20,149,302
Assets attributable to the owners of the parent company	1,135,340.272	35,309,666	854,589,442	31,518,388
Non-controlling interests	33,547	-	31,468	-
Total Equity	1,135,373,819	35,309,666	854,620,910	31,518,388
Total Equity and Liabilities	2,703,293.449	50,451,509	2,392,360.368	51,667,690



Cash Flow Statement	09-30-2024		09-30-2023	
	Water M\$	Non-water M\$	Water M\$	Non-water M\$
Cash flows from (used in) operating activities	201,364,008	4,403,228	167,486,973	5,115,370
Cash flows from (used in) investing activities	(139,265,224)	(1,586,985)	(98,367,216)	(1,036,306)
Cash flows from (used in) financing activities	(95,746,924)	(3,449,772)	(105,381,749)	(1,032,180)

Significant items of revenue and expense by segment:

Water and non-water segment

Significant items of Ordinary revenues and expenses are mainly those related to the segment's activity. On the other hand, there are also significant amounts related to depreciation, personnel, and other miscellaneous expenses, among which outsourced services are relevant.

Revenues

The Group 's revenues 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 revenues related to supply cut-off and restoration charges, monitoring of discharge of liquid industrial waste and fixed charges).

Details of significant revenue items

Water segment

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

Rates

The most important factor determining the results of our operations and financial situation are the tariffs set for our regulated sales and services. As a sanitation company, we are regulated by the SISS, and our tariffs are set in accordance with the Sanitation Services Tariff Law DFL No. 70 of 1988.

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

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

Aguas Andinas S.A.

Group 1 February 2023, January 2024 and September 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 2023, November 2023 and May 2024

The current tariffs for the period 2020-2025 were approved by Decree No. 33 dated May 5, 2020, for Aguas Andinas S.A., of the Ministry of Economy, Development and Tourism and came into effect on March 1, 2020 (published in the Chile's Official Gazette on December 2, 2020). The current tariffs of Aguas Cordillera S.A. for the 2020-2025 five-year period were approved by Decree No. 56 dated September 11, 2020, and came into effect as of June 30, 2020 (published in the Chile's Official Gazette on February 24, 2021) and the current tariffs of Aguas Manquehue S.A. 2020-2025 were approved by Decree No. 69 dated October 27, 2020 (published in the Chile's Official Gazette 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 revenues are mainly those related to the segment's activity 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 liquid industrial waste treatment plant, income from services and analysis of potable water and wastewater, and the sale of biogas.

Details of significant expenditure items

Water segment

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

Non-water segment

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

Explanation details of measurement of results, assets, liabilities, equity and cash flows of each segment:

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

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



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

Reconciliation of revenues from ordinary activities	09-30-2024 M\$	09-30-2023 M\$
Revenues from ordinary activities of the segments	494,016,509	484,827,164
Elimination of ordinary activities between segments	(10,974,305)	(9,591,645)
Revenues from ordinary activities	483,042,204	475,235,519

Profit Reconciliation	09-30-2024 M\$	09-30-2023 M\$
Consolidation of total segment profit (loss)	91,402,116	96,482,376
Consolidation of elimination of gain (loss) between segments	1,443	1,249
Consolidation of gain (loss)	91,403,559	96,483,625

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 thus manifest different allocation criteria.

Reconciliations of segment assets, liabilities and equity	09-30-2024 M\$	12-31-2023 M\$
Asset reconciliation		
Consolidation of total assets of the segments	2,753,744,958	2,444,028,058
Elimination of inter-segment accounts	(8,205,472)	(20,680,329)
Total Assets	2,745,539,486	2,423,347,729
Reconciliation of liabilities		
Consolidation of total liabilities of the segments	1,583,061,473	1,557,888,760
Elimination of inter-segment accounts	(8,205,472)	(20,680,329)
Total Liabilities	1,574,856,001	1,537,208,431
Asset reconciliation		
Consolidation of total assets of the segments	1,170,649,938	886,107,830
Equity attributable to the owners of the parent company	1,170,649,938	886,107,830

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

Reconciliation of operational flows of the segments	09-30-2024 M\$	09-30-2023 M\$
Consolidation of operational flows of the segments	205,767,236	172,602,343
Elimination of inter-segment accounts	(2,528,769)	-
Total operational flows	203,238,467	172,602,343

Reconciliation of investment flows of the segments	09-30-2024 M\$	09-30-2023 M\$
Consolidation of investment flows of the segments	(140,852,209)	(99,403,522)
Elimination of inter-segment accounts	(621,000)	(1,032,179)
Total investment flows	(141,473,209)	(100,435,701)

Reconciliation of segment financing flows	09-30-2024 M\$	09-30-2023 M\$
Consolidation of financial flows of the segments	(99,196,696)	(106,413,929)
Elimination of inter-segment accounts	3,149,770	1,032,179
Total financing flows	(96,046,926)	(105,381,750)



Information about main clients

Main clients of the water segment:

- | | |
|------------------------------------|---|
| - I. Municipalidad de Puente Alto | - Embotelladoras Chilenas Unidas S.A. |
| - I. Municipalidad de Santiago | - Centro de Detención Preventiva Santiago 1 |
| - I. Municipalidad de La Florida | - Embotelladora Andina S.A. |
| - 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 S.A. |
| - I. Municipalidad de Pudahuel | - Inversiones y Servicios Data Luna Ltda. |
| - I. Municipalidad del Bosque | - Akro Diseños SpA. |
| - I. Municipalidad de Quilicura | - Dirección General de Gendarmería de Chile |

Main clients of the non-water segment:

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

Types of products segment Water – Non-water

Water segment

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

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

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

Non-water segment

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

- Outsourcing service in operations of industrial waste treatment plants and treatment of excess organic load (subsidiary Ecoriles S.A.).
- Physical, chemical and biological analysis of water, air and solids (subsidiary Análisis Ambientales S.A.).
- Comprehensive engineering services and sale of products such as pipes, valves, taps, and other related products (subsidiary Hidrogística S.A.).
- Energy projects (Biogenera S.A. subsidiary).



Note 31. EARNINGS PER SHARE

Basic earnings per share are calculated as the quotient between the profit (loss) attributable to the holders of equity instruments in the Parent Company's Net Assets and the weighted average number of ordinary shares outstanding during said period.

Earnings per share		09-30-2024	09-30-2023
Profit attributable to holders of equity instruments in the parent company	M\$	91,402,116	96,482,376
Results available to common shareholders, basic	M\$	91,402,116	96,482,376
Weighted average number of shares, basic		6,118,965.160	6,118,965.160
Earnings per share	\$	14,938	15,768

Disclosures on diluted earnings (loss) per share

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

Note 32. FINANCIAL STATEMENTS OF SUBSIDIARY COMPANIES

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

Summary of subsidiaries financial information (Statement of financial position) as of September 30, 2024

Subsidiaries Statement of financial position 09-30-2024	Current assets	Non-current assets	Current liabilities	Non-current liabilities	Heritage
	M\$	M\$	M\$	M\$	M\$
Aguas Cordillera S.A.	15,644,080	551,554,344	51,423,018	85,691,222	430,084,184
Aguas Manquehue S.A.	4,484,041	136,960,915	16,358,499	24,891,812	100,194,645
Ecoriles S.A.	10,651,794	1,297,898	3,031,495	108,151	8,810,046
Hidrogística S.A.	7,193,677	4,240,156	4,168,631	905,984	6,359,218
Análisis Ambientales S.A.	8,110,348	6,335,371	1,974,158	96,125	12,375,436
Biogenera S.A.	1,696,558	11,121,374	5,052,966	-	7,764,966

Summary of subsidiaries financial information (Statement of Comprehensive Income) as of September 30, 2024

Subsidiaries Statement of financial position 09-30-2024	Period result	Ordinary revenues	Operating expenses	Other (expenses) net income
	M\$	M\$	M\$	M\$
Aguas Cordillera S.A.	14,631,177	53,383,504	(37,227,647)	(1,524,680)
Aguas Manquehue S.A.	3,428,291	14,739,416	(10,189,829)	(1,121,296)
Ecoriles S.A.	1,621,433	16,651,219	(14,568,633)	(461,153)
Hidrogística S.A.	1,424,000	9,398,425	(8,248,421)	273,996
Análisis Ambientales S.A.	1,101,132	11,659,259	(10,221,116)	(337,011)
Biogenera S.A.	567,828	2,795,715	(1,883,189)	(344,698)



Summary of subsidiaries financial information (Statement of financial position) as of December 31, 2023

Subsidiaries Statement of financial position 12-31-2023	Current assets	Non-current assets	Current liabilities	Non-current liabilities	Heritage
	M\$	M\$	M\$	M\$	M\$
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 of subsidiaries financial information (Statement of Comprehensive Income) as of September 30, 2023

Subsidiaries Statement of financial position 09-30-2023	Period result	Ordinary revenues	Operating expenses	Other (expenses) net income
	M\$	M\$	M\$	M\$
Aguas Cordillera S.A.	12,849,115	51,733,167	(36,082,621)	(2,801,431)
Aguas Manquehue S.A.	3,048,152	15,888,466	(11,613,263)	(1,227,051)
Ecoriles S.A.	1,763,263	16,395,561	(14,211,889)	(420,409)
Hidrogística S.A.	745,151	9,142,159	(7,887,670)	(509,338)
Análisis Ambientales S.A.	728,337	10,225,924	(9,104,998)	(392,589)
Biogenera S.A.	(100,054)	1,922,238	(1,733,930)	(288,362)

Details of significant subsidiaries

The definition of significant subsidiaries is based on their percentage share of operating results and their share of fixed assets and results of the period with respect 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 significant subsidiary	99.99003%	100.00000%
Percentage of voting power in significant subsidiary	99.99003%	100.00000%
Percentage of consolidated values as of September 30, 2024,		
Contribution margin	8.94%	2.52%
Ownership, plant and equipment	16.05%	5.20%
Period result	11.15%	3.39%



Note 33. IMPAIRMENT OF ASSETS

Disclosures on asset impairment per cash-generating unit

A Cash Generating Unit (CGU) is defined as each Company as a whole, since each one individually is capable of generating future economic benefits and represents the smallest group of assets that generate independent cash flows. In accordance with the standard, the Group will evaluate, at each closing date of the statement of financial position, whether there is any indication of impairment in the value of any asset. If there is such an indication, 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 lower values, the value in use is calculated, 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 those of the relevant market, service life of each company's own assets and usual income growth rates for the companies, considering population growth and consumption variations over the years.

The recoverable amount is the higher of the fair value less the cost necessary to sell it and the value in use, which is the present value of the estimated future cash flows. The value in use is the approach used by the Group to calculate the recoverable value of ownership, plant and equipment, goodwill and intangible assets.

To estimate the value in use of the CGU, the Group prepares projections of future pre-tax cash flows based on the budget available at the time of preparing the impairment test. These budgets incorporate the best estimates, past experience and the future expectations of the Group's management.

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

To obtain the present value, the flows are discounted at a pre-tax rate of 9.07% nominal annual, 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 residual value of the perpetuity of the last flow is added.

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

The horizon for the projection of future flows corresponds to the average remaining service life of the UGE 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 a value to each key assumption 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 finding the target rate that yields the net present value obtained by discounting the flows at the WACC after tax.



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

Perpetuity: flow of the last period, discounted at the WACC obtained less inflation and brought to the present at the same WACC.

The Company and its subsidiaries annually perform impairment tests on their intangible assets with indefinite service lives and goodwill investments.

As of December 31, 2023, the respective impairment tests were performed, based on estimates and projections available to the Group. These estimates indicated that the profits attributable to the investments with lower associated values individually exceed their consolidated book value in all cases, and intangible assets with an indefinite service life were also evaluated, resulting in a higher value than that recorded in the books.

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



Note 34. GUARANTEES AND RESTRICTIONS

a) Direct guarantees

Policies and guarantee bonds have been granted in favor of various institutions, among the main ones being the Superintendency of Sanitation Services to guarantee the conditions of service provision and development programs of the company's concession areas, SERVIU Metropolitano to guarantee pavement replacement and other institutions for the total sum of M\$56,923,284 and M\$54,374,920 as of September 30, 2024, and December 31, 2023, respectively. The details of the main guarantees exceeding M\$10,000 is as follows:

Creditor of the Guarantee	Debtor Name	Type of Warranty	09-30-2024 M\$	12-31-2023 M\$
SERVIU METROPOLITANO	Aguas Andinas S.A.	Ticket	20,017,140	18,766,898
ASOCIACION DE CANALISTAS DEL MAIPO	Aguas Andinas S.A.	Ticket	10,809,354	10,482,350
S.I.S.S.	Aguas Andinas S.A.	Ticket	8,652,788	8,125,776
MINISTERIO DE OBRAS PUBLICAS	Aguas Andinas S.A.	Ticket	1,096,804	1,561,914
MUNICIPALIDAD DE LA FLORIDA	Aguas Andinas S.A.	Ticket	634,886	616,111
MUNICIPALIDAD DE SANTIAGO	Aguas Andinas S.A.	Ticket	94,360	34,251
MUNICIPALIDAD DE PEÑALOLEN	Aguas Andinas S.A.	Ticket	61,560	59,740
MUNICIPALIDAD DE PROVIDENCIA	Aguas Andinas S.A.	Ticket	57,813	112,208
MUNICIPALIDAD DE LA REINA	Aguas Andinas S.A.	Ticket	56,866	55,184
MUNICIPALIDAD DE PADRE HURTADO	Aguas Andinas S.A.	Ticket	19,450	-
SOCIEDAD CONCESIONARIA AMERICO VESPUCCIO	Aguas Andinas S.A.	Ticket	18,955	18,395
DIR. GRAL. AERONAUTICA CIVIL	Aguas Andinas S.A.	Ticket	15,164	14,716
SECRETARIA REGIONAL MINISTERIAL	Aguas Andinas S.A.	Ticket	14,589	-
CAMARA DE COMERCIO DE SANTIAGO	Aguas Andinas S.A.	Ticket	10,800	-
CARBOMET ENERGIA S.A.	Aguas Andinas S.A.	Ticket	-	110,368
MUNICIPALIDAD DE CERRILLOS	Aguas Andinas S.A.	Ticket	-	36,789
RUTA DEL MAIPO SOCIEDAD CONCESIONARIA	Aguas Andinas S.A.	Ticket	-	18,395
GOBIERNO REGIONAL METROPOLITANO DE SANTIAGO	Aguas Andinas S.A.	Ticket	-	13,435
S.I.S.S.	Aguas Cordillera S.A.	Ticket	2,544,926	2,430,526
ASOCIACION DE CANALISTAS DEL MAIPO	Aguas Cordillera S.A.	Ticket	1,426,097	1,383,925
SERVIU METROPOLITANO	Aguas Cordillera S.A.	Ticket	746,945	882,889
MUNICIPALIDAD DE LO BARNECHEA	Aguas Cordillera S.A.	Ticket	388,756	148,538
MUNICIPALIDAD DE LAS CONDES	Aguas Cordillera S.A.	Ticket	171,000	171,000
MUNICIPALIDAD DE VITACURA	Aguas Cordillera S.A.	Ticket	75,821	73,579
ASOCIACION DE CANALISTAS DEL MAIPO	Aguas Manquehue S.A.	Ticket	2,088,950	2,027,177
S.I.S.S.	Aguas Manquehue S.A.	Ticket	1,363,031	1,190,430
SERVIU METROPOLITANO	Aguas Manquehue S.A.	Ticket	131,866	-
MUNICIPALIDAD DE VITACURA	Aguas Manquehue S.A.	Ticket	15,164	14,716
SOC CONTRACTUAL MINERA EL ABRA	Anam S.A.	Ticket	195,011	189,244
DIRECCION GENERAL DEL TERRITORIO MARITIMO	Anam S.A.	Ticket	164,955	230,451
ROCKWOOD LITIO LTDA.	Anam S.A.	Ticket	163,314	-
CMPC PULP SPA	Anam S.A.	Ticket	76,617	52,866
SEMBCORP AGUAS CHACABUCO S.A.	Anam S.A.	Ticket	56,638	54,963
SUPERINTENDENCIA DEL MEDIO AMBIENTE	Anam S.A.	Ticket	18,955	18,395
CELULOSA ARAUCO Y CONSTITUCION S.A.	Anam S.A.	Ticket	11,218	10,886
EMPRESAS CMPC S.A.	Anam S.A.	Ticket	10,236	-
ENVASES IMPRESOS SPA	Ecoriles S.A.	Ticket	225,377	-
CARTULINAS CMPC S.A.	Ecoriles S.A.	Ticket	148,836	-
SALFA MONTAJES S.A.	Ecoriles S.A.	Ticket	122,036	19,005
FORSAC SPA	Ecoriles S.A.	Ticket	84,833	77,021
EMPRESAS CAROZZI S.A.	Ecoriles S.A.	Ticket	84,768	36,495
AGUAS DE ANTOFAGASTA S.A.	Ecoriles S.A.	Ticket	15,000	-
PROLESUR S.A.	Ecoriles S.A.	Ticket	-	79,674
SOPROLE S.A.	Ecoriles S.A.	Ticket	-	30,259
EMBOTELLADORAS CHILENAS UNIDAS	Ecoriles S.A.	Ticket	-	21,957
SERVIU METROPOLITANO	Hidrogestica S.A.	Ticket	1,165,101	1,330,685
COLBUN S.A.	Hidrogestica S.A.	Ticket	61,377	-
ESVAL S.A.	Hidrogestica S.A.	Ticket	36,053	-
Total			53,153,410	50,501,211



The following 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 domestic market, where those related to financial metrics are the following:

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

Maintain at the close of each quarter of the Issuer's Financial Statements a Debt Level of no more than 1.5 times. Notwithstanding the foregoing, the above limit shall be adjusted according to the quotient between the Consumer Price Index for the month in which the Debt Level is calculated and the Consumer Price Index for December 2009. However, the above limit shall be adjusted up to a maximum level of 2 times. For these purposes, the debt level shall be defined as the ratio between Current Liabilities and Total Net Worth. The Issuer's Current Liabilities shall 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 sureties, joint and several co-debts or other guarantees, personal or real, that the Issuer or its subsidiaries have granted to guarantee third party obligations is included in the Current 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 to guarantee compliance with sanitation legislation and the execution of works in public spaces. For the above purposes, Total Net Worth shall 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 Issuer's interim consolidated financial statements.

Debt Level Limit as of September 30, 2024: corresponds to the maximum level of 2 times, with accumulated inflation being 82.40%.

Debt level as of September 30, 2024: 1.35.

2. AC, AD and AE series bonds:

Maintain at the close of each quarter of the Issuer's Financial Statements a Debt Level of no more than 1.5 times. Notwithstanding the foregoing, the above limit shall be adjusted according to the quotient between the Consumer Price Index for the month in which the Debt Level is calculated and the Consumer Price Index for December 2009. For these purposes, the debt level shall be defined as the ratio between Net Current Liabilities and Total Net Worth. The Issuer's Net Current Liabilities shall be defined as the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts minus the "Cash and cash equivalents" account in its Financial Statements. For the purposes of determining the aforementioned index, the amount of all guarantees, simple or joint sureties, joint and several co-debts or other guarantees, personal or real, that the Issuer or its subsidiaries have granted to guarantee third party obligations is included in Net 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 to guarantee compliance with sanitation legislation, the execution of works in public spaces and the provision of advisory services and technical inspections for rural potable water projects. For the above purposes, Total Net Worth shall 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 Issuer's interim consolidated financial statements.

Net Debt Level Limit as of September 30, 2024: 2.74 times, with accumulated inflation at 82.40%.

Net debt level as of September 30, 2024: 1.28.



As of September 30, 2024, the tables for determining the Net Debt Levels are as follows:

Debt Level	09-30-2024 M\$	
	Bonds M, P, Q, S, U, V, W, X and AA	AC, AD and AE bonds
Total current liabilities	249,887,542	249,887,542
Total non-current liabilities	1,324,968,459	1,324,968,459
Total liabilities IFRS	1,574,856,001	1,574,856,001
Cash and cash equivalents	-	(74,875,013)
Third party guarantees	1,406,535	1,406,535
Total liabilities payable	1,576,262,536	1,501,387,523
Total assets	2,745,539,486	2,745,539,486
Total current liabilities	(249,887,542)	(249,887,542)
Total non-current liabilities	(1,324,968,459)	(1,324,968,459)
Total net worth	1,170,683,485	1,170,683,485
Level of indebtedness	1.35	1.28

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

The Company complies with all requirements set forth in the bond contracts as of September 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 from various national banks, within which the financial conditions detailed below are established:

a) Restrictions on loans from Banco BCI 26, Banco Chile and Banco Itaú:

- 1) A debt level not exceeding one point five times, measured on the basis of the figures in their consolidated balance sheets. Notwithstanding the above, the above limit shall be adjusted according to the quotient between the Consumer Price Index for the month in which the debt level is calculated and the Consumer Price Index for December 2009.-For the period ending September 30, 2024, the variation in the debt level limit amounts to 2.74 times, with accumulated inflation being 82.40%. For these purposes, the debt level will be defined as the ratio between Net Payable Liabilities and Total Net Worth. Defining Net Payable Liabilities as the sum of the accounts-Total Current Liabilities and Total Non-Current Liabilities less the Cash and Cash Equivalents account in its interim consolidated financial statements. In determining the aforementioned ratio, Net Liabilities include the amount of all guarantees, simple or joint sureties, joint and several co-debts or other guarantees, personal or real, that the Issuer or its subsidiaries have granted to secure third party obligations, 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 services and technical inspection for rural potable water projects. For the above purposes, the total Net Worth 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 September 30, 2024: 1.28

- 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.



b) Restrictions on loans from Banco BCI 29 and Banco Scotiabank:

- 1) A debt level not exceeding one point five times, measured on the basis of the figures in their consolidated balance sheets. Notwithstanding the above, the above limit shall be adjusted according to the quotient between the Consumer Price Index for the month in which the debt level is calculated and the Consumer Price Index for December 2009.-For the period ended September 30, 2024, the variation in the debt level limit amounts to 2.74 times, with accumulated inflation being 82.40%. For these purposes, the debt level will be defined as the ratio between Net Liabilities and Total Net Worth. Defining Net Liabilities as the sum of the Total Current Liabilities and Total Non-Current Liabilities accounts minus the Cash and Cash Equivalents account of its interim consolidated financial statements.

Net debt level as of September 30, 2024: 1.28

- 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.

Summary of banking restrictions

As of September 30, 2024, the table for determining the Net Debt Levels is as follows:

Debt Level	09-30-2024	
	M\$	
	BCI 26 Bank, Banco Chile and Itaú Bank	BCI 29 Bank and Scotiabank Bank
Total current liabilities	249,887,542	249,887,542
Total non-current liabilities	1,324,968,459	1,324,968,459
Total liabilities IFRS	1,574,856,001	1,574,856,001
Cash and cash equivalents	(74,875,013)	(74,875,013)
Third party guarantees	1,406,535	-
Total liabilities payable	1,501,387,523	1,499,980,988
Total assets	2,745,539,486	2,745,539,486
Total current liabilities	(249,887,542)	(249,887,542)
Total non-current liabilities	(1,324,968,459)	(1,324,968,459)
Total net worth	1,170,683,485	1,170,683,485
Level of indebtedness	1.28	1.28

The Company is in compliance with all bank loan restrictions as of September 30, 2024, and December 31, 2023.



3) Guarantees obtained from third parties

As of September 30, 2024, and December 31, 2023, the Group has received collateral for M\$47,364,384 and M\$40,098,140 respectively, which arise mainly from construction contracts with construction companies to ensure the faithful fulfillment of the contract. In addition, there are other guarantees for service contracts and acquisition of materials that guarantee the timely delivery of these.

A breakdown of the most significant bank guarantees received as of September 30, 2024, is summarized below:

Contractor or Supplier	Company	09-30-2024 M\$	Due date
AES ANDES S.A.	Aguas Andinas S.A.	1,288,954	01/02/2027
CONSTRUCTORA MALPO SPA	Aguas Andinas S.A.	1,099,402	10/30/2024
MOTOROLA CHILE S.A.	Aguas Andinas S.A.	1,048,602	01/12/2025
INGENIERIA Y CONSTRUCCION M.S.T SPA	Aguas Andinas S.A.	1,035,320	03/31/2025
METRO S.A.	Aguas Andinas S.A.	1,023,581	01/15/2025
VEOLIA SOLUTIONS CHILE LIMITADA	Aguas Andinas S.A.	887,104	03/30/2028
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	867,705	12/08/2025
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	780,188	12/08/2025
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	756,407	12/17/2025
ICAFAL INGENIERIA Y CONSTRUCCION S.A.	Aguas Andinas S.A.	752,067	12/15/2026
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	688,089	10/18/2024
EMPRESA NACIONAL DE ENERGIA ENEX S.A.	Aguas Andinas S.A.	672,114	12/12/2024
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	666,604	11/15/2025
SOCIEDAD CONCESIONARIA AMERICO VESPUCIO ORIENTE II	Aguas Andinas S.A.	617,371	03/31/2025
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	570,962	05/12/2024
CRILLON S.A.	Aguas Andinas S.A.	534,537	05/22/2025
MATHIESEN S.A.C.	Aguas Andinas S.A.	470,722	10/31/2024
METRO S.A.	Aguas Andinas S.A.	466,298	01/15/2025
CENCOSUD SHOPPING S.A.	Aguas Andinas S.A.	454,925	02/09/2025
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	452,954	01/12/2024
METRO S.A.	Aguas Andinas S.A.	435,970	01/04/2025
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	429,372	08/29/2025
MONTECORVO INGENIERIA Y CONTRUCCION LTDA	Aguas Andinas S.A.	426,230	01/02/2027
I C M S.A.	Aguas Andinas S.A.	420,616	02/12/2024
KALLPLAT CHILE LIMITADA	Aguas Andinas S.A.	417,015	06/30/2025
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	389,984	02/01/2025
SERVICIO DE REHABILITACION INDUSTRIAL CIPP CHILE	Aguas Andinas S.A.	388,891	12/01/2025
MARKETING RELACIONAL UPCOM LTDA.	Aguas Andinas S.A.	379,104	10/31/2025
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	374,282	12/17/2025
EMPRESA NACIONAL DE ENERGIA ENEX S.A.	Aguas Andinas S.A.	365,949	12/12/2024
MONTECORVO INGENIERIA Y CONTRUCCION LTDA	Aguas Andinas S.A.	357,512	01/09/2025
CIRION TECHNOLOGIES CHILE S.A.	Aguas Andinas S.A.	351,066	02/06/2025
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	343,203	07/18/2025
CRILLON S.A.	Aguas Andinas S.A.	307,074	10/30/2024
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	303,283	10/31/2024
INMOBILIARIA MONTE ACONCAGUA S.A.	Aguas Andinas S.A.	303,283	11/27/2024
MONTECORVO INGENIERIA Y CONTRUCCION LTDA	Aguas Andinas S.A.	301,848	05/01/2025
BESALCO ARRIGONI LIMITADA	Aguas Andinas S.A.	300,251	06/10/2024
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	297,006	03/15/2026
FCC CONSTRUCCION S.A. AGENCIA EN CHILE	Aguas Andinas S.A.	282,698	05/31/2025
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	275,888	08/29/2025
TRANSPORTE CENTRO SUR-NORTE S.A.	Aguas Andinas S.A.	273,784	11/17/2026
MONTECORVO INGENIERIA Y CONTRUCCION LTDA	Aguas Andinas S.A.	267,806	02/01/2025
INMOBILIARIA VIVIENDAS 2000 SPA	Aguas Andinas S.A.	265,373	04/24/2025
SOCIEDAD CONCESIONARIA AMERICO VESPUCIO	Aguas Andinas S.A.	265,373	12/19/2025
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	258,673	07/18/2025
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	238,614	02/01/2025



Contractor or Supplier	Company	09-30-2024 M\$	Due date
INLAC S.A.	Aguas Andinas S.A.	231,373	03/31/2025
FAST SOLUCIONES CONSTRUCCIONES LIMITADA	Aguas Andinas S.A.	231,149	02/06/2025
SOCIEDAD CONCESIONARIA AMERICO VESPUCIO ORIENTE II	Aguas Andinas S.A.	227,614	03/02/2026
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	220,532	01/08/2025
LANDUSTRIE SNEEK BV	Aguas Andinas S.A.	216,399	05/31/2025
SOCIEDAD CONCESIONARIA AMERICO VESPUCIO	Aguas Andinas S.A.	212,147	06/08/2025
MONTAJES ALMONACID SPA	Aguas Andinas S.A.	212,005	26/10/2026
NEREUS SPA	Aguas Andinas S.A.	211,745	03/15/2025
SOCIEDAD AGRICOLA Y COMERCIAL AGROF S.A.	Aguas Andinas S.A.	201,646	07/15/2026
METRO S.A.	Aguas Andinas S.A.	185,761	01/04/2025
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	182,171	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.	178,717	01/31/2025
ANIDA CONSULTORES S.A.	Aguas Andinas S.A.	170,923	01/12/2024
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	168,614	07/18/2026
DEGREMONT LIMITADA	Aguas Andinas S.A.	168,133	04/07/2025
SERVICIOS HELPBANK S A	Aguas Andinas S.A.	151,642	06/11/2024
SERVICIOS HELPBANK S A	Aguas Andinas S.A.	151,642	23/07/2025
EMPRESA CONST. COTA MIL LTDA.	Aguas Andinas S.A.	151,642	07/31/2025
CONSORCIO NACIONAL DE DISTRIBUCION	Aguas Andinas S.A.	151,642	09/14/2025
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	150,783	10/08/2026
SQ INGENIERIA LTDA.	Aguas Andinas S.A.	144,375	02/01/2027
DROGUETT Y RABY ING Y SERV LTDA	Aguas Andinas S.A.	142,953	05/30/2025
CONSTRUCTORA PEREZ Y GOMEZ LTDA	Aguas Andinas S.A.	137,866	10/02/2025
INLAC S.A.	Aguas Andinas S.A.	135,986	02/03/2026
QUEVEDO INGENIERIA S.A.	Aguas Andinas S.A.	133,807	10/30/2025
TRANSPORTE CENTRO SUR-NORTE S.A.	Aguas Andinas S.A.	128,205	10/30/2026
CONSTRUCTORA ZURCAL LTDA.	Aguas Andinas S.A.	125,787	07/16/2025
TELEFONICA EMPRESAS CHILE S.A.	Aguas Andinas S.A.	120,517	02/05/2025
MONTECORVO INGENIERIA Y CONTRUCCION LTDA	Aguas Andinas S.A.	120,124	01/10/2025
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Andinas S.A.	118,633	02/21/2025
EMPRESA CONST. COTA MIL LTDA.	Aguas Andinas S.A.	116,463	11/26/2025
ICAFAL INGENIERIA Y CONSTRUCCION S.A.	Aguas Andinas S.A.	115,778	02/07/2025
EL PEÑON SPA	Aguas Andinas S.A.	113,731	04/12/2024
LANDUSTRIE SNEEK BV	Aguas Andinas S.A.	113,450	10/16/2024
VEOLIA SOLUCIONES AMBIENTALES CHILE	Aguas Andinas S.A.	111,153	04/12/2028
PETRA ADMINISTRADORA DE SERVICIOS GENERALES SPA	Aguas Andinas S.A.	109,979	08/29/2025
KEMIRA CHILE COMERCIAL LTDA.	Aguas Andinas S.A.	109,952	11/12/2024
SERVICIOS EMPRESARIALES GLOBAL MANAGEMENT SOLUTIONS SPA	Aguas Andinas S.A.	107,704	06/30/2025
I C M S.A.	Aguas Andinas S.A.	106,439	05/02/2025
MONTECORVO INGENIERIA Y CONTRUCCION LTDA	Aguas Andinas S.A.	104,755	11/14/2024
MONTAJES ALMONACID SPA	Aguas Andinas S.A.	103,919	08/12/2025
EMPRESA DE INGENIERIA Y COMUNICACIONSE SPA	Aguas Andinas S.A.	103,761	04/09/2025
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Andinas S.A.	1,367,601	12/08/2025
INMOBILIARIA Y CONSTRUCTORA NUEVA PACIFICO SUR. S.A.	Aguas Cordillera S.A.	941,362	12/08/2025
INGENIERIA Y CONSTRUCCION MST S.A.	Aguas Cordillera S.A.	298,370	12/30/2024
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Cordillera S.A.	236,838	04/30/2025
INGENIERIA Y CONSTRUCCION M.S.T SPA	Aguas Cordillera S.A.	176,022	11/28/2024
INLAC S.A.	Aguas Cordillera S.A.	174,979	08/22/2025
INGENIERIA Y CONSTRUCCION M.S.T SPA	Aguas Cordillera S.A.	120,000	11/25/2024
INLAC S.A.	Aguas Cordillera S.A.	110,481	07/31/2025
INMOBILIARIA LOS HUANILES S.A.	Aguas Manquehue S.A.	1,364,775	10/12/2024
INGENIERIA Y CONSTRUCCION BAPA GRAMATEC SPA	Aguas Manquehue S.A.	362,263	08/27/2025
EL CHAMISERO INMOBILIARIA S.A.	Aguas Manquehue S.A.	170,597	12/30/2024
INLAC S.A.	Aguas Manquehue S.A.	142,154	07/11/2025
Total		36,200,105	



Note 35. CAPITALIZED FINANCING COSTS

The details of the capitalized financing costs as of September 30, 2024, and December 31, 2023, are as follows:

Disclosures on capitalized interest costs

Capitalized interest costs, ownership, plant and equipment		09-30-2024	12-31-2023
Capitalization rate of capitalized interest costs, ownership, plant and equipment	%	7.21%	11.50%
Amount of capitalized interest costs, ownership, plant and equipment	M\$	2,794,926	5,279,316

Note 36. ENVIRONMENT

Disclosures on investments related to the environment

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

Below is a breakdown of investments related to the environment:

Aguas Andinas S.A.

Project Name	09-30-2024 M\$	12-31-2023 M\$
Buin Maipo WWTP expansion and Improvements	67,885	60,519
El Canelo-Vertientes-La Obra WWTP expansion and Improvements	3,007	11,830
El Monte Public School expansion and Improvements	35,038	6,329
Paine WWTP expansion and Improvements	77,583	1,273,906
Pomaire WWTP expansion and Improvements	30,470	93,993
Talagante WWTP expansion and Improvements	153,994	997,916
Other Locations WWTP expansion and Improvements	1,649,329	31,002
Equipment and facilities improvement and renewal	395,040	193,721
Purification equipment and facilities improvement and renewal	1,601,437	2,381,055
The Farfana Plant	706,398	3,465,507
Mapocho Plant - Trebal	2,233,746	2,811,705
El Rutal external platform for sludge handling and disposal	-	27,946
Totals	6,953,927	11,355,429

Aguas Manquehue S.A.

Project Name	09-30-2024 M\$	12-31-2023 M\$
Purification equipment and facilities Improvement and renewal	2,952	10,307
Totals	2,952	10,307

Biogenera S.A.

Project Name	09-30-2024 M\$	12-31-2023 M\$
The Farfana Plant	403,838	165,282
Totals	403,838	165,282



Projected investment in the environment for the period 2024:

Company	M\$
Aguas Andinas S.A.	17,051,419
Aguas Manquehue S.A.	18,132
Total	17,069,551

Indication of whether the disbursement is part of the cost of an asset or was recognized as an expense, disbursements for the period

All the projects mentioned above are part of the cost of 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 2024.

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

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

According to the provisions of Article 10 of the Decree with Force of Law (D.F.L.) MOP No. 70/1988, Sanitation Services Tariffs Law, and Article 6 of D.S. MINECON No. 453/1989, Regulations of the Sanitation Services Tariffs Law, within the framework of the Eighth Tariff Process of Aguas Andinas S.A. in which the Superintendency of Sanitation Services (the "SISS") and the Company are parties, the tariff level for the five-year period 2025-2030 has been established through an agreement sanctioned by the Superintendency of Sanitation Services as of this date.

In accordance to the established provisions, the tariff level agreed as of December 31, 2023 (reference date established in the Tariff Bases set by the SISS), amounts to a Total Net Long-Term Cost (TNLTC) of CLP 576,982 million, which represents an upward variation of 5% compared to the tariffs agreed for the five-year period 2020-2025 for the services and standards in effect. The new tariffs will be phased in over time, starting on March 1, 2025 (+3%), then on December 1, 2025 (+1%) and finally on March 1, 2026 (+1%).

Tariffs are contemplated for additional works that will be part of the company's development program, to be built within the next five-year period, aimed at addressing drought and other effects of climate change, and will be applied with its entry into operation, for a total amount of TNLTC of CLP 40,677 million.

For a better understanding of the agreed tariff regime, Article 4 of the Sanitation Services Tariffs Law defines the TNLTC as the constant annual value required to cover the efficient operating and investment costs of an optimized replacement project for the concessionaire, designed to meet the demand, consistent with a net present value of such project equal to zero, over a horizon of no less than 35 years. In short, this concept corresponds to the revenues (under a theoretical demand) of a sanitation company, which have been discounted from the replacement value of the concessionaire's investment project, that part corresponding to the networks and facilities provided by third parties. The aforementioned values correspond to the collection from current services (TNLTC) obtained by applying the updated annual demand for the years 2025-2030 to the new tariffs agreed and indexed as of December 31, 2023.

It should be noted that it is not possible to accurately determine the magnitude of the impact the new tariffs will have on the Company's financial statements, since this tariff regime is only one of the many elements that contribute to determine the results of each fiscal year, considering other factors such as potable water consumption, costs, expenses, the applicable indexing formula, among others.

Finally, the established tariff formulas will be set by decree of the Ministry of Economy, Development and Tourism, which must be published in the Chile's Official Gazette prior to their effective date, that is March 2025.



As of the date of issue of these interim consolidated financial statements, the Management of the Company and its Subsidiaries are not aware of any subsequent events that affect the financial position as of September 30, 2024.

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