

*Coca-Cola* **ANDINA**

**2023**

INTEGRATED ANNUAL REPORT



# TABLE OF CONTENTS



|   |    |
|---|----|
| Message from the Chairman of the Board of Directors | 03 |
| Main figures 2023                                   | 06 |



## REACH TOGETHER EVERY CORNER

|  |    |
|--|----|
| We are Andina: our purpose, reach and operations | 10 |
| Our history                                      | 12 |
| Sustainable value chain                          | 13 |
| Materiality process                              | 14 |
| Sustainable Value Creation Strategy              | 16 |
| Budgeted investment plan                         | 19 |
| Stakeholders                                     | 21 |
| Economic value delivered to our stakeholders     | 24 |



## CORPORATE INTERGITY MODEL

|   |    |
|---|----|
| Corporate Governance Model                | 26 |
| Board of Directors and principal officers | 29 |
| Prevention of crime and corrupt practices | 43 |
| Main policies and guidelines              | 46 |
| Governance and risk management model      | 48 |



## PEOPLE: DEVELOPING AND CARING FOR OUR TALENTS

|  |    |
|--|----|
| Living the Purpose at Coca-Cola Andina | 60 |
| Talent attraction and development      | 62 |
| Training                               | 64 |
| Diversity and inclusion                | 66 |
| Fair compensation                      | 68 |
| Climate and engagement management      | 69 |
| Labor relations                        | 71 |
| Occupational health and safety         | 72 |



## MARKET PRESENCE, CLIENTS AND CONSUMPTION: REFRESHING MOMENTS

|  |    |
|--|----|
| Our market presence                                    | 77 |
| Portfolio and brand breadth                            | 79 |
| Clients, consumers and channels                        | 83 |
| Digitization and innovation                            | 88 |
| Efficient, flexible and agile production and processes | 92 |



## RETHINKING CONSUMPTION AND ITS IMPACT ON THE ENVIRONMENT

|                      |     |
|----------------------|-----|
| Circular perspective | 95  |
| Water awareness      | 103 |
| Climate action       | 110 |



## LOCAL ECOSYSTEM: DRIVING ECONOMIC AND SOCIAL GROWTH

|   |     |
|---|-----|
| Community engagement and value creation | 118 |
| Responsible supply chain                | 124 |



## FINANCIAL AND ECONOMIC OVERVIEW

|   |     |
|---|-----|
| Regulatory framework                          | 129 |
| Ownership and control                         | 130 |
| Corporate structure                           | 138 |
| Subsidiaries, equity investees and associates | 139 |
| Properties and facilities                     | 149 |
| Bottling agreements                           | 154 |
| Distribution agreements                       | 155 |



## FINANCIAL STATEMENTS

|  |     |
|--|-----|
| Material Events                                | 157 |
| Summarized Financial Statements - Subsidiaries | 160 |
| Consolidated Financial Statements              | 168 |



## ESG INDICATORS AND STANDARDS

|                                       |     |
|---------------------------------------|-----|
| Impact and materiality matrix         | 170 |
| ESG impact tables and indicators      | 172 |
| Rules and standards table of contents | 211 |
| Glossary and acknowledgments          | 227 |
| Assurance statement                   | 228 |
| Statement of Responsibility           | 236 |

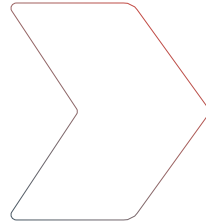
# MESSAGE FROM THE CHAIRMAN OF THE BOARD OF DIRECTORS

GRI 2-22



Juan Claro G.  
Chairman of the board  
of directors

**"SUSTAINABILITY CONTINUES TO GUIDE OUR ACTIONS THROUGH OUR SUSTAINABLE VALUE CREATION STRATEGY, WHERE WE INTEGRATE THE BUSINESS PILLARS WITH ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) ASPECTS WITH A LONG-TERM VIEW."**



Dear shareholders and collaborators,

We faced significant political, economic, and social challenges in the countries where we operate in 2023, but we overcame them because of the commitment and dedication of the Coca-Cola Andina team and the solid execution of our sustainable value creation strategy.

In some of the markets we serve, we witnessed persistent economic instability during this time, as evidenced by the high rates of inflation and economic contraction in Argentina, the high interest rates in Chile and Brazil, and the sharp rise in the price of sugar, one of our primary raw materials.

In the political arena, Argentina recently elected a new president who plans to carry out a comprehensive economic recovery plan with his team. After a year of political and economic difficulties, the new government in Brazil concluded its first year in office. In Paraguay, the ruling party was re-elected to a new term of office following the presidential election. After years of uncertainty, a second constitutional referendum was finally held in Chile, bringing the process to an end and creating a framework for governance based on the current Constitution.

In this scenario, Coca-Cola Andina has been attentive to the needs of our customers and consumers, adapting efficiently and quickly to fulfill our purpose of "reaching every corner together to refresh moments and open opportunities".

As a result, at the end of 2023, our consolidated adjusted EBITDA reached Ch\$ 470.108 million, up 1.2% from 2022, and sales volume reached 882.6 million unit cases, up 1.0% from 2022. It should be mentioned that the conversion of the local currency results of each operation to Chilean pesos had a negative impact on this result. The company's net income (profit attributable to owners of the controlling interest) reached CLP 171.441 million, 36.6% higher than the previous year. As a result, the four operations showed very good results in local currency, with Argentina's adjusted EBITDA increasing by 3.0% (in real terms), Brazil by 23.9%, Chile by 5.1%, and Paraguay by 16.4%, while the Company's net income (attributable to owners of the controller) reached Ch\$171.441 million, 36.6% higher than the previous year.

In order to refinance a bond that the company had in the United States, in September we placed a 5-year bond in the Swiss market for 170 million Swiss francs (approximately US\$190 million) at a rate of 2.7175%, which is a sign of the market's support for the company's management.

Sustainability continues to guide our actions through our sustainable value creation strategy, where we integrate the business pillars with environmental, social and governance (ESG) aspects with a long-term view. In this way, we continued with our investment plan, which reached Ch\$222.620 million and whose main projects include the construction of the first plastic bottle recycling plant in Chile, a new returnable bottling plant in Mendoza, and a beer





brewing plant in Brazil, which will start operations in 2025. In Paraguay, we inaugurated Circular Pet, a 33.33%-owned plant that allows us to recycle PET containers and transform them into recycled food-grade resin to produce new bottles.

In this sense, returnability, collection, recycling and reduction are key aspects in Coca-Cola Andina's ongoing environmental progress. In 2023, we reached returnability percentages of soft drinks of 41.4% in Argentina, 22.2% in Brazil, 41.1% in Chile and 40.0% in Paraguay, becoming one of the leading bottlers in the system worldwide.

In the social realm, and in order to create shared value with our host communities, we have implemented water management projects such as the construction of artificial glaciers with Nilus in Chile and the preservation of forests and aquifers in Paraguay; returnability and recycling through partnerships with municipalities in Argentina, education programs in Brazil, and recycling points in Chile and Paraguay. In addition, we have initiatives that promote employment and the local economy by strengthening traditional channel stores, such as "Mi Almacén Mi Comunidad" in Chile and "Estemos Abiertos 2.0" in Paraguay, and an entrepreneurship

with "Desafío 100+ Labs" together with ABInbev, among others.

We are very proud to have been recognized once again in the prestigious Dow Jones Sustainability Index MILA Pacific Alliance and Dow Jones Sustainability Index Chile, as the best-ranked Chilean company in our industry and fourth globally. This result reflects our ongoing commitment to and work on sustainability, and it encourages us to continue innovating to improve the well-being of the communities where we operate.

In terms of the digital transformation process we are implementing, the platform for B2B customers, which operates under a single technological architecture in Argentina, Brazil, Chile, and Paraguay, accounted for 18% of the Traditional Channel's net income, while 38% of the company's net income - across all channels - was realized through digital media in December 2023.

Similarly, the B2C platforms, through which we offer the entire Coca-Cola Andina portfolio which allows products to be received at consumers' homes, have

seen consistent growth in all of our operations, with high satisfaction indicators. In addition, we increased efficiency and productivity by implementing nearly 150 bots, which enabled us to automate various operations in the BackOffice, Supply Chain, and Commercial areas.

All of these advancements and achievements have been made possible by the work, commitment, talent, and experience of a great team, as well as our partner, The Coca-Cola Company, with whom we collaborate every day to build a total beverage company that is resilient, agile, and efficient, but above all, committed to caring for the environment and the economic and social development of the countries where it operates.

**Juan Claro G.**  
Chairman of the Board of Directors

**COMPANY IDENTIFICATION:**

GRI 2-1

**EMBOTELLADORA ANDINA S.A.**

Open Stock Corporation

RUT: 91144.000-8

Legal address: Av. Miraflores 9153, Renca, Santiago.

[www.koandina.com](http://www.koandina.com)**CONTACT FOR ISSUES RELATED TO INTEGRATED REPORT:**

GRI 2-3

[andina.ir@koandina.com](mailto:andina.ir@koandina.com)

Av. Miraflores 9153, Renca, Santiago.

Tel: (56-2) 2338 0520

**COUNTRIES WHERE IT OPERATES**

GRI 2-1

**Argentina** Ruta Nacional 19, Km 3,7,  
Córdoba.**Brazil** Rua André Rocha 2299, Taquara,  
Jacarepaguá, Rio de Janeiro.**Chile** Av. Miraflores 9153,  
Renca, Santiago.**Paraguay** Acceso Sur, Ruta Ñemby Km 3,5 -  
Barcequillo -San Lorenzo, Asunción.**INDEPENDENT AUDITORS**

External suppliers with full independence

GRI 2-5

**Financial Statements audited by:**

PricewaterhouseCoopers Consultores, Auditores SpA

RUT 81.513.400-1

**GRI - SASB indicators, Materiality and Carbon Footprint verified by:**

EY Servicios Profesionales de Auditoria y Asesoría Ltda.

RUT 77.802.430-6

**ABOUT THIS INTEGRATED ANNUAL REPORT****SCOPE AND STANDARDS**

GRI 2-2, 2-14 | CMF 2.1

This Integrated Annual Report was prepared in accordance with the provisions of General Rule No. 30 of the Financial Market Commission (CMF), in compliance with the Global Reporting Initiative (GRI) 2021 Standards and incorporating the specific standards of the Sustainability Accounting Standards Board (SASB) of the food and beverage and non-alcoholic beverage (FB-NB) sector, in accordance with the industry classification of the Sustainable Industry Classification System (SICS) and the Task Force on Climate-related Financial Disclosure (TCFD).

The financial information considered in this report includes Embotelladora Andina S.A. and its subsidiaries, and the sustainability information includes Embotelladora Andina S.A. and its main subsidiaries (Coca-Cola Andina Argentina, Coca-Cola Andina Brazil, Coca-Cola Andina Chile and Paresa) as disclosed in Note 2.2 to the Financial Statements.

There are no changes in the approach of the GRI standard used in the survey of the different material topics for the entities included in this report.

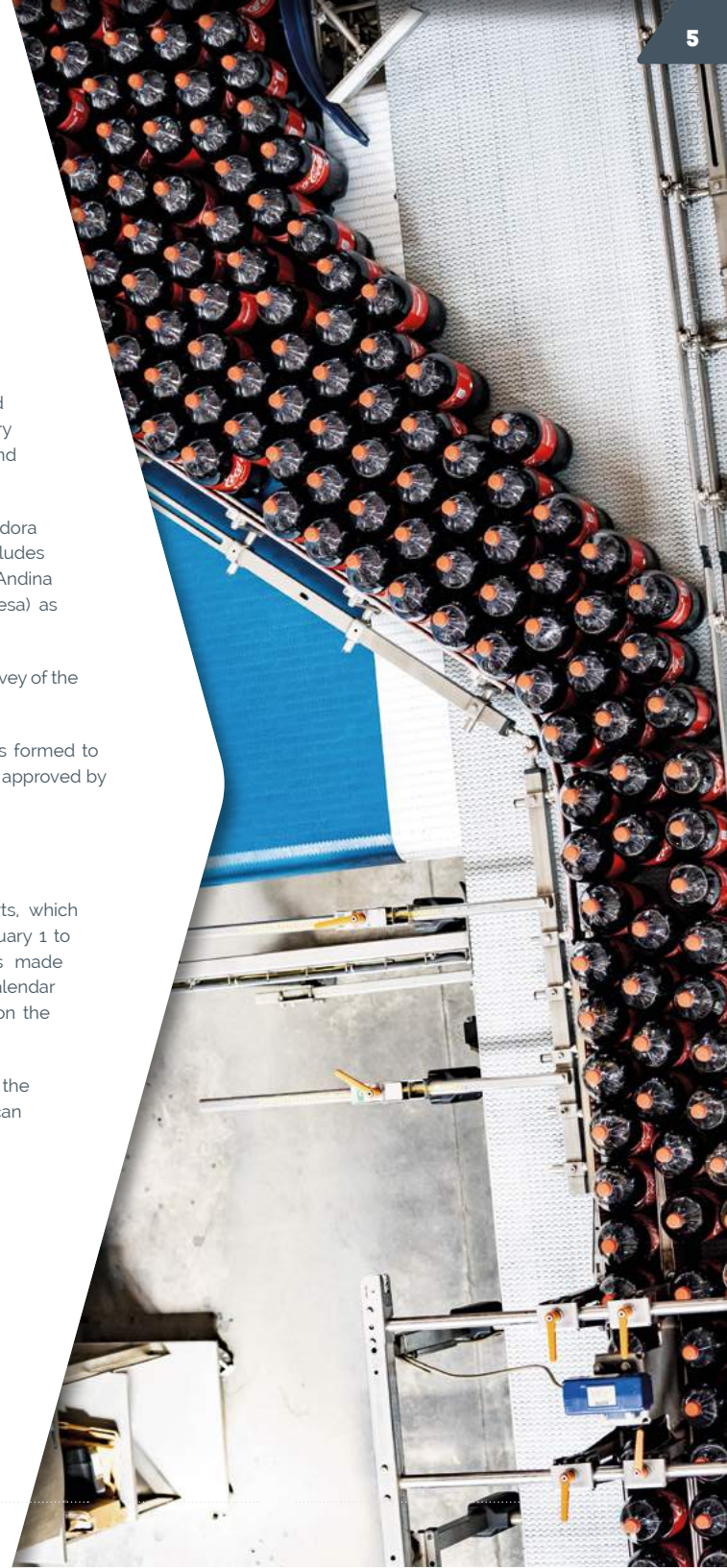
A team composed of people from multiple areas of the Company was formed to prepare this Integrated Annual Report. Additionally, it was reviewed and approved by the Board of Directors of the Company.

**REPORTING CYCLE**

GRI 2-3

This Integrated Annual Report and its corresponding financial reports, which are issued on an annual basis, correspond to the fiscal year from January 1 to December 31, 2023. As required by regulation, this document was made accessible to all stakeholders and the general public a minimum of 15 calendar days prior to the General Shareholders' Meeting, and was published on the Company's website on March 28, 2024.

In adherence to the company's pledge to minimize paper usage, the Integrated Annual Report is exclusively provided in digital format and can be accessed through the Company's website.



# MAIN FIGURES 2023



**272,504**  
Total clients

**57.4 million**  
Potential consumers

**2,861,800 Km<sup>2</sup>**  
franchise



**Ch\$2,618,437 million**  
Total sales

**882.6 million**  
unit cases sold

**4**  
Countries

**10**  
Bottling plants  
Main subsidiaries

**5**  
Plants  
subsidiaries



**95**  
Distribution  
centers



**8,630**  
Suppliers

**Ch\$470,108 million**  
Consolidated adjusted EBITDA

**Ch\$171,441 million**  
Net income attributable to the owners  
of the controller

**18.0%**  
Consolidated adjusted EBITDA margin

**Ch\$1,862,707 million**  
Market capitalization  
at December 31, 2023

economic

# MAIN FIGURES 2023



**16,628**

Total collaborators



**22,655**  
Collaborators covered by BBSP\*  
(own + third parties)

**3.98**  
Average level of employee  
engagement  
(Score based on a scale of 1 to 5)

**42.8%**  
Positions filled through internal  
recruitment

**2,798**  
New hires 2023

social

**US\$2,320,553**  
Invested in community

**1,034,534**  
Beneficiaries of the community



\* BBSP: Behavior based safety program / \*\*ENPS: Employee Net Promoted Score.

# MAIN FIGURES 2023

environmental

## 33.8%

of sales volume in returnable containers over SSD total

## 27.5%

of sales volume in returnable containers over NARTD total

### 18.4%

Percentage of recycled resin use



### 29.5%

Percentage of post-consumer recovery



## 1.72

Water use ratio

➤ 1.24 million m<sup>3</sup>  
Water reused

➤ 38.6%  
Renewable energy used

➤ 242.3 gCO<sub>2</sub>e per liter produced  
Carbon footprint emissions ratio





**1**  
Reach  
together  
every  
corner

# WE ARE ANDINA: OUR PURPOSE, REACH AND OPERATIONS

GRI 2-1, 2-6, 6.1.1, 6.2.1

**OUR MISSION**  
CMF 2.1

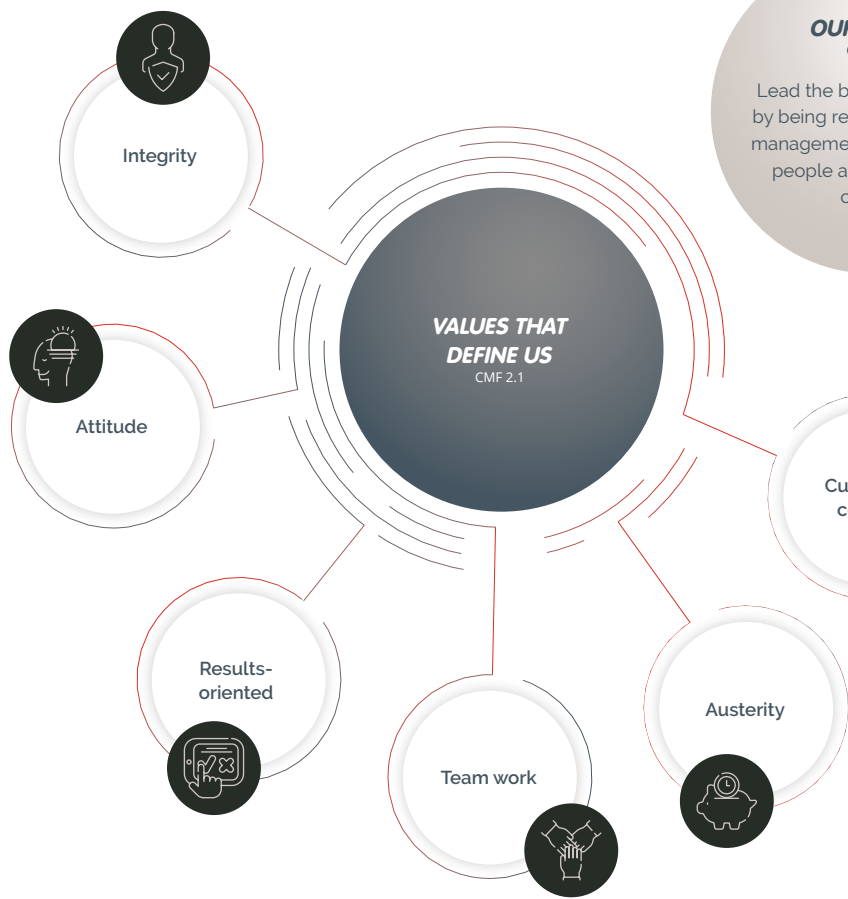
Add value by growing in a sustainable way, refreshing our consumers and sharing moments of optimism with our clients.

**OUR VISION**  
CMF 2.1

Lead the beverage market by being recognized for our management of excellence, people and welcoming culture.

**OUR PURPOSE**  
CMF 2.1

**REACH TOGETHER  
EVERY CORNER,  
TO REFRESH  
MOMENTS  
AND OPEN  
OPPORTUNITIES**



Embotelladora Andina S.A. (hereinafter "Coca-Cola Andina", "Andina" or the "Company") has become one of the largest franchisees of The Coca-Cola Company ("TCCC") in Latin America, whose value proposition is to become a Total Beverage Company, using its resources efficiently and sustainably to increase the return for its shareholders and all its stakeholders.

Its main activity is to produce, bottle, commercialize and distribute products under the brands registered by The Coca-Cola Company, as well as to commercialize and distribute some brands of other companies such as Monster Energy Drinks, AB InBev Brewery, Diageo, Cooperativa Capel, and Viña Santa Rita S.A., among others.

The Company -controlled equally by the Chadwick Claro, Garcés Silva, Said Handal and Said Somavia families-maintains operations and has a license to produce, commercialize and distribute TCCC products in certain territories in Argentina (through Embotelladora del Atlántico S.A., hereinafter "EDASA" or "EDASA"), hereinafter "EDASA" or "Coca-Cola Andina Argentina"), Brazil (through Rio de Janeiro Refrescos Ltda., hereinafter "Coca-Cola Andina Brazil"), Chile (through Embotelladora Andina S.A., hereinafter "Coca-Cola Andina Chile") and throughout Paraguay (through Paraguay Refrescos S.A., hereinafter "Paresa").

**GEOPOLITICAL CONTEXT OF COUNTRIES AND MARKETS**

Change, and the speed at which it occurs, is challenging companies around the world to be flexible in order to thrive in an increasingly uncertain future. Coca-Cola Andina is no exception. With operations in Argentina, Brazil, Chile and Paraguay, it is essential to be able to read the issues that arise and then adopt strategies that allow it to adapt to the economic, political, social and environmental context of each country. This is the only way to respond appropriately to the different situations and demands of the markets in which it operates.



# OUR HISTORY

CMF 2.2



**1946**

Embotelladora Andina is born with the license to produce and distribute products of The Coca-Cola Company in Chile.

**1955**

Andina begins trading on the Santiago Stock Exchange.

**1985**

The Garcés Silva, Said Handal, Said Somavia and Hurtado Berger families acquire control.

**1994**

Andina begins trading on the New York Stock Exchange. Acquisition of the bottler Rio de Janeiro Refrescos in Brazil.

**1995-1996**

Acquisition in Argentina of the Coca-Cola bottlers in Rosario, Mendoza and Córdoba, and packaging and filling in Buenos Aires. The Coca-Cola Company acquires 11% ownership of Andina

**2000**

Acquisition in Brazil of the Coca-Cola bottler Niteroi, Vitoria and Governador Valadares (NVG).



**2007-2008**

Andina incorporates Benedictino to its water portfolio. Joint venture with the Coca-Cola System for the water and juice business in Brazil. Sustainability pillars are incorporated into the Business Strategy. Publication of First Sustainability Report.

**2011**

The plant located in the commune of Renca in Chile begins operations.

**2012**

Merger with Coca-Cola Polar incorporating territories in Argentina, Chile and Paraguay. Andina acquires 40% ownership in Sorocaba Refrescos in Brazil. The Chadwick Claro family joins the Controlling Group of the Company formed also by the Hurtado Berger, Said Handal, Said Somavia, and Garcés Silva families.

**2013**

Andina acquires Companhia de Bebidas Ipiranga, a Coca-Cola bottler in Brazil.

**2015**

Publication of Coca-Cola Andina's Corporate Sustainability Policy.

**2016**

Creation of Coca-Cola del Valle New Ventures S.A. Joint Venture along with Coca-Cola de Chile S.A. and Coca-Cola Embonor S.A., for the production and distribution of non-carbonated beverages. Coca-Cola Andina enters the Dow Jones Sustainability Chile Index.

**2023**

Coca-Cola Andina issues a Bond in Switzerland  
Inauguration of Circular PET plant in Paraguay



**2022**

The purpose of Coca-Cola Andina is unveiled. Acquisition, together with Femsá, of the Therezópolis beer brand in Brazil. Publication of the Corporate Policy on Environmental Management.

**2021**

New agreement to distribute Viña Santa Rita products in Chile and Estrella Galicia beers in Brazil. Publication of the Corporate Policy on Diversity of the Board of Directors.

**2020**

New agreement for the sale, commercialization and distribution of the main brands of AB InBev Chile in certain regions in Chile. The Hurtado Berger family is no longer part of the Controlling Group.

**2019**

New agreement to distribute Pisco Capel in Chile.

**2018**

Acquisition of Guallaraucó along with the Coca-Cola System in Chile. New agreement with Diageo for the distribution of alcoholic beverages. The new Duque de Caxias Plant begins operating in Brazil. Coca-Cola Andina voluntarily adheres to UN's Global Compact.

**2017**

Publication of Corporate Human Rights Policy and the Corporate Policy on Non-Discrimination and Harassment, Respect for People, Diversity and Inclusion.

# SUSTAINABLE VALUE CHAIN

GRI 2-6 | CMF 6.2.II

The Company's lengthy and consistent trajectory demonstrates how we have progressed to the point where we are present in the territories, refreshing moments and opening opportunities. This has been accomplished through the integration of a sustainable business vision into the Company's strategy, which has served as a compass for Coca-Cola Andina's operations to the present day.

## The Coca-Cola Company

It is the main strategic partner with which the Company works to create a more sustainable future for people, neighboring communities and the planet.

## Suppliers of raw materials and services

They are a fundamental part of the value chain and play a key role in the success of the products manufactured and commercialized by the Company, through the supply of raw materials (sugar, carbon dioxide, concentrate, preforms and caps, among others) and utilities (water, energy, maintenance, etc.).

## Production and Bottling

Through state-of-the-art technology and high quality and safety standards, the Company manufactures products in returnable and recyclable single-use containers (plastic and glass), as well as cans and tetra containers.

## Collaborators

The people who make up the teams are essential, as they contribute with their talent, knowledge and experience in each of the processes involved in the value chain.

## SUSTAINABLE VALUE CHAIN

## Recyclers

Recyclers make it possible to return packaging to the production chain and thus contribute to the development of a circular economy.

## Consumers

The end consumer is reached indirectly through clients, and directly through digital platforms.

## Clients

Clients are at the center of everything we do, since they allow the Company to reach each and every consumer, whether through "On premise" formats (pubs, restaurants and discotheques, among others) or "Off premise" (stores, grocery stores, newsstands, kiosks, self-service stores, supermarkets, wholesalers, etc.).

## Distribution

This process includes the logistics and distribution of products to customers and distribution centers, using third-party and company-owned trucks.

# MATERIALITY PROCESS

GRI 3-1 | CMF 3.7.11

This process -which involves a comprehensive review of management and performance on material issues- is fundamental for Coca-Cola Andina, as it allows the company to identify its key environmental, social and governance (ESG) impacts, as well as the priorities and expectations of its various stakeholders. This allows the company to have relevant information for decision-making and to define new investments and objectives, as well as to redirect or focus operational aspects, among other things.

In this line, in order to define the material issues, the interests and expectations of the stakeholders (internal and external to the organization), the relevant sustainability issues of the sector and the industry, the relevant issues of its main executives, the economic, environmental and/or social impacts extracted from the previous analyses, as well as the values, policies, strategies, objectives and fundamental purposes of the organization have been considered.



**MATERIAL TOPICS**

GRI 3-2



**SUSTAINABLE LEADERSHIP**

In addition to incorporating an ESG perspective into all processes, adhering to regulations, and adjusting to the realities of the various countries in which it operates, the Company strives to improve its market leadership and sustainable management. It also continuously seeks to increase efficiency and productivity, with a particular emphasis on digital transformation and innovation.

| Material Topic   | Prioritization |              |
|--|----------------|--------------|
|  | Business       | Stakeholders |
| Market leadership, growth and cost control                   | H              | M            |
| Geopolitical context of countries and markets                | H              | L            |
| Regulatory compliance and business ethics                    | L              | H            |
| Sustainable strategy and the ESG perspective on the business | M              | M            |
| Digital transformation and innovation                        | H              | M            |



**WATER AWARENESS**

Seeks to reduce water consumption and protect local sources for future generations. The four strategic axes on which it operates are: reduce, reuse, recycle and replenish.

| Material Topic                      | Prioritization |              |
|-------------------------------------|----------------|--------------|
|                                     | Business       | Stakeholders |
| Water management and water scarcity | M              | H            |



**CIRCULAR PERSPECTIVE**

Committed to waste management, lowering the environmental effect of packaging by collecting, recycling, and reducing it.

| Material Topic   | Prioritization |              |
|--|----------------|--------------|
|  | Business       | Stakeholders |
| Returnability, circular economy (Plastic/PET, Resin) and packaging | M              | H            |
| Waste management and responsible use of resources                  | M              | H            |



**SUPPLY CHAIN MANAGEMENT**

Promotes development-oriented policies that support productive activities, the creation of decent jobs, compliance, entrepreneurship, creativity and innovation. It also promotes the formalization and growth of micro, small and medium-sized enterprises.

| Material Topic                                    | Prioritization |              |
|---|----------------|--------------|
|   | Business       | Stakeholders |
| Responsible procurement (supply chain management) | L              | M            |



**DIVERSE, SAFE AND COMMITTED TEAM**

Coca-Cola Andina seeks to generate the best workplace for its collaborators. It is convinced that by creating respectful, diverse, inclusive and safe environments in which individuals feel valued and happy, it will be possible to attain goals, foster collective economic development and ultimately ensure the success of the organization.



**CLIMATE ACTION**

Undertakes actions to decrease GHG emissions and manage carbon footprint across the value chain. Actively works to reduce energy consumption and increase the percentage of renewable sources in all operations.

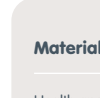
| Material topic  | Prioritization |              |
|---|----------------|--------------|
|   | Business       | Stakeholders |
| Climate change and emissions                                  | M              | H            |
| Promoting energy transition and the use of renewable energies | L              | H            |



**CLIENT PROXIMITY**

Proximity to clients allows us to achieve their constant development and attain the highest levels of service. It measures and manages the variables that have an impact on customer satisfaction, addresses their concerns and requirements, and innovates, especially in the area of digitalization.

| Material Topic                      | Prioritization |              |
|-------------------------------------|----------------|--------------|
|                                     | Business       | Stakeholders |
| Customer relations and satisfaction | M              | M            |



**HEALTH AND SAFETY OF COLLABORATORS**

| Material Topic                                   | Prioritization |              |
|--|----------------|--------------|
|  | Business       | Stakeholders |
| Health and safety of collaborators               | M              | L            |
| Talent attraction, retention and development     | M              | M            |
| Promoting diversity, gender equity and inclusion | M              | H            |
| Well-being, benefits and work environment        | H              | M            |
| Labor and union relations                        | M              | L            |



**PORTFOLIO, QUALITY AND NUTRITION**

Working permanently to expand the portfolio and offer consumers a wide variety of great-tasting beverages, including more sugar-free or low-sugar options, and making product reformulations.

| Material Topic                          | Prioritization |              |
|---|----------------|--------------|
|   | Business       | Stakeholders |
| Product health and safety               | L              | L            |
| Breadth of portfolio and value strategy | H              | L            |
| Nutrition and healthy lifestyles        | M              | L            |



**CONNECTION WITH THE COMMUNITIES**

Coca-Cola Andina is committed to the social and economic development of the communities where it operates, generating shared value, ethical and transparent relationships, and, above all, positively impacting people's quality of life.

| Material Topic  | Prioritization |              |
|---|----------------|--------------|
|   | Business       | Stakeholders |
| Economic development, employment and local entrepreneurship | M              | L            |
| Community relations, donations and public-private alliances | M              | L            |

New material topics 2023

H High  
 M Medium  
 L Low

# SUSTAINABLE VALUE CREATION STRATEGY

GRI 2-25 | CMF 3.1.II, 3.1.IV, 4.2

To meet the purpose and integrate the challenges posed by the various stakeholders presented in the materiality matrix, a strategy has been developed that is structured around five pillars, which include the growth and sustainability of the business.



## CONTRIBUTION TO THE SUSTAINABLE DEVELOPMENT GOALS (SDGS)

CMF 4.2

COCA-COLA ANDINA HAS LONG BEEN COMMITTED TO MAKING THE PLANET A MORE SUSTAINABLE PLACE, WHICH IS REFLECTED THROUGHOUT ITS SUSTAINABLE VALUE CREATION STRATEGY.

THE COMPANY HAS FORMALIZED GOALS, OBJECTIVES, AND INDICATORS WITH EXPECTED VALUES FOR THE MEDIUM AND LONG TERM IN ACCORDANCE WITH THE UNITED NATIONS 2030 AGENDA'S SUSTAINABLE DEVELOPMENT GOALS (SDGS).

### PILLARS, OBJECTIVES AND STRATEGIC FOCUS



#### MARKET LEADERSHIP AND BREADTH OF PORTFOLIO, CHANNELS AND GEOGRAPHIES

Coca-Cola Andina strives to become a Total Beverage Company by offering a diverse range of products, combining the expansion of its core business with The Coca-Cola Company with the creation of new categories that are distributed through various channels to reach customers and consumers in a timely and efficient manner.



#### CORPORATE GOVERNANCE EXCELLENCE

The Company has a management team of excellence that operates in accordance with the highest Corporate Governance standards, ensuring that the management system generates value for all stakeholders in an ethical, responsible, and sustainable manner.



#### EFFICIENCY AND PRODUCTIVITY IN THE VALUE CHAIN

The Company works to strengthen production, sales, and distribution networks, with a focus on resource sustainability and the implementation of a digital transformation process to increase efficiency. Natural resource management is critical to achieving the proposed goals and caring for the environment, with a particular emphasis on water and energy management, returnability and recycling, and carbon footprint measurement, among other things.



#### AGILITY, FLEXIBILITY AND COMMITMENT

The team's resilience reflects the capacity and flexibility of each of its members, who are continuously cared for using a comprehensive and diverse approach, with the goal of creating the best conditions for them to deploy their talent, enhance their knowledge, and apply their experience. The Company is also committed to the economic and environmental development of its host communities through shared value initiatives and ethical and transparent relationships with all stakeholders.





| Material Topic   | Strategic Pillars | Stakeholders | SDG   | Commitment 2030                                  |
|--|-------------------|--------------|-------|--|
| Market leadership, growth and cost control                   |                   |              | 8.1   | Sustained growth of consolidated Adjusted EBITDA |
| Geopolitical context of countries and markets                |                   |              | 8.1   |  |
| Regulatory compliance and business ethics                    |                   |              | 16.5  |  |
| Sustainable strategy and the ESG perspective in the business |                   |              | 17.19 |  |
| Digital transformation and innovation                        |                   |              | 9.4   |  |

**Ch\$470,108 million**  
Consolidated adjusted EBITDA.

Sustainable leadership

Circular perspective

|  |  |  |      |
|--|--|--|------|
| Returnability, circular economy (Plastic/PET, Resin) and packaging |  |  | 12.4 |
| Waste management and responsible use of resources                  |  |  | 12.5 |

42.8% of sales volume in the returnable segment over total NARTD **27.5%**

Target World Without Waste

100% recyclability of our packaging. **100%**  
 100% recovery of bottles sold. **29.5%**  
 50% of recycled resin to produce our bottles. **18.4%**

Water awareness

|                                     |  |  |     |
|-------------------------------------|--|--|-----|
| Water management and water scarcity |  |  | 6.4 |
|-------------------------------------|--|--|-----|

1.27 liters of water consumed per liter of beverage produced. **1.72 liters**

Climate action

|  |  |  |      |
|--|--|--|------|
| Climate change and emissions                                 |  |  | 13.2 |
| Promotion of energy transition and use of renewable energies |  |  | 7.2  |

0.255 Mega Joules of energy consumed per liter of beverage produced. **0.317 Mega Joules**  
 of energy consumed from renewable sources. **38.6%**

STRATEGIC PILLARS:

- Market leadership
- Breadth of portfolio, channels and geographies
- Corporate Governance excellence
- Efficiency and productivity in the value chain
- Agility, flexibility and commitment

STAKEHOLDERS:

- The Coca-Cola Company
- Consumers
- Clients
- Communities
- Collaborators
- Regulators
- NGOs
- Investors
- Suppliers
- Media



|                                  | Material Topic  | Strategic Pillars | Stakeholders | SDG   | Commitment 2030   | Progress 2023                               |
|----------------------------------|---|-------------------|--------------|-------|---|---|
| Diverse, safe and committed team | Health and safety of collaborators                          |                   |              | 8.8   | 26.6%   | of women's participation within the Company |
|                                  | Promoting diversity, gender equity and inclusion            |                   |              | 10.2  |   |   |
|                                  | Talent attraction, retention and development                |                   |              | 8.3   |   |   |
|                                  | Well-being, benefits and work environment                   |                   |              | 8.8   |   |   |
|                                  | Labor and union relations                                   |                   |              | 16.7  |   |   |
| Portfolio, quality and nutrition | Breadth of portfolio and value strategy                     |                   |              | TBD   | 40.75   | kilocalories sold every 200 ml              |
|                                  | Nutrition and healthy lifestyles                            |                   |              | 2.1   |   |   |
|                                  | Product health and safety                                   |                   |              | 2.1   |   |   |
| Supply chain management          | Responsible procurement (supply chain management)           |                   |              | 8.7   | Contribute to the consolidation of sustainable supply chains.           | 255 critical suppliers evaluated in ESG     |
| Client proximity                 | Customer relations and satisfaction                         |                   |              | 17.10 | Maintain proximity, boost digitization and increase their satisfaction. |   |
| Connection with the communities  | Economic development, employment and local entrepreneurship |                   |              | 8.A   | Contribute to the progress of the local economies where we operate.     | US\$2,320,553 Investment in the community   |
|                                  | Community relations, donations and public-private alliances |                   |              | 17.16 |   | 1,034,534 Beneficiaries in the community    |

- STRATEGIC PILLARS:**
- Market leadership
  - Breadth of portfolio, channels and geographies
  - Corporate Governance excellence
  - Efficiency and productivity in the value chain
  - Agility, flexibility and commitment
- STAKEHOLDERS:**
- The Coca-Cola Company
  - Consumers
  - Clients
  - Communities
  - Collaborators
  - Regulators
  - NGOs
  - Investors
  - Suppliers
  - Media

# INVESTMENT PLAN

CMF 4.3



**Ch\$222,620 million**  
Consolidated 2023

## 2023 INVESTMENT PLAN

|  |  |   |  |
|--|--|---|--|
| <br>Embotelladora del Atlántico S.A.<br><b>Ch\$42,458 million</b> | <br>Rio de Janeiro Refrescos Ltda.<br><b>Ch\$54,082 million</b> | <br>Embotelladora Andina S.A.<br><b>Ch\$79,503 million</b> | Envases Central S.A.<br><b>Ch\$3,075 million</b> |
| Andina Empaques Argentina S.A.<br><b>Ch\$2,271 million</b>   | <br>Paraguay Refrescos S.A.<br><b>Ch\$16,495 million</b>        | Vital Jugos S.A.<br><b>Ch\$2,975 million</b>  | Re-ciclar S.A.<br><b>Ch\$20,410 million</b>      |
|  |  | Vital Aguas S.A.<br><b>Ch\$1,351 million</b>  |  |

## 2024 INVESTMENT PLAN

WITH FUTURE CHALLENGES IN MIND, THE COMPANY HAS BUDGETED CH\$213,420 MILLION, WHICH WILL PRIMARILY BE AIMED AT:

**17.5%**  
of total investment 2023  
**Ch\$37,343 million**  
 Returnable bottles and containers optimizing the use of multipurpose bottles

**19.4%**  
of total investment 2023  
**Ch\$41,416 million**  
 Cold equipment with energy efficiency savings, generating better customer service

**49.8%**  
of total investment 2023  
**Ch\$106,276 million**  
 Maintenance, production capacity expansion and regulatory compliance

**13.3%**  
of total investment 2023  
**Ch\$28,384 million**  
 Other investments



### Investment breakdown for maintaining and expanding productive capacity



|   | Country             | Amount to be invested in 2024 (Ch\$ million) |
|---|---------------------|--|
| Machinery and infrastructure at the Duque de Caxias plant in Brazil and electrical substation for beer production                                     | Brazil              | 48,611                                       |
| Machinery and infrastructure in the Cuyo region in Argentina, to expand the capacity of returnable beverages  | Argentina           | 7,405  |
| Improve logistics capacity, specifically in central and northern Chile.   | Chile               | 8,600  |
| Compliance with industrial water treatment regulations in Chile with a new effluent treatment plant and expansion of the existing plant in Argentina. | Argentina and Chile | 6,676  |
| Improve water use efficiency in Chile.  | Chile               | 2,580  |

### Breakdown of "Other Investments"

|   |                  |       |
|---|------------------|-------|
| Renewal of truck fleet in Chile and forklifts in Brazil.  | Brazil and Chile | 8,324 |
| Improvements in technologies, processes and digital platforms, incorporation of B2B, B2C, artificial intelligence, data analytics and machine learning solutions. | All countries    | 6,129 |

## INVESTMENT AND FINANCING POLICY

CMF 4.3



The Board of Directors establishes the investment and financing policies using the authority bestowed upon it by the Shareholders' Meeting. In addition to not defining a particular financing structure, the bylaws do not specify which investments the company may make. However, in accordance with the stipulations of the Company's existing power structure, the Board of Directors must grant prior approval for the execution of specific investment ventures and the procurement of particular financing.

# STAKEHOLDERS

GRI 2-29 | CMF 3.7.1, 6.1.V, 6.3

Coca-Cola Andina maintains a relationship of trust with its stakeholders through consistent communication and the provision of timely, transparent, and clear information. This is accomplished via the Investor Relations, External Communications, and Media Relations Departments.



## GENERAL COMMUNICATION CHANNELS

In order to regularly disclose and communicate the issues relevant to Coca-Cola Andina, as well as to maintain constant and timely contact with all of its stakeholders, the Company has several communication channels, such as: integrated report, corporate website, social networks and press publications, among others.



### INVESTORS\*

Financial analysts and current and prospective investors in both equity and debt instruments.



### COLLABORATORS

All of the individuals who are members of the Coca-Cola Andina team.



### CONSUMERS

Every individual who consumes the Company's products.



### CLIENTS

Those who sell the products to consumers and are categorized as: "On premise" (on-site consumption, pubs, restaurants, discotheques, among others) and "Off premise" (stores, drugstores, kiosks, self-service stores, supermarkets, wholesalers, among others).



### THE COCA-COLA COMPANY

Main strategic partner and licensor for the production and distribution of its branded products in part of the territories of Argentina, Brazil, Chile and throughout Paraguay.

How we are engaged

By incorporating sustainability into its strategic framework, the Company is capable of providing a long-term business model and consequently improving the lives of others.

The Company is dedicated to ensuring that every collaborator has the opportunity to advance their careers in a way that allows them to develop their skills and talents, so that we may jointly identify and resolve the challenges that Coca-Cola Andina faces.

By maintaining a commitment to sustainable management and offering a broad portfolio of products that aim to meet the preferences of each moment of the day.

Customer satisfaction measurement and the management of the variables that affect it are its primary focuses.

By collaborating to establish a more sustainable future and implementing returnable packaging, we can positively impact the lives of individuals on the planet.

Main communication channels

- ▶ 20-F Annual Report
- ▶ Integrated Report
- ▶ General Shareholders' Meeting (GSM).
- ▶ Sustainability reporting frameworks (SASB, GRI, IIRC, TCFD).
- ▶ Financial Statements

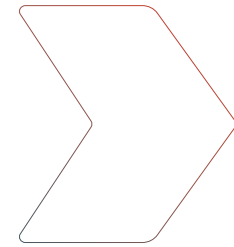
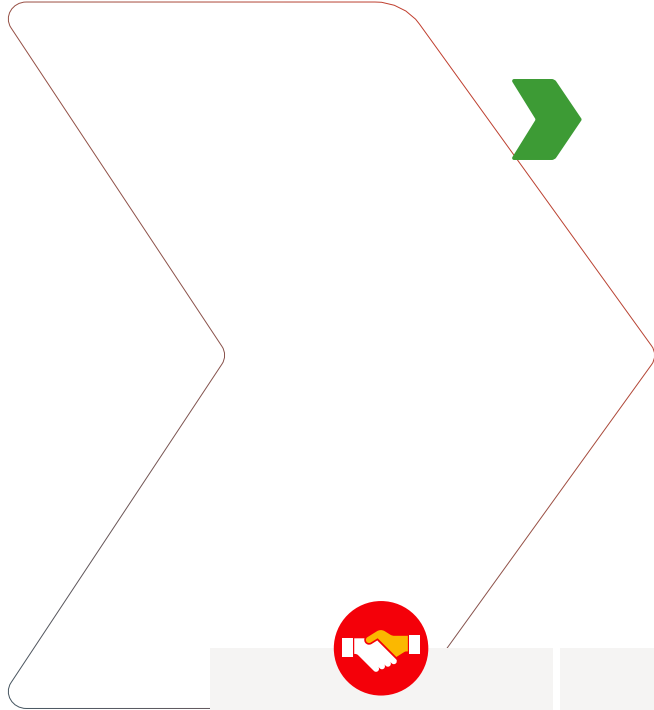
- ▶ Ongoing meetings.
- ▶ Corporate intranet, emailing and newsletter.
- ▶ Bulletin boards and physical posters.
- ▶ Work climate and satisfaction surveys.

- ▶ Digital channels.
- ▶ Surveys and questionnaires.
- ▶ Hotline and call centers.
- ▶ Events and marketing campaigns.

- ▶ Ongoing meetings.
- ▶ Digital channels and applications.
- ▶ Training.
- ▶ Customer service and development centers, call centers.
- ▶ Surveys and satisfaction analysis.

- ▶ Ongoing meetings.
- ▶ Participation in several initiatives with specific areas.
- ▶ Building joint plans.
- ▶ Audits.

\* Includes shareholders, potential investors and financial analysts.



**COMMUNITIES**

Groups located within the direct radius of influence of the operations.



**SUPPLIERS**

This group consists of contractors, suppliers, and business partners who are involved in the supply of raw materials and services.



**REGULATORS**

In Chile, the main regulator is the Financial Market Commission (CMF), while in the United States it is the Securities and Exchange Commission (SEC).



**MEDIA AND COMMUNICATIONS**

The Company considers the relationship and contribution of traditional and digital media, as well as those of local, national or global scope, for the knowledge and dissemination of what it is and what it does.



**NON-GOVERNMENTAL ORGANIZATIONS (NGO'S)**

The Company appreciates the professional and scientific viewpoint offered by numerous NGOs that work to address the issues the industry presents.

How we are engaged

Aims to make a positive impact on the environment and economy in the communities it serves. It has designed and executed numerous initiatives pertaining to, among other things, youth employability, mom & pops stores development, and recycling projects in order to accomplish this.

Integrating fair and ethical management with all of its suppliers, as well as acting as a good partner to large and small suppliers who help the company achieve its goals.

It maintains ongoing contact with authorities, governments, and regulators, and participates in events and seminars, as well as working groups of the various trade associations in each country.

By consistently providing pertinent, timely, and transparent information to the different interest groups, the Sustainable Value Creation Strategy is intended to be communicated, with a particular emphasis on the creation of shared value with surrounding communities.

Both directly and via the public information about the Company that is accessible on its official platforms.

Main communication channels

- ▶ Ongoing meetings.
- ▶ Integration of citizen dialogue roundtables.
- ▶ Community relations project

- ▶ Ongoing meetings
- ▶ Digital platforms
- ▶ Training sessions
- ▶ Bidding processes

- ▶ 20-F Annual Report
- ▶ Financial Statements
- ▶ Integrated Report

- ▶ Digital and traditional media
- ▶ Integrated Report
- ▶ Meetings

- ▶ Ongoing meetings.
- ▶ Liaising and public relations.
- ▶ Quarterly results.
- ▶ Integrated Report

\* Includes shareholders, potential investors and financial analysts.

## AFFILIATIONS AND MEMBERSHIPS

GRI 2-28 | CMF 6.1.VI, 6.3

The Company actively participates in guilds and business groups, where it shares its experience, allowing it to better face the challenges of the market and changes in the environment. The main participations during the year 2023 are detailed below:



During 2023  
**US\$1,135,242**

were contributed  
 to associations



Guilds and  
 associations

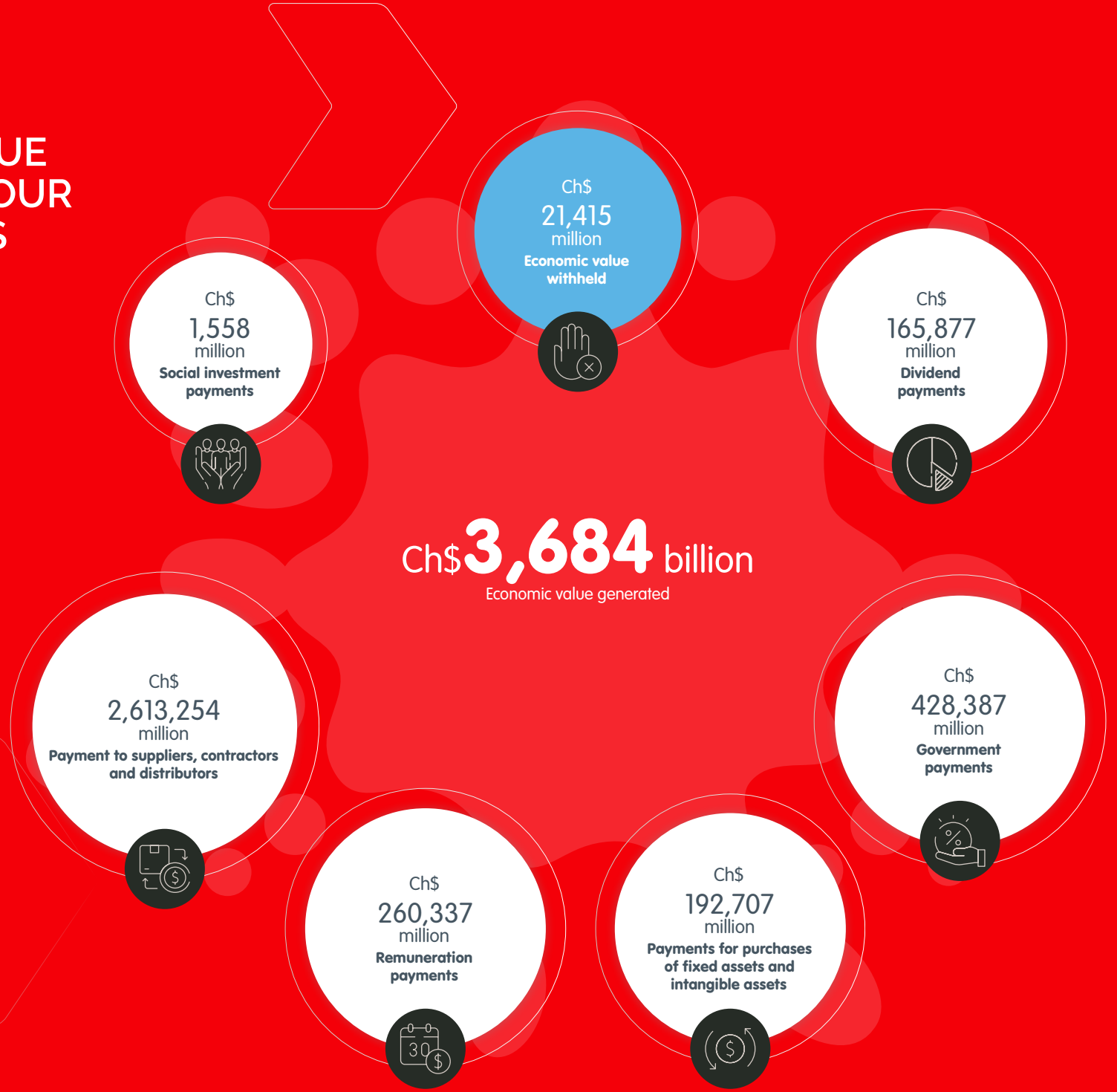
|    |    |   |    |
|---|---|--|---|
| <ul style="list-style-type: none"> <li>▶ Asociación de Fabricantes Argentinos de Coca-Cola (AFAC).</li> <li>▶ Instituto Argentino de Responsabilidad Social y Sustentabilidad (IARSE).</li> <li>▶ Bolsa de Comercio de Córdoba.</li> <li>▶ Cámara Argentina de la Industria de Bebidas sin Alcohol.</li> <li>▶ Cámara de Comercio de Córdoba.</li> <li>▶ Cámara de Comercio de los Estados Unidos de América en la República Argentina.</li> <li>▶ Instituto Argentino de Ejecutivos de Finanzas.</li> <li>▶ Unión Comercial e Industrial de Mendoza.</li> <li>▶ Unión Industrial de Bahía Blanca.</li> <li>▶ Unión Industrial de Córdoba.</li> </ul> | <ul style="list-style-type: none"> <li>▶ Associação Fabricantes Brasileiros de Coca-Cola (AFBCC)</li> <li>▶ Associação Recreativa e Beneficente dos Empregados da Rio de Janeiro Refrescos Ltda. (ARBERISA)</li> <li>▶ Associação Brasileira das Indústrias de Refrigerantes e de Bebidas Não Alcoólicas (ABIR).</li> <li>▶ Federação das Indústrias do Estado do Rio de Janeiro / Confederação das Indústrias do Rio de Janeiro (FIRJAN/ CIRJ).</li> <li>▶ Associação Comercial do Rio de Janeiro (ACRJ).</li> <li>▶ Centro das Indústrias do Estado de São Paulo Distrital Sul (CIESP).</li> <li>▶ SINDICERV</li> </ul> | <ul style="list-style-type: none"> <li>▶ Sociedad de Fomento Fabril (SOFOFA)</li> <li>▶ Alimentos y Bebidas de Chile (AB Chile)</li> <li>▶ Asociación Gremial de Industrias Proveedoras (AGIP)</li> <li>▶ Fundación Generación Empresarial (FGE).</li> <li>▶ Bolsa de Comercio de Santiago.</li> <li>▶ Unión Social de Empresarios Católicos (USEC).</li> <li>▶ Cámara de Comercio de Santiago.</li> <li>▶ Asociación de Industriales de Antofagasta.</li> <li>▶ Confederación del Comercio Detallista y Turismo de Chile.</li> </ul>  | <ul style="list-style-type: none"> <li>▶ Cámara de Alimentos y Bebidas</li> <li>▶ PRO Desarrollo</li> <li>▶ Unión Industrial Paraguaya.</li> <li>▶ Cámara de Anunciantes del Paraguay.</li> <li>▶ Cámara de Alimentos y Bebidas.</li> <li>▶ Pro Desarrollo.</li> <li>▶ Centro de Regulación, Normas y Estudios de la Comunicación (CERNECO).</li> <li>▶ Cámara Paraguaya de Supermercados (CAPASU).</li> </ul>  |
| <ul style="list-style-type: none"> <li>▶ Municipios de Bahía Blanca, San Martín de Córdoba</li> <li>▶ Geocycle</li> <li>▶ Empresa de educación gastronómica Pimienta Negra</li> <li>▶ Fundación Junior Achievement</li> <li>▶ Fundación Fondo de Becas para Estudiantes (FONBEC)</li> <li>▶ Fundación Las Omas</li> <li>▶ Fundación La Rañatela</li> <li>▶ Bancos de Alimentos (Córdoba, Rosario, Mendoza, Santa Fe, Neuquén, Bahía Blanca)</li> <li>▶ Fundación Empate</li> <li>▶ Cooperativa Los Carreros</li> </ul>  | <ul style="list-style-type: none"> <li>▶ Municipios de Duque de Caxias</li> <li>▶ Instituto Coca-Cola Brasil</li> <li>▶ Colaboración Colectivo MOVER</li> <li>▶ Colectivo Reciclar</li> <li>▶ Coletivo Jovem</li> <li>▶ Instituto Moleque Mateiro de Educação Ambiental</li> <li>▶ Secretaría Municipal de Educación del Municipio de Duque de Caxias</li> <li>▶ Escuela Nova América de Duque de Caxias</li> </ul>   | <ul style="list-style-type: none"> <li>▶ Municipios de Puente Alto, San Joaquín, Renca, Coquimbo, La Reina, Las Condes, Macul, San Antonio</li> <li>▶ Fundación Tacal.</li> <li>▶ Fundación María Ayuda</li> <li>▶ Kyklos</li> <li>▶ Rembre</li> <li>▶ Organización internacional TNC (The Nature Conservancy)</li> <li>▶ Red Pacto Global Chile</li> <li>▶ Fundación Chile Diferente</li> <li>▶ Fundación Carlos Vial Espantoso.</li> <li>▶ Fundación Libertad y Desarrollo.</li> <li>▶ Seminario Chile.</li> <li>▶ Centro de Estudios Públicos.</li> <li>▶ Fundación Reforestemos.</li> <li>▶ Red de Alimentos.</li> </ul> | <ul style="list-style-type: none"> <li>▶ Fundación Paraguaya</li> <li>▶ Asociación de Almaceneros Minoristas del Paraguay</li> <li>▶ Fundación Coca-Cola</li> <li>▶ Fundación Moisés Bertoni</li> <li>▶ Servicio Nacional de Saneamiento Ambiental (SENASA)</li> <li>▶ Comisión Nacional del Lago Ypacarí</li> <li>▶ Global Environment and Technology Foundation</li> <li>▶ Cruz Roja Paraguaya</li> <li>▶ Asociación Tierranuestra</li> <li>▶ A Todo Pulmón</li> <li>▶ Red local de Pacto Global</li> </ul> |

Major Contributions 2023: Asociación de Fabricantes Argentinos de Coca-Cola (Argentina): US\$147,875; Associação dos Fabricantes Brasileiros de Coca-Cola (Brazil): US\$318,007; Sociedad de Fomento Fabril (Chile): US\$56,648; Cámara Paraguaya de Supermercados (Paraguay): US\$6,648. We do not fund political campaigns, lobbying, advocacy, or similar activities, nor do we fund ballot measures or referendums.

# ECONOMIC VALUE DELIVERED TO OUR STAKEHOLDERS

GRI 201-1

Driven by the Sustainable Value Creation Strategy, during 2023 Coca-Cola Andina generated value for all stakeholders, through the following resource allocation:







# 2

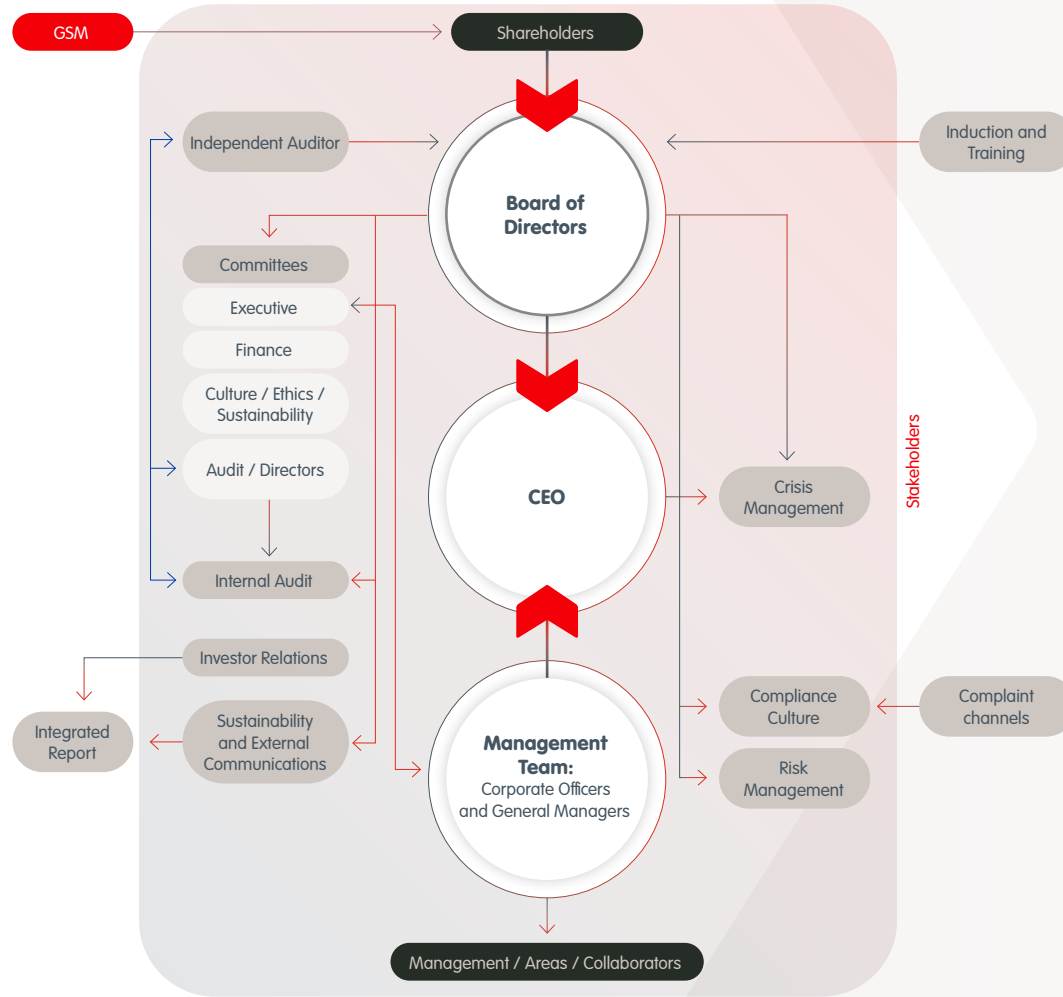
Corporate  
integrity  
model

# CORPORATE GOVERNANCE MODEL

GRI 2-12 | CMF 3.1.II, 3.1.VII

## CORPORATE GOVERNANCE

GRI 2-9 | CMF 3.1



**COCA-COLA ANDINA'S CORPORATE GOVERNANCE MODEL AIMS TO EFFECTIVELY MANAGE THE RELATIONSHIPS BETWEEN THE VARIOUS AREAS THAT MANAGE THE COMPANY, WITH THE OBJECTIVE OF CREATING SUSTAINABLE ECONOMIC, SOCIAL, AND ENVIRONMENTAL VALUE FOR THE VARIOUS STAKEHOLDERS. THIS MODEL IS USED TO DEFINE AND IMPLEMENT ORGANIZATIONAL STRUCTURES, FUNCTIONS, MANAGEMENT, AND CONTROL MECHANISMS, AS WELL AS PLANS FOCUSED ON INTEGRATING THESE GUIDELINES INTO THE ORGANIZATIONAL CULTURE.**

The Board of Directors grants authority to Management to carry out the day-to-day management of the Company in compliance with the Corporate Policy on Delegation of Authority. The Board of Directors also establishes the responsibilities regarding the roles and authority of the organization's executives.

Management bears the responsibility of overseeing the design, dissemination, monitoring, compliance, effectiveness and updating of the Company's Corporate Governance Model, including the development, approval and updating of the Company's Mission, Vision and Values statements, as well as the purpose, strategy and objectives that align with the sustainable development of the business. By doing so, and through the corporate functional levels, it sets the parameters required to ensure an efficient execution and control environment across the entire organization, participating actively in achieving the planned objectives, by holding regular meetings with the critical teams involved in those processes, and by visiting the countries and units where Coca-Cola Andina operates.

The Company's structure consists of a company that operates its franchises in Chile, and on which also depend the companies that operate in Argentina, Brazil and Paraguay. Furthermore, it incorporates a Board of Directors whose mission, -in accordance with current legislation-, is to oversee the interests of shareholders, protecting and valuing Coca-Cola Andina's equity.

Policies and codes of conduct that offer guidelines on diversity, respect for people, and the workplace have been defined in an effort to identify and lessen organizational, social, or cultural barriers. The following are the primary policies that address these issues: Compensation Policy, Corporate Human Rights Policy, Corporate Policy on Non-Discrimination and Harassment, Respect for People, Diversity and Inclusion, and our Code of Ethics and Business Conduct.



Corporate Governance Model Objectives



**DELEGATING RESPONSIBILITY FOR ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) IMPACTS**

GRI 2-9, 2-12, 2-13 | CMF 3.1.II, 3.2.VII

Sustainability is one of the most pertinent courses of action covered by the Corporate Governance Model. In order to achieve this, it has a management strategy that aims to guarantee the generation of long-term value, consistently within an environment characterized by ethics, transparency and corporate accountability.

Monthly operations results analysis meetings between the Chief Executive Officer, Corporate Officers, and General Managers are held to ensure appropriate performance in this domain. The foregoing implies that each team reports on a range of indicators related to logistics, finance, human resources, sustainability and commercial, and that are accompanied by investment projections and assessments, among other matters. The Chief Executive Officer and the Corporate Officers report to the Board of Directors each month on the outcomes of these meetings.

The Board of Directors' committees, which are comprised of the Executive Committee, Culture, Ethics and Sustainability Committee, Directors' Committee, and Sarbanes-Oxley Audit Committee, are another example of how the committees support the Company's management and decision-making in the areas of the economy, environment, and people.

**Assessment of corporate governance performance**

CMF 3.1.I

There are internal bodies, as well as actions and programs to ensure its proper operation, to guarantee and assess corporate governance performance.

-  Code of Ethics and Business Conduct
-  Culture, Ethics and Sustainability Committee
-  Board of Directors Induction Process
-  Corporate Policies and Standards
-  Monitoring by Internal Audit
-  Certification of Accounting Standards
-  Certification of the Crime Prevention Model (CPM)
-  Monthly Results meetings
-  among others.

## OUR ETHICAL CULTURE

CMF 3.6.VII, 3.6.VIII

Through a variety of policies and documents, including the Corporate Governance Manual, Code of Ethics and Business Conduct, Crime Prevention Model, and Free Market Competition Policy, among others, Coca-Cola Andina fosters a corporate culture that is centered on adherence to the law and the company's values. These documents also serve as guidelines for the conduct of all employees, consultants, contractors, executives, and board members. In keeping with this commitment, the Company is a member

of the Fundación Generación Empresarial, a non-profit organization that guides companies on how to establish a solid culture based on ethics and compliance.

Furthermore, a permanent and systematic communication plan as well as a series of trainings have been developed to ensure that employees at all levels are aware of this culture of integrity.



## CODE OF ETHICS AND BUSINESS CONDUCT

GRI 205-2 | CMF 3.6.VII

Coca-Cola Andina's Code of Ethics and Business Conduct -updated in April 2021- is communicated to the entire organization and its subsidiaries. It guides the actions of all members of the Company, without exception, to ensure that their performance and commitment are carried out within an ethical framework of laws and regulations, keeping in mind the preservation of natural resources.

## CODE OF ETHICS FOR SUPPLIERS AND THIRD PARTIES

GRI 205-2

Coca-Cola Andina maintains a duly disseminated Code of Ethics for Suppliers and Third Parties, which aims to extend the Company's values-based commitment and adherence to suppliers, contractors, and subcontractors with whom we do business, as well as their intermediaries, while also ensuring their compliance with the regulations of the various countries in which they conduct business.

This is complemented with evaluations and the request of documents that attest to the fact that these groups are complying with the laws and base their actions on principles of integrity in business management.



The application of this code implies that failure to comply with it may result in the application of a disciplinary measure. Such disciplinary measure may also be applicable to any other person who, with respect to one of its employees, knows or knows that a conduct prohibited by the Code of Ethics and Business Conduct has been carried out by such persons, and does not take the appropriate corrective action.

## Principles of the Code of Ethics and Business Conduct

- ▶ Respect for people and the work environment.
- ▶ Legal and regulatory standards.
- ▶ Respect and responsibility for union activity.
- ▶ Prohibition of corrupt practices and bribery.
- ▶ Fraud.
- ▶ Accounting information.
- ▶ Conflicts of interest.
- ▶ Dealing with public officials, customers and suppliers of the Company.
- ▶ Competition and fair dealing.
- ▶ Protection and proper use of Company assets and information.
- ▶ Internal loans.
- ▶ Obligation to report any illegal and unethical behavior of the Company.
- ▶ Communities and environment.
- ▶ Leadership responsibility.

# BOARD OF DIRECTORS AND PRINCIPAL OFFICERS



Our Board of Directors

GRI 2-9, 2-11 | CMF 3.2.1

The Company is managed by a Board of Directors elected by the Shareholders' Meeting. Its mission is to look after the interests of the shareholders, protect and enhance the value of the Company's assets and define business guidelines.

## JUAN CLARO GONZÁLEZ

RUT N°5.663.828-8  
**Chairman of the Board**  
Businessman

Member of the Company's Board of Directors since 2004, when he became Chairman of the Board.

**Experience:** He has studies of civil engineering and theoretical physics at the Pontificia Universidad Católica de Chile. He has developed an outstanding business representation activity by chairing the Sociedad de Fomento Fabril (SOFOFA), between 2001 and 2005, the Confederación de la Producción y del Comercio (CPC), between 2002 and 2005, and the Chile-China Bilateral Business Council, between 2005 and 2007. He has served on the boards of Gasco S.A. (1991-2000), CMPC S.A. (2005-2011) and Entel S.A. (2005-2011). He was the founding Chairman of Metrogas S.A. (1994-2000) worked on the development of the trans-Andean gas interconnection and of the electric company Emel S.A. (2001-2007).

**Other positions:** With more than 17 years of experience in the mass consumption and beverage industry, he is a director of Melón S.A., of Agrosuper S.A., where he is a member of the Risk Committee, and of Antofagasta PLC, where he is a member of the Sustainability and Stakeholders Committee. He is also an honorary member of the Centro de Estudios Públicos (CEP).

**Member of the controlling group:** No  
**Non-officer director**  
**Independent pursuant to Law 18,046:** No

## GONZALO SAID HANDAL

RUT N°6.555.478-K  
**Vice Chairman of the Board**  
Business Administrator

Member of the Company's Board of Directors since 1993.

**Experience:** He holds a business administration degree from Universidad Gabriela Mistral, with specialization in finance, best practices and corporate governance. He is Vice-chairman of SOFOFA and director of Fundación Generación Empresarial, from where he promotes his vision on Corporate Governance and good business practices.

With 30 years of experience in the beverage and mass consumption industry, he is a member of the Risk Committee of Scotiabank Chile and of the Ethics and Sustainability Committee of Coca-Cola Andina, contributing with his experience in Corporate Risk and ESG matters.

**Other positions:** He serves as director of Scotiabank Chile S.A. and of Holding de Empresas Said Handal.

**Member of the controlling group:** Yes  
**Non-officer director**  
**Independent pursuant to Law 18,046:** No

## SALVADOR SAID SOMAVÍA

RUT N°6.379.626-3  
**Director**  
Business Administrator

Member of the Company's Board of Directors since 1992.

**Experience:** He holds a business administration degree from Universidad Gabriela Mistral, with specialization in business management.

He was a member of the board of Envases del Pacífico S.A. and Envases CMF S.A. He also participates in non-profit organizations, such as Endeavor Chile, where he was the chairman for six years. He is advisor of the Centro de Estudios Públicos (CEP).

**Other positions:** Currently, he is the chairman of Scotiabank Chile S.A. and of Parque Arauco S.A., chief executive officer of Inversiones Caburga SpA and Inversiones Cabildo SpA, and director of several companies from diverse business sectors.

**Member of the controlling group:** Yes  
**Non-officer director**  
**Independent pursuant to Law 18,046:** No

## JOSÉ ANTONIO GARCÉS SILVA

RUT N°8.745.864-4  
**Director**  
Business Administrator

Member of the Company's Board of Directors since 1992.

**Experience:** He holds a business administration degree from Universidad Gabriela Mistral with a specialization in Finance. He has an Executive MBA and PADE from the ESE of the Universidad de Los Andes and a master's in philosophy and ethics from the Universidad Adolfo Ibáñez. He is Chairman of the Board of Banvida S.A., Past President of USEC and director of Fundación Paternitas, as well as General Manager of Inversiones San Andrés (family holding) and Advisor of SOFOFA. He has 25 years of experience in the beverage and mass consumption industry and a vast experience in risk and cybersecurity in the financial sector.

**Other positions:** He is also currently a director of Banco Consorcio, CN Life Compañía de Seguros, Consorcio Nacional de Seguros, Banvida S.A. and Andes Iron SpA. He is also a member of the Ethics, Culture and Sustainability Committee of Coca-Cola Andina.

**Member of the controlling group:** Yes  
**Non-officer director**  
**Independent pursuant to Law 18,046:** No

**EDUARDO CHADWICK CLARO**

RUT N°7.011.444-5

**Director**

Civil Industrial Engineer

Member of the Company's Board of Directors since 2012.

**Experience:** He holds a civil industrial engineering degree with a major in Chemistry from the Pontificia Universidad Católica de Chile. Class of 1981, and was elected UC Engineer of the Year in 2017. He is a recognized entrepreneur in the agricultural sector, mainly in the wine and beverage industries, with more than 40 years of experience, both in Chile and abroad. He is considered as one of the main promoters and developers of the image of fine wines in Chile. He was Chairman of Cervecería Austral until 2007, Chairman of Viña Errázuriz and Coca-Cola Polar until 2012 and is currently a director and member of the executive committee of Coca-Cola Andina.

**Other Positions:** He is President of the holding company of the Chadwick Claro family, Founder and Director of Hatch Mansfield Co. in England and Maltexco S.A. He was Director of Sofofa until 2015, and also served as ABAC/APEC representative of the Government of Chile during the years 2018 to 2020. He was selected in 2021 as one of the 25 people chosen from Imagen de Chile to be part of the "Chilen@s Creando Futuro" Network. He successfully participated at the University of Oxford in The Oxford Strategic Leadership Programme in 2013 and later he was a Fellow of the Advance Leadership Initiative Program at Harvard University, which he attended during the year 2022.

**Member of the controlling group:** Yes  
**Non-officer director**  
**Independent pursuant to Law 18,046:** No

**LUIS FELIPE COELHO DUPRAT AVELLAR\***

Passport N° FP471227

**Director**

Bachelor in Economics

Member of the Company's Board of Directors since 2023.

**Experience:** Since January 2023, he has served as President of Coca-Cola Mexico at The Coca-Cola Company. He joined Coca-Cola Brazil in 2002 in the Finance department, where he gained experience in several roles in Finance and Planning. He was also Director of Market Development for Coca-Cola FEMSA's territory in Brazil, and General Manager of Southern Brazil operations. He subsequently served as Vice President and General Manager of The Coca-Cola Company's South African franchise and led the Coca-Cola System in South Africa, Swaziland and Lesotho. From 2021-2022, he served as President of Southern Operations for The Coca-Cola Company. In this position, he was responsible for operations in 6 Latin American countries: Argentina, Bolivia, Brazil, Chile, Paraguay and Uruguay. Prior to joining the board of Coca-Cola Andina in 2023, he served on the boards of Arca Continental Bebidas in Mexico from 2021-2022, and MOVER (Movement for Racial Equity) in Brazil from its foundation until 2022. In addition, he was chairman of the board of directors of the Coca-Cola Brazil Institute between 2021-2022 and is currently chairman of the board of directors of the Coca-Cola Mexico Foundation.

**Member of the controlling group:** No  
**Non-officer director**  
**Independent pursuant to Law 18,046:** No

*He replaced Mr. Marco Antonio Araujo, who was a member of the Board of Directors until May 31, 2023.*

**MARIANO ROSSI**

DNI N°17761559

**Director**

Business Administrator

Member of the Company's Board of Directors since 2012.

**Experience:** He holds a business administration degree from the School of Economics of the Universidad de Buenos Aires, specializing in Finance. He has participated in Executive Programs at the University of Michigan and IESE (Switzerland) as well as in Executive Development Programs at The Coca-Cola Company of Emory & Wharton Universities (USA). With 32 years of experience in the beverage and mass consumption industry, he has been Chief Financial Officer in Spain, Chief Financial Officer (CFO) in Latin America and General Manager in Argentina at The Coca-Cola Company. He has participated as Director in different bottlers of the Coca-Cola System: Chile (Embonor and Polar), Peru (JRL Lindley) and Uruguay (Monresa), between 1999 and 2008.

**Member of the controlling group:** No  
**Non-officer director**  
**Independent pursuant to Law 18,046:** No

**GEORGES ANTOINE DE BOURGUIGNON ARNDT**

RUT N°7.269.147-4

**Director**

Economist

Member of the Company's Board of Directors since 2016.

**Experience:** He holds an economist degree from the Pontificia Universidad Católica de Chile and has an MBA from Harvard University. In the academic field, he has been a professor of Economics at the Universidad Católica de Chile, while in the business world, he is co-founder and currently President of Asset Chile S.A., a corporate finance consulting firm, and Asset AGF, an investment fund management company. He also serves as a Director in several companies, including Vivo Spa, where he has been Chairman since August 2022, and Tanica S.A., since May 2017. With more than 10 years of experience in mass consumption issues, he was a Director of Soquimich S.A. (2019 - April 2022), Empresas La Polar S.A. (2011-2015), Sal Lobos S.A. (2006-2018) and Chairman of the Directors' Committee of Latam Airlines Group (2012-2019).

**Member of the controlling group:** No  
**Non-officer director**  
**Independent pursuant to Law 18,046:** No

**FELIPE JOANNON VERGARA**

RUT N°6.558.360-7

**Director**

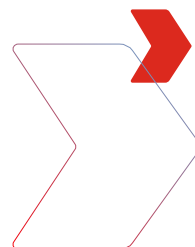
Economist

Member of the Company's Board of Directors since 2018.

**Experience:** He holds a business administration degree with a major in economics from Pontificia Universidad Católica de Chile and an MBA from The Wharton School. Previously, he was member of the board of directors of the companies of Grupo Luksic, development manager of Quiñenco S.A., general manager of Viña Santa Rita and assistant general manager of Cristalerías de Chile S.A. In the academic field, he is a professor at the School of Administration and Economics of the Pontificia Universidad Católica de Chile.

**Other positions:** Currently, he is a member of the board of Forestal O'Higgins (parent company of the Matte Group), Quimetal Industrial S.A., Icom Gestión Inmobiliaria SpA, Altis S.A. AGF, Maquinarias y Construcciones Río Loa S.A., Almendral S.A., Constructora e Inmobiliaria EBCO S.A., Wenco S.A and VIVO S.A.

**Member of the controlling group:** No  
**Non-officer director**  
**Independent pursuant to Law 18,046:** No



**ROBERTO  
MERCADÉ**

Passport N°567901030

**Director**  
Engineer

Member of the Company's Board of Directors since 2019.

**Experience:** He holds an industrial engineering degree from the Georgia Institute of Technology, Atlanta (United States). Previously, he was member of the board of directors of ARCA-Lindley in Peru, Escuela Campo Alegre in Venezuela and American International School of Johannesburg in South Africa. He has 30 years of experience in the beverage and mass consumption industry. He was President of Coca-Cola de Mexico where he also led the Coca-Cola Foundation. He has developed his experience in the regions of Latin America, Africa and Asia- Pacific.

**Other positions:** He is currently Global President of The McDonald's Division at The Coca-Cola Company.

**Member of the controlling group:** No  
**Non-officer director**  
**Independent pursuant to Law 18,046:** No

**GONZALO  
PAROT PALMA**

RUT N°6.703.799-5

**Director**  
Civil Industrial Engineer

Member of the Company's Board of Directors since 2009.

**Experience:** He holds a civil industrial engineering degree from the Universidad de Chile, a master's in industrial engineering degree with a major in Economics from the Universidad de Chile and a master's in economics from the University of Chicago. His areas of specialization are Business Economics, Market Organization and Regulation, Public Finance and Corporate Finances. With 23 years of experience in the beverage and mass consumption industry, he has worked as Head of Studies at CCU S.A., Corporate Manager of Studies and Development at Empresas CMPC S.A., Executive President of Filiales Envases y Productos de Papel CMPC S.A., General Manager and Director of Celulosa del Pacifico, Corporate General Manager of CMPC Tissue S.A. and Director and Corporate General Manager of Copesa S.A. During his career he has stood out as Director, Chief Executive Officer and Advisor of the Corporación Municipal and Teatro Municipal de Santiago; Director of the National Press Association and of the Chilean-Argentine Chamber of Business, Professor and Director of the School of Economics and Business of the Universidad de Chile; Professor and Dean of Economics and Administration of the Universidad Gabriela Mistral.

**Other positions:** Currently serves as Director of AES Andes S.A.

**Member of the controlling group:** No  
**Non-officer director**  
**Independent pursuant to Law 18,046:** Yes

**CARMEN  
ROMÁN ARANCIBIA**

RUT N°10.335.491-9

**Director**  
Lawyer

Member of the Board of Directors since 2021.

**Experience:** She holds a law degree from Universidad Gabriela Mistral. Former chief legal officer and head of corporate affairs of Walmart Chile. She has developed a solid experience in the retail industry, working for 11 years at Walmart, 7 years at Cencosud and 4 years at Santa Isabel. She has knowledge and experience in risk management, due to her role as Director of Compliance and Ethics at Walmart. Due to her knowledge and experience in Corporate Governance, Sustainability and Shared Value, she was appointed Co-Chair of the Sustainability and Corporate Governance Committee of SOFOFA. In the area of diversity and inclusion, she has knowledge and experience as a mentor and trainer of women's leadership programs.

**Other positions:** She is currently a member of the Legal Sustainability Council of the Universidad Católica, member of the Legal Circle of Icare, advisor in Comunidad Mujer and Director of Fundación Generación Empresarial. She is also member of the Ethics, Culture and Sustainability Committee of Coca-Cola Andina.

**Member of the controlling group:** No  
**Non-officer director**  
**Independent pursuant to Law 18,046:** No

*As of March 2024, she also becomes a Director of Grupo Patío.*

**DOMINGO  
CRUZAT AMUNÁTEGUI**

RUT N°6.989.304-K

**Director**  
Civil Industrial Engineer

He has been a member of the Board of Directors since 2021.

**Experience:** He holds a civil industrial engineering degree from the Universidad de Chile and an MBA from The Wharton School of the University of Pennsylvania. With more than 12 years of experience in the beverage and mass consumption industry, he served as Commercial Manager at Pesquera Coloso-San José; CEO of Watt's Alimentos; CEO of Loncoleche, CEO of Bellsouth Chile and Deputy General Manager of Compañía Sudamericana de Vapores. He is a university professor in the areas of marketing and sales at the ESE of Universidad de Los Andes. He has also served on the Boards of Conpax, Construmart, Copefrut, Essal, Principal Financial Group, Compañía Sudamericana de Vapores and Viña San Pedro de Tarapacá. In addition, he was Chairman of the Board of Correos de Chile and Chairman of the Sistema de Empresas Públicas (SEP).

**Other positions:** Currently, he is member of the board of directors of Enel Américas, IP Chile, SEP and Stars (Family Office). Additionally, he is founding partner of Fundación La Esperanza, a foundation dedicated to rehabilitating young drug addicts.

**Member of the controlling group:** No  
**Non-officer director**  
**Independent pursuant to Law 18,046:** Yes

**RODRIGO  
VERGARA MONTES**

RUT N°7.980.977-2

**Director**  
Business Administrator

He has been a member of the Board of Directors since 2018.

**Experience:** He holds a business administration degree from the Pontificia Universidad Católica de Chile and a PhD in Economics from Harvard University. In the academic field, he is a professor at the Economics Institute of the Universidad Católica de Chile, while in his professional career he was President of the Central Bank of Chile (2011-2016) and advisor of the same entity (2009-2011). He was a director at Moneda S.A., Moneda AGF, Entel S.A. and Banco Internacional. Due to his experience in the Central Bank, he has extensive knowledge of Risk Management and Financial Matters, as well as Cybersecurity and Sustainability.

**Other positions:** He is a Director of Banco Santander Chile and Besalco S.A. He holds the position of Senior Economist at the Centro de Estudios Públicos (CEP) and Research Associate at the Mossavar- Rahmani Center at Harvard University's School of Governance. He is also Director of the Fundación Nacional para la Superación de la Pobreza (National Foundation for Overcoming Poverty).

**Member of the controlling group:** No  
**Non-officer director**  
**Independent pursuant to Law 18,046:** No

## NOMINATION AND ELECTION PROCESS OF THE BOARD OF DIRECTORS

GRI 2-10, 2-11 | CMF 3.7.III

The election of the members of the Board of Directors is carried out in accordance with the election process contained in Law 18,046 on Corporations, which establishes the mechanisms for each shareholder to nominate their candidate, as well as the deadlines for such nomination. The regulation indicates that nominations may be received even at the General Shareholders' Meeting itself, except in the case of candidates for independent director, which must be presented at least 10 days prior to the meeting.

The Board of Directors of Embotelladora Andina S.A. is composed of 14 directors who are proposed and elected every three years by the General Shareholders' Meeting, through separate voting of Series A and B shareholders. In accordance with Article 5 of the Company's bylaws, the holders of Series A shares elect 12 directors and the holders of Series B shares elect 2 directors. As a result, those candidates who receive the highest number of votes are elected, and there must always be at least one candidate among them who meets the conditions to be considered independent, in accordance with the provisions of the Corporations Law. For these purposes, a director is independent when none of the situations described in Article 50 bis of the Corporations Law apply to him/her, and the formal requirements for nomination are met. In accordance with its legal obligation, the Board of Directors has complied with the number of independent directors required by Chilean law.

The last election of the Board of Directors took place on April 15, 2021 during the General Shareholders' Meeting, thus renewing this body in its entirety. In this regard, it should be added that directors may or may not be shareholders and will remain in office for three years, and may be re-elected for an indefinite number of terms.

Regarding the election of the Chairman of the Board of Directors, both Chilean law and the Company's bylaws do not establish a procedure according to which this election must be carried out, nor do they establish any special requirements for holding the position. In the case of the Board of Directors of Embotelladora Andina S.A., the Chairman does not hold an executive or managerial position within the Company and is elected at the first Board meeting held after its renewal.

## SEPARATION OF FUNCTIONS

GRI 2-11 | CMF 2.3.1

In accordance with the Corporations Law, the position of director is incompatible with that of manager or officer, a separation of functions that is further specified in Article 17 of the Company's Bylaws.

Regarding ownership and control, it is pertinent to note that, as of December 31, 2023, the directors Eduardo Chadwick Claro, José Antonio Garcés Silva, Gonzalo Said Handal and Salvador Said Somavía have direct and/or indirect ownership interests in the Company, while none of the other members of the Board of Directors have shares in the Company.



For more information on ownership and control of the Company, see Chapter 7.

## INDUCTION OF THE BOARD OF DIRECTORS

CMF 3.2.V

The Company conducts the induction process, which entails the Chief Executive Officer giving the new director a folder containing pertinent information for the exercise of their position, within 15 days of the director's appointment. Important details are covered, including the organization's purpose and strategic goals, its mission, vision, and values; the guiding principles and values; and its inclusion, sustainability, diversity, and risk management policies. These documents also include the regulatory framework that governs the operations of the Company, the Board of Directors, and senior executives.

The folder also includes information about the responsibilities that each member of the board of directors has in accordance with current legislation. Additionally, it clarifies conflicts of interest as stated in the Conflict of Interest Policy of the Company.

Lastly, if requested, meetings with the Chief Executive Officer, the Chief Financial Officer, the Chief Legal Officer, and the Audit Unit, are all possible during the Board induction process.

## Adherence to national and international codes

CMF 3.5

The Board of Directors of Coca-Cola Andina has adopted a number of the good corporate governance codes' recommended practices, although the Company has not formally adhered to any of them.

If necessary, the Board of Directors is empowered to assess the convenience of adhering to any of the good Corporate Governance codes.







### MATRIX OF DIRECTORS' KNOWLEDGE, SKILLS AND EXPERIENCE

CMF 3.2.IV



\*Mr. Marco Antonio Araujo was a member of the Board of Directors until May 31, 2023, and was replaced by Mr. Luis Felipe Coelho Duprat Avellar

### ACTIVITIES OF THE BOARD OF DIRECTORS

CMF 3.2.VIII, 3.2.X, 3.2.XI

Board sessions of Coca-Cola Andina may be held in person, virtually, or in a hybrid format pursuant to the decision of the directors during regular meetings at least once a month. An annual agenda is planned and distributed with sufficient notice to determine the dates and subjects of each meeting.

Although there is no specific policy, in the event of contingencies, the Board of Directors meets in accordance with the legal regulations and guidelines issued by the Financial Market Commission (CMF) on remote operation. This allows for continuity in the sessions.

In order to address all issues that are relevant to the optimal management of the business, the matters to be discussed at each meeting are defined according to the interests and requirements of the Company. In 2023, the Board of Directors defined as key topics those related to finance, technology, sustainability and risks, as well as the progress of the Company's main operations, among others. Each board meeting (held monthly) reports on the matters discussed in the various committees of the Company with their respective topics, among which are environmental and social issues. These matters, including the reduction of the Company's carbon footprint, are considered by the board when making decisions regarding strategic issues, business plans, projects, budgets and others.

The presence of an absolute majority of directors establishes the quorum, and decisions must be approved by the affirmative vote of the majority of directors present, unless the Bylaws or the law specify a higher quorum.

The Board of Directors met 12 times in 2023, in person or virtually, making up 100% of the scheduled meetings. The meetings were conducted in compliance with CMF General Rule No. 450, and the average attendance of directors was 96%.

In addition to the meetings of the Board of Directors, a group of directors pays periodic visits to the Company's plants and facilities. The purpose of these visits is to meet with those responsible for each operation because, given the characteristics and geographic dispersion of Coca-Cola Andina, collaborative support is essential for risk management and analysis of the challenges that may arise when implementing solutions. Thus, a group of directors visits the four operations at least once a year, accompanied by the Chief Executive Officer, Chief Financial Officer, and Chief Strategic Planning & Digital Development Officer. They paid visits to the Company's facilities in Brazil, Argentina, and Paraguay in August 2023.

### DIVERSITY OF THE BOARD OF DIRECTORS

CMF 3.2.IX.B, 3.2.XIII.A, 3.7.III

At Coca-Cola Andina, diversity is a key factor for long-term success, since having a wide range of perspectives and experiences results in a better understanding of the opportunities, risks and challenges faced on a daily basis, strengthening decision-making and the relationship with the different stakeholders.

A Board Diversity Policy has been established to address potential gender-related barriers and social/cultural barriers that may impede the diversity of experiences, skills, and perspectives that should be represented on the Company's Board of Directors. The policy outlines the general conditions and qualities that shareholders should consider when recommending candidates for the position.



14

Total members of the Board of Directors

1  
Woman

11  
Chilean

13  
Men

3  
Foreign citizens



**SECURE, REMOTE AND PERMANENT ACCESS TO THE INFORMATION SYSTEM**

CMF 3.2.XII, 3.2.XII.A, 3.2.XII.B, 3.2.XII.D

Directors have access to the Board of Directors' notice of meeting, which is a document that outlines the subjects to be discussed at each meeting and is promptly distributed to all Board members, via a specialized digital system that has been in place since 2020. They can also access a repository that holds the various reports and documents that will be presented at the meeting, along with the corresponding minutes.

Additionally, the directors have permanent access to all of the previously mentioned documents through this digital system, and they can securely and remotely consult them whenever needed. Furthermore, the book of Minutes of Board Sessions, which includes specifics on the various subjects previously discussed at each meeting, is always available to them.

The complaints and claims received through the Anonymous Complaints Channel of the Company are also permanently and securely accessible to directors.

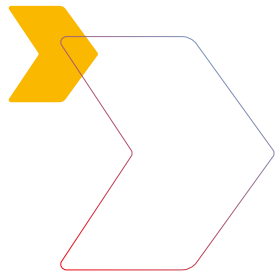
**TRAINING AND PERFORMANCE EVALUATION OF THE BOARD OF DIRECTORS**

GRI 2-17, 2-18 | CMF 3.2.III, 3.2.IX, 3.2.IX.A, 3.2.IX.C, 3.3.V

Despite the lack of a formal policy on the Board of Directors' and its committees' performance evaluation, Coca-Cola Andina is dedicated to the challenge of staying current on issues that are pertinent to both individuals and the environment in which the company operates.

The Board of Directors members receive regular training in the form of conferences and/or lectures. They also have a digital library where they can access a variety of materials related to their roles. It should be noted that the Board of Directors does not disclose the subjects of the training that was conducted during the previous year.

Finally, although the Company does not have a policy for hiring experts, the Board of Directors and its committees have sufficient powers and resources to hire consultants in the matters or problems they consider relevant for the optimal management of Coca-Cola Andina. In this regard, and for the year under review, the Board of Directors incurred total expenses of Ch\$496.109.056, of which Ch\$294.061.931 related to consulting expenses (including various types of audits).





Board of Directors'  
Remuneration  
(Ch\$ million)



## BOARD OF DIRECTORS' REMUNERATION POLICY

GRI 2-19 | CMF 3.2.II, 3.2.XIII.F, 3.3.III

The members of the Board of Directors have a remuneration established annually by the General Shareholders' Meeting. According to the resolution of the meeting held on April 20, 2023, the gross monthly remuneration was set at Ch\$6,750,000. In addition, the Meeting resolved to provide an additional remuneration for the Chairman of the Board of Directors, amounting to a monthly gross amount of Ch\$6,750,000.

Finally, in the same instance, it was agreed to pay a gross monthly remuneration of Ch\$8,450,000 during fiscal year 2023 for each director serving on the Executive Committee, except for the Chairman and the Chief Executive Officer; a gross monthly amount of Ch\$1,125,000 for each director serving on the Culture, Ethics and Sustainability Committee; and a gross monthly remuneration of Ch\$2,250,000 for each director serving on the Directors' and Audit Committee. There are no additional royalties, per diems, or other forms of pay for the members of the Board of Directors beyond what is mentioned above. These remunerations are provided to them without regard to their gender.

|  | Allowance Board of Directors |              | Executive Committee |            | Directors' and Audit Committee (SOX) |           | Ethics, Culture and Sustainability Committee |           | Total        |              |
|--|------------------------------|--------------|---------------------|------------|--------------------------------------|-----------|--|-----------|--------------|--------------|
|  | 2022                         | 2023         | 2022                | 2023       | 2022                                 | 2023      | 2022   | 2023      | 2022         | 2023         |
| Juan Claro González <sup>1</sup>               | 144                          | 156          | 0                   | 0          | 0                                    | 0         | 0  | 0         | 144          | 156          |
| Gonzalo Said Handal                            | 72                           | 78           | 90                  | 98         | 0                                    | 0         | 12   | 13        | 174          | 189          |
| José Antonio Garcés Silva                      | 72                           | 78           | 90                  | 98         | 0                                    | 0         | 12   | 13        | 174          | 189          |
| Salvador Said Somavía                          | 72                           | 78           | 90                  | 98         | 24                                   | 26        | 0  | 0         | 186          | 202          |
| Eduardo Chadwick Claro                         | 72                           | 78           | 90                  | 98         | 0                                    | 0         | 12   | 13        | 174          | 189          |
| Gonzalo Parot Palma <sup>2</sup>               | 72                           | 78           | 0                   | 0          | 24                                   | 26        | 0  | 0         | 96           | 104          |
| Georges de Bourguignon Arndt                   | 72                           | 78           | 0                   | 0          | 0                                    | 0         | 0  | 0         | 72           | 78           |
| Rodrigo Vergara Montes                         | 72                           | 78           | 0                   | 0          | 0                                    | 0         | 0  | 0         | 72           | 78           |
| Felipe Joannon Vergara                         | 72                           | 78           | 0                   | 0          | 0                                    | 0         | 0  | 0         | 72           | 78           |
| Carmen Román Arancibia                         | 72                           | 78           | 0                   | 0          | 0                                    | 0         | 12   | 13        | 84           | 91           |
| Domingo Cruzat Amunátegui <sup>2</sup>         | 72                           | 78           | 0                   | 0          | 24                                   | 26        | 0  | 0         | 96           | 104          |
| Mariano Rossi                                  | 72                           | 78           | 0                   | 0          | 0                                    | 0         | 0  | 0         | 72           | 78           |
| Roberto Mercadé Rovira                         | 72                           | 78           | 0                   | 0          | 0                                    | 0         | 0  | 0         | 72           | 78           |
| Luis Felipe Coelho Duprat Avellar <sup>3</sup> | 0                            | 47           | 0                   | 0          | 0                                    | 0         | 0  | 0         | 0            | 47           |
| Marco Antonio Fernandes De Araujo <sup>4</sup> | 72                           | 31           | 0                   | 0          | 0                                    | 0         | 0  | 0         | 72           | 31           |
| <b>Total Gross</b>                             | <b>1,080</b>                 | <b>1,170</b> | <b>360</b>          | <b>390</b> | <b>72</b>                            | <b>78</b> | <b>48</b>                                    | <b>52</b> | <b>1,560</b> | <b>1,690</b> |

1. Includes an additional Ch\$78 million as Chairman of the Board of Directors.

2. Independent director of the Company, in accordance with current regulations.

3. Joined the Board of Directors in May 2023.

4. Left the Board of Directors in May 2023.

## BOARD OF DIRECTORS' COMMITTEES

GRI 2-9 | CMF 3.2.VII, 3.3.I, 3.3.II, 3.3.IV, 3.3.VII

The Board of Directors of Coca-Cola Andina has established a number of support committees to deliberate on matters of critical importance to the Company. In these instances, the Internal Audit area is in charge of assisting it in the control of processes and ensuring adherence to corporate policies and models. In addition, external professionals participate to review the financial statements, as well as the internal control scenario and mechanisms.



## DIRECTORS' COMMITTEE

### Date of creation

Appointment of its current members at the Board of Directors' Meeting held on April 27, 2001, in accordance with the provisions of Article 50 bis of Law No. 18,046 on Corporations, and in accordance with the provisions of Circular No. 1,956 of the Financial Market Commission.

### Role and Main Functions

It complies with the provisions of Article 50 bis of Law No. 18,046 on Corporations.

### Main activities during the year

In accordance with the provisions of Article 50 bis of Law No. 18,046 on Corporations, the following are the tasks implemented by the Directors' Committee of Embotelladora Andina S.A. During the year 2023, the Committee performed, among others, the following activities:

- ▶ Examination of external auditors' reports, the balance sheet and other financial statements presented by the Company's administrators, expressing its opinion on them prior to their presentation to the Board of Directors and shareholders for approval.
- ▶ Analysis and preparation of proposal to the Board of Directors of names for the external auditors and private risk classifiers, which were suggested to the respective Shareholders' Meeting.
- ▶ Examination of background information regarding the operations referred to in Title XVI of Law No. 18,046, and report on those operations.
- ▶ Examination of remuneration systems and compensation plans for managers, chief executives and employees of the Company.
- ▶ Review of anonymous complaints.
- ▶ Review and approval of 20F Report, and compliance with Rule 404 of the Sarbanes-Oxley Act.
- ▶ Preparation of the Committee's proposed operating budget.
- ▶ Review of Internal Audit reports.
- ▶ Periodic interviews with representatives of the Company's external auditors.

- ▶ Review of the budget of Transactions between Related Entities (Production Joint Ventures).
- ▶ Review of Corporate Insurance.
- ▶ Review and approval of each Press Release related to Company communications.
- ▶ Review of Internal Control standards in the four Operations of the Company, including Critical Risks in Accounting Processes, Compliance with Corporate Policies, Tax Contingencies and status of Internal and External Audit Observations.
- ▶ Analysis of the Risk Management Model.
- ▶ Review of the Crime Prevention Model Law 20.393 (and its modifications).
- ▶ Review of Cybersecurity and Information Technology progress.
- ▶ Review of legal proceedings and analysis of contingencies.
- ▶ Review of tax situation.
- ▶ Authorization of non-prohibited services.
- ▶ Impairment Test Analysis.
- ▶ Review of CMF Official Notices.
- ▶ Preparation of Annual Manage

### Current and previous fiscal year members

- ◀ Mr. Gonzalo Parot Palma (Chairman and independent director)
- ◀ Mr. Domingo Cruzat Amunátegui (independent director)
- ◀ Mr. Salvador Said Somavía.

### Sessions and expenses

In 2023, 12 sessions were held. The Directors' Committee incurred total expenses of Ch\$182,780,666, of which Ch\$122,100,275 related to consulting expenses (including various types of audit services).

### Reporting to the Board of Directors

Reports monthly to the Company's Board of Directors.



## EXECUTIVE COMMITTEE

### Date of creation

April 22, 1986.

### Role and Main Functions

Represents the Board of Directors, overseeing the Company's permanent operations. Its powers are more limited than those of the Board of Directors, which does not deprive it authority.

### Current and former members

- ◀ Mr. Eduardo Chadwick Claro
- ◀ Mr. José Antonio Garcés Silva
- ◀ Mr. Gonzalo Said Handal
- ◀ Mr. Salvador Said Somavía
- ◀ Mr. Juan Claro González
- ◀ Mr. Miguel Ángel Peirano

### Meetings and expenses

This Committee meets monthly throughout the year. In 2023, 12 meetings were held, and no expenses were incurred.

### Reporting to the Board of Directors

Reports monthly to the Company's Board of Directors.



## ETHICS, CULTURE AND SUSTAINABILITY COMMITTEE

### Date of creation

January 28, 2014.

### Role and Main Functions

Monitors, identifies and adopts optimal measures to ensure that the activities of employees and executives adhere to the values and principles defined by the Board of Directors. Its main functions are:

- ▶ Propose, promote and follow up on initiatives to strengthen the organizational culture, develop talents and strengthen the commitment and motivation of employees, to align individual aspirations with the Company's Purpose.
- ▶ Establish and develop procedures that promote the ethical conduct of people, in accordance with the Company's Code of Ethics and Business Conduct.
- ▶ Establish mechanisms to disseminate the Code of Ethics and Business Conduct, and related general matters.
- ▶ Receive, hear and investigate reports of irregularities commissioned by the Board of Directors and recommend actions in each case. This Committee is also empowered to propose amendments or modifications to the Code of Ethics and Business Conduct.
- ▶ Monitor the progress of compliance with the goals related to material sustainability issues.

### Current and previous fiscal year members

- ◀ Mrs. Carmen Román Arancibia (Chairwoman)
- ◀ Mr. José Antonio Garcés Silva
- ◀ Mr. Gonzalo Said Handal
- ◀ Mr. Eduardo Chadwick Claro
- ◀ The Chairman of the Board of Directors is an ex officio member.

### Sessions and expenses

In 2023, 12 meetings were held, and incurred expenses of Ch\$71,546,419, all of which correspond to consulting expenses (including different types of audits).

### Reporting to the Board of Directors

Reports to the Board of Directors of the Company at the nearest meeting.



## SARBANES-OXLEY AUDIT COMMITTEE

### Date of creation

Established by the Board of Directors on July 26, 2005, as required by the NYSE and the SEC with respect to compliance with the Sarbanes-Oxley Act. The current Audit Committee was elected at a Board meeting held on April 27, 2021.

### Role and Main Functions

It is directly responsible for the Company's external audit firms and the proper performance of their duties. It is also responsible for analyzing the financial statements and overseeing their dissemination, supporting financial oversight and accountability, ensuring that management develops reliable internal controls, ensuring that the Audit Department and independent auditors fulfill their roles, and reviewing the Company's evaluation practices. Finally, the Audit Committee establishes the systems and procedures for the receipt and treatment of reports and complaints regarding accounting, internal accounting controls or other auditing matters; and the confidential and anonymous communication by employees to the Company of accounting irregularities and auditing practices. Its composition and terms of reference are set forth in the Rules of the Sarbanes-Oxley Audit Committee, available on our website.

### Current and previous fiscal year members

- ◀ Mr. Gonzalo Parot Palma (Chairman and independent director)
- ◀ Mr. Domingo Cruzat Amunátegui (independent director)
- ◀ Mr. Salvador Said Somavía.

Domingo Cruzat Amunátegui and Gonzalo Parot Palma comply with the independence standards established in the Sarbanes-Oxley Act, SEC and NYSE rules. In addition, Gonzalo Parot Palma was appointed financial expert by the Board of Directors as defined by NYSE and Sarbanes-Oxley standards.

### Meetings and expenses

The resolutions, agreements and organization of the Sarbanes-Oxley Audit Committee are regulated by the rules related to the meetings of the Board of Directors and Directors' Committee of the Company. Since its creation, the Sarbanes-Oxley Audit Committee has met jointly with the Directors' Committee since their functions are very similar and both Committees are composed of the same members. During 2023, the Sarbanes-Oxley Committee incurred total expenses of Ch\$91,372,093, all of which corresponded to consulting expenses (including various types of audits).

### Reporting to the Board of Directors

Reports monthly to the Company's Board of Directors.

**THE COMPANY ALSO HAS A COMMITTEE, COMPOSED OF DIRECTORS SPECIALIZING IN FINANCIAL MATTERS, WHICH MEETS WHENEVER THE BOARD OF DIRECTORS REQUESTS IT, TO DEAL WITH MATTERS WITHIN ITS AREA OF EXPERTISE.**



## FREQUENCY AND MONITORING OF STRATEGIC UNITS BY THE BOARD OF DIRECTORS AND THE DIRECTORS' COMMITTEE

CMF 3.2.VI, 3.3.VI

### Risk Management

CMF 3.6.IV



The Company has a risk management process whose initial guidelines were approved by the Board of Directors, while the Directors' Committee is responsible for oversight, for which it meets with the Corporate Management Control, Risk and Sustainability Management at least once a year. The Committee reports to the Board on this meeting.

A once-yearly meeting is convened between the Board of Directors and management to review the risk management process and ascertain its proper execution. During these meetings, an analysis of the current risk matrix and the critical factors influencing the likelihood of new risks are conducted. In addition, recommendations and enhancements are incorporated to fortify the model. Principal officers' participation is evaluated in accordance with the circumstances.

### Sustainability

GRI 2-14  
CMF 3.6.IV



For the Company, sustainability is a long-term plan that will be subject to adjustment over time. To this end, an annual meeting between the Board of Directors and Corporate Management Control, Risk and Sustainability Management has been established, as well as monthly meetings with the Culture, Ethics and Sustainability Committee to discuss progress and challenges in the work pillars. In addition, the plan for dissemination and communication to the various stakeholders is analyzed. The participation of the Company's main executives in the sessions is analyzed on a case-by-case basis.

The Board of Directors approves the Integrated Report before it is presented at the General Shareholders' Meeting. The report's objective is to provide stakeholders with pertinent information regarding the Company in the domains of environment, society, and governance.

### Internal Audit

GRI 2-16 | CMF 3.6.VI



The Corporate Internal Audit Manager attends monthly meetings of the Directors' Committee, which periodically monitors its functioning. The Board of Directors has also agreed to meet semi-annually with the Corporate Internal Audit Manager to discuss the following matters: annual audit program, any serious deficiencies detected, irregular situations that by their nature should be reported to the competent supervisory bodies or the Public Prosecutor's Office, recommendations and improvements that in the opinion of the unit would be appropriate to minimize irregularities and the effectiveness of crime prevention models implemented by the Company. A case-by-case analysis is conducted regarding the attendance of the company's principal officers at the sessions, depending on the issues to be addressed.

The external audit firm meets with the Board of Directors a minimum of three times per year for the purpose of reviewing the audit plan. This occurrence facilitates the identification of potential discrepancies identified in administrative and internal auditing systems, accounting practices, and serious deficiencies or irregularities that require notification to the appropriate auditing bodies. Similarly, it investigates potential conflicts of interest that could emerge among the auditing firm or its staff.

At least three times per year, the Directors' Committee meets with the external audit firm, and the inclusion of the company's most senior officers is assessed on a case-by-case basis and in accordance with the subject matter.

### External Audit

CMF 3.6.V



### MAIN PILLARS OF THE INTERNAL AUDIT DEPARTMENT

**THE INTERNAL AUDIT DEPARTMENT CONTRIBUTES TO THE COMPANY IN ACHIEVING ITS OBJECTIVES WITH A SYSTEMATIC APPROACH TO IMPROVE THE EFFECTIVENESS OF RISK MANAGEMENT, CONTROL AND GOVERNANCE PROCESSES, REPORTING DIRECTLY TO THE BOARD OF DIRECTORS AND THE DIRECTORS' COMMITTEE.**

The main pillars of the department are:

- ▶ Process Audit.
- ▶ IT Audit (Cybersecurity, Ethical Hacking, Business and Risk Impact Analysis).
- ▶ Fraud Prevention Program.
- ▶ Corporate Risk Matrix (Testing).
- ▶ Corporate Policy Audit.
- ▶ SOX Matrix Audit (Testing).
- ▶ Design of anti-corruption models for laws (FCPA, Law N°20.393 of Chile and Law N°27.401 of Argentina).
- ▶ Ongoing monitoring of strategic variables.
- ▶ Operational audits (territorial coverage: inventories, audits, among others).
- ▶ Anonymous complaints and investigations (EthicsPoint).
- ▶ Follow up (standardized implementation follow-up model).

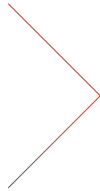
During 2023, the Board of Directors met three times with the external audit firm and discussed, among other matters, issues related to the Company's financial statements, results of the review of the 20-F report, relevant aspects of the audit and the Company's internal control situation.

The Board also met twice with the internal audit area, where topics such as the planning of audit processes for the year 2023, the renewal of the certification of the crime prevention model and the results of the internal audit of each of the Company's operations, among others, were discussed.

Finally, during 2023, the Board met once with the Management Control, Risk and Sustainability area, where the Company's situation in these areas, the work plan and opportunities for improvement were presented.



Principal officers  
CMF 3.4.I, 3.4.II



The Management Team or group of senior executives reports to the Board of Directors through its senior officer, the Chief Executive Officer, to whom the Corporate Managers of various functional areas report (Administration and Finance, Legal, Strategic Planning, Human Resources and IT), as well as the General Managers of each of the operations (in Argentina, Brazil, Chile and Paraguay).

The Chief Executive Officer is ultimately accountable to the Board of Directors for achieving the strategic goals set by the Board of Directors. Coca-Cola Andina's corporate officers are responsible for ensuring the sustainable creation of value, within the framework of transparency, ethics and corporate responsibility. The General Managers are responsible for the immediate administration of the businesses of each of the Operations.

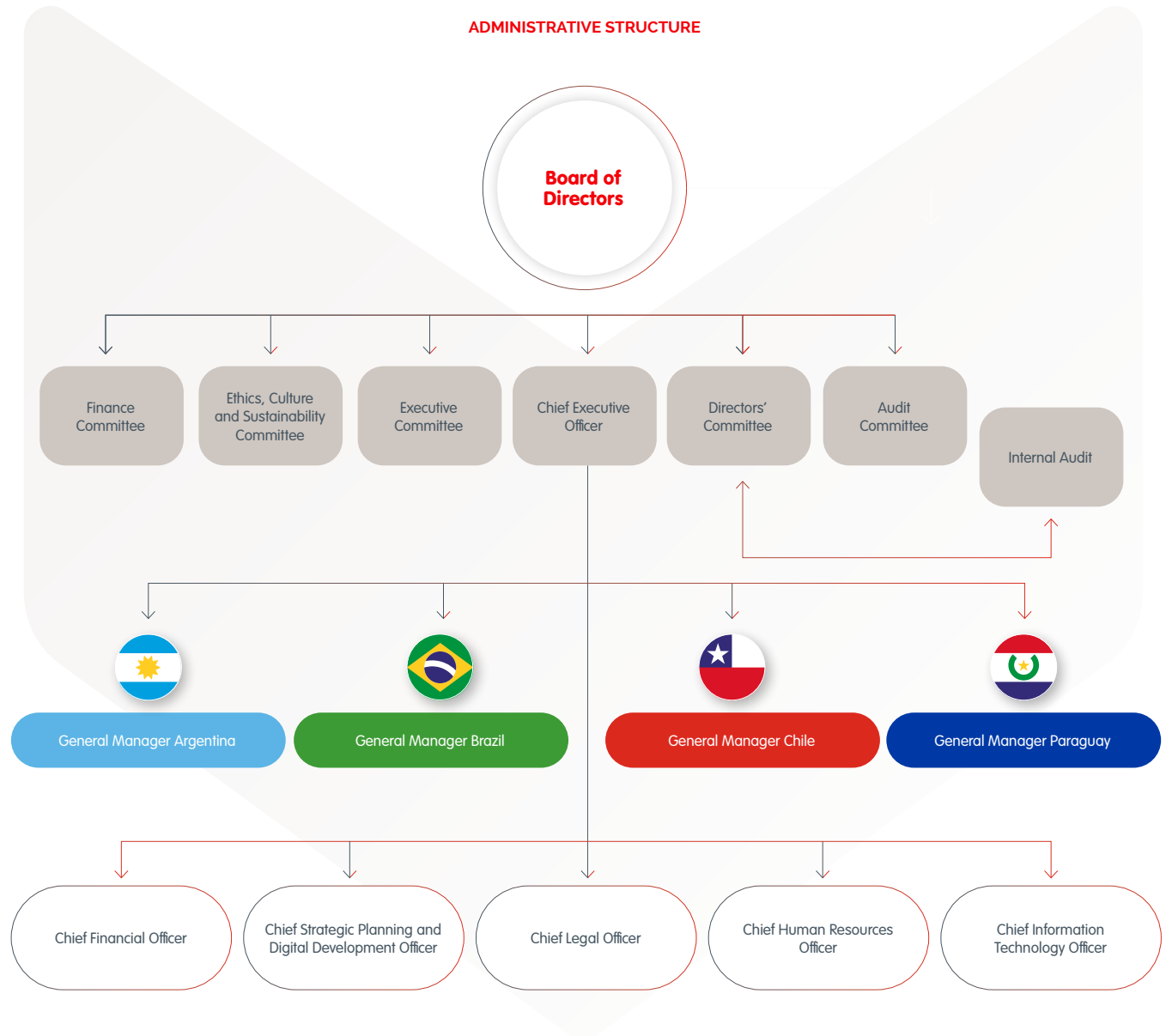


**10**  
Officers

**6**  
Chilean

**4**  
Foreign citizens

**ADMINISTRATIVE STRUCTURE**





Corporate  
Officers  
CMF 3.4.1

### MIGUEL ÁNGEL PEIRANO

**Chief Executive Officer**  
Electrical Engineer  
In office since January 2, 2012  
RUT 23.836.584-8

He holds an electronic engineering degree from the Instituto Tecnológico de Buenos Aires and has postgraduate studies at Harvard Business School and Stanford University. Previously, he was senior engagement manager at McKinsey & Company and was president of Coca-Cola Femsa Mercosur.

### ANDRÉS WAINER

**Chief Financial Officer**  
Economist  
In office since November 1, 2010  
RUT 10.031.788-5

He holds a business administration degree with a major in economics from the Pontificia Universidad Católica de Chile and a master's degree in finance from the London Business School. He joined the Company in 1996 and since 2010 he has been Chief Financial Officer. Previously, he was development manager at Coca-Cola Andina Argentina, administration and finance manager at Coca-Cola Andina Chile and research and development corporate manager at the Corporate Office.

### FERNANDO JAÑA

**Chief Strategic Planning & Digital Development Officer**  
Industrial Civil Engineer  
In office since May 2, 2019  
RUT 12.167.257-K

He holds an industrial civil engineering degree from Universidad Adolfo Ibáñez and a master's degree in logistics and supply chain management from The University of Sydney, Australia. He joined the Company in 2014 and has held his current position since 2019. He was general manager of Coca-Cola del Valle, manager of innovation and projects in Coca-Cola Andina Chile, ecommerce manager at Cencosud Supermercados and logistics and distribution manager at CCU. He has also worked as a teacher and researcher at Universidad Adolfo Ibáñez.

### JAIME COHEN

**Chief Legal Officer**  
Lawyer  
In office since September 1, 2008  
RUT 10.550.141-2

He holds a law degree from the Universidad de Chile and a master law degree from the University of Virginia, United States. Previously, he was manager of legal affairs at Socovesa S.A. (2004-2008); corporate banking lawyer at Citibank N.A., Santiago de Chile (2000-2004); international associate at Milbank, Tweed, Hadley & McCloy, New York (2001-2002); associate lawyer at Cruzat, Ortúzar & Mackenna, Baker & McKenzie (1996-1999) and lawyer in the area of financial and real estate advisory at Banco Edwards (1993-1996).

### GONZALO MUÑOZ

**Chief Human Resources Officer**  
Auditor Accountant  
In office since January 1, 2015  
RUT 7.691.376-5

He holds an auditor accountant degree from Universidad de Chile; throughout his professional career he specialized in the areas of human resources, finance, general management and trade marketing. Previously, he was director of finance, general manager and director of human resources in various Latin American countries in the British American Tobacco company. He has also served as a professor of marketing at Universidad de Chile.

### MARTÍN IDÍGORAS

**Chief Information Technology Officer**  
Systems Engineer  
In office since November 5, 2018  
RUT 22.526.397-3

He holds a bachelor's degree in systems from Universidad John F. Kennedy in Argentina, with a specialization in information technology. Previously he worked for 18 years at Cencosud. During that time, he served as CIO for the home improvement division (2015-2018), regional manager of the SAP center of expertise (2014-2015) and regional CTO (2010-2014). He also worked in different technology positions in different companies such as Correo Argentino and Arcor.





## General Managers and Executive Teams by country

CMF 3.4.1

In charge of the reporting areas



### FABIÁN CASTELLI

**General Manager**  
Industrial Engineer  
In office since April 1, 2014  
DNI 17.744.981

He holds an industrial engineering degree from Universidad Nacional de Cuyo, with specialization in a management development program at IAE, Argentina and Donald R. Keough System Leadership Academy. He joined the Company in 1994 and since 2014 he has been general manager of Coca-Cola Andina Argentina. Previously he held the positions of head of the Mendoza sales department, business development and planning manager, marketing manager and commercial manager. He was also director of AdeS in Argentina, vice president of Asociación de Fabricantes Argentinos de Coca-Cola (AFAC) and Director of Cámara Argentina de Industria de Bebidas sin Alcohol (Argentine Chamber of Non-Alcoholic Beverages Industry).

**Fernando Ramos**  
Administration and Finance Manager

**Paola Rolando**  
Human Resources Manager

**Pablo Bardin**  
Operations Manager

**Santiago López Novotny**  
Supply Chain and Logistics Manager

**Diego Garavaglia**  
Commercial Manager

**Ariel Molina**  
Legal Manager

**Daniel Caridi**  
General Manager Andina  
Empaques Argentina S.A.



### RENATO BARBOSA

**General Manager**  
Economist  
In office since January 2, 2012  
CPF 183.430.901-87

He holds an economist degree from Universidade do Distrito Federal Brazil, with specialization in business and post-graduation studies in business from FGV Sao Paulo, Brazil and an MBA in marketing from the FGV Rio de Janeiro, Brazil. He joined the Company in 2012 as general manager of Coca-Cola Andina Brazil. Previously held the position of general manager of Brasal Refrigerantes (Coca-Cola bottler in the central-eastern region of Brazil).

**Marcio Baully**  
Sales Manager

**Rodrigo Klee**  
Operations Manager

**David Parkes**  
Administration and Finance Manager

**Max Ciarlini**  
Human Resources Manager

**Fernando Fragata**  
Legal and Institutional Relations Manager

**Isabel Salvador**  
Marketing Manager



### JOSÉ LUIS SOLÓRZANO

**General Manager**  
Business Administrator  
In office since April 1, 2014  
RUT 10.023.094-1

He holds a business administration degree from Universidad Adolfo Ibáñez, with specialization in the areas of marketing and finance. He joined the Company in 2003 and since 2014 he has been general manager of Coca-Cola Andina Chile. He previously held the positions of general manager of Coca-Cola Andina Argentina and commercial manager of Coca-Cola Andina Chile. Prior to that, he was commercial manager of Coca-Cola Polar.

**Alejandro Zalaquett**  
Administration and Finance Manager

**Rodrigo Ormaechea**  
Growth, Strategy and Digital Transformation  
Manager

**Rodrigo Marticorena**  
People Manager

**Pia Fertilio**  
Legal and Regulatory Affairs Manager

**Alejandro Vargas**  
Operations Manager

**Rodolfo Peña**  
Market Manager

**Luz De María González**  
IT Business Manager

**Álvaro Félix Rio García**  
Alcoholic Beverages Manager



### FRANCISCO SANFURGO

**General Manager**  
Mechanical Engineer  
In office since January 1, 2005  
RUT 7.053.083-K

He holds a mechanical engineering degree from Universidad de Concepción and a specialization in project management from Universidad Adolfo Ibáñez. He joined the Company in 1988 and has been general manager of Coca-Cola Paresa since 2005. Previously, he was manager of Comercial Dimetral in Punta Arenas, branch manager of Citicorp Punta Arenas and general manager of Cervecería Austral in Punta Arenas.

**Alejandro Nahmias\***  
Finance Manager

**Melina Bogado**  
Commercial Manager

**Leonardo Calvete**  
Quality Manager

**María Teresa Llamosas**  
Human Resources Manager

**Alejandro Varas**  
Production Manager

**Julio Fiandro**  
Logistics & Supply Chain Manager

**Ángel Almada**  
PAC Manager (Public Affairs and  
Communications)

**Rafael Ramos**  
Maintenance Manager

\*Mr. Eduardo Yulita served as Finance Manager until December 31, 2023.



**REMUNERATION POLICY FOR PRINCIPAL OFFICERS**

GRI 2-20 | CMF 3.4.III, 3.4.IV, 3.6.XI, 3.6.XII

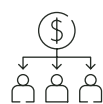
The Directors' Committee is the body in charge of reviewing the compensation models and compensation plans for managers, main executives and employees of the Company. This review is carried out at least once a year and does not include the participation of shareholders or other stakeholders. The Company does not have an independent Compensation Committee.

The plans, tailored to the specifics of each market, include a fixed remuneration and a performance bonus, the amounts of which vary based on the position and/or responsibility undertaken. Performance bonuses are paid provided that the personal goals previously defined for the Company and each individual executive are met. In the case of the Chief Executive Officer, his performance bonus varies mainly by the consolidated adjusted EBITDA<sup>1</sup>. The Corporate Officers' performance bonuses are calculated based on consolidated adjusted EBITDA<sup>2</sup> in Chilean pesos, together with individual goals, as defined by the Chief Executive Officer.

A percentage of the performance incentive bonus for certain executives is indexed to the share price of the company and postponed for a maximum of five years. Permanence incentives are another feature of this pay plan that certain executives receive after fulfilling specific terms in their roles or responsibilities.

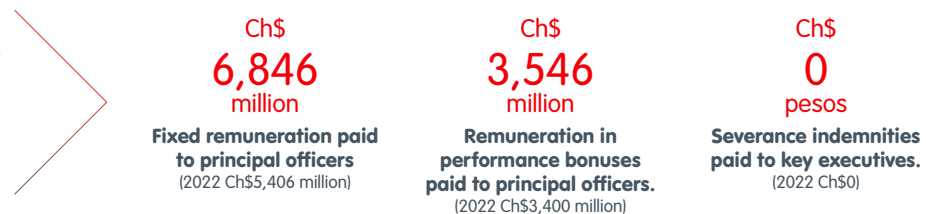
Finally, the variable compensation of the General Managers of the operations is influenced by several factors, mainly the consolidated adjusted EBITDA generated by their operation in local currency; consolidated adjusted EBITDA in Chilean pesos; market share and operating cash flow in local currency; sustainability indicators - water consumption, percentage of resin recycled in bottles in the operations that apply and the percentage of returnability over NARTD<sup>2</sup>-volume; and goals associated with digital development, among others. The Chief Executive Officer may also include individual goals, if deemed appropriate. The General Managers, for their part, communicate the respective indicators to the line managers, according to the nature of their functions.

None of the senior officers has any ownership interest in the Company.



Remuneration of principal officers in 2023

CMF 3.4.II, 3.4.III



<sup>(1)</sup> Consolidated Adjusted EBITDA: includes revenues, cost of sales, distribution costs and administrative expenses included in the Financial Statements filed with the Financial Market Commission and determined in accordance with IFRS, plus depreciation.

<sup>(2)</sup> NARTD: Non Alcoholic Ready To Drink

# PREVENTION OF CRIME AND CORRUPT PRACTICES

GRI 205-1 | CMF 3.1.III, 8.1.5



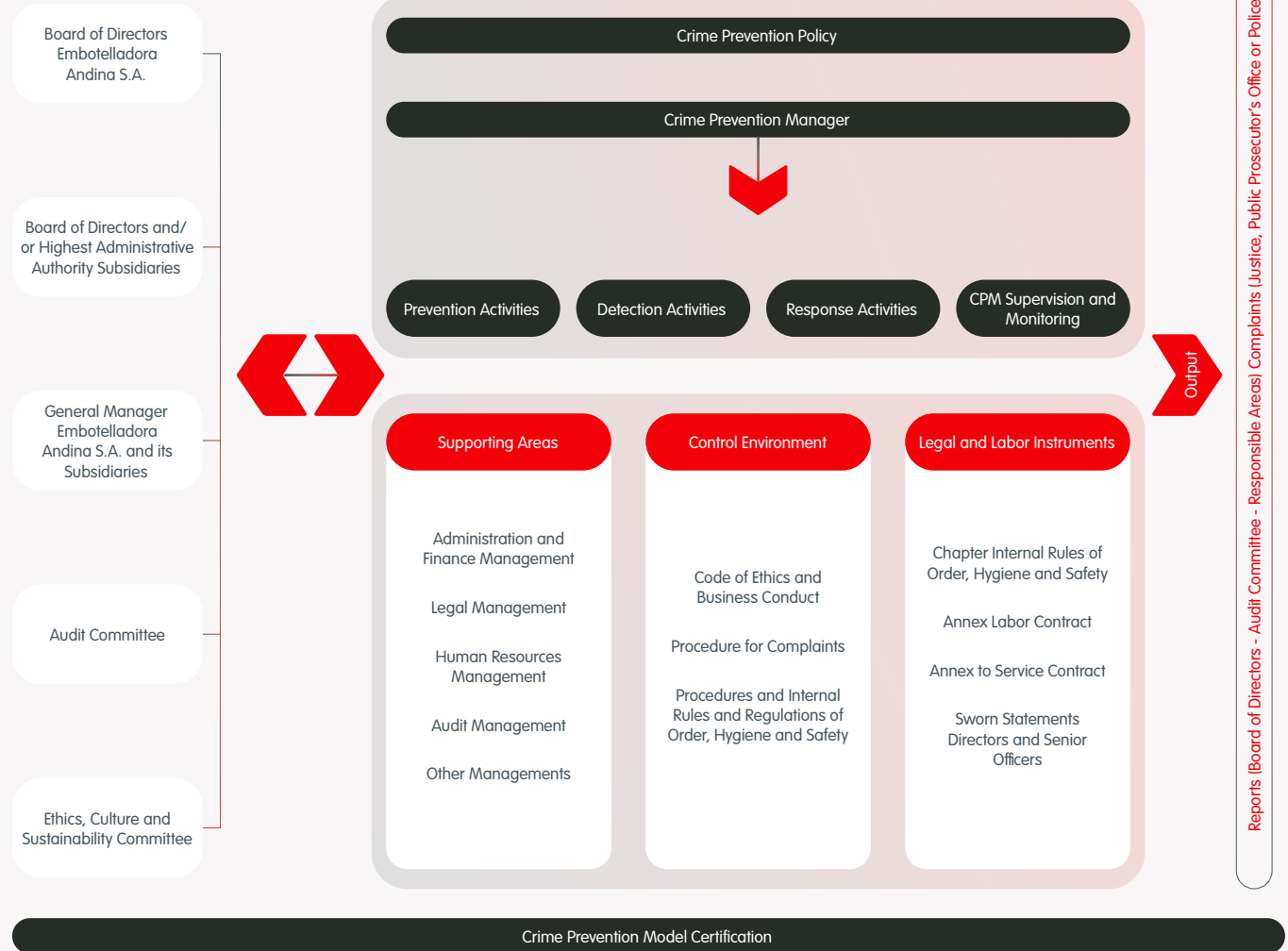
## CRIME PREVENTION MODEL (CPM)

CMF 3.1.III, 3.6.XIII

The Company establishes the regulations that comprise the Crime Prevention Model, which is intended to oversee and control the prevention of corrupt practices and criminal activity, via its Corporate Policy for the Prevention of Crime and Corrupt Practices. This is accomplished through initiatives that encourage law-abiding behavior.

The scope of this Model, which is continuously revised to incorporate legislative changes, extends to all franchised territories and includes senior management, directors, and third-party contractors of the organization.

The Company is presently revising its Crime Prevention Model in collaboration with external consultants to reflect the legislative changes that have been incorporated.



Reports (Board of Directors - Audit Committee - Responsible Areas) Complaints (Justice, Public Prosecutor's Office or Police)

To ensure procedural transparency, the Crime Prevention Model is audited on an on-going basis by an external organization authorized by the Financial Market Commission (CMF). The most recent certification was obtained in December 2022, and its validity spans a period of two years.

In addition to preventing corrupt practices in general and conduct sanctioned by Law No. 20.393 (including its amendments), the purpose of this model is to ensure that regulatory compliance programs are implemented across the Company. The Board of Directors appoints a person in charge with the responsibility of auditing, supervising, and updating this model, as well as devising, in collaboration with management, the means by which it can be effectively applied and monitored.

This model contemplates different anti-corruption regulations in force, such as the Chilean Law on Criminal Liability of Legal Entities (Law No. 20.393 and its amendments), the Foreign Corrupt Practices Act of the United States of America (FCPA) and similar applicable laws such as, for example, Law 27.401 on Criminal Liability Applicable to Legal Entities of Argentina.

Coca-Cola Andina is committed to upholding all anti-corruption laws, which govern its interactions with public officials, donations (for charitable and social reasons as well as to political parties and candidates), and its relationships with suppliers and contractors. It is forbidden for anyone representing the Company to promise, offer, or consent to provide an undue financial advantage to any public or private official, domestic or foreign, under any circumstances or pretenses. Employees are also required to make sure that the Company's funds, assets, or the performance of acts and contracts are never used for illicit or criminal purposes. They are also required to report to their hierarchical superior any situations that they discover fall into this category.

Only the Chief Executive Officer of the Company, the General Managers of its four operations, or individuals specifically authorized by them in Argentina, Brazil, Chile, and Paraguay are permitted to communicate with public officials on behalf of the Company.

### CONFLICTS OF INTEREST

GRI 2-15 | CMF 3.1.III

The Corporate Policy on Conflicts of Interest incorporates an action model aimed at preventing and mitigating the risks associated with situations where conflicts of interest arise. In addition, Coca-Cola Andina identifies its related bodies through a formal declaration of directors and part of its officers, which is kept in reserve.



### ANONYMOUS REPORTING CHANNEL

GRI 2-16, 2-26 | CMF 3.2.XII.C, 3.6.IX, 5.5

The Directors and Audit Committee of Embotelladora Andina S.A. requested the establishment of an Anonymous Whistleblower Channel on the company website in order to receive, assess, and investigate complaints pertaining to accounting and auditing, as well as potential violations of anti-corruption regulations, from employees and third parties in general. This ensures the privacy of those who report suspicious activity, as they can view the status of their complaint using a code.

Every member of the Board of Directors has unrestricted, instantaneous, permanent access to the reports they have received, regardless of their location.

It should be noted that despite the fact that the majority of complaints received through this channel have nothing to do with the areas for which it was intended, they are nonetheless assessed and looked into based on the severity and nature of the complaints. 88 were investigated and closed out of all the complaints that were received in 2023; the remaining 20 are currently being reviewed.



Number of complaints by subject matter  
GRI 2-16

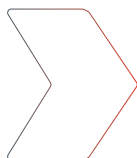
108  
Total

|                            |                            |                                     |  |
|----------------------------|----------------------------|-------------------------------------|--|
| 0<br>Corruption            | 3<br>Conflicts of interest | 10<br>Policy violations             | 0<br>Client Privacy Information        |
| 32<br>Workplace harassment | 1<br>Discrimination        | 2<br>Environment, safety and health | 0<br>Relations with indigenous peoples |
| 11<br>Sexual harassment    | 1<br>Human rights          | 0<br>Use of privileged information  | 48<br>Other                            |



#### Coca-Cola Andina's Management has taken the following actions in response to the different complaints received during 2023 through the Anonymous Reporting Channel:

- ▶ Reinforcement of communication and institutional training.
- ▶ Analysis of work environment and behavior in the Company.
- ▶ Reassignment of employee positions.
- ▶ Internal Audit investigations and reports.
- ▶ Field visits.
- ▶ Analysis of behaviors according to the Company's Code of Ethics.
- ▶ Analysis and comparison of performance of reported sales channels.
- ▶ Implementation of coaching programs.
- ▶ Analysis of the grounds for dismissal due to restructuring without personal reasons.
- ▶ Investigations.
- ▶ Reorganization of processes and creation of new workflows.



# MAIN POLICIES AND GUIDELINES

GRI 2-23, 2-24, 205-2 | CMF 3.1.I, 8.1.4

We have corporate policies and standards that are required for the entire Organization and are continuously being improved in order to uphold Corporate Governance practices and guarantee their proper operation. Internal Audit monitors how these regulations are being applied in order to document the level of compliance and report the findings to the Directors and Audit Committee. The primary policies are available for stakeholders to view and familiarize themselves with on our website. Despite this, all of the Company's policies and standards are available to employees and are published.

Corporate Governance policies and codes



The Company's most pertinent policies and standards are listed in the following excerpts, arranged by subject.



## Corporate Governance Manual

CMF 3.1.I

With the use of this document, the relationships between the entities that oversee the Company's management function and the control model put in place to produce results for the various stakeholders in terms of the economy, society, and environment can be managed effectively. Therefore, in order to achieve operational efficiency targets and strategic goals, the Manual defines and puts into practice the administration, management, and control structures, functions, and methodologies. It also outlines plans for integrating these guidelines into the Company's culture and functioning.



## Corporate Diversity Policy of the Board of Directors

CMF 3.1.VI

This Policy aims to outline, in broad strokes, the requirements and attributes that the Company's shareholders should take into account when proposing candidates for the Coca-Cola Andina directorship.

In order to better ensure the long-term sustainability of the Company and create value, this Policy aims to reduce any potential barriers related to gender, society, or culture that might in any way impede the natural diversity of skills, experiences, visions, traits, and conditions that should exist on the Company's board of directors.



## Code of Ethics and Business Conduct

CMF 3.6.VII

Set of principles and ethical conduct that guide the behavior of all employees, executives, members of the Board of Directors and third parties acting on their behalf. It regulates among others, matters such as conflicts of interest, accounting information, internal loans, fraud, dealings with public officials, clients and suppliers, political and humanitarian contributions, Law 20,393 and the Ethics Committee.



## Corporate Policy on Free Competition in the Markets

CMF 3.1.III, 8.1.4

Free competition in the markets is a fundamental pillar in our way of doing business. Coca-Cola Andina is committed to adhering strictly to the regulations governing free competition in the markets which, in general terms, penalizes anyone who engages in any activity, deed or convention that prevents, limits, restricts or hinders free competition or tends to produce such effects, or that amounts to an abuse of a dominant position in a market in a way that could be detrimental to general interest of the economy.



**Corporate Policy for the Prevention of Crimes and Corrupt Practices**

GRI 205-2, CMF 3.1.III

This document serves to set the rules that will govern the Company and its Subsidiaries' adoption, use, and management of the Crime Prevention Model.



**Corporate Policy on Gifts and Hospitality**

CMF 3.1.III

This Policy's goal is to reduce the possibility of corruption in relation to giving and receiving gifts and/or showing hospitality.



**Corporate Donations Policy**

It protects the Company's interests by keeping it out of situations where corruption arises as a result of donations. Regardless of the size or type of donation, all contributions must abide by this policy.



**Anonymous Complaint Procedure**

CMF 8.1.5

It covers the processes and abilities to receive, assess, and look into complaints about accounting, accounting controls, auditing, and potential anti-corruption law infractions from workers and other parties at large, as well as those pertaining to general accounting concerns. According to the Company's policies, this procedure states that no member may directly or indirectly retaliate against anyone who files a complaint in good faith.



**Corporate Human Rights Policy**

CMF 2.1, 3.1.II, 3.6.I, 4.2

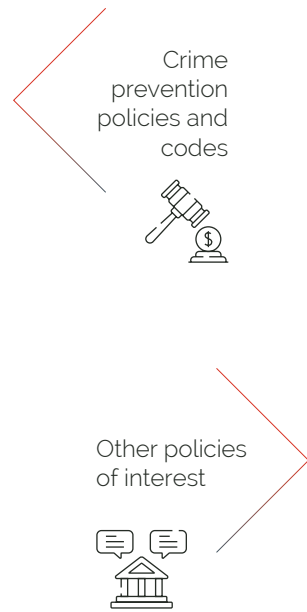
The international human rights principles found in the United Nations Global Compact, the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, the Universal Declaration of Human Rights, and the United Nations Guiding Principles on Business and Human Rights serve as the foundation for Coca-Cola Andina's Human Rights Policy.



**Corporate Policy on Non-Discrimination and Harassment, Respect for People, Diversity and Inclusion**

CMF 3.1.VII, 5.5

This policy's goal is to promote the integration of diversity and inclusion by placing a high value on respecting each person's inherent worth, irrespective of race, sex, origin, age, religion, marital status, sexual orientation, gender identity, or mode of expression, disability, status as a veteran, level of education, experience in life, opinions, ideas, or beliefs. Additionally, it aims to control and prevent sexual harassment in the workplace in all of its manifestations.



**Governance**

- ◀ Audit Committee Regulations
- ◀ Habituality Policy
- ◀ Corporate Delegation of Authority Policy
- ◀ Code of Ethics Suppliers and Third Parties
- ◀ Corporate Policy on Management of Conflicts of Interest and Related Party Transactions
- ◀ Corporate Sustainability Policy
- ◀ Corporate Environmental Management Policy
- ◀ Corporate Food and Beverage Waste Policy
- ◀ Corporate External Communications Policy
- ◀ Insider Trading and Information of Interest to the Market Management Manual
- ◀ Corporate Power of Attorney Policy
- ◀ Corporate Risk Management Policy
- ◀ Corporate Policy Management Framework



**Finance and accounting**

- ◀ Accounting Policies
- ◀ Corporate Internal Control System Policy
- ◀ Corporate Financial Investments and Financing Policy
- ◀ Corporate Credit Granting Policy
- ◀ Corporate Policy on Currency Hedging for Commodity Purchases
- ◀ Corporate Tax Policy
- ◀ Corporate Purchasing and Investment Policy
- ◀ Corporate Annual Budget Policy
- ◀ Corporate Insurance Policy



**Human resources**

- ◀ Corporate Compensation Policy
- ◀ Corporate Policy on International Movement of People
- ◀ Corporate Performance Policy
- ◀ Clawback Policy

# RISK MANAGEMENT MODEL

Coca-Cola Andina has a Risk Management Model that reaches all operations and collaborators of the Company and promotes a culture in which management responsibility is shared by all.

## RISK MANAGEMENT STRATEGY

The goal of the risk management strategy is to create a culture and procedures for handling pertinent business risks so that, in the event that they arise, the consequences can be controlled and contingencies are in place.

## POLICY AND METHODOLOGY

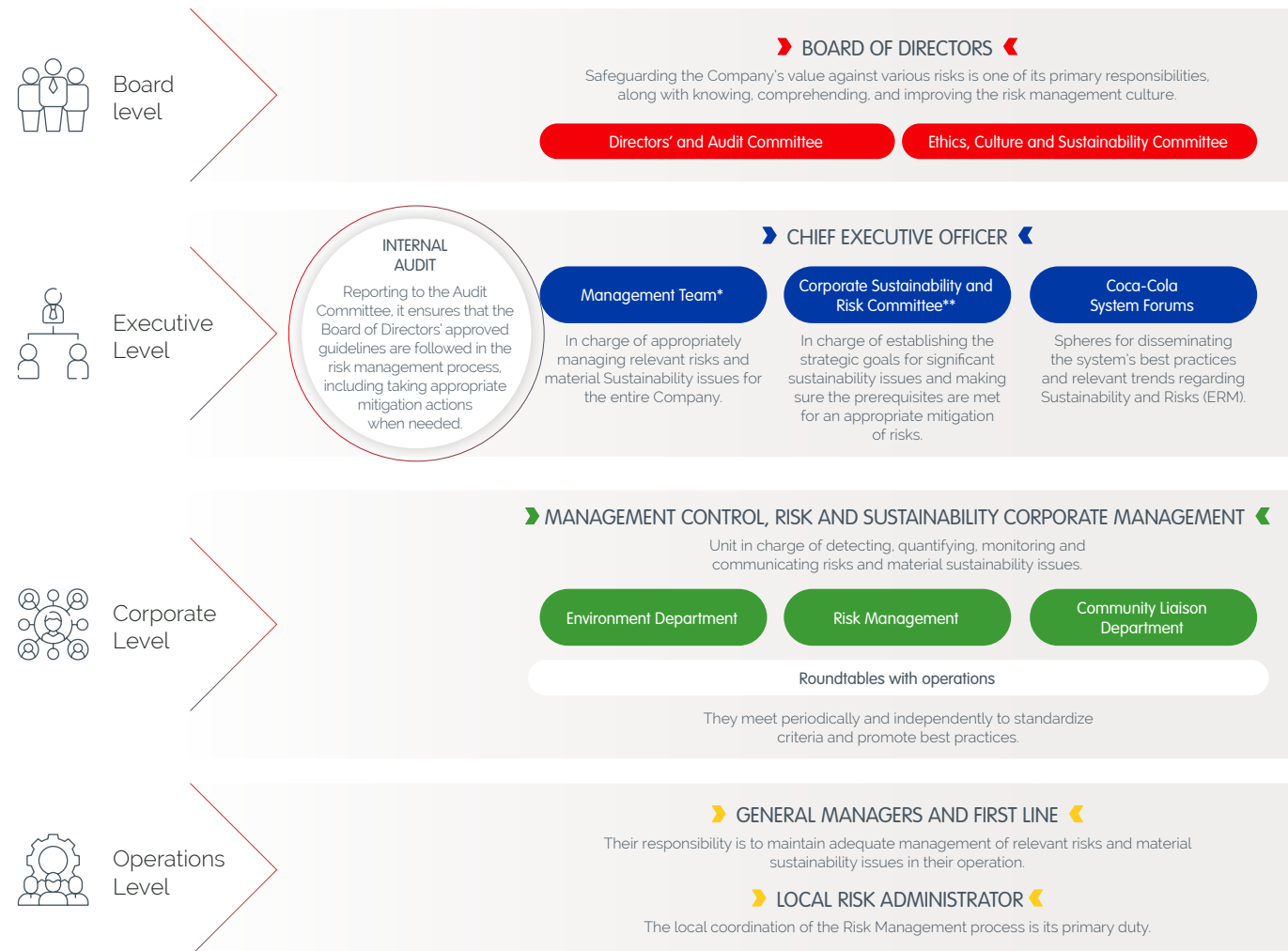
CMF 3.6.I

Based on a regulatory body that applies to the entire company, the Risk Management Model is integrated by a policy that sets governance and by methodologies that give a common language for all operations. This makes it easier to prepare risk maps, monitor them, and report to the Board of Directors and senior management.

The Committee of Sponsoring Organizations of the Treadway (COSO) and, particularly, relating to risks associated with climate change, the Task Force on Climate-related Financial Disclosure (TCFD) provide the Company with guidance in defining the policy and methodology.

## RISK AND SUSTAINABILITY MANAGEMENT GOVERNANCE

GRI 2-14 | CMF 3.2.VI, 3.6.IV, 3.6.V, 3.6.VI



\*Consists of the Chief Executive Officer, Corporate Officers and General Managers of Operations.

\*\*The Corporate Sustainability and Risk Committee consists of: Chief Executive Officer, Chief Legal Officer, Chief Financial Officer, Chief Human Resources Officer, Chief Strategic Planning & Digital Development Officer and of the Management Control, Risk and Corporate Sustainability Manager, as Executive Secretary.



**RISK MANAGEMENT PROCESS**

CMF 3.6.III, 3.6.VI



**Identifying and assessing risks and their severity**

The Company assesses and organizes risks into pillars or subcategories using context analysis, disclosures or internal and external conferences to the Coca-Cola system, and the annual budgeting process. The probability of occurrence and impact for each risk is calculated, allowing the criticality or local and particular severity of each risk to be determined and prioritized for management.



**Identifying and assessing mitigation plans**

This stage entails designing, implementing, and thoroughly analyzing the mitigating measures. The impact of the identified risks and/or their contribution to lowering their probability of occurrence are evaluated for each.



**Determining risk exposure**

After the Operations have put their mitigating measures into place, the risk exposure, also known as residual risk, is then ascertained.

The necessary actions and level of urgency are determined by the severity of each risk and its exposure.



**Risk response plan reporting and validation**

We seek to identify synergies and promote the extension of good practices related to risk mitigation and business model resilience through coordination instances, working groups, critical analysis, and benchmarking across operations.



**Monitoring and surveying**

Risk managers continuously monitor risks and controls to ensure the continuity and quality of mitigating actions.

Internal Audit, for its part, verifies risk processes and mitigation actions and reports on its findings. To close the gaps, those in charge develop action plans, the progress of which is tracked on a regular basis.



**Critical analysis and ongoing improvement**

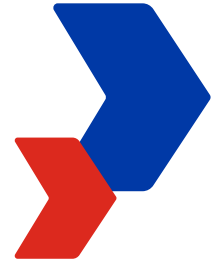
Once the risks, controls, and effective exposure have been identified, the results are escalated to the Corporate level and the Board of Directors for validation of mitigation actions, residual risks, and the development of new mitigations as needed.



**RISK MANAGEMENT TRAINING**

CMF 3.6.VIII

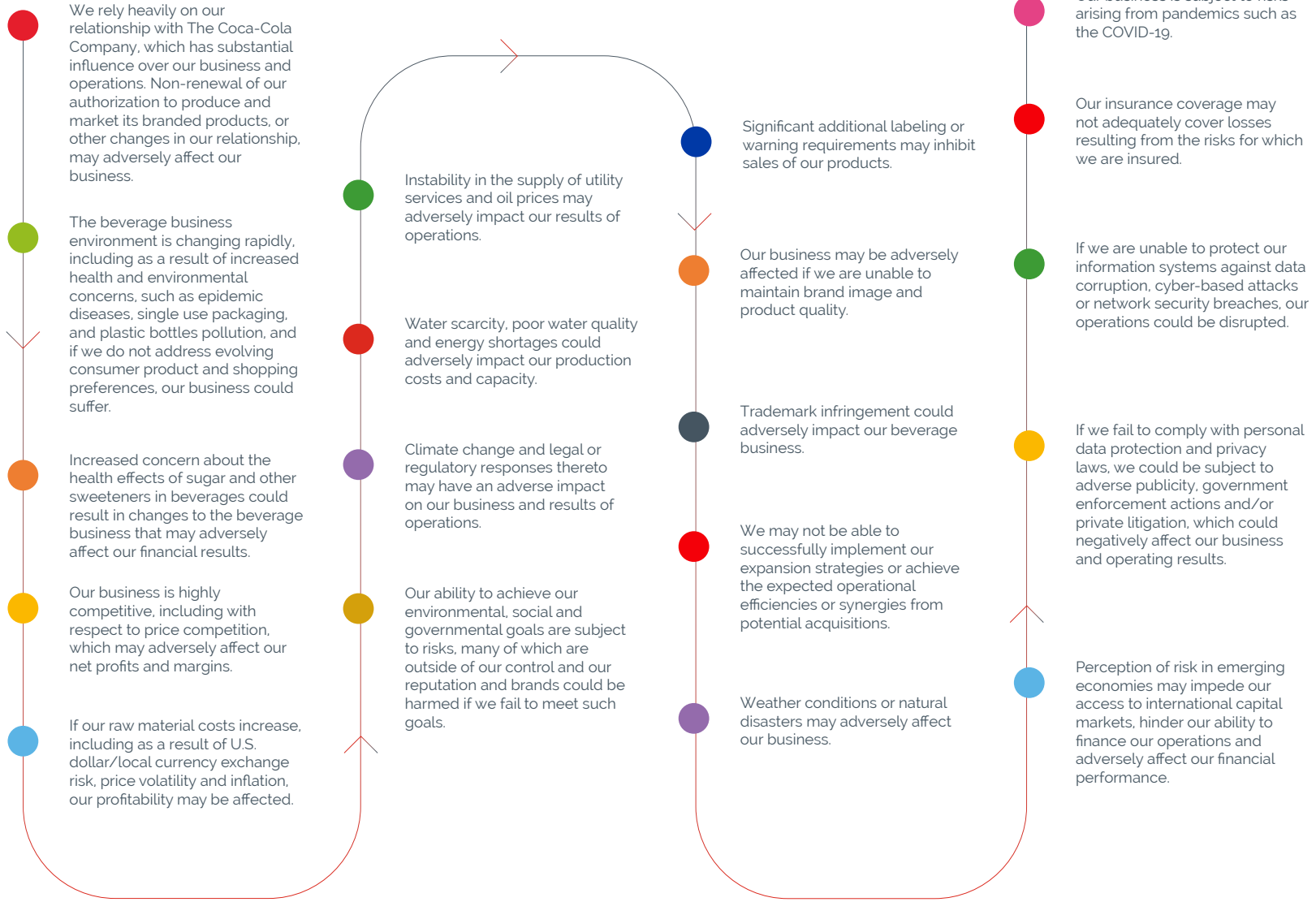
**DURING 2023, MORE THAN 2,000 COLLABORATORS RECEIVED TRAINING IN THE MANAGEMENT OF PARTICULAR RISKS, INCLUDING GIFTS, FREE COMPETITION, INSIDER INFORMATION, AND CONFLICTS OF INTEREST, AMONG OTHERS, WITH THE GOAL OF FOSTERING AN EFFECTIVE RISK CULTURE. THE TRAINING ALSO INCLUDED INSTRUCTION ON HOW TO IDENTIFY AND ADDRESS RISK MATERIALIZATIONS. FURTHERMORE, AROUND ONE HUNDRED COLLABORATORS RECEIVED TRAINING ON RISK MANAGEMENT CONCEPTS.**



**RELEVANT BUSINESS RISKS**

GRI 2-25, 205-1, 306-1 | CMF 3.6.II, 3.6.II.A, 8.1.4 |

The following is a summary of the main risks affecting the business





Our business may be adversely affected if we fail to renew collective bargaining labor agreements on satisfactory terms or experience strikes or other labor unrest.

Our business is subject to regulation, which is complex and subject to change.

Our business is subject to increasing environmental regulation, which may result in increases in our operating costs or adverse changes in consumer demand.

If we were to become subject to adverse judgments or determinations in legal proceedings to which we are, or may become, a party, our future profitability could suffer through significant liabilities, a reduction of sales, increased costs or damage to our reputation.

Adverse judgments or determinations in tax proceedings to which we are, or may become, a party, may have a material adverse impact on our business and results of operations.

The countries in which we operate may adopt new tax laws or modify existing laws or their interpretations, to increase taxes applicable to our business or reduce existing tax incentives.

If we do not successfully comply with laws and regulations designed to combat corruption in countries in which we sell our products, we could become subject to fines, penalties or other regulatory sanctions, and our sales and profitability could suffer.

We may not be able to recruit or retain key personnel.

A devaluation of the currencies of the countries where we have our operations, with regard to the Chilean peso, can negatively affect the results reported by the Company in Chilean pesos.

The imposition of exchange controls could restrict the entry and exit of funds to and from the countries in which we operate, which could significantly limit our financial capacity.

Geopolitical and other challenges and uncertainties globally could have a material adverse effect on the global economy and our business.

Negative information on social media and similar platforms could adversely affect our reputation.



## RELEVANT BUSINESS RISKS ACCORDING TO THE LOCAL SITUATION OF EACH OPERATION

CMF 3.6.II.; 3.6.II.A Y 6.2.VIII



- ▶ Our business operations in Argentina are dependent on economic conditions in Argentina.
- ▶ Political and economic instability in Argentina may recur, which could have a material adverse effect on our Argentine operations and on our financial condition and results of operations.
- ▶ Inflation in Argentina may adversely affect our operations, which could adversely impact our financial condition and results of operations.
- ▶ The Argentine peso is subject to depreciation and volatility, which could adversely affect our financial condition and results of operations.
- ▶ The Argentine government has imposed, and may in the future impose further restrictions on currency conversions and remittances abroad, which could affect the timing and amount of any dividends or other payment we receive from our Argentine subsidiary.
- ▶ The Argentine government's ability to obtain financing from international capital markets may be limited or costly, which may impair its ability to implement reforms and foster economic growth.
- ▶ The government may enact wage increases for private sector employees, which could increase our operating costs and affect our results of operations.
- ▶ Governmental measures to prevent or respond to social unrest may adversely affect the Argentine economy and our business.
- ▶ Price control policies of previous governments in Argentina, if reinstated in the future, may have a material and adverse effect on our results of operations in Argentina



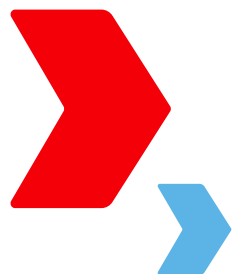
- ▶ Our business operations in Brazil are dependent on economic conditions in Brazil.
- ▶ Historically volatile political, social and economic conditions in Brazil could adversely affect our business and results of operations.
- ▶ The Brazilian real is subject to depreciation and volatility, which could adversely affect our business, financial condition and results of operations.
- ▶ Inflation and the Brazilian government's measures to curb inflation, including by increasing interest rates, may contribute to economic uncertainty in Brazil.
- ▶ Changes in tax laws may increase our tax burden and reduce tax incentives and, as a result, negatively affect the Company's profitability.
- ▶ Brazilian tax proceedings can result in significant tax liability



- ▶ Our growth and profitability depend significantly on economic conditions in Chile.
- ▶ Civil unrest in Chile, the process to draft a new constitution, and the health conditions resulting from COVID-19 have had and could have in the future a significant adverse effect on the general economic conditions in Chile and our business, results of operations and financial condition.
- ▶ Political developments in Chile could result in instability.
- ▶ The Chilean peso is subject to depreciation and volatility, which could adversely affect our business.
- ▶ Inflation in Chile and government measures to curb inflation may disrupt our business and have an adverse effect on our financial condition and results of operations.
- ▶ A major natural disaster such as an earthquake, tsunami or forest fires in Chile could negatively affect the Chilean economy and our network infrastructure.



- ▶ Our business operations in Paraguay are dependent on economic conditions in Paraguay.
- ▶ Inflation in Paraguay may adversely affect our financial condition and results of operations.
- ▶ The Paraguayan guarani is subject to depreciation and volatility, which could adversely affect our financial condition and results of operations.



### RISK FACTORS RELATING TO THE ADRS AND COMMON STOCK

CMF 3.6.II.Y 6.2.VIII

1. Preemptive rights may be unavailable to ADR holders.
2. Shareholders' rights are less well-defined in Chile than in other jurisdictions, including the United States.
3. The market for our shares may be volatile and illiquid.

## RISKS AND OPPORTUNITIES ASSOCIATED WITH CLIMATE CHANGE (TCFD FRAMEWORK)

GRI 201-2 | CMF 3.1.II, 3.2.VII, 3.6.II, 3.6.II.A

**DURING 2021 AND 2022, THE SUSTAINABILITY, RISK MANAGEMENT AND FINANCE AREAS, TOGETHER WITH CORPORATE CITIZENSHIP, INITIATED A REVIEW PROCESS UNDER THE TCFD (TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES) STANDARD. THE COMPANY'S COMMITMENT IS TO FURTHER DEVELOP THE CORE ELEMENTS OF THE FOUR TCFD PILLARS AND TO FOCUS ON EXISTING GAPS IN ORDER TO DRIVE FULL COMPLIANCE WITH THE DISCLOSURE STANDARD.**

# TCFD Aspects or Pillars



### GOVERNANCE OF CLIMATE-RELATED RISKS AND OPPORTUNITIES:

Corporate governance of climate-related risks and opportunities is described earlier in this chapter. See "Governance for Risk Management and Sustainability" section.



### STRATEGY AND METRICS:

The physical and transition risks and opportunities that could arise from climate change were identified in the 2021–2022 exercise under two scenarios (one with a gradual shift to a low-carbon economy and the other with no action taken to reduce global GHG emissions) and under time horizons up to 2030 that were in line with the sustainability strategy's time horizon. Following a prioritization and quantification process based on their potential financial impact, the management actions necessary to mitigate these risks, the primary monitoring metrics, and their 2030 targets were established.



### RISK MANAGEMENT:

Incorporation of identified climate change risks into the current "Risk Management Model".

**RISKS RELATED TO CLIMATE CHANGE**

CMF 3.6.II: 3.6.II.A

The following table lists the risks, impacts, mitigation strategies, and related metrics.

| Principal risks associated with climate change   | Probability and impact  | Actions  |
|--|---|--|
| <p><b>Transition scenario risk:</b><br/> <b>Increased costs of packaging raw materials.</b><br/>                     Policies and laws aimed at preventing global warming are expected to get stricter, with special attention paid to energy- and emission-intensive sectors like the plastic resin industry.</p>   | <p>The risk that comes with more regulation of emissions related to the production of plastics and energy inputs—including direct carbon pricing—may materialize, driving up the cost of this raw material input.</p> <p>Probability: <b>low to medium</b></p> <p><b>Cumulative effect on consolidated adjusted EBITDA until 2030</b>: <b>Medium</b></p> <p>Severity: <b>Medium/High</b></p>  | <ul style="list-style-type: none"> <li>▶ Increase the share of returnable packaging over total NARTD sales, or increase the sales volume of returnable packaging over total sales. <b>Target 2030</b>: 42.8%.</li> <li>▶ Increase the use of recycled resin and the collection of single-use bottles, or increase the % of recycled resin use over the total. <b>Target 2030</b>: 50%.</li> <li>▶ Packaging recyclability. <b>Target 2030</b>: 100%.</li> <li>▶ Increase collection of packaging sold. <b>Target 2030</b>: 100%.</li> <li>▶ Reduce the weight of bottles.</li> <li>▶ Conduct life cycle analysis of packaging (carbon footprint).</li> </ul> |
| <p><b>Transition scenario risk:</b><br/> <b>Increase in fossil fuel prices.</b><br/>                     Increasing regulation of fossil fuels through additional fiscal and carbon pricing mechanisms may affect a key part of the value chain, such as distribution and logistics in the delivery of products.</p> | <p>When taking into account the company's own fleet (&gt;1,400 trucks in Brazil and Chile) as well as the subcontracted fleet (&gt;1,600 trucks), the materialization of this risk would have an impact on transportation costs. Fuel costs account for between 5% and 20% of transportation expenses, so fluctuations in these costs pose a risk to the financial results.</p> <p>Probability: <b>very low to low</b></p> <p><b>Cumulative effect on consolidated adjusted EBITDA until 2030</b>: <b>High</b></p> <p>Severity: <b>Medium</b></p> | <ul style="list-style-type: none"> <li>▶ Carbon footprint management: reduction of carbon footprint emissions Scope 1,2,3.</li> <li>▶ Investments in more fuel-efficient distribution fleets and efficient truck routing.</li> </ul>   |
| <p><b>Physical change scenario risk:</b><br/> <b>Water scarcity as a result of drought and decreased precipitation.</b><br/>                     Production in water-stressed areas is impacted by a lack of water as a result of decreased rainfall and drought.</p>  | <p>The materialization of this risk would have an impact on water availability, necessitating an initial reduction in production at the Renca bottling plant owing to a raw material shortage.</p> <p>Probability: <b>very low to low</b></p> <p><b>Cumulative effect on consolidated adjusted EBITDA until 2030</b>: <b>Low</b></p> <p>Severity: <b>Medium</b></p>   | <ul style="list-style-type: none"> <li>▶ Improve water use efficiency, or improve the Water Use Ratio (liter of water/liter of beverage produced). <b>Target 2030</b> WUR= 1.27.</li> <li>▶ Communities: Access to water and water replenishment. <b>Coca-Cola System Goal</b>: return 100% of water used in beverage production.</li> </ul>   |
| <p><b>Physical change scenario risk:</b><br/> <b>Suppliers of agricultural ingredients are impacted by climate factors.</b><br/>                     Climate-related variables that can alter crop yields or result in crop loss include temperature, rainfall variability, and water stress.</p>                    | <p>Brazil's sugar crop yields would be impacted by the materialization of this risk, among other things. However, because the physical effects of climate change will take time to manifest, there is only a gradual and moderate expected short-term impact on business continuity and financial results.</p> <p>Probability: <b>very low to low</b></p> <p><b>Cumulative effect on consolidated adjusted EBITDA until 2030</b>: <b>Low</b></p> <p>Severity: <b>Low</b></p>  | <ul style="list-style-type: none"> <li>▶ Grow in portfolio and sales of reduced and sugar-free products, reducing the amount of kilocalories sold over total liters sold. <b>Target 2030</b>: 40.75 kilocalories sold per 200mL. Kilocalories sold over total liters sold.</li> <li>▶ Percentage of sales of reduced and sugar-free categories.</li> </ul>   |



**OPPORTUNITIES RELATED TO CLIMATE CHANGE**

GRI 2-25 | CMF 3.6.II, 3.6.II.A

| Principal opportunities related to climate change  | Impact  | Actions   |
|--|---|---|
| <p>Returnable packaging is benefited by new environmental regulations.</p>                                 | <p>The materialization of this opportunity would enhance the Company's already-developed competitive advantage in terms of know-how in the management and commercialization of returnable packaging.</p> <p><b>Cumulative effect on consolidated adjusted EBITDA until 2030</b></p> <p>Medium</p> | <ul style="list-style-type: none"> <li>▶ Increase the share of returnable packaging over total NARTD sales.</li> </ul> <p><b>Target 2030:</b> 42.8% Returnable packaging sales volume over total sales.</p>         |
| <p>Increased liquid intake as a result of rising temperatures</p>  | <p>The relationship with the community and the financial results would both benefit from this opportunity materializing.</p> <p><b>Cumulative effect on consolidated adjusted EBITDA through 2030</b></p> <p>Medium</p>   | <ul style="list-style-type: none"> <li>▶ Broadening of the portfolio to meet consumer preferences.</li> <li>▶ Master plan for production and logistics capabilities.</li> </ul> <p><i>Metric: Sales volume.</i></p> |
| <p>New and cheaper technology provides opportunities to improve efficiency and reduce operating costs.</p> | <p>If this opportunity materialized, it would improve water and energy efficiency and make technology more accessible for distribution fleets that are more efficient.</p> <p><b>Cumulative effect on consolidated adjusted EBITDA through 2030</b></p> <p>Low</p>                                | <ul style="list-style-type: none"> <li>▶ Investment in technologies to improve operational efficiency and reduce costs.</li> </ul> <p><i>Metric: Consolidated Adjusted EBITDA</i></p>                               |

\*Currently, we do not identify opportunities. With the exception of risks related to climate change.

## RISKS RELATED TO FREE COMPETITION

CMF 3.6.II.C, 8.1.4 | GRI 2-25

Engaging in conduct that violates the rules that govern free competition could seriously harm our relationship with the community and our financial results. The most significant effects on our business could include: sanctions and possible compensatory damages, damage to our corporate image, and impact on sales.

The Company has implemented a Competition Compliance Program (the "Compliance Program") in order to reduce this risk. The program is based on an analysis of the risks that are inherent in the business and consists of a number of documents and activities that aim to reduce each of the risks that have been identified. Each activity is assigned a specific person responsible for it, along with an opportunity.

One of the main pillars of the Compliance Program is an annual training program for executives and collaborators. The course content and frequency are specifically tailored to the responsibilities of the various roles involved.

Every year, an audit is conducted to verify the application of the Compliance Program in all four operations.

## RISKS RELATED TO CONSUMER HEALTH AND SAFETY

CMF 3.6.II.D

Consumer health risks brought on by product or input contamination or spoilage could have a negative impact on corporate reputation, sales, and market leadership, as well as its relationship with the community and financial results due to fines and potential indemnities.

Our commitment to producing the highest quality products is our primary mitigation measure. We take significant precautions to minimize the risk of defects or contamination in our products. These precautions include quality control programs for raw materials, the manufacturing process and our finished products. We also have procedures in place to correct any problems that are identified as quickly as possible.

There are three main lines of action to meet customer satisfaction, the norm and high standards: certifications, sensory analysis program and monitoring the consumer complaint indicator.

The risk has a medium/high impact and severity because of our commitment to the community, but because of the mitigation measures put in place, the likelihood of it happening is now very low or low.

 For more details, see chapter 4 of this Integrated Annual Report.

## DESCRIPTION OF EMERGING RISKS

CMF 3.6.II.E

Coca-Cola Andina considers risks that are new or gaining significance to be "emerging" if they meet certain criteria: they originate from events outside the company; they are specific to the activity; they have the potential to have a significant long-term impact; they may have an impact on operations and require modifying the Company's strategy or business model.



### CHANGES IN BRAND IMAGE AND PRODUCT QUALITY

Consumers' and authorities' growing concern about the effects of sugar and sweeteners, particularly on obesity, is a manifestation of the perception that products are of low quality or potentially harmful to health. Furthermore, worries regarding the effects of plastic on the environment could result in fewer people purchasing our products that are packaged in plastic bottles or in higher taxes, which would lower consumer demand.

This risk has a long-term, significant, and distinct impact on the business since, in a few years, it may result in major changes due to ongoing legal actions or threats against companies that commercialize and sell beverages, which would have a substantial negative impact on profitability.



### WATER SCARCITY, POOR WATER QUALITY AND POLLUTION

Water is the main ingredient in substantially all of our products. It is also a limited resource in many parts of the world, facing unprecedented challenges from overexploitation, increasing demand for food and other consumer and industrial products whose manufacturing processes require water, increasing pollution and poor management, lack of physical or financial access to water, sociopolitical tensions due to lack of public infrastructure in certain areas of the world and the effects of climate change.

If demand continues to increase worldwide and the quality of available water continues to deteriorate, it would imply a significant increase in production costs, reputational damage or the possibility of facing capacity constraints. In addition, if periods of drought continue and are prolonged, operating costs could be significantly affected due to water and energy shortages, while changes in government regulations regarding the ownership or use of water resources could also affect the supply of this resource.

We cannot assure you that water will be available in sufficient quantities and/or quality to meet our future production needs or that it will be sufficient to meet our current water supply needs; therefore, the potential impact of this risk is long-term, significant and specific to the business.



## INFORMATION SECURITY AND CYBERSECURITY RISKS

CMF 3.6.II.B

Coca-Cola Andina recognizes information security and cyber-attacks as potential sources of business risk. As a result, the company has developed and implemented a global strategy that enables: (i) establishing an organizational understanding in order to monitor cybersecurity risks related to its systems, people, assets, data, and capabilities; (ii) safeguarding systems and assets (including data); (iii) identifying deviations from established protocols; (iv) responding to cybersecurity incidents; and (v) restoring business operations, as needed.

The CyberSafety framework adheres to the highest industry standards, is constantly tested for Business Continuity (BC) and Disaster Recovery (DR), and is maintained with an integrated view of people, processes, and technology. To strengthen its cyber resilience, the company adds new controls and systems each year, as well as conducts periodic and extensive testing of mitigation measures aimed to address vulnerabilities discovered during Ethical Hacking and Pentesting assessments. In addition, access to the platform is now protected by a "Zero Trust" architecture.

This is supplemented by the outsourcing of infrastructure and information security services via a subcontract with one of Latin America's top technology corporations. This organization offers on-site support, a user help center, network support, and cybersecurity monitoring. The IT outsourcing service is controlled by a contractual agreement, which is audited annually by an external auditor to ensure compliance with critical service controls specified in the ISAE 3402 standard. Throughout the selection process, all technology providers delivering SaaS or on-premises applications are evaluated using the cyber resilience methodology of INCIBE-CERT (Instituto Nacional de Ciberseguridad de España).

### INFORMATION SECURITY AND CYBERSECURITY GOVERNANCE



\* Composed of the Chief Human Resources Officer the Chief Legal Officer the Chief Information Technology Officer, the Corporate Manager of Management Control, Risk and Sustainability, the representative of the Corporate Internal Audit Management and the Information Security Manager (CISO).



### INFORMATION SECURITY POLICY

The goal of the information security policy is to safeguard information assets from attacks by means of an ongoing procedure. It lays out general rules for who is responsible for what, how to safeguard and manage information risks, and how to access, handle, manipulate, process, transmit, store, and do any other action involving information assets owned by the company.

This policy also specifies the classification of information, the definition of responsibilities, and the use of digital technologies to support its execution. Examples of these solutions include unifying information storage and transmission systems, protecting information through Data Loss Prevention (DLP) practices, and encrypting information stored on the Company's critical equipment.

In this context, each member of the Company is responsible for safeguarding technological assets and protecting information in cyberspace, as well as the infrastructure that supports it.

### TRAINING AND DISSEMINATION



Coca-Cola Andina continuously updates its workforce on the steps taken to advance cybersecurity, ensuring that they are all trained on the concepts and threats related to this field. In order to achieve this, information security management training is coordinated by the IT and HR departments, with an emphasis on the services and software utilized. These efforts persisted in 2023, and the Technology team also received training in cybersecurity procedures, including safeguarding digital assets, secure development practices, managing IT risk, and system modifications, among other things. To find vulnerabilities, phishing exercises were also carried out.



### 3

People:  
developing  
and caring  
for our  
talents

*Collaborator figures in this chapter include all consolidated subsidiaries.*

# LIVING THE PURPOSE AT COCA-COLA ANDINA

The challenge of articulating the Company's Purpose to every individual involved in the operations across the four countries it operates in marked the start of 2023. This was made possible by a communication strategy built around the pillars supporting the purpose and incorporating partners and customers into the everyday reality.

Communication process



## PROPÓSITO EN RUTA (PURPOSE ON THE ROAD)

MORE THAN 120,000 UNIQUE USERS AND MORE THAN 470 HOURS OF CONTENT WERE VIEWED DURING THE PROPÓSITO EN RUTA CAMPAIGN, WHICH WAS PROMOTED VIA COCA-COLA ANDINA'S LINKEDIN ACCOUNT.

### INSPIRING WITH PURPOSE

The significance and weight of the Purpose, as well as its communicational role, are strategically aligned with the leadership of Coca-Cola Andina and the Company's principal leaders.

Launched live, with the CEO leading along with the Chief Corporate Officers and Operations General Managers.

### UNVEILING OUR PURPOSE

Launch in each of the operations and Corporate Offices.

Live, hybrid and virtual meetings, led by the General Managers of the operations and Committee Managers.

Integrate cultural aspects and styles from each country.

Empowerment of leaders.

### TRAINING LEADERS

568 leaders were trained and then tasked with carrying out the communication strategies.

The training focused on the Purpose's inspirational power as well as communication tools.

Using dynamic activities, pre-readings, and work groups.

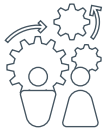
### COMMUNICATING TO THE ORGANIZATION

Communication process focused on the operational role.

Communication cascades led by the team leaders themselves.

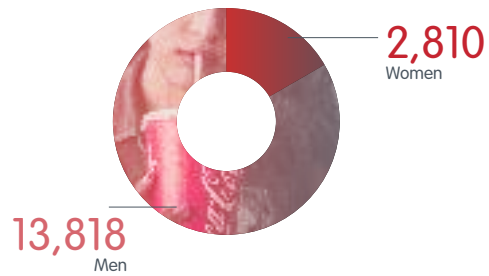
+80% of the staff has participated in the Purpose presentations.

DEMOGRAPHICS OF OUR COLLABORATORS



16,628

Total Coca-Cola Andina collaborators

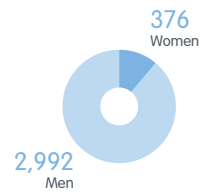


COLLABORATORS BY OPERATION



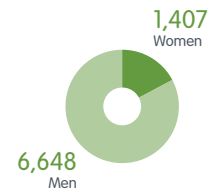
3,368

Total Argentina



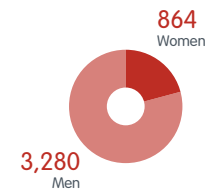
8,055

Total Brazil



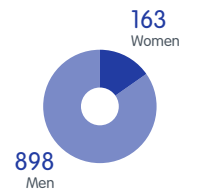
4,144

Total Chile (Chile + Holding)



1,061

Total Paraguay



# TALENT ATTRACTION AND DEVELOPMENT

People are essential to achieving the goals of Coca-Cola Andina; therefore the company focuses on improving their well-being and bolstering its appeal as an attractive employer. To this end, it has a Talent and Succession Management Program that identifies and develops current and future leaders, aligned with the Company's strategy and operational continuity. This involves attracting, retaining and developing talent, contributing to the intellectual capital of the Organization. Both leaders and employees play a key role in this process, which is crucial for the development of their careers and the continued success of the Company.



## YOUNG TALENT AT ANDINA

Over 50 people attended open days at the Córdoba plant to learn about the requirements, values, and culture of professionals. Under this program, 20 high school interns were integrated into various departments of the company, allowing for the identification of future team members and the strengthening of the connection between students and the working world.

According to university students in Chile, Coca-Cola Andina is one of the most attractive companies to work for, placing it among the TOP 10 in the Merco Talento Universitario - Chile Ranking.

Through courses on the knowledge portal and communication channels, the Mentoring Program for Interns in Brazil gives interns the tools they need to successfully integrate into the company. This program currently has 14 participants.

Lastly, the business received recognition for its efforts to formalize employment and promote good labor welfare practices in Paraguay.

## ANDINA ON LINKEDIN

This platform has proven to be a successful communication and talent acquisition tool, contributing to the company's Recruitment & Selection (R&S) strategy. In 2023, more than 160 publications were published, with a total reach of 4,277,267 impressions, allowing us to gain almost 69 thousand new followers. In this vein, we launched the first series of livestreams, with the goal of communicating about the employer brand's distinguishing characteristics and establishing new forms of relationship with the community, which has resulted in over 30,100 views and 858 hours of published content consumption through three events.

## CULTURAL AMBASSADORS

Through the participation of more than 300 individuals who follow operations in Argentina, Chile, and Paraguay, this program aims to increase the reach and dissemination of content created on LinkedIn. We give them tools to improve their personal brand and the fundamentals of being a brand ambassador in order to strengthen their abilities as ambassadors.

## MENTORING PROGRAM FOR INTERNS - BRAZIL

Aims to give interns the resources they need to succeed at the company by offering courses on the knowledge portal and communication channels and other resources. Currently, this program has 14 participants.

## SUCCESSION PLAN

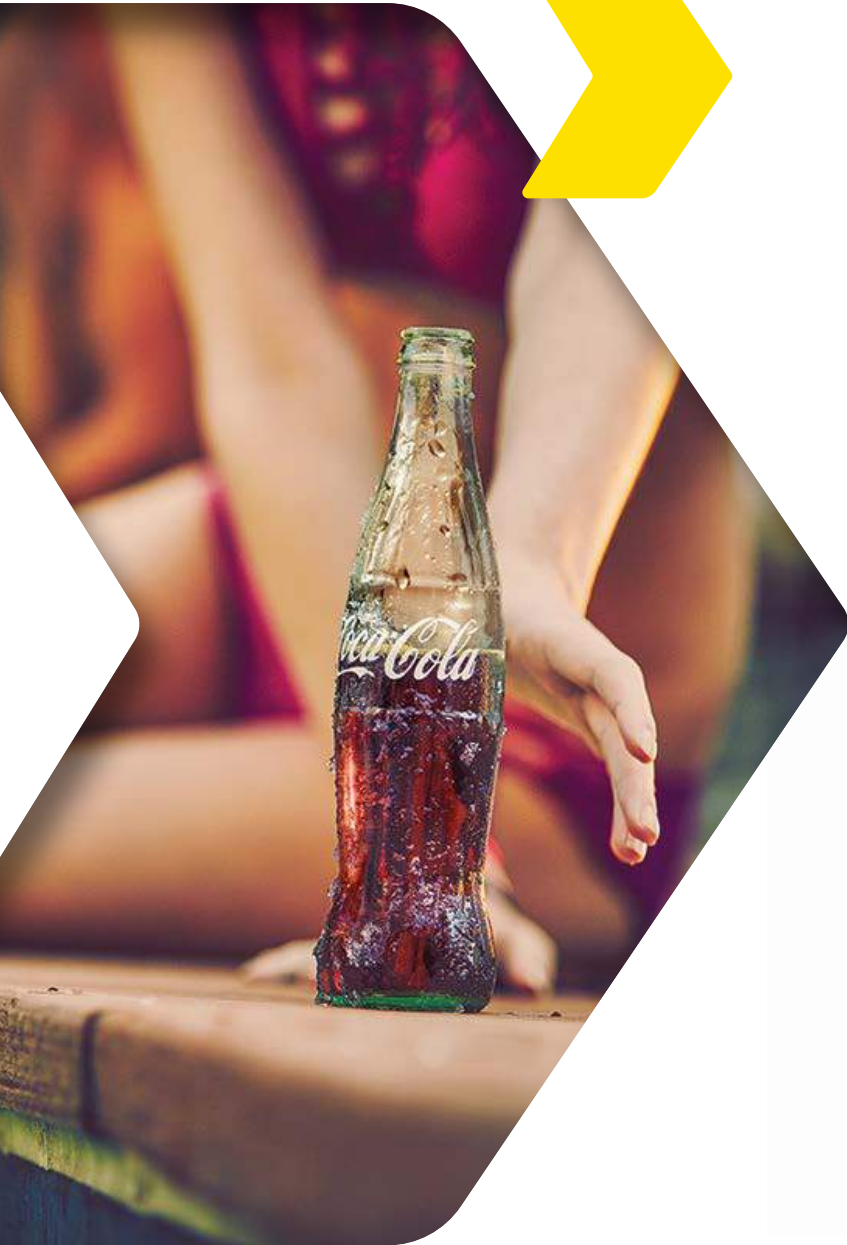
CMF 3.6.X

Coca-Cola Andina has a development model that includes a talent management process, individual development plans and internal mobility opportunities. It also has a succession map for different levels of the organization with high coverage indicators, which ensures business continuity and strengthens the development and generation of growth opportunities.



# 71.9%

of positions covered by the succession plan incorporating 250 top managers



## AWARDS AND RECOGNITIONS

### TOP 10 OF THE MERCO TALENTO RANKING



In 2023 we reached 8th place in this ranking, which recognizes the companies with the greatest capacity to attract and retain talent in Chile, moving up 6 positions with respect to the previous period.

### EMPLOYER OF THE YEAR



During this year we were recognized for our contribution to the formalization of employment and good labor welfare practices.

### UNIVERSITY MERCO TALENTO RANKING



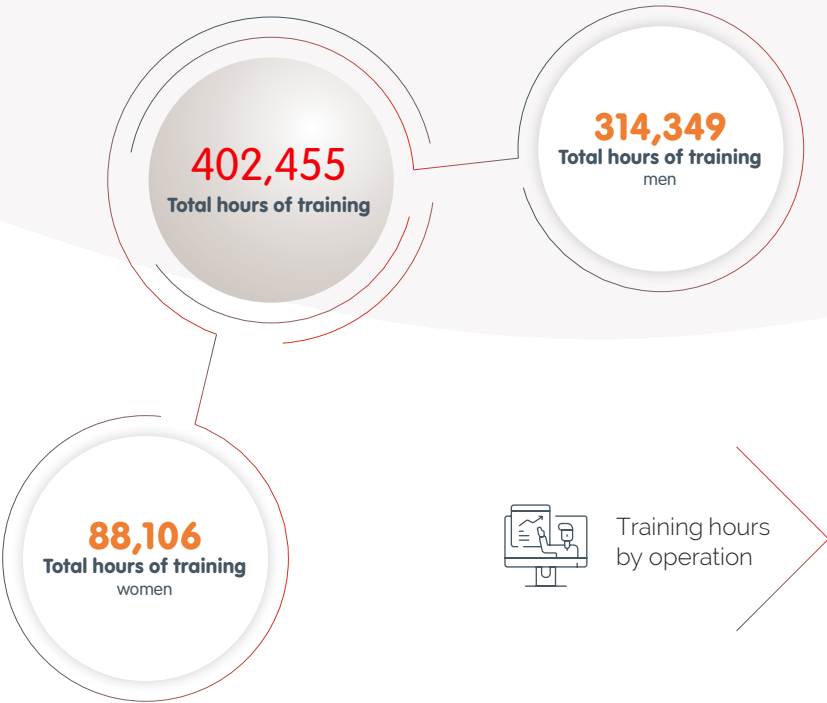
Coca-Cola Andina is located in the TOP 10 of the ranking, as one of the most attractive companies to work for according to university students.



# TRAINING

GRI 404-2 | CMF 5.8, 5.8.I, 5.8.II

Coca-Cola Andina promotes the development of capabilities that allow its collaborators to acquire knowledge and skills, as well as their internal mobility and job retraining in different areas. Development and training initiatives focus on highly specialized education and training programs in sales, manufacturing and distribution processes, as well as on the development of job skills, competencies and employability, occupational safety, sustainability and environment, and ethics and code of conduct.



# 16,628

Collaborators have been trained in at least one of the subjects taught in 2023, which represents **100%** of total staff.





# US\$1,118,018

Invested in education and training in 2023, representing 0.04% of revenues for the period.

## VIRTUAL AND IN-PERSON TRAINING

The virtual platforms, through Campus Koandina, offer training tailored to the needs of collaborators, balancing in-person and e-learning. Coca-Cola Andina provides a virtual library with specific content for each country, including a Portuguese version for Brazil.

As for in-person activities, meetings are organized to allow teams to come together for collaboration and team building in addition to training.

|  |  |  |  |
|---|--|--|--|
| <b>104,492</b><br>Total   | <b>137,514</b><br>Total  | <b>146,632</b><br>Total<br>(Chile + Holding)   | <b>13,818</b><br>Total   |
| <b>22,062</b><br>Women  | <b>19,939</b><br>Women   | <b>42,410</b><br>Women   | <b>3,695</b><br>Women  |
| <b>82,430</b><br>Men  | <b>117,575</b><br>Men  | <b>104,221</b><br>Men  | <b>10,123</b><br>Men   |



## OUR TRAINING PROGRAMS



### Technical School of Manufacturing

Coca-Cola Andina Argentina focuses on developing new skills in beverage production, addressing aspects such as machinery handling, milling processes and production lines to face the challenges that arise when creating new products. The results of this program show a 615% growth in 2023 compared to 2018, reaching a total of 113 people trained this year and 1,592 skills developed.

### Postgraduate course certified by the ICDA, Business School of the Universidad Católica de Córdoba.

GRI 404-2

The objective is to foster and cultivate the necessary skills to maintain competitiveness and lead in a constantly changing environment, addressing the following topics: strategic vision, corporate entrepreneurship, leadership and high-performance teamwork, agile methodologies, creativity and innovation with a focus on emotional intelligence and storytelling. Conducted virtually through the Koandina Campus, the 50-hour program benefited 75 executives of Coca-Cola Andina Argentina.

Along the same vein, the Strategic Management program addresses current issues to enrich the role of management and provide tools to strengthen leadership skills, focused on business strategy and a long-term perspective that contributes to the sustainability of the operation.

### Inspirational Leaders Academy

This initiative was implemented in the four operations with the goal of promoting the connection and exchange of learning among teams through interactive dynamics. This collective effort culminated in the definition of the competencies that characterize the Coca-Cola Andina Inspirational Leader: Excellence in Management, Resolution Capacity, Collaboration and Inclusion, Focus on Customers and Value Chain Optimization, as well as the role of Coach who guides and develops his or her teams.

### The Art of Negotiation

GRI 404-2

It is directed at Coca-Cola Paresa's Sales, Marketing, Trade Marketing and Supply areas. The topics covered include analysis of practical cases, reading, negotiation, review and learning, as well as strategies to face difficult negotiations. Negotiation principles and sources of power are explored. In 2023, 30 people were trained for a total of 45 hours of training.



### Training of Trainers

This initiative focuses on the complete training of trainers and instructors of Coca-Cola Paresa, through a dynamic and participative methodology, using case studies, simulation exercises and group dynamics to develop tools in a synergic environment. The objectives of the program include identifying learning trends, writing training objectives, choosing methods to create content, structuring training sessions, encouraging variety and participation, including evaluation in the delivery and designing visual aids to support the training. This initiative benefited 29 people with a total of 348 hours of training.



### Office 4.0: fleet mechanics training

Its objective is to train Brazil's own fleet team in new technologies and tools used in modern vehicles, improve efficiency and reduce maintenance costs. The program had an average of 128 hours of training per person, which is constantly reinforced in order to maintain the operation at optimum performance levels.

# DIVERSITY AND INCLUSION

CMF 3.1.VI, 3.1.VII

## 16.9%

Women

### +26.6%

of women within the Company.  
Commitment 2030

## 19

Different nationalities



## HUMAN RIGHTS POLICY

CMF 2.1, 3.1.II



**COCA-COLA ANDINA'S HUMAN RIGHTS POLICY IS GUIDED BY INTERNATIONAL PRINCIPLES INCLUDED IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS, THE INTERNATIONAL LABOR ORGANIZATION'S DECLARATION ON FUNDAMENTAL PRINCIPLES AND RIGHTS AT WORK, THE UNITED NATIONS GLOBAL COMPACT, AND THE UNITED NATIONS GUIDING PRINCIPLES ON HUMAN RIGHTS AND BUSINESS.**

Coca-Cola Andina values diversity as a significant asset and is committed to fostering an inclusive work environment. Supports diverse employee perspectives and experiences to strengthen resilient teams. Each collaborator's commitment to inclusion, diversity, non-discrimination and the prevention of harassment is essential to maintaining a productive and growing work environment based on trust and mutual respect.

In order to meet this challenge, the Company has endorsed the principles of the Coca-Cola System, which implies undertaking the following obligations:

- ▶ Remove barriers in the hiring, promotion and compensation of employees within the Company, ensuring that these will be carried out objectively, based on their skills, performance, abilities and experience.
- ▶ Ensure equal opportunity and intolerance of discrimination.
- ▶ Promote diversity in all operations, implementing actions that favor the hiring of people with special needs and vulnerable minorities, allowing the full development of their potential.
- ▶ Ensure respectful workplaces, with no tolerance for harassment - physical or verbal - based on race, gender, nationality, origin, religion, age, status or disability.
- ▶ Sanction any situation of discrimination, harassment or any other type of disrespectful or excessive behavior, ensuring that there are no reprisals of any kind as a result of having reported or participated in any investigation in relation to the aforementioned points.

### 451

People with disabilities

### 6,733

Hours of training in diversity and inclusion



**TO PROMOTE VIOLENCE-FREE SPACES, WORKSHOPS, EMPLOYABILITY PROGRAMS FOR PEOPLE WITH DISABILITIES, EDUCATIONAL WORKSHOPS IN PARTNERSHIP WITH VARIOUS INSTITUTIONS TO ADDRESS ETHNIC-RACIAL SEGREGATION AND LGTBIQ+ ISSUES, AND MENTORING TO STRENGTHEN WOMEN'S LEADERSHIP AND INTERNAL DEVELOPMENT OPPORTUNITIES IN THE COUNTRIES OF OPERATION, AMONG MANY OTHER ACTIONS.**



#### LGTBIQ+ Pride Month

Coca-Cola Andina Brazil actively joins the celebration of Pride Month with the purpose of raising awareness and promoting gender equality. It implemented the campaign "Feel the taste of being the way you are", which included a conference led by Maite Schneider, a trans woman, to share experiences on diversity and inclusion.

At Coca-Cola Andina Argentina, spaces for reflection and awareness are provided to employees, along with workshops for the human resources team and leaders on the inclusion of trans people during this month.



#### Talks on labor and sexual harassment

CMF 5.5

To raise awareness of harassment and its impact on daily life, in Paraguay, together with the Ministry of Women's Affairs, information was provided on the various types of harassment that affect society, their effects and the importance of prevention and protection.

Meanwhile, in Chile, through the Legal Department, training was provided to managers on labor and sexual harassment, with the aim of resolving doubts and raising awareness in this area, with the participation of approximately 200 leaders.



#### Integration of young people and retirement processes

GRI 404-2

Within the framework of the Generations Pillar, in Argentina and Brazil Coca-Cola Andina seeks, on the one hand, to integrate the new generations and, on the other hand, to advise those who are beginning their retirement process.

Thus, in alliances with universities, high schools and governmental entities, we carried out internship and job placement projects for young professionals with no previous experience. On the other hand, we work in advising people in the management of their retirement processes, with psychological support and the possibility of voluntary early retirement in certain cases, in addition to special recognition as a team.

In Brazil, with the support of the National Commercial Apprenticeship Service ( SENAC), a course focused on the skills needed to integrate into product packaging operations, stock control, sales promotion and execution, replenishment of merchandise at the point of sale and provision of information to customers, promoting the insertion of young people into the labor market as packagers, operators and/or replenishers of merchandise.



#### Inclusion of people with disabilities in the private sector

Since 2022, a partnership has been developed with the organization "Súmate", from Argentina, to address the selection process of profiles with disabilities, which is complemented by the collaborative work with the employment portal "Inclúyeme", which collaborates in the search and selection of profiles with disabilities.

In Brazil, together with the Ministry of Labor and the Rio de Janeiro City Council, we participated in forums and fairs to promote the employability and inclusion of people with disabilities in the private sector. In addition, a Brazilian sign language course was implemented to strengthen the inclusion of employees with hearing disabilities.

In 2023 in Chile, together with the TACAL Foundation, a special program for people with disabilities was implemented, the first one in the distribution centers and in the shipping area, where 20 people participated. Something similar was done in Paraguay, where courses were given on the various forms of disability and sign language.



#### Fostering gender equity in our operations

In Argentina, the "Coca-Cola Andina Women" conference was held in commemoration of International Working Women's Day. This event provided a space to connect, share experiences and discuss past, present and future challenges in the gender agenda. This allowed for reflection on transformational milestones in the lives of women, actions to promote gender equality, current issues that drive future initiatives and issues such as motherhood, care and stereotypes, encouraging interaction and open discussion.

Brazil's "Entre Elas" program seeks to strengthen the sense of community and collaboration among women in the company. Through mentoring, participants share experiences, knowledge and valuable advice, along with developing skills related to their areas of interest. In 2023, the initiative selected 52 women, including mentors and mentees, to participate in the intensive mentoring program for five months.

In Chile, through the "Mujeres Contigo" program, women from Renca were trained in customer service, effective communication and shipping processes, which enabled 77% of the participants to join the Company.

Finally, the "Promociona Chile" program, taught by the Universidad Adolfo Ibáñez and CLA Consulting, provides senior management skills to women from various organizations. In this context, nine Coca-Cola Andina Chile executives have already participated and in 2023 the third graduating class graduated.

# FAIR COMPENSATION

CMF 5.4.1

The Company has a Corporate Compensation Policy and a competitive compensation package, which seeks to attract and retain talented employees through a comprehensive and diverse salary administration model and benefits program. This includes maintaining consistency among job classifications and recognizing individual performance, based on the following guidelines:

- ▶ Promote equal opportunities in line with the reference labor group in the market, for positions that require equal competencies and responsibilities.
- ▶ Maintain consistency between job classifications and employability, ensuring coherent treatment among the different jobs and positions in the organization.
- ▶ Recognize the individual contribution, so that the best-performing employees receive higher compensation, in accordance with the policy.
- ▶ Provide compensation management through planning and control of salary costs.

## ADDITIONAL BENEFITS

GRI 401-2, 403-6 | CMF 5.8

Each operation determines the benefits to which its employees are entitled, depending on the type of employment relationship.



Full-time collaborators



Part-time collaborators

## SALARY GAP

To promote a culture of equity and inclusion, Coca-Cola Andina uses the HAY Grades methodology, which categorizes positions and guarantees proportional compensation. This methodology evaluates the responsibility and remuneration of each position, ensuring that employees receive fair compensation according to their job roles and responsibilities.

➕ If you want to know more about wage gap indicators, see Chapter 9.

## POSTNATAL LEAVE

CMF 5.7

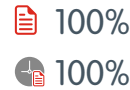
The Company promotes parental co-responsibility and selfcare of its employees, following the parental legislation in the four countries in which it operates. It has an Internal Regulation that incorporates local laws and regulations on pre- and post-natal time, adoptions and the option for both the mother and the father to take care of the newborn. In addition, to promote parental co-responsibility, Coca-Cola Andina offers an extension of paternal postnatal days in excess of local legal requirements.

➕ Learn more about our postnatal leave indicators in chapter 9.



Health benefits

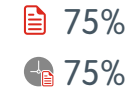
Life Insurance in addition to that required by law.



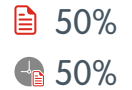
Medical assistance and insurance.



Preventive vaccination programs.



On-site nutritionist.

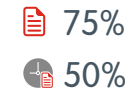


Education benefits

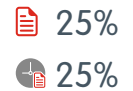
Discounted rates for various educational programs for employees.



Leave for study exams above the law.

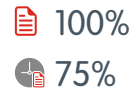


Academic excellence scholarships to employees' children for university studies.

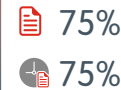


Social benefits

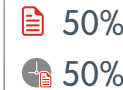
Home Office.



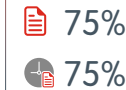
Flexible hours for areas where operations are not affected.



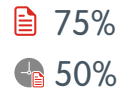
Accompanying retirees.



Lactation room.



Nursery - Cradle room.

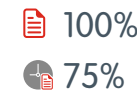


Economic benefits

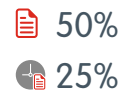
Retirement bonus.



School Kit, bonus for children under 18 years of age.



Housing subsidies.



# CLIMATE AND COMMITMENT MANAGEMENT

Coca-Cola Andina is committed to fostering an environment at work that supports the growth and performance of collaborators. Through the use of quick surveys, it puts into practice a Climate Management model that measures commitment and identifies areas for improvement. The results and action plans are then reported to the Board of Directors once a year.



**90%**

Of collaborators participated in this survey

**88%**

of collaborators would recommend Coca-Cola Andina as a great place to work.

**89%**

of collaborators consider that at Coca-Cola Andina they feel very responsible for the service quality they provide to customers.

**84%**

of collaborators say they are able to maintain a healthy balance between work and their personal commitments.

## ENERGY PROGRAM - BRAZIL

Aims to honor the most dedicated workers by demonstrating how their efforts reflect the ideals of Coca-Cola Andina Brazil. The Internal Communications department gathers nominations, which are then submitted to a panel of judges who select two winners per business area each month. The winners receive certificates and have an interview published in the internal magazine Nossa Voz.

## COMMITMENT MANAGEMENT AT COCA-COLA ANDINA

At Coca-Cola Andina, organizational commitment is managed through an ecosystem of initiatives aimed at measuring, understanding, communicating and highlighting its importance within the Company. These are:

- ▶ **ECO:** Annual measurement of commitment in Coca-Cola Andina, which targets 100% of the talents and is carried out at the beginning of the year.
- ▶ **Pulse of Commitment:** Measurement performed at year-end on a specially selected group of collaborators to evaluate the results of the engagement strategies.
- ▶ **Commitment Leaders:** Regional webinars where collaborators who are a benchmark in terms of their commitment share best practices with the rest of the organization.
- ▶ **Commitment Summits:** Two-day meetings where all the work teams that lead commitment management in each of the operations meet to capture cross-learning, train and review the commitment management strategy.
- ▶ **Commitment Route:** Monthly meetings where the entire company is convened to learn more about the commitment model, through external consultants.

## COMMUNICATIONS MANAGEMENT

Coca-Cola Andina faces the challenge of keeping collaborators informed and connected in an agile and inclusive manner. To achieve this goal, Internal Communications works continuously to improve tools, ensuring that the entire Company is aware in a timely manner of issues relevant to the organization.

As a result, in 2023, a tracking tool was put into place to evaluate the efficacy of emails and make decisions using the information gathered. Furthermore, when new hires in Chile take on professional roles, they are given an On Boarding handbook. This digital handbook covers a variety of subjects, including the Company's mission, values, and the first steps in people development. This tool was distributed to about 70 individuals in 2023 along with the introduction of the policy granting it to the leaders who oversee the admission of new members.

In Paraguay, more communication screens were installed in order to improve internal communication, ensure equitable access to information, and offer greater flexibility when it came to real-time information updates.

And finally, nearly 8,000 employees at Coca-Cola Andina Brazil use the Pod+ app, which enables real-time communication and eliminates the need for meetings and emails. Every month, a podcast on the Junt+s portal is presented which delves into Coca-Cola Andina Brazil and offers an enhanced perspective of the reality of collaborators. The platform is available on both computers and mobile devices.

### CONSOLIDATION OF HYBRID WORK

The hybrid work program demonstrates the dedication to balancing employees' personal and professional needs, which helps to foster a positive work environment and accomplish organizational goals.

Because of this, the Hybrid Work Policy—which calls for three days of in-person work and two days of remote work each week—was introduced in May 2023 in all four operations. This program aims to uphold effective interpersonal relationships, foster teamwork, support remote work, and guarantee excellent customer service.

The company determined the appropriate balance between in-person and hybrid work at Coca-Cola Andina through extensive analysis conducted in each of the company's four operating countries and external consultations.



Main results (average) of the survey on hybrid work Coca-Cola Andina 2023



**47%**  
of **collaborators** consider that the **greatest benefits** of the current hybrid work model is **PRODUCTIVITY**.

**88%\***  
of **leaders** believe that the hybrid work **strategy** implemented is the **RIGHT ONE**.

*\*Does not consider Paraguay*

**40%**  
of **collaborators** have **no concerns** about the current hybrid work model.

**83%\***  
of collaborators believe that the hybrid work **strategy** implemented is the **RIGHT ONE**.

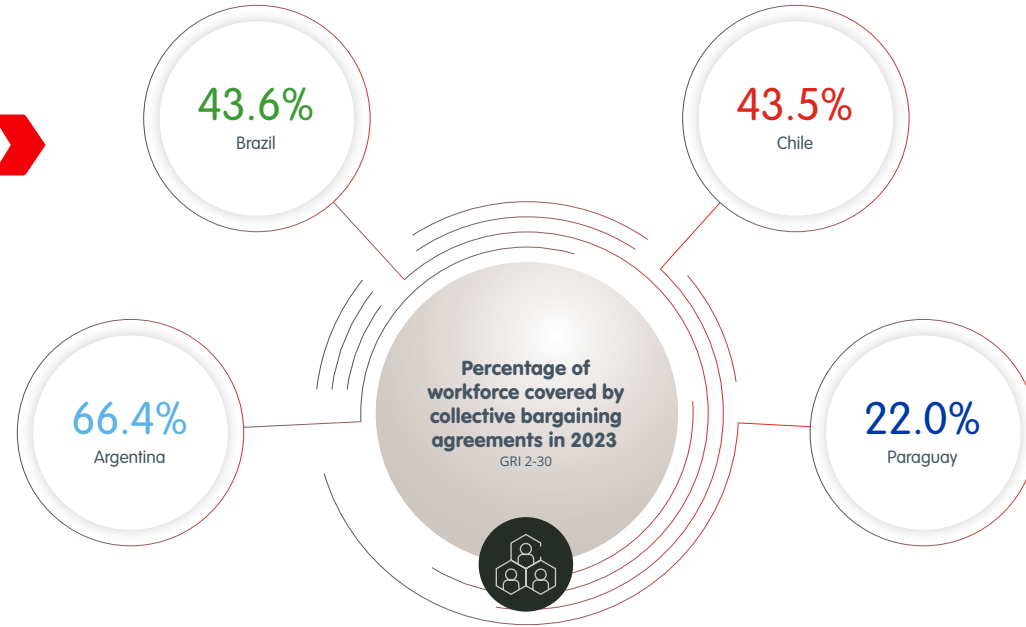


# LABOR RELATIONS

GRI 407-1 | CMF 8.1.2

Maintaining an atmosphere that encourages growth and productivity is essential. Labor relations should be based on collaborators' commitment to inclusion, diversity, nondiscrimination, and the prevention of harassment, all of which are essential components of a mutually respectful and trusting environment. The Code of Ethics and Business Conduct and the internal rules established by the Company's Internal Rules of Hygiene, Order and Safety, encourages respect for and protection of workers' rights, even though the company lacks a specific process to prevent and identify regulatory noncompliance related to workers' rights.

At Coca-Cola Andina we respect and uphold the right to freedom of association in all countries where we operate. The Company respects the right of its employees to organize, join or not join a union without fear of retaliation, intimidation or harassment.

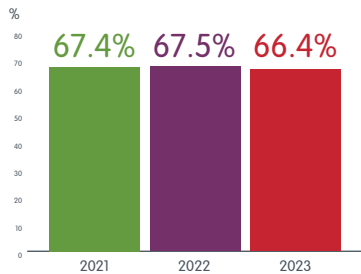


## UNIONIZATION RATE

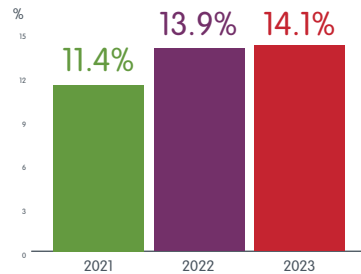
includes third parties of the main business processes.



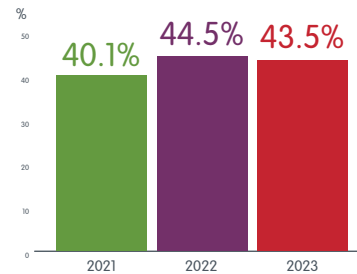
Argentina



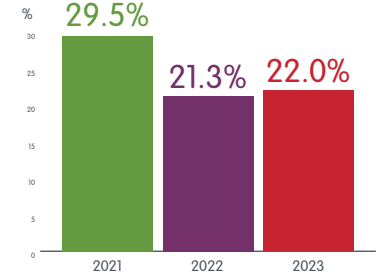
Brazil



Chile



Paraguay



# OCCUPATIONAL HEALTH AND SAFETY

GRI 403-1, 403-8 | CMF 5.6

Senior management is at the forefront of the commitment to Occupational Health and Safety, which includes the responsible involvement of all collaborators, including contractors and third party suppliers.

The Company's health and safety management system is based on its ISO 45001 certification. Through the use of models and actions that go above and beyond what is required by law in the countries in which it operates, it fortifies its purpose, policies, and programs. Subject to recurrent third-party audits, this standard permits an effective system implementation.

# 22,655

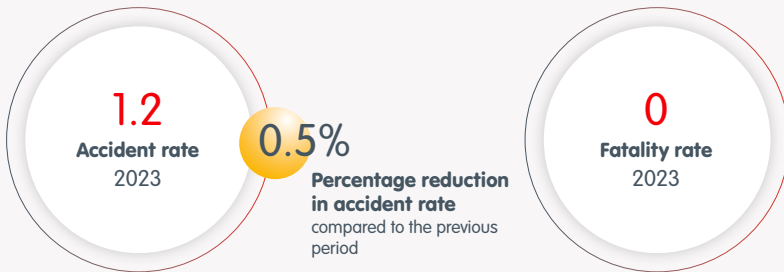
collaborators covered by BBSP\*

\* Behavioral Safety Program (includes in-house and third party employees)

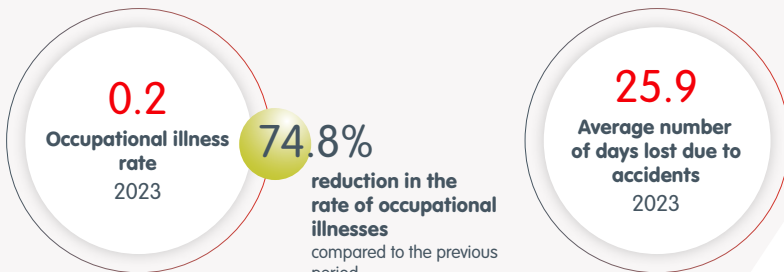
## OUR HEALTH AND SAFETY PRINCIPLES

Coca-Cola Andina made the decision to support a genuine cultural shift in which the company views health and safety as a core value. This change is based on the understanding that cultural transformation is a lengthy process that calls for resources as well as a strong continuous and collaborative work plan.

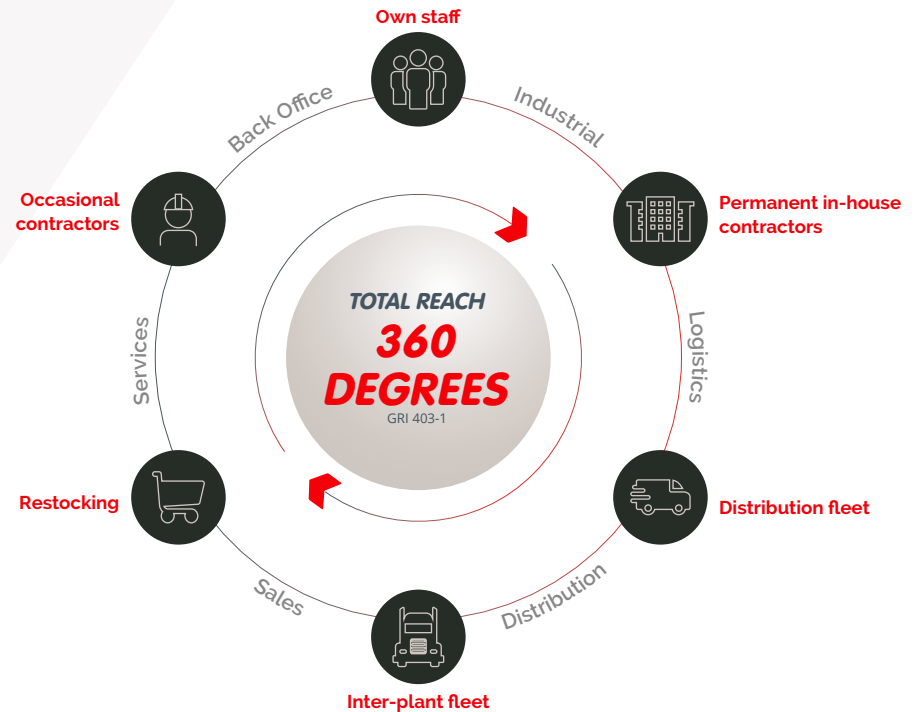
Ensuring the safety of oneself and others, including fellow workers and communities, is a core principle of safe behavior, which each employee bears personal responsibility for. Our leaders must be committed to encouraging a culture of safety and occupational health and making sure the resources are available to support this culture. Nothing we do can take precedence over circumstances that could lead to harm.



(number of work accidents/ number of employees own staffing)\*100  
(Number of fatalities per work accidents/Number of employees own staffing)\*100



Occupational illness rate: (number of occupational illnesses / number of workers) \*100  
Average number of days lost due to accidents: (days lost due to accidents) / number of work accidents)  
\*For more information on OHS metrics, for own and contractors, please refer to page 208.





## SAFETY PILLARS AND MAIN INITIATIVES

Six safety pillars have been defined to guide each of the programs and initiatives in this area:

### RULES AND PROCESSES

#### Objective:

To regulate behaviors through the implementation of policies, standards, codes, certifications, periodic evaluations, and internal audits, among other initiatives.

1

### CULTURE

#### Objective:

To reinforce positive behaviors through recognition, safety programs, and the promotion of positive leadership, among other initiatives.

2

### COMMUNICATION

#### Objective:

Improve information and feedback on safety through the development of goals, satisfaction surveys, internal communication bulletins, and periodic meetings, among other initiatives.

3

### INFRASTRUCTURE AND TECHNOLOGY

#### Objective:

To improve safety through infrastructure design and maintenance, as well as technological advancements and the implementation of a registration and statistics methodology.

4

### PARTNERS

#### Objective:

To ensure that contractors and third parties follow safety standards, rules, and processes, which includes incorporating safety goals and regulations into contracts and establishing the academy of safety technicians, among other initiatives.

5

### COMPREHENSIVE HEALTH

#### Objective:

Manage health and quality of life from a variety of angles, including mental health programs, ergonomics, preventing drug use, monitoring work environments, controlling overtime, among others.

6





## HAZARD IDENTIFICATION, RISK ASSESSMENT AND INCIDENT INVESTIGATION

GRI 403-2

Our operations include procedures for hazard identification and risk assessment, which establish mechanisms for identifying, analyzing, and assessing the likelihood and severity of human activities. The review process is periodic, and it includes mitigation controls in accordance with ISO 45001, resulting in a residual risk level value. This assessment is carried out by a multidisciplinary team that has been trained and specialized and has a thorough understanding of the tasks at hand as well as occupational safety. The Hazard Identification and Risk Assessment Matrix is a comprehensive document that details all of the tasks completed, assessments conducted, and mitigation mechanisms implemented.

The incident analysis process includes describing what happened, searching for root causes using various methods, proposing corrective and preventive actions, identifying responsible parties, and following up on actions. This process is guided by direct supervision and expert advice from OHS specialists. Furthermore, there is a SIF/SIFp (Serious Incident or Fatalities or Potential) program that applies to incidents with serious consequences or the potential to cause something serious, and an interdisciplinary committee is formed to deal with each individual case.



### RISK ASSESSMENT: ARGENTINA

The risk matrix of Coca-Cola Andina Argentina is quite comprehensive. In compliance with the ISO 12,100 standard, this matrix is examined based on criteria pertaining to probability, possible severity, and exposure in terms of number of people and frequency. Additionally, on a biannual basis, the probability of risk is assessed in accordance with other sub-variables pertaining to processes, infrastructure, training, and the human component in order to obtain a risk scale that allows reducing them to zero.

### MITIGATING SIGNIFICANT OCCUPATIONAL HEALTH AND SAFETY RISKS TO THIRD PARTIES

GRI 403-7

To reduce the accident rate, a comprehensive safety management system known as 360 management was implemented, involving all Coca-Cola Andina collaborators. The main contractors must adhere to the same safety standards through contracts that include commitments such as proof of risk plans and trainings. Each operation has remunerated incentives and follows strict standards and protocols that are constantly assessed.

## OCCUPATIONAL HEALTH AND EMERGENCY SITUATIONS

GRI 403-3

The company takes a comprehensive approach to employee wellness, combining preventive and reactive strategies with personalized benefits to improve the quality of work and overall quality of life. It also offers ongoing medical and nursing advice on the prevention and detection of occupational and ergonomic diseases. In addition, it offers health benefits outside of the workplace, such as insurance, priority access to examinations, and interest-free loans for medical procedures.

We have a 24-hour medical service available in all of our operations, including the production plants. This service is in charge of providing any type of care and referring patients as needed. In addition, to respond to emergency situations, we have brigade teams with representatives in all areas who organize emergency drills on a regular basis and are supported by doctors present in the production plants.

## EMPLOYEE PARTICIPATION AND CONSULTATION PROCESSES ARE USED TO IMPLEMENT AND EVALUATE THE OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM.

To detect potential risks and hazards, the company involves exposed employees by forming working groups that include safety teams as well as medical or health professionals.

For example, at Coca-Cola Andina Paraguay, we created a QSE Management app that allows employees to immediately report any incident or observation of unsafe conditions or actions. These reports are then reviewed by multidisciplinary committees. We are promoting the future integration of this app into the rest of our operations.



### JOINT HEALTH AND SAFETY COMMITTEE

GRI 403-4

In compliance with legislation, Coca-Cola Andina Chile maintains a Joint Health and Safety Committee with equal representatives of the company and workers, elected in open voting and reported annually to the Mutual de Seguridad. In addition, a People's Health and Safety team reports regularly on the Company's accident rate results and goals.

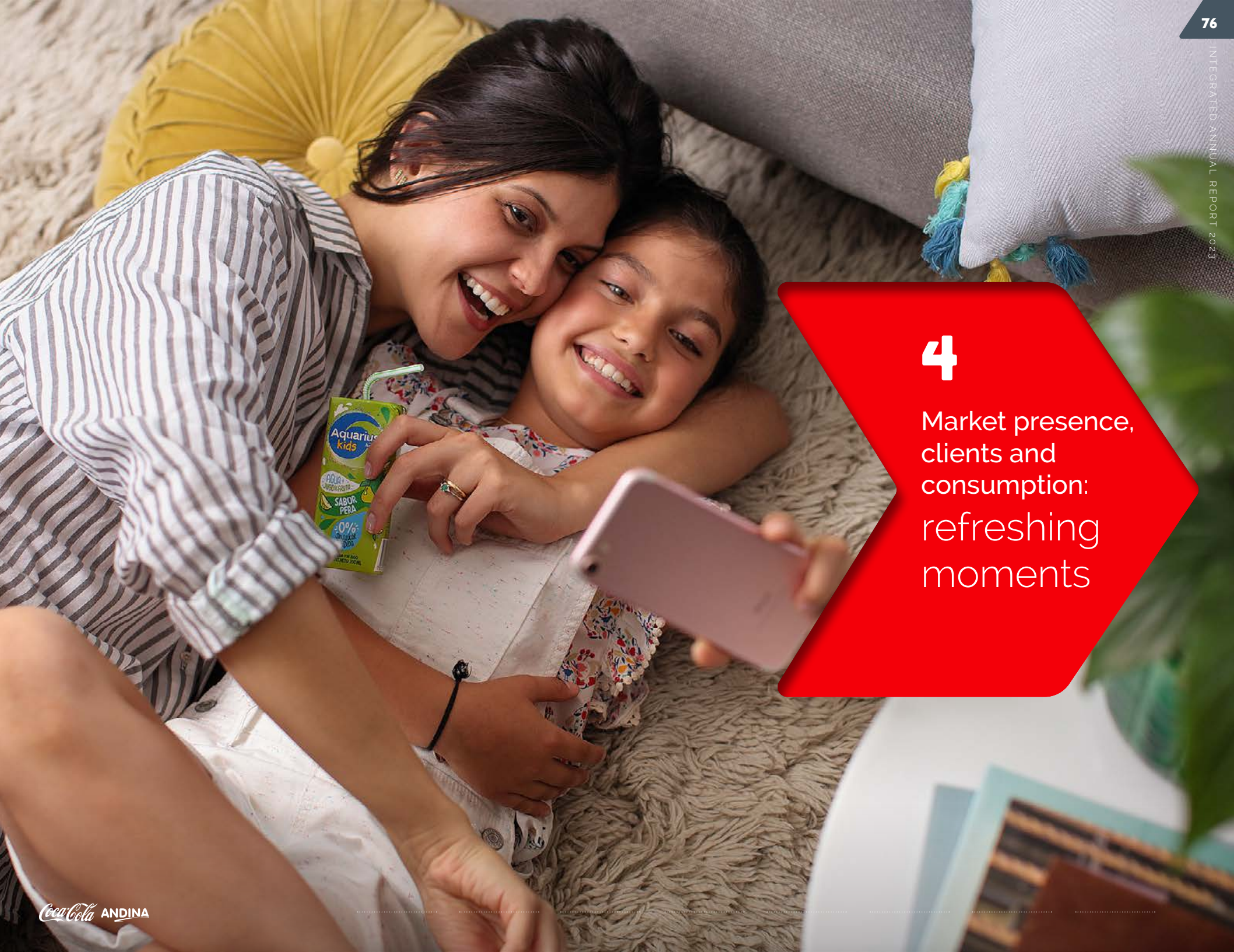
### OCCUPATIONAL HEALTH AND SAFETY TRAINING

GRI 403-5

The Company has implemented an annual training plan developed through committees and meetings to identify training needs. Talks, workshops, and evacuation drills were held in the subsidiaries in 2023, in addition to critical technical trainings to prepare workers for specific roles. These plans cover the entire company on various levels.

Some of the most important training programs in 2023 included first aid, electrical safety, machine risk assessment, working at heights, personal protective equipment, and the use and handling of fire extinguishers.





# 4

Market presence,  
clients and  
consumption:  
refreshing  
moments

# OUR MARKET PRESENCE

GRI 2-6

Coca-Cola Andina operates in Argentina, Brazil, Chile, and Paraguay, allowing it to diversify its sources of volume, revenue, and adjusted EBITDA. In each of its franchises, the main source of business is non-alcoholic beverages, which represent 94.7% of sales volume.



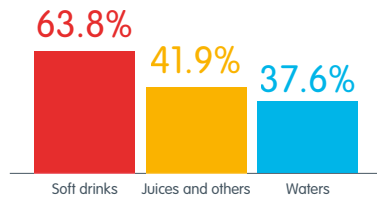
# 272,504

Total clients

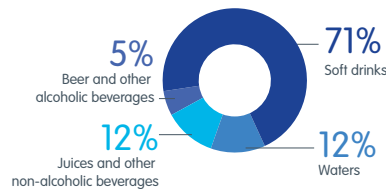
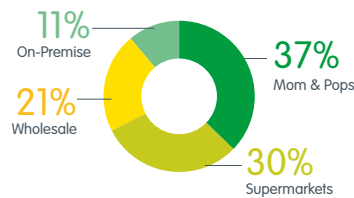
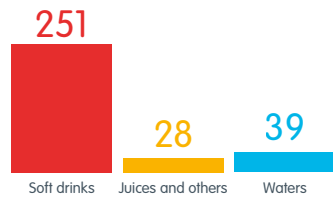
# 57.4 million

Total potential consumers

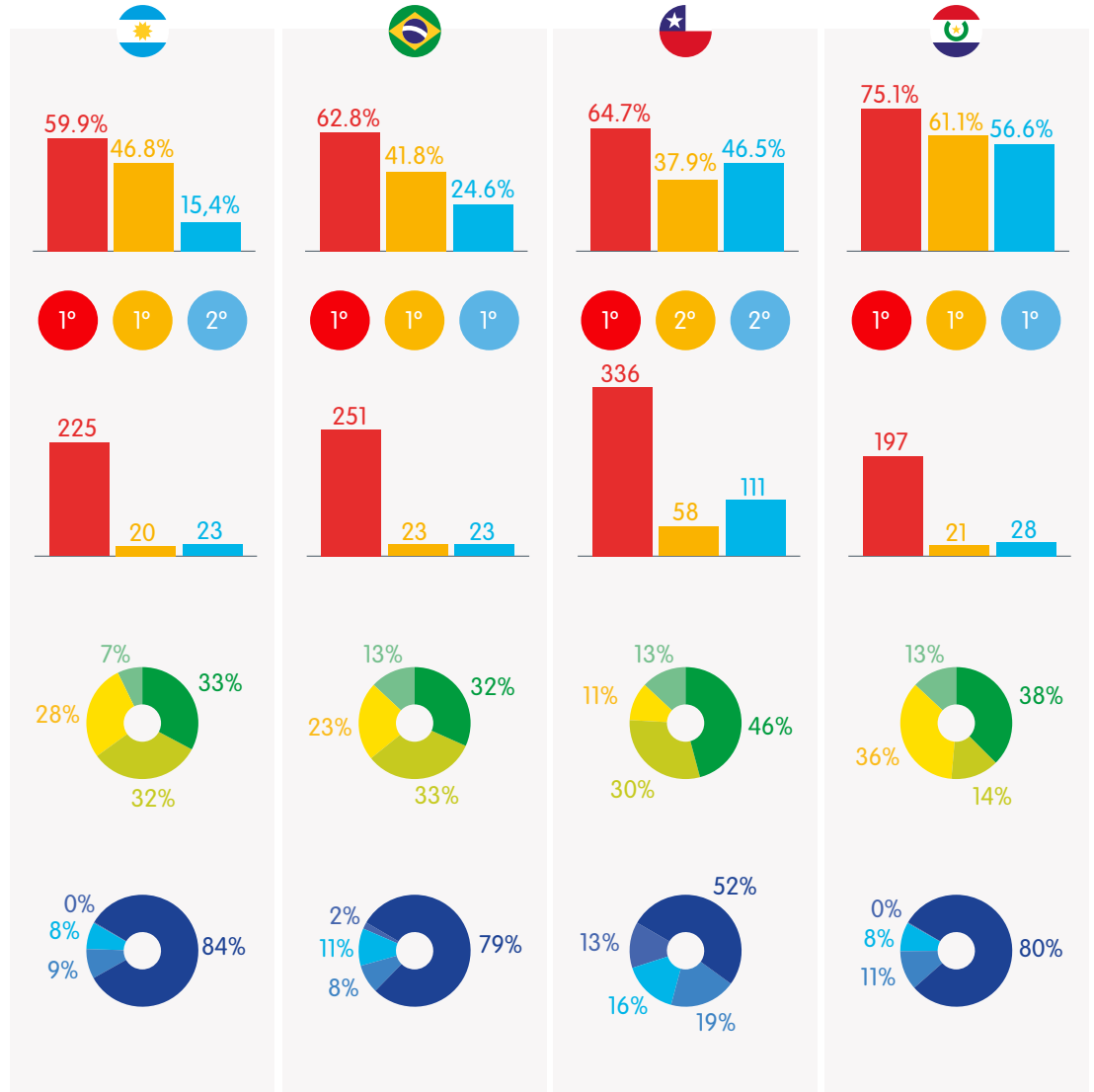
## TOTAL COCA-COLA ANDINA



Market share position



Note: Totals may not add up due to rounding.



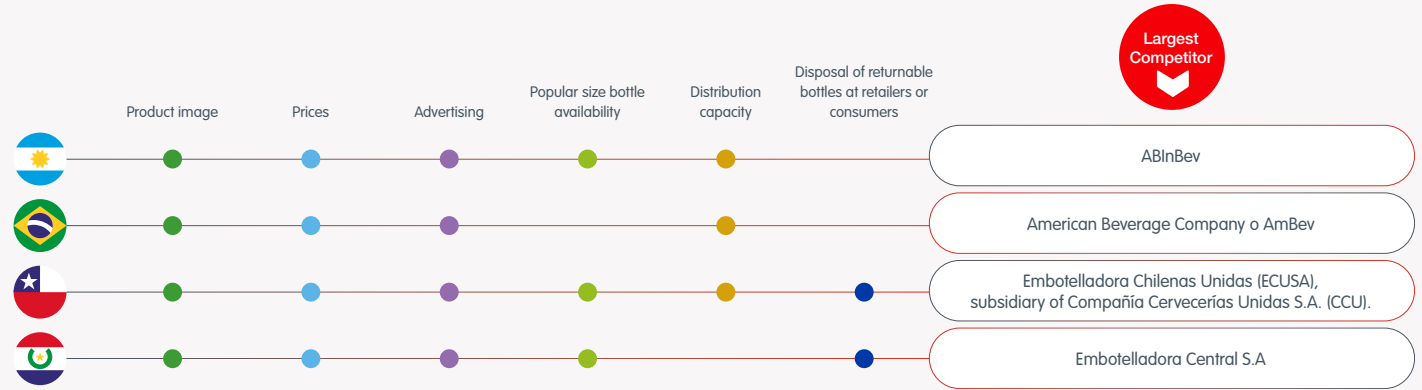
**COMPETITION**

GRI 2-6 | CMF 6.1.II

In the franchised territories, the Company faces intense competition, mainly from soft drink bottlers.



Areas of greatest soft drink competition



**AWARDS AND RECOGNITIONS**

**Latam RGM 2023 Certification**  
 Best practices in revenue management are highlighted through pricing and portfolio strategies. Coca-Cola Andina Brazil's RGM team received Gold Level Certification for their highest score in the RGM LATAM 2023 award.

**Coca-Cola System Brazil Evolution Program**  
 Coca-Cola Andina Brazil's Customer Service team placed third in the Coca-Cola System Brazil Evolution Program. This award is given out annually and is intended to reward and highlight customer service-related actions.

**Top of Mind (TOM)**  
 For the eighth year in a row, Coca-Cola Paresa was the brand that Paraguayans remembered the most. Furthermore, it won the title of most remembered brand in 2023 for the following categories: Soft drinks (Coca-Cola), Tetra Juice (Ades), Isotonic (Powerade) and Mineral Water (DASANI).

**Top of Mind (TOM)**  
 Coca-Cola Paresa was the recognized brand in the Soft Drinks category, while Ades and Powerade, in Tetra Juice and Isotonic Juices, respectively.

**Sustainable Business Seal**  
 The Municipality of Godoy Cruz honors the incorporation of good corporate practices by the business and productive sectors through the "Sustainable Companies of Godoy Cruz" Program.

**Prospera**  
 Coca-Cola Latin America COPA of excellence named the Company one of the best in the region for the most pertinent strategic initiatives for Latin America in the traditional channel.

**Major Industries 2023**  
 It highlights the valuable contribution of industries to the economic development of the country. Award winners included 45 distinct industries, including steel, textiles, dairy products, construction, beverages, and pharmaceuticals.

**Most valued brand by consumers**  
 In Paraguay, Coca-Cola and DASANI were named the most valued brands in the Prestigio 2023 and Ranking of Brands 2023 rankings.

**E2E Coolers Program**  
 Certificate that recognizes excellence in EDF's operations, awarded by The Coca-Cola Company. Coca-Cola Andina Argentina ranked Top 1 in the Southern Cone and Top 2 in LATAM.

**Cyber Awards 2023**  
 www.miCoca-Cola.cl was chosen by the public of cyber.cl as the brand with the most likes in the Food and Beverage category during CyberMonday 2023.

**Brand Ranking**  
 The Non-Alcoholic Soft Drinks category winner was Coca-Cola Paresa; the Juice category went to Frugos, and the Water category went to Dasani.

**5th place in the list of Top Tax Contributors**  
 Based on our 2022 tax contributions, we received recognition this year from the Secretary of State for Taxation SET.

**Digital Commerce Capabilities**  
 Awarded by The Coca-Cola Company in recognition of Coca-Cola Andina Argentina's digital commerce tools and processes.

**MIC for Innovation**  
 In the category of soft drinks and juices, Coca-Cola Andina Chile ranked #1 in the Most Innovative Companies 2023 Ranking. Every year, the ranking measures and compares seven essential aspects of innovation: strategy, culture, leadership, organization, innovation process, use of strategic assets, and value creation impact.

**Recognition Grupo Impulsor Economía Circular (Circular Economy Driving Group)**  
 Coca-Cola Paresa received an award for its contributions to the circular economy from the Paraguayan National Directorate of Climate Change and the Ministry of the Environment and Sustainable Development. Additionally, we were acknowledged for our responsible consumption by the Ministry of Industry and Commerce and BID LAB through the Grupo Impulsor Economía Circular.

**Prestige**  
 The most valued brand by consumers in the Soft Drinks category was Coca-Cola.

# PORTFOLIO AND BRAND BREADTH

GRI 2-6

# 209

Total brands

21  
Soft drinks



17  
Juices



11  
Waters



16  
Other non-alcoholic  
beverages



144  
Alcoholic beverages



Total brands  
by product  
type



MAIN BRANDS

GRI 2-6 | CMF 6.2.I, 6.2.V

Soft drinks

Juices and non-carbonated beverages

Water

Beer

Alcoholic beverages

During 2023, some beer brands were commercialized, such as Amstel, Heineken, Sol, Imperial, Palermo, Schneider, Kunstmann, Isenbeck, Miller, Blue Moon, Grolsch, Warsteiner, Iguana, Salta Cautiva and Santa Fe, among others.



## NUTRITION AND HEALTHIER PRODUCTS

SASB FB-NB-260A.2

Because diet has a big impact on our health and quality of life, Coca-Cola Andina is dedicated to providing its customers with the best products possible. To fulfill this commitment, we have two main lines of work: a) FSSC22000 certification and b) sensory analysis program.

## FSSC22000 CERTIFICATION

GRI 416-1 | SASB FB-NB-260A.2

Coca-Cola Andina's four franchised territories are certified under the Food Safety System Certification food safety standard. This certification requires the Company to have a food safety management system that incorporates good distribution practices, adheres to the principles of hazard analysis and critical control points (HACCP), and meets the legal requirements of the food industry in each franchised territory.

## SENSORY ANALYSIS PROGRAM

The Company evaluates the organoleptic properties of its products on a regular basis using a panel of collaborators who participate voluntarily and whose goal is to measure, analyze, and interpret the perception of food through the senses in order to distinguish the degree of consumer acceptance.

## CONSUMER INFORMATION AND LABELING

GRI 417-1 | SASB FB-NB-270A.1, FB-NB-270A.2

Although there is no formal procedure aimed at preventing and detecting regulatory non-compliance with respect to the rights of its customers, the Company has a Customer and Consumer Service Center ("CACCC"), which receives and handles complaints from end consumers and commercial customers.

In addition, information is permanently provided to stakeholders, especially consumers, through product labeling and advertising campaigns, in line with the Responsible Marketing Policy, which regulates product advertising and advertising strategies. This policy states that no Company brand may show children under 13 years of age consuming its products without the presence of a responsible adult and that it does not contract advertising in media whose audience of children under 13 years of age is greater than 30%.

In accordance with The Coca-Cola Company's global policy, all product labels of its brands -except those of glass containers and waters- must contain the information requested in the Daily Dietary Guidelines (DGA), where the amount of calories of the product is indicated along with the percentage of daily value (%DV) on the front of the packaging. In addition, a nutritional information panel is included that provides data on protein, carbohydrates, fiber, minerals and vitamins.

Coca-Cola Andina does not produce or sell products that contain Genetically Modified Organisms (GMOs).



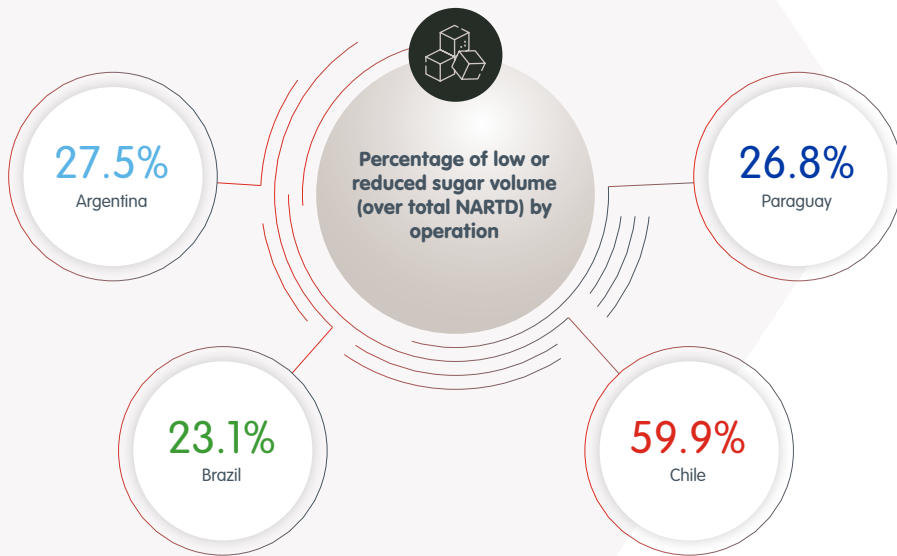
**NEW HABITS, NEW PRODUCTS**

SASB FB-NB-260A.2

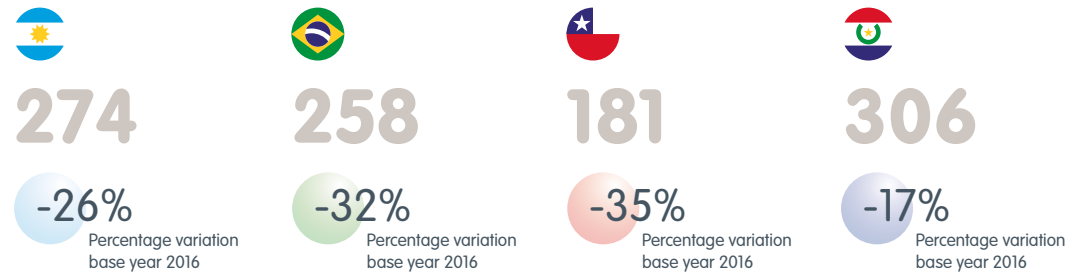
Coca-Cola Andina has boosted the development of non-alcoholic beverages low in calories and sugar, which has allowed a 30% reduction in consumption since 2018 and continue on the path to reach the goal of 40.75 kilocalories sold per 200 ml by 2030.

**35%**

of the volume of beverages produced and commercialized by Coca-Cola Andina are low or reduced in sugar (over total NARTD).



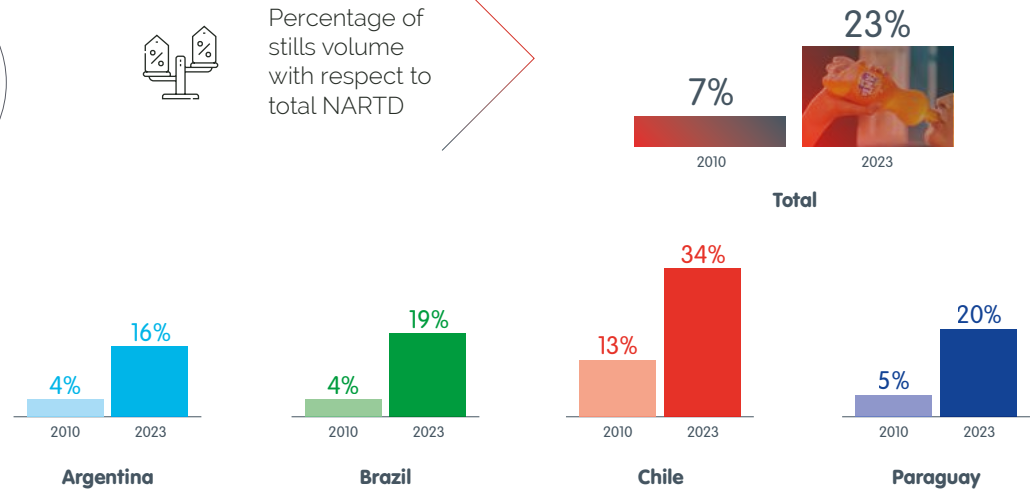
Kcal/Liter sold in 2023



Another relevant aspect has been the strengthening of the stills category, which includes waters, juices, energizers and isotonic drinks, incorporating new products and generating a solid execution strategy in the market.



Percentage of stills volume with respect to total NARTD



Note 1: Includes the volume of soft drinks, waters, juices and other non-alcoholic beverages sold only in Andina territory.

Note 2: Considering Paraguay as if it had been part of Andina in 2010, data source: Polar 2010 analysis of the financial statements.

# CLIENTS, CONSUMERS AND CHANNELS

Since customers and clients are the center of everything Coca-Cola Andina does, the company works hard to provide a service of excellence not only through its product portfolio but also by offering value proposals for each of them in the different sales channels.

Thus, we keep moving forward with our digital transformation plan because we are confident that innovation and new technologies will help us improve our relationships with customers and clients while producing more productivity and efficiency in a way that is both profitable and sustainable.

## CO-CREATION MODEL, GENERATING VALUE ALONGSIDE THE CLIENT AND THE CONSUMER



## MAIN CLIENTS BY COUNTRY

GRI 2-6 | CMF 6.2.IV



- ◀ Importadora y Exportadora de La Patagonia S.A.
- ◀ Inc. Sociedad Anónima
- ◀ Cencosud S.A.
- ◀ Dorinka S.R.L.
- ◀ Mistura S.A.
- ◀ G & A Distribuciones S.A.S.
- ◀ López Hnos. S.R.L.
- ◀ Millan S.A.
- ◀ Cooperativa Obrera Limitada de Conusmo y Vivienda
- ◀ Sita S.A.
- ◀ Dinosaurio S.A.
- ◀ Dia Argentina S.A.



- ◀ Sendas Distribuidora S.A.
- ◀ Atacadao S.A.
- ◀ Supermercados Mundial Ltda.
- ◀ Cencosud Brasil Comercial Ltda.
- ◀ Super Mercado Zona Sul S.A.
- ◀ Savegnago Supermercados Ltda.
- ◀ Casas Guanabara Comestiveis Ltda.
- ◀ Cia. Brasileira De Distribuicao
- ◀ Realmar Distribuidora Ltda.
- ◀ Carrefour Com E Industria Ltda.
- ◀ Vila Santa Cruz C de G Alimenticio
- ◀ Drift Comercio De Alimentos S.A.



- ◀ Walmart Chile S.A.
- ◀ Cencosud Retail S.A.
- ◀ Rendic Hermanos S.A.
- ◀ Hipermercados Tottus S.A.
- ◀ Alvi Supermercados Mayoristas
- ◀ Alimentos Fruna Ltda.
- ◀ Super 10 S.A.
- ◀ Ok Market S.A.
- ◀ Sodexo Chile SPA
- ◀ Distribuidora y Comercializadora Tilicura S.A.
- ◀ Aramark Servicios Mineros y Rem.
- ◀ Comercial Liquidos OFF SPA



- ◀ Cadena de Supermercados Retail S.A.
- ◀ Cadena de Tiendas de Cercania Biggie
- ◀ McDonald's.
- ◀ Mayorista Lekaja S.R.L.
- ◀ Cadena de Supermercados Luisito
- ◀ Cadena de Supermercado Box
- ◀ Mayorista Bodega Don Juan S.R.L.
- ◀ Mayorista Fortis
- ◀ JS deposito
- ◀ Cadena de Supermercados Real
- ◀ Preventa Deposito Santa Carolina
- ◀ Supermercado Baratote

No single client accounts for more than 10% of sales.

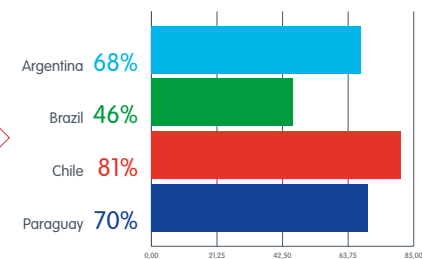
## PERCENTAGE OF CLIENTS BY CHANNEL

CMF 6.2.II, 6.2.IV

The Company develops strategies for each of its sales channels, seeking that consumers recognize the brands it commercializes in each one. No single client represents more than 10% of sales in any of its operations.



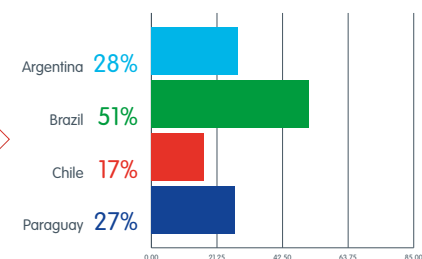
Mom & Pops



65%  
Total  
Coca-Cola Andina



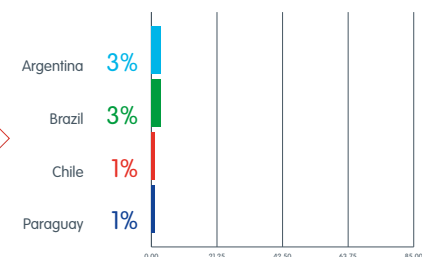
On premise



32%  
Total  
Coca-Cola Andina



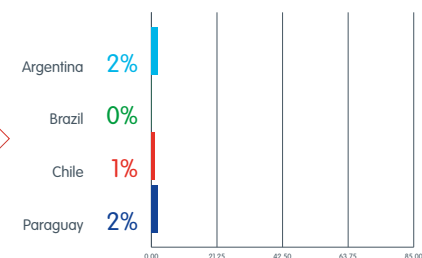
Supermarkets



2%  
Total  
Coca-Cola Andina



Wholesales

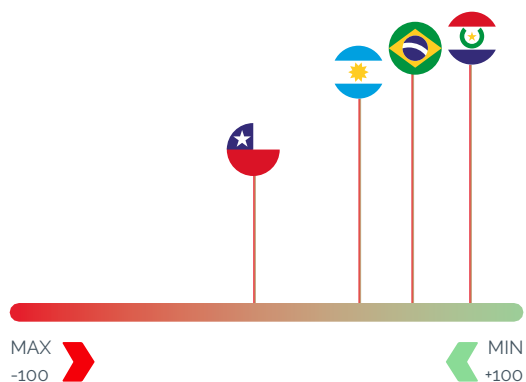


1%  
Total  
Coca-Cola Andina

## CLIENT AND CONSUMER SATISFACTION

Clients are central to the strategy, and their satisfaction with the level of service provided is an important management variable. To that end, we have a systematic and methodologically aligned measurement system in all four countries where we operate.

% satisfacción de clientes



## FEATURED PROGRAMS WITH CLIENTS

### PROSPERA

*THE COCA-COLA SYSTEM LAUNCHED THIS INITIATIVE IN 2020 TO STRENGTHEN THE TERRITORIAL LEADERSHIP OF LATIN AMERICAN GROCERS, SEEKING TO COMPREHENSIVELY STRENGTHEN TRADITIONAL CHANNEL BUSINESSES, ADVISING THEIR OWNERS TO IMPROVE MANAGEMENT AND BOOST THEIR SALES THROUGH TRAINING ON TOPICS SUCH AS: RETHINKING THE STORES, DEVELOPING MANAGEMENT AND SALES TOOLS, MARKETING AND DIGITAL STRATEGIES AIMED AT THE CUSTOMER'S SHOPPING EXPERIENCE, AMONG OTHERS.*

 **3,000**  
New clients

The primary focus was on the implementation of digital tools, particularly digital payments. As a reward, they were provided with point-of-sale materials such as cooling equipment, furniture, or racks, and those who performed the best received benefits from the value programs.

 **2,054**  
New clients

This initiative, aims to train the owners of small retail stores (minimarket and traditional) and rota (bar and restaurant) to improve their commercial management, as well as provide materials and accessories for their points of sale, cooling equipment, commercial plan support, and advertising, among other things.

 **3,520**  
New clients

The goal of this program, is to support the development and growth of stores, with a particular emphasis on the traditional channel, as well as entrepreneurship, by delivering materials for the point of sale, such as cooling equipment. Throughout the course of this initiative, these businesses have grown steadily, owing to an increase in the number of points of contact within the store and the creation of an easy and expeditious shopping experience for the end consumer, among other factors.

 **1,902**  
New clients

This program enables us to protect and develop Traditional Channel customers (grocery stores and self-service stores) by utilizing tools that contribute to the growth of the point of sale. Since its implementation, we have assisted them by installing cold equipment, racks, and other communication materials for consumption events and brand image. In addition, to help them stay sustainable, we created a strengthening plan for them that included both virtual and in-person training in sales, communication, and marketing.



## DIGITAL CLIENTS

Through various digital tools, we seek to enable customers to perform transactions quickly and we strive to enable clients to complete transactions quickly and efficiently, interacting with the Company in a productive, digital manner 24 hours a day, 7 days a week, using a variety of digital tools.



# 146,717

Total registered clients

# 106,752

Total clients carrying out purchases or orders

Digital platforms for clients



|              | Platform      | Registered 2023 | With order 2023 |
|--------------|---------------|-----------------|-----------------|
| Argentina    | MI COCA-COLA  | 48,965          | 16,629          |
|              | EDI           | 795             | 637             |
| Brazil       | MI COCA COLA  | 11,849          | 13,992          |
|              | MI COCA-COLA* | 14,984          | 19,182          |
|              | COKE.NET      | 997             | 1,399           |
| Chile        | EDI           | 110             | 295             |
|              | MI ANDINA     | 35,440          | 23,382          |
|              | EDI           | 893             | 893             |
| Paraguay     | MI COCA-COLA  | 32,250          | 29,909          |
|              | MI COCA-COLA* | 23              | 23              |
|              | EDI           | 411             | 411             |
| <b>TOTAL</b> |               | <b>146,717</b>  | <b>106,752</b>  |

\*WhatsApp - KOBOOS.



### Mi Andina / Mi Coca-Cola Clientes

Our B2B platform is already in place in our four operations in Argentina, Brazil, Chile, and Paraguay, allowing our clients to access a variety of personalized proposals for each of them at any time, such as offers, promotions, product catalogs, discounts, and contests, as well as view a suggested order, custom built for each of them using Machine Learning and AI. It also enables them to fully manage their purchases and payments digitally.



### Mi Coca-Cola whatsapp

In addition to our responsive web solution and application, we also provide the same value proposition via WhatsApp, allowing clients who are less familiar with technology to make purchases in a simple and intuitive manner, guided by a bot. Finally, in Brazil, we offer Cokenet to our KeyAccount clients, a solution developed by The Coca-Cola Company.

**CONSUMERS**

Coca-Cola Andina seeks to generate a connection that allows us to know their preferences and attitudes in order to identify opportunities for process improvement.

**57.4 million**  
Total potential consumers



**CONSUMIDORES DIGITALES**

**Coca-Cola en tu Casa / Coca-Cola Na Sua Casa / Mi Coca-Cola / Mi Portal Coca-Cola**

It is a direct sales and service (D2C) digital channel through which customers can purchase and receive the entire portfolio of Coca-Cola Andina products, including returnable products and alcohol, directly to their homes. These platforms have a recommendation level of 75% in Argentina, 70% in Brazil, and meeting global benchmark values in Chile with 82%.

Consumers who purchased through D2C platforms

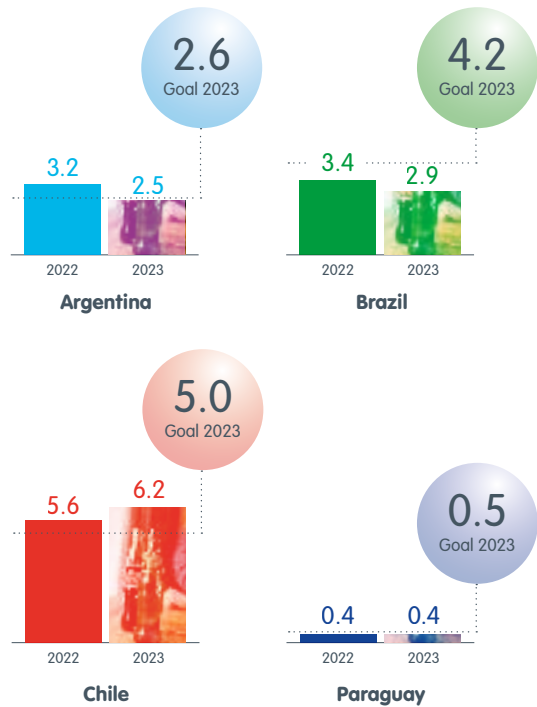
 **+ than 10.2 thousand**  
Coca-Cola en tu Casa

 **+ than 5.6 thousand**  
Coca-Cola Na Sua Casa

 **+ than 85.9 thousand**  
Mi Coca-Cola

 **+ than 2.5 thousand**  
Mi Portal Coca-Cola

Consumer claims rate



Notes: Claims rate= (N° operational claims \*1,000,000) / Bottles Sold.

**Digital Promotions Argentina**

To access digital promotions, the user scans a QR code to obtain a redemption key, which the client validates before delivering the promotion to the consumer. It is being implemented along with The Coca-Cola Company in all franchised territories in Argentina.

**27,671**  
Consumers participated in 2023

**120,826**  
Redemptions in 2023

# DIGITALIZATION AND INNOVATION

CMF 3.1.V

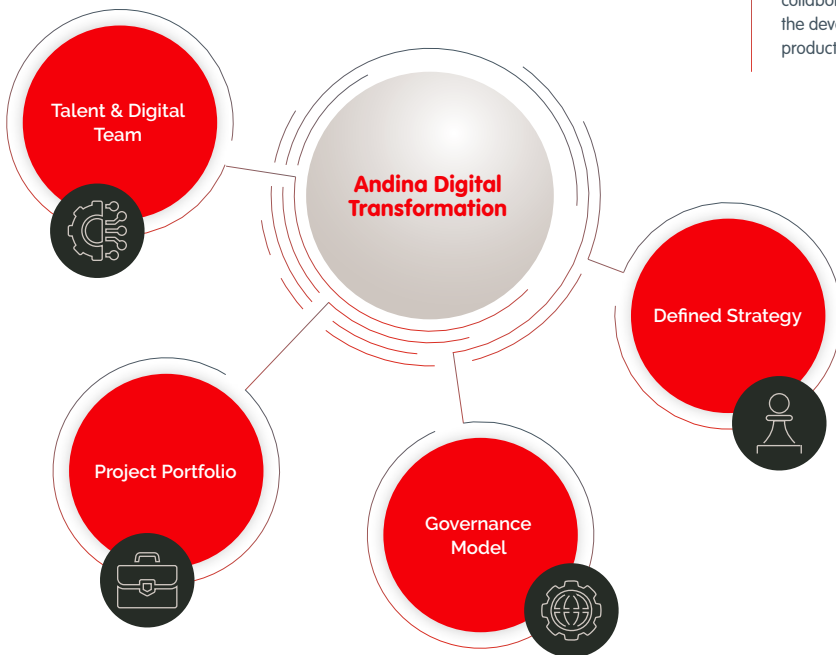
## DIGITAL STRATEGY FRAMEWORK

In terms of digitalization, Coca-Cola Andina's strategy of strengthening its digital and innovation ecosystem continued in 2023, with new projects aimed at improving the customer experience. Furthermore, the Company is reinforcing the use of technology and tools developed in the previous period, such as process automation through artificial intelligence and operational predictability through the generation of Data & Analytics algorithms.

## INTERNAL PROCESSES

Continue digitizing and automating our operational processes in order to create a company that makes increasingly agile and data-driven decisions and actions, maximizing productivity, efficiency, and profitability. All of the above is accelerated by the integration of processes completed over the last five years in a single Transactional Platform (SAP) and the capabilities built for digital development in the Amazon Web Service Cloud infrastructure.

|   |  |
|---|--|
| <b>16</b><br>Digital Product Agile Cells        | <b>72,975</b><br>Automated hours   |
| <b>103,098</b><br>Clients Transacting Digitally | <b>1,500</b><br>Collaborators trained in Data Analytics                    |
|   | <b>160</b><br>collaborators working on the development of digital products |



### DIGITAL CONTROL TOWER

An analytical data platform hosted in the cloud that operators can access through the internet, allowing them to make real-time decisions about loads, transportation, overtime, product hauling, production plans, and so on. This initiative serves over 500 users who have daily access to 25 operational management panels. Furthermore, the data processed on this platform generates automatic notifications to customers about the status of their orders, as well as Machine Learning Models for predicting anomalies in them, making our operations more efficient.

### DISTRIBUTION CARGO OPTIMIZER

Coca-Cola Andina's multidisciplinary team and external consultants collaborated to create this digital product internally. It enables us to optimize the use of delivery trucks and increase picking productivity, achieving efficiencies in our logistics route to market and greater capacity in our distribution centers. This internal development has been key in adapting logistics processes to the incorporation of new categories (alcohol, ice cream, among others).

### STOCK PLANNING

We collaborated with the Chilean National Artificial Intelligence Center (CENIA) to create our own model for planning stock transfer from Production Plants and partners to Distribution Centers across the country. The creation of this digital product not only saved us money on software licenses, but also increased the level of stock available for sale.







## DIGITAL PAYMENTS

We aim to offer consumers a range of options through digital payments that will enhance their shopping experience by streamlining and expediting it while maintaining the transaction's financial, hygienic, and physical security.

## DATA & ANALYTICS

Coca-Cola Andina aims to become a data-driven company (decisions based on data analysis).



### CUSTOMER GAUGE

This project, which is entirely based on the Customer Experience Management System, uses NPS and Customer Satisfaction as key indicators with goals of 65% and 85%, respectively, to distribute and collect customer feedback in real time in Brazil and Paraguay. This information has allowed for a decrease in customer dissatisfaction, an increase in sales, and the closing of new business.

### SUGGESTED ORDER

We are now able to provide each of our customers with a customized purchase recommendation that is based on their past behavior as well as environmental factors thanks to this project, which was entirely developed by internal teams. With this solution, all four of our operations' customers—Argentina, Brazil, Chile, and Paraguay—have seen an increase in the volume of their purchase acts by 6.1%, an improvement in the customer experience during the purchase process, and a decrease in OOS.

### COOLER CONNECTIVITY IN THE MARKET

This solution gathers data from our coolers and combines it with information from our systems in an effort to predict failures that might impact our customers' experience and, consequently, sales volume. It is based on IoT (Internet of Things) technology and advanced analytics. It also enables us to continuously monitor our coolers on the market.

### MI COCA-COLA (ARGENTINA)

We have a digital payment module in the B2B platform that enables replacing cash payments to the truck driver. During 2023, more than 22 thousand customers used it and, in Argentina, it resulted in cost savings associated with cash handling of US\$3,218,294

### DRIVING BOLETO AND PIX PAYMENT IN BRAZIL

In Brazil, all of our clients pay with Boleto or PIX, which eliminates all cash handling and makes payment tracking easier.

### NINA PHASE II

This project aims to enhance the user experience by providing new tax and financial services via WhatsApp and URA's Nina chatbot. Through this project, delinquency was decreased, sales were increased by avoiding customer blocking, tax procedures were made simpler, and Andina Brazil's digital inclusion increased.

### DIGITAL PAYMENT OPTIONS IN CHILE AND PARAGUAY

These options are available in Chile and Paraguay, both through payment portals that facilitate credit and debit card transfers and transactions as well as at the time of order delivery via POS. In Paraguay, 34.7% of consumers chose digital payment methods, and 4.7% in Chile.



### TALENT & DIGITAL TEAM

We have driven the digital transformation process at Coca-Cola Andina by establishing two sizable work teams that enable ambidextrous operation. One aspect to consider is the "Lean" team, whose primary aim is to ensure that our consumers have access to our product portfolio and sales channels while simultaneously optimizing efficiency and productivity while minimizing costs.

On the other hand, we have over 15 "Agile" cells—some of which have already formed tribes—that promote and create digital products that help the organization function more efficiently by providing digital platforms, tools, and solutions for the various business teams.



### INNOVATION ECOSYSTEM

We recognize the value that fresh perspectives, tools, methodologies, approaches, and experiences bring to solving the problems presented to us by consumers and clients. To address this, we have created Proofs of Concept (POC) and issued a number of challenges. If these have proven successful, they have become projects and/or final solutions implemented in our Company.

#### Use of Artificial Intelligence to Improve Operational Efficiency - Brazil

The Duque de Caixas Production Plant is one of the most modern plants within the Coca-Cola system, characterized by extensive digitalization and automation of its operations. Nonetheless, in collaboration with the startup Valiot, a pilot program utilizing Machine Learning Models to predict failures in real time and implement preventative measures prior to their occurrence was executed in an effort to increase the plant's OEE by approximately 1%.



### TRAINING PROGRAM WITH THE MASSACHUSETTS INSTITUTE OF TECHNOLOGY (MIT) TO DESIGN AND IMPLEMENT DIGITAL PRODUCTS

We created an in-company program in 2023 with MIT, one of the most prominent technology universities in the world, which was attended by 40 product owners and business leaders. Generating skills for product development, innovation, and high-performance digital team leadership was the main focus.



### INNOVATION IN THE VALUE CHAIN

CMF 3.1.V

Innovation is a fundamental part of Coca-Cola Andina's culture, adding value to the production process, incorporating new internal and external ideas, which allows consolidating a better value proposition and contributing to the sustainable development of the Company and its business partners.

During 2023, Coca-Cola Andina allocated Ch\$4,930 million for the development of the innovation strategy, which is structured in three pillars: i) internal culture, ii) relationship with the innovation ecosystem and iii) linkage with the customer experience system. These pillars make it possible to focus innovation, generating efficiency and productivity in all operations.

⊕ For more details on the investment plan, see chapter 1.

**PROCESS AUTOMATION**

Coca-Cola Andina implemented new technologies and digital projects that have allowed it to capture value in its processes under two main pillars.



**AUTOMATION PILLARS**

Predictability in the operation

Priority has been given to increasing the visibility of processes in the flow of information and data; consequently, "in real time and near real time" solutions have been developed to enable data-driven decision making and the enhancement of process efficiencies, productivity, costs, and service level.

Process automation

A team specializing in processes and technology is employed by Coca-Cola Andina to identify opportunities for reducing efforts, increasing speed, and enhancing service to clients, consumers and collaborators.

In addition, it develops automation solutions throughout the value chain, freeing teams from repetitive tasks, allowing them to focus on activities of greater value to the Company.



**Featured projects**

**Artificial Intelligence applied to the prediction of anomalies in our Truck Check In processes**

A Machine Learning model has been developed by our Agile Analytics for Back Office cell to detect anomalous circumstances during the check-in process of distribution trucks at our distribution centers. This model has enabled us to identify potential issues such as typographical errors and suspicious records, enabling us to proactively address them and prevent inventory discrepancies.

**Automation of Customer Cold Equipment Installations with Cognitive Artificial Intelligence - Paraguay**

Through the combination of bots (RPA) and cognitive AI models, we have been able to fully automate our process of registration and notification of cold equipment installations in the market, achieving an improvement in time-to-market while increasing productivity in the process.



**WHAT ARE BOTS?**

**BOTS (A TERM THAT COMES FROM SHORTENING THE WORD "ROBOT") IS A PROGRAM THAT PERFORMS REPETITIVE, PREDEFINED AND AUTOMATED TASKS. THESE ARE SOME OF THE INITIATIVES IMPLEMENTED THROUGH BOTS IN EACH OPERATION:**



**ARGENTINA**

- ◀ Purchase orders to supply industrial spare parts.
- ◀ Record more than 50% of supplier invoices.
- ◀ Endorse electronic checks generating tax savings.
- ◀ Blocking and unblocking of Supply Chain product.
- ◀ Blocking and unblocking of product for sale based on its Stock Projection.
- ◀ Value Program automation, optimizing the tax burden of the same.



**BRAZIL**

- ◀ Issue more than 3 thousand purchase orders per month.
- ◀ Manage more than 300 fiscal notes of cooling equipment per month.
- ◀ Registration of new clients.
- ◀ Automation of Alcohol and Returns sales reports.



**CHILE**

- ◀ Enter almost 70% of Call Center sales orders.
- ◀ Transfer quotes between accounting cost centers.
- ◀ Perform liquidations and post liquidations of trucks.
- ◀ Management and requests for PostMix & Kegeiators Initial Kits.
- ◀ Updating of Third Party Carriers.
- ◀ Control of Commercial Partners Invoices.



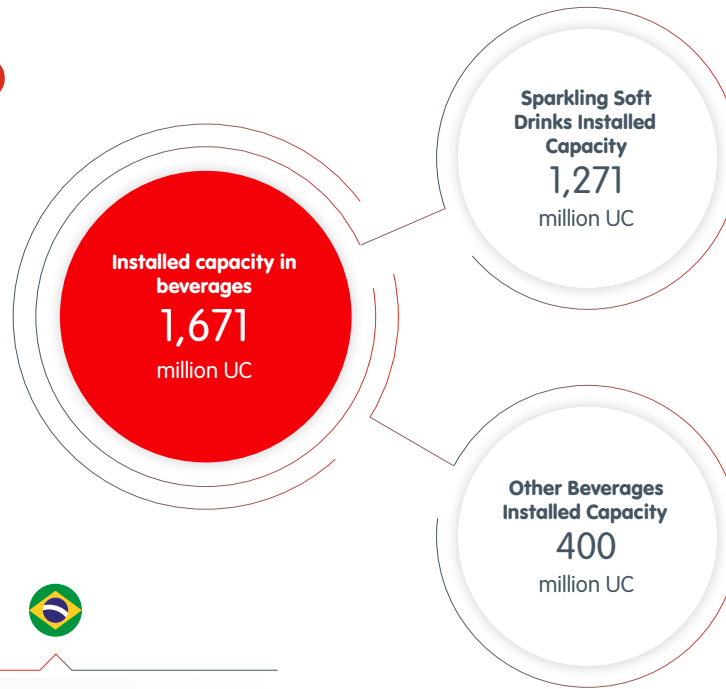
**PARAGUAY**

- ◀ Over 250 Bank Transfers posted per day.
- ◀ Loading Cooling Equipment Contracts using Generating AI.
- ◀ Loading Visit Plans for new customers.
- ◀ Hourly Production Detail for Energy and Water ratios (Webee).
- ◀ Automation of Bank Reconciliation (Revenue).
- ◀ Digitization of daily permits for working in the plant.

# EFFICIENT, FLEXIBLE AND AGILE PRODUCTION AND PROCESSES

## PRODUCTION CAPACITY

Operational excellence at the company is based on the consistent integration of cutting-edge technology and the upkeep of reliable equipment. This infrastructure aims to furnish each production facility with sufficient capacity to satisfy product demand and ensure quality, a task accomplished by implementing rigorous quality controls in the laboratories of each plant.



### Argentina

- ◀ A new line for returnables was approved for 2024.
- ◀ Digitalization of the Front Office system.
- ◀ Improvement of the Trelew line.
- ◀ Start producing AdeS at the Córdoba plant.



### Brazil

- ◀ Production ARTD (alcoholic ready-to-drink) 100% implemented.
- ◀ Increased production of Campari and Sagatiba.
- ◀ Production of juice in 1 liter Tetra Pack.
- ◀ Increase in Kapo's fourth production line.



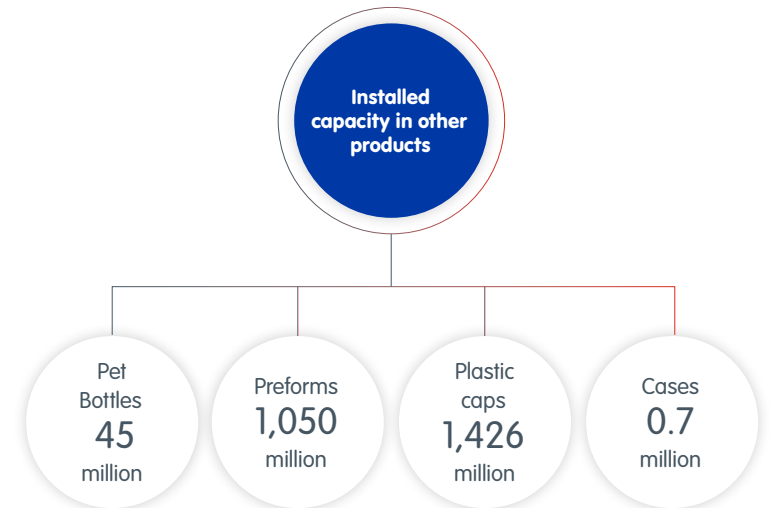
### Chile

- ◀ The Antofagasta facility underwent an expansion of its storage, picking, and truck parking capacities through an investment of CLP 4.6 billion.
- ◀ Construction of a water treatment plant at the Renca plant will reduce water consumption by 10%.



### Paraguay

- ◀ Improved asset utilization through multifunctional operation on production lines.
- ◀ Implementation of a modular labeling machine to comply with front-of-package labeling law.



## FLEXIBILITY AND AGILITY

To meet the needs of clients and consumers and to adapt to changes in the environment, flexibility and agility are crucial, necessitating technological and logistical adjustments in addition to the growth of the human team.



### ARGENTINA

- ◀ Market adaptation: prioritizing business continuity and customer service.



### BRAZIL

- ◀ Change in "Regulatory Turnover" labeling.



### CHILE

- ◀ Implementation of a Sorting productivity strategy with automatic inspectors and palletizers, reducing physical effort.



### PARAGUAY

- ◀ Flexibility through multi-functional operators and the ability to produce the same product on different production lines.

## PROCESSES AND EFFICIENCY

This pillar enables us to increase our profitability by facilitating a more efficient production process and capitalizing on opportunities as they present themselves.



### ARGENTINA

- ◀ The Logistics School has accumulated over 4,600 hours of training for 554 employees.
- ◀ Complete the transition to front labeling on returnable containers using recyclable material.



### BRAZIL

- ◀ Integration of beer delivery with the strategy for alcoholic beverages.
- ◀ Utilization of laser-guided vehicles (LGV).
- ◀ Implementation of IoT and robots in logistics.



### CHILE

- ◀ Implementation of a system to reduce production line water consumption.
- ◀ Automation of well control to monitor consumption.



### PARAGUAY

- ◀ SAP front office operations for three years.

# 5

Rethinking consumption and its impact on the environment

# CIRCULAR PERSPECTIVE

SASB FB-NB-410A.2 |

Returnability is at the core of Coca-Cola Andina's sustainable packaging strategy, which is materialized through market availability and strengthening of the product mix in returnable bottles in order to continue contributing to the care of the environment.

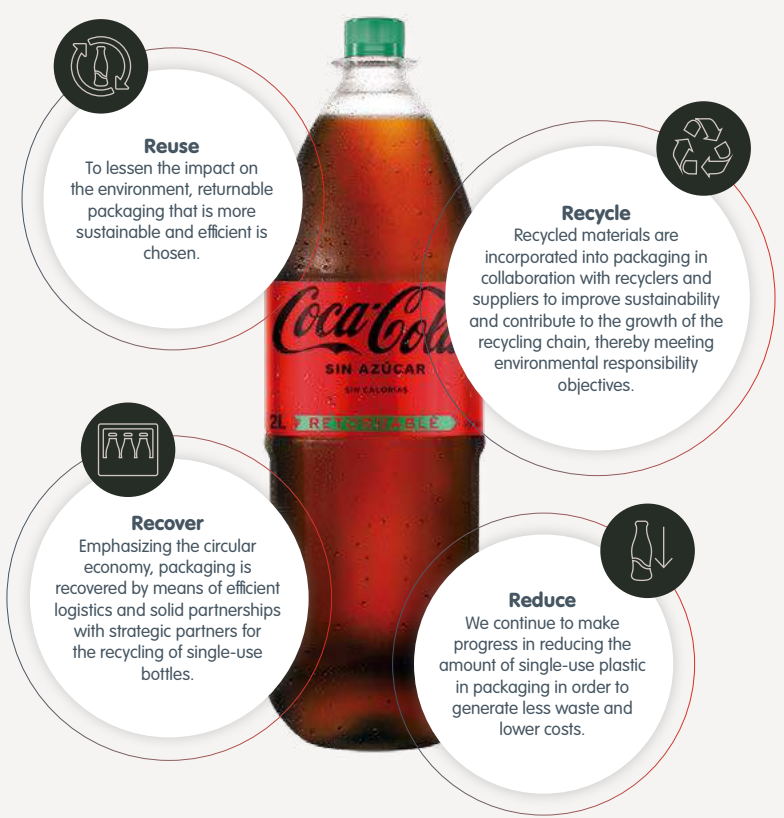
## ENVIRONMENTAL POLICY



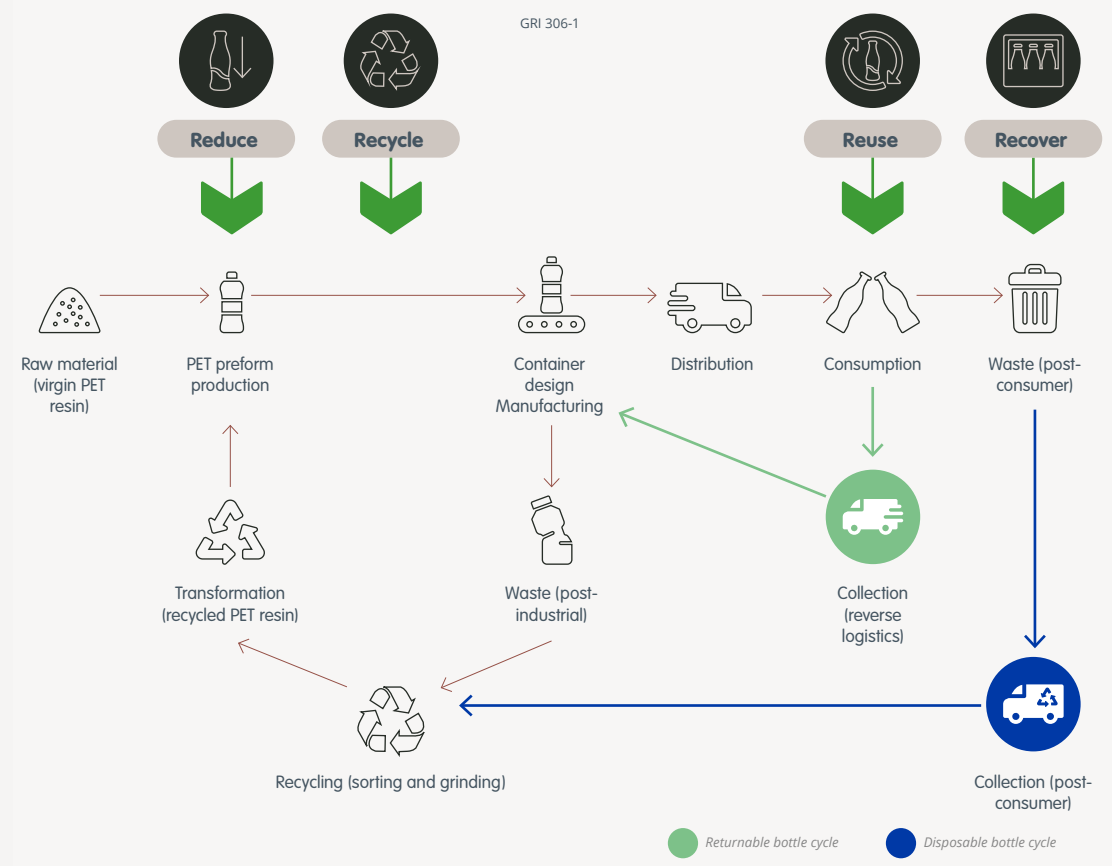
The Coca-Cola Company's Operational Requirements and the ISO 14001 standard, which are prerequisites for all of our operations, ensure that environmental laws and regulations are followed. Through the Corporate Risk and Sustainability Committee and the Culture, Ethics and Sustainability Committee, we continuously monitor our commitment to efficiency in resource utilization, innovation, and transparency, as well as to achieving quantifiable short- and medium-term goals.

### STRATEGIC AXES AND THE PACKAGING USE CYCLE

#### STRATEGIC AXES FOR PACKAGING MANAGEMENT



#### PACKAGING USE CYCLE





**“WORLD WITHOUT WASTE”**

**AN INITIATIVE OF THE COCA-COLA COMPANY PROMOTING CIRCULAR ECONOMY.**

**GOALS TO WHICH WE ADHERE: WORLD WITHOUT WASTE**

**2025**

Total portfolio of **100%** recyclable packaging by 2025

**2030**

Collect and recycle **100%** of PET bottles placed on the market by 2030

**2030**

Use at least 50% of recycled resin in PET bottles by 2030

**PROGRESS COCA-COLA ANDINA 2023**

SASB FB-NB-410A.1

**100%**

Recyclable packaging

**29.5%**

PET bottles collected and recycled

**18.4%**

of recycled resin in PET bottles

**OTHER 2030 TARGETS RELATED TO PACKAGING AND WASTE**

**42.8%**

of sales in returnable packaging

**95%**

of solid waste recycled

**50%**

of recycled material in all packaging

**PROGRESS COCA-COLA ANDINA 2023**

**27.5%**

Returnability

**94.1%**

Recycled solid waste

**23.9%**

Recycled material in packaging

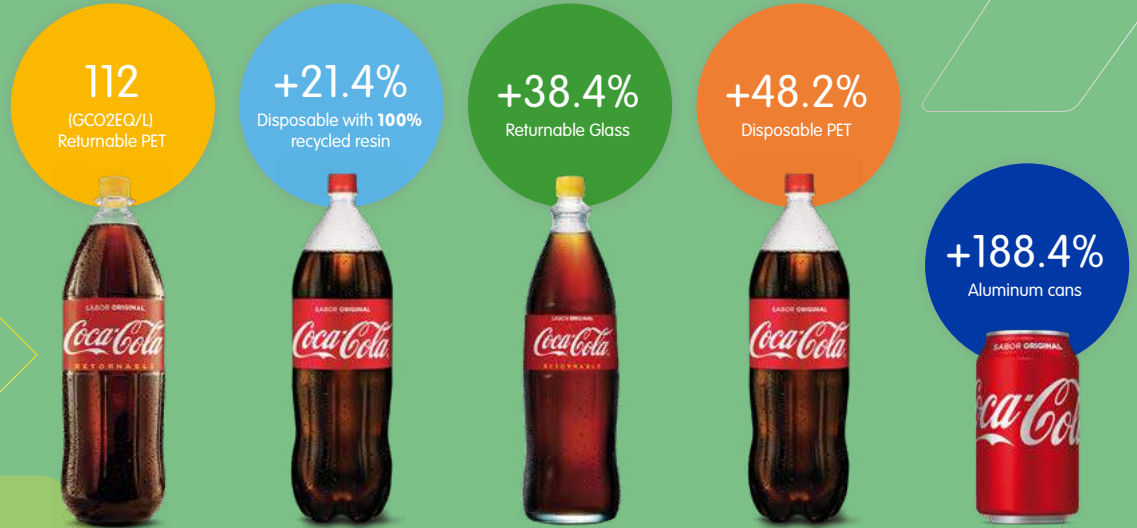


### 360° RETURNABILITY

At Coca-Cola Andina, we have implemented actions aimed at our customers, consumers, sales force, and communities in each country where we operate, taking into account the material capabilities of our plants, local culture, and environmental sensitivity. Currently, we are the Coca-Cola Company bottler with the highest returnable mix in Chile, Brazil, and Paraguay, ranking second in Argentina.



Emissions by packaging

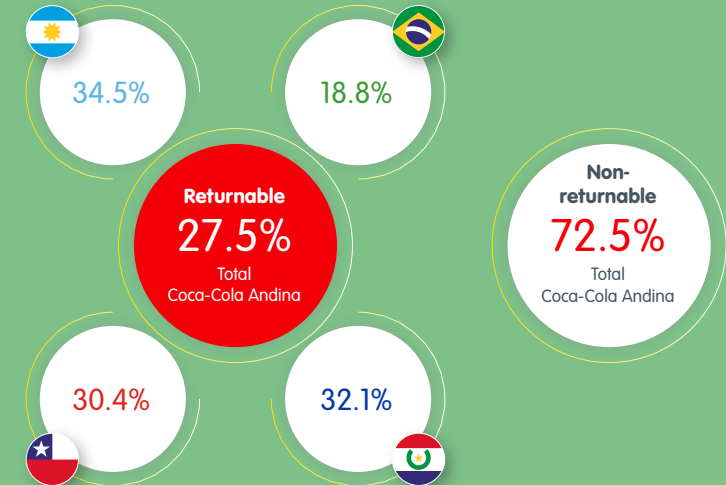


Source: TCCC Decarbonization Guidebook

How did we make progress in returnability?

- **We invested in assets** to promote the availability and consumption of returnable products.
- **Promotions of returnable products** aimed at consumers.
- We highlighted **smart and environmentally friendly savings**.
- **We expanded the returnable portfolio.**
- We promoted **single bottles** in different formats according to country.
- We defined **incentives** for the sale of returnable products.
- **We ensured the competitiveness** of returnable products.
- We developed e-commerce and **virtual bottle campaign** to encourage the purchase of returnable products.
- We **focused** on all sales channels.

Percentage of volume by format (over total NARTD)



Returnables over NARTD volume\*

**27.5%**  
NARTD Sales volume 2023

**29.9%**  
Sales volume NARTD Target 2023

**42.8%**  
Sales volume NARTD Target 2020

\*NARTD: Non Alcoholic Ready to Drink

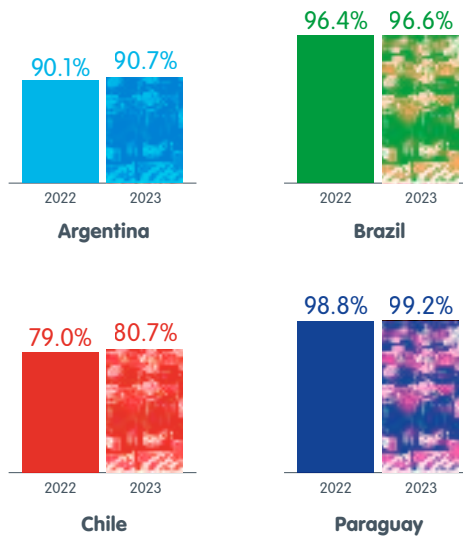


### LEADERS IN RETURNABILITY 2023

THANKS TO A COLLABORATIVE EFFORT THAT INTEGRATES THE DEVELOPMENT OF PRODUCTION AND LOGISTICS PROCESSES WITH RETURNABLE CONTAINERS AND ENVIRONMENTAL AWARENESS CAMPAIGNS ON THE VALUE OF THE CIRCULAR ECONOMY, IN 2023 COCA-COLA ANDINA MAINTAINED ITS LEADING POSITION AS THE SYSTEM'S BOTTLER IN RETURNABLE SALES, WITH 27.5% OF TOTAL NON-ALCOHOLIC BEVERAGES SOLD IN ITS FOUR OPERATIONS. THIS IMPLIED US\$45 MILLION IN CASES AND INVESTMENTS ASSOCIATED WITH CONTAINERS AND, TODAY, THE MARKET SHARE OF RETURNABLES EXCEEDS 90% IN ARGENTINA, BRAZIL AND PARAGUAY.



Market Share of Returnable Sparkling Soft Drinks (SSD)





**FEATURED CASES: CHILE MAKES PROGRESS IN RETURNABILITY**

**NATIONAL REUSE DAY**

Authorities and representatives from various industries and organizations gathered to celebrate the commitment to making reuse initiatives visible in the country, commemorating every May 30 as "National Reuse Day." The Ministry of the Environment, Pais Circular, private sector companies, start-ups, entrepreneurs, and sustainability leaders are promoting environmental stewardship by encouraging reuse in their spaces.

In keeping with the Law of Extended Consumer Responsibility (REP Law) and the Single-Use Plastics Law, National Reuse Day also provides a forum for discussion amongst various stakeholders on matters pertaining to waste management and recycling regulations in our country.

**NEW RETURNABLES CAMPAIGN**

Coca-Cola Andina Chile launched a robust awareness campaign in 2023 to bring generation Z and millennials closer to the idea that returnability is the best way to care for the environment and can also feel cool. The campaign was accompanied by the tagline, "Live the magic of sustainability with returnable bottles." All of this disregards the old, concept that returnables should only be consumed in conjunction with family meals.

**+14 million**

Chileans reached

**+6.8%**  
Frequency of consumption vs. previous year

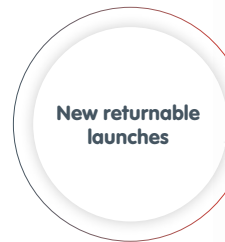
**+0.9%**  
Household penetration vs. previous year



**RETURNABLE DIGITAL BOTTLE**

Coca-Cola Andina Chile allows customers to purchase returnable products more easily by allowing them to use an app to purchase virtual bottles. The pilot project was extended in 2023 to include our app miCoca-Cola.cl in Chile, two Walmart stores, and two Cencosud stores.

Currently, there are over 5,500 registered users, and 25% of them have generated a transaction.



### RECYCLING OF MATERIALS

The company's approach is to strengthen the recycling chain in order to obtain materials suitable for use in its packaging. In this regard, the priority is to incorporate recycled resin into single-use PET bottles while actively promoting the use of recycled materials in other types of packaging.



### INAUGURATION OF CIRCULAR PET

In Paraguay, a new food-grade recycled resin plant with a capacity of 10,000 tons of recycled PET per year is in operation, providing direct employment for over 1,000 people and positively impacting a value chain comprised of over 20,000 families who collect recyclable materials and transport them to approximately 2,500 collection centers spread across the country.

In this way, CIRCULAR PET joins as a key player in the recycling industry to contribute to the country's long-term development, collaborating with all actors in the chain, both public and private, to jointly build a Paraguay without waste and ensure that each PET bottle placed on the market has a new life.

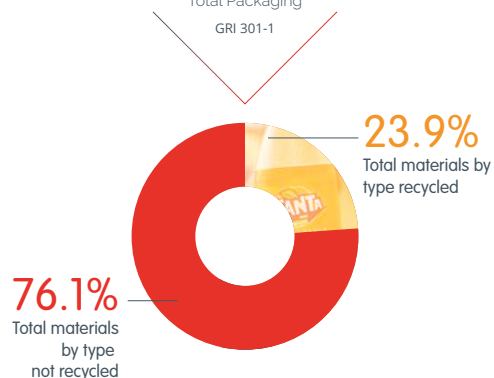
### SPRITE 100% PACKAGING MADE FROM OTHER BOTTLES



**COCA-COLA ANDINA ARGENTINA SELLS 500-ML SPRITE IN TRANSPARENT BOTTLES MADE ENTIRELY OF OTHER BOTTLES. THIS ALLOWED FOR THE INCORPORATION OF MORE THAN 600 TONS OF RECYCLED RESIN, WITH THE GOAL OF HAVING ALL SPRITE BOTTLES MADE OF THIS MATERIAL BY 2024. IN ARGENTINA, THIS INITIATIVE IS ALREADY BEING CARRIED OUT WITH WATER BOTTLE CATEGORIES AND THE COCA-COLA BRAND.**



Percentage of recycled materials used  
Total Packaging  
GRI 301-1

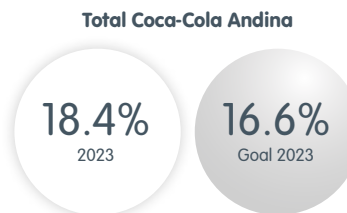


### BOTTLE-TO-BOTTLE PLANT

The first plant in Chile to recycle plastic bottles, which will recover PET plastic and manufacture new bottles with recycled resin by the end of 2024, thereby extending the life cycle of these containers. The plant, which will be located in the commune of Lampa, represents an investment of more than 30 million dollars.



Percentage of recycled resin used  
GRI 301-2



\* In Chile we are developing a PCR PET resin plant

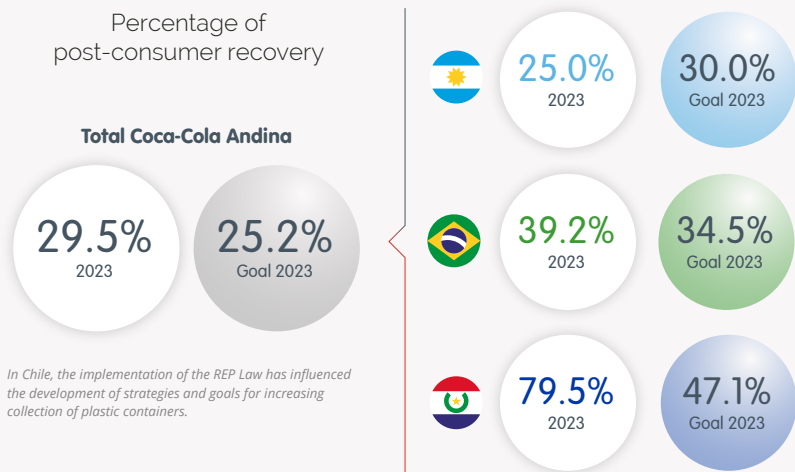


### WASTE RECOVERY AND STRATEGIC ALLIANCES

#### POST-CONSUMER RECOVERY

SASB FB-NB-410A.2

In 2023, the Company meets its post-consumer recovery goal, with a total Andina yield of 29.5%. Over the last three years, it has recovered more than 44 thousand tons of PET.



#### STRATEGIC ALLIANCES FOR PET COLLECTION



Coca-Cola Andina Paraguay set a benchmark in the Coca-Cola system by collecting 8 out of every 10 PET bottles sent to market. This is accomplished through strategic alliances that promote improvements in container recovery by collaborating with various players such as governments, municipalities, civil society organizations, and communities.

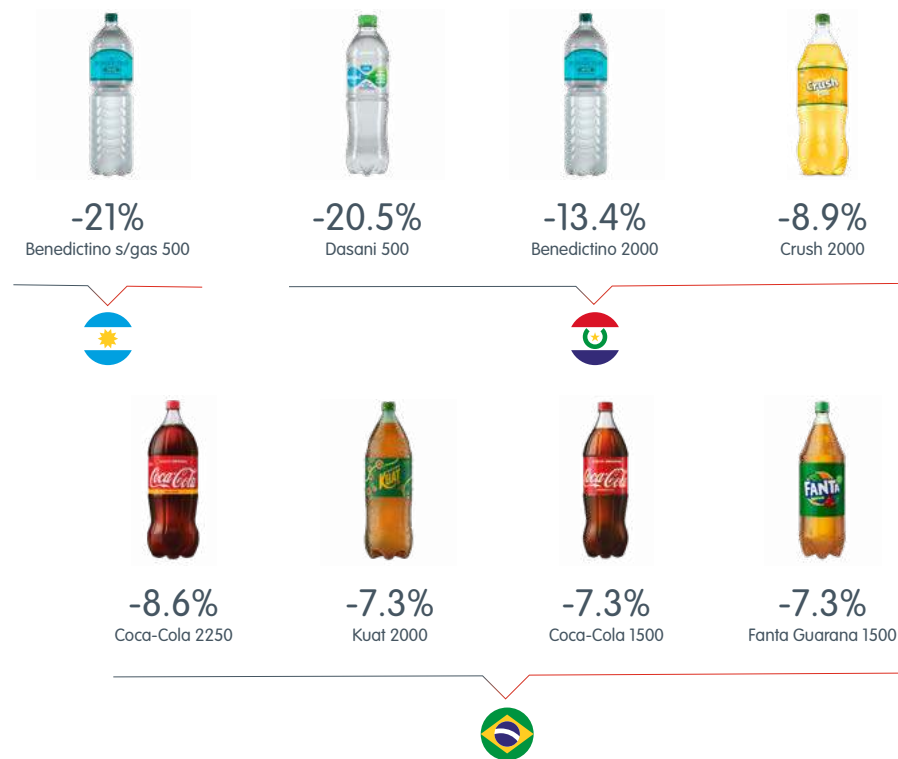
Paraguay has one of the highest PET plastic recycling rates in the region, with 60% recovered and recycled. This is due to the business model, which registers over 20,000 families dedicated to collecting recyclable materials and transporting them to the 2,500 collection centers located throughout the country.

We work with The Coca-Cola Company to foster these alliances in the four countries where we operate, regardless of whether local regulations apply.

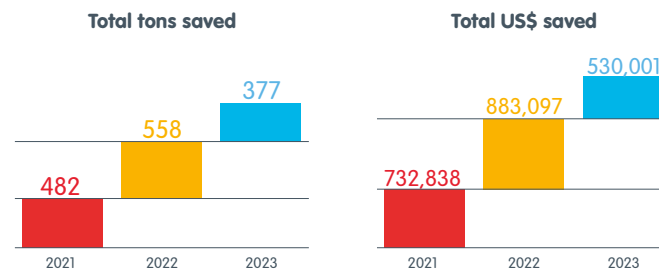
### CONTAINER AND PACKAGING LIGHTWEIGHTING

In 2023, we achieved our goal of continuing to lighten PET bottles and secondary packaging, which will be maintained in the future. In this way, the company avoided introducing 377 tons of PET into the market over the last year.

Main PET reductions 2023



Evolution of PET savings 2021-2023



**WASTE MANAGEMENT**

GRI 306-1, 306-2

The Integrated Waste Management Plan aims to reduce solid waste per liter of beverage produced and maximize the percentage of solid waste recycled.

**Recycling of cases for returnable bottles**

Coca-Cola Andina Paraguay packages its glass and PET returnable bottles in high-density polyethylene (HDPE) cases made entirely of recycled material. In 2023, we achieved this value by incorporating more than 100 tons of recycled plastic into a circular cycle, with 80% supplied from our plant after grinding the discarded cases and delivered to ENVAPAR, who manufactures cases that enter our production cycle.

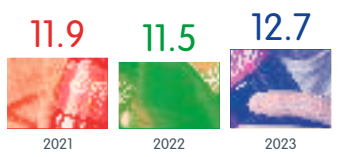
**Clean energy from waste**

Coca-Cola Andina Argentina began manufacturing and distributing Ades brand products, which are soybean-based beverages. This process generates a significant amount of organic waste, which we have successfully integrated into a circular economy chain through an alliance with the company Helios. Every day, approximately 70 tons of this waste are sent to generate biogas, which is then converted into electric energy and injected into the country's interconnected system.

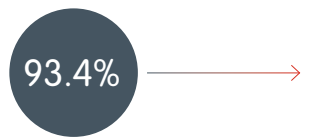


**COCA-COLA ANDINA**

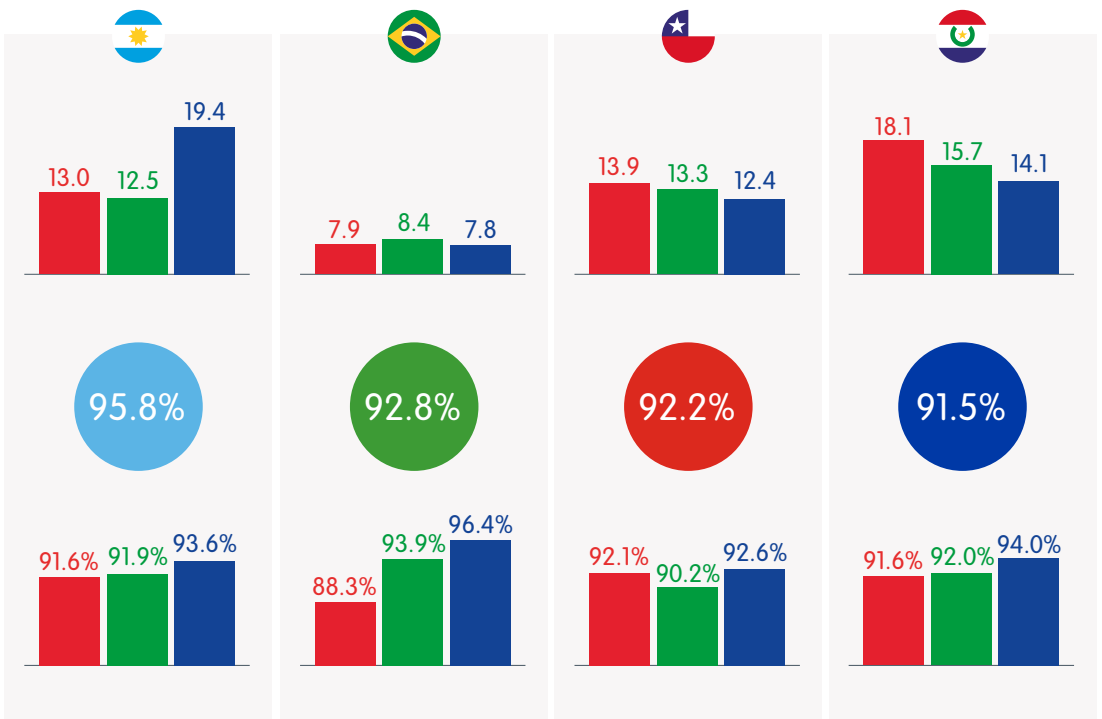
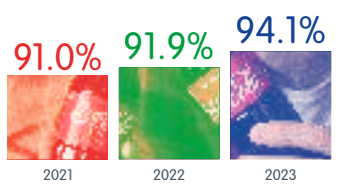
Generation of solid waste (gr of solid waste / liter of beverage produced)



Recycled solid waste targets



Recycling of solid waste (% of total)



# WATER AWARENESS

GRI 303-2 | SASB FB-NB-140A.2

Coca-Cola Andina is committed to continuing to reduce the use of water in its processes, recognizing that water is a critical resource for the planet and the development of the communities in which it operates.

The water used in its operations comes from a variety of sources, depending on the geographic context of the facility. In general, groundwater accounts for the largest proportion, as it is the primary input for beverage production and, indirectly, auxiliary services.

During the production phase, water is reused, and the remainder is treated as effluent before being returned to the hydrological cycle under appropriate conditions. This is accomplished by adhering to the highest local regulatory standards and developing its own high-quality and efficient water-use controls in the countries in which it operates.

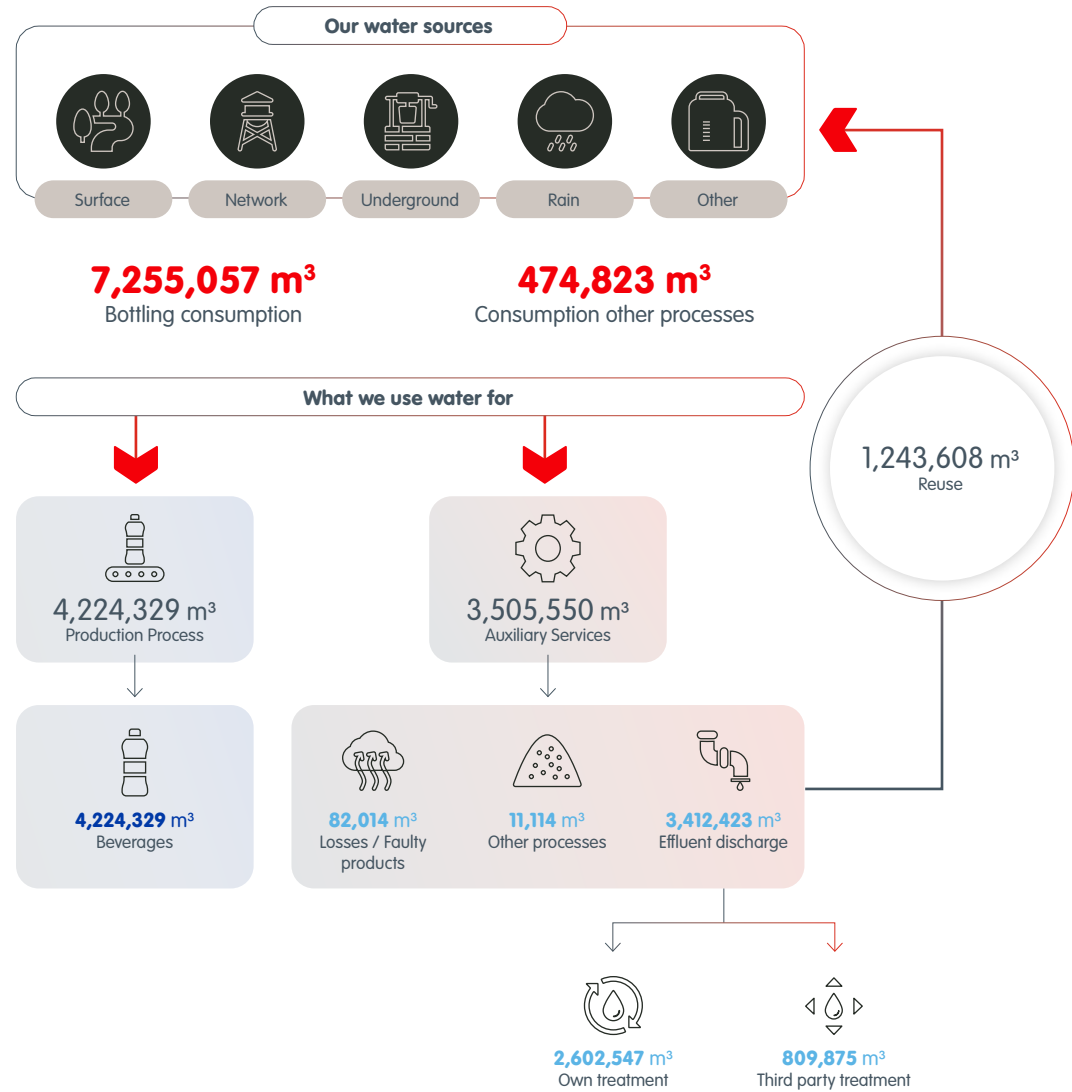
## STRATEGIC AXES IN WATER MANAGEMENT

GRI 303-1 | SASB FB-NB-140A.2

It has been crucial for the development of this strategy that all members of the value chain and the Company understand the circular water cycle. To further decrease losses in facilities and production processes, we have also made investments in technology, innovation, and performance-enhancing initiatives. The four axes of the water management strategy are reduce, reuse, recycle, and replenish.

### WATER USE CYCLE 2023 (M<sup>3</sup>/YEAR).

GRI 303-1



Note: This includes water for bottling as well as water for other processes such as sugar production, energy cogeneration, and sanitary uses.

**REDUCTION AND EVOLUTION OF THE WATER RATIO**

GRI 303-1 | SASB FB-NB-140A.2

The Company has implemented a number of initiatives that allow it to more efficiently use this resource, resulting in a 15% decrease in consumption since 2018 and a water use ratio (WUR) of 1.72 liters per liter of beverage produced during 2023.



Evolution of Water Ratio by operation (2018 baseline)



**OUR 2030 TARGET**

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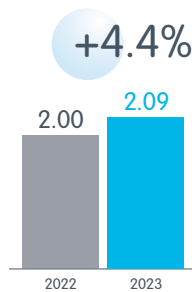
Liters of water used per liter of beverage produced

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**1.72** liters  
Progress 2023

**1.65** liters  
Goal 2023

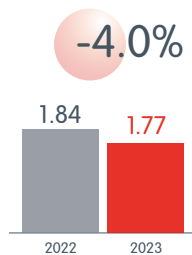
**1.27** liters  
Goal 2030



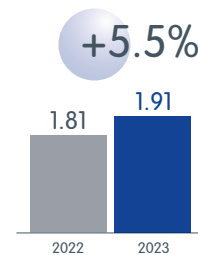
Argentina



Brazil

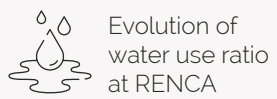


Chile

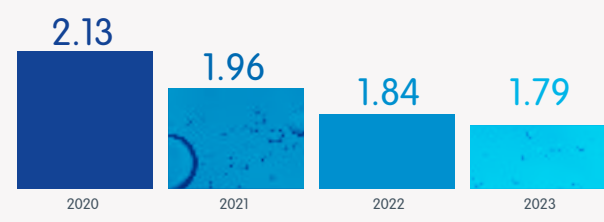


Paraguay

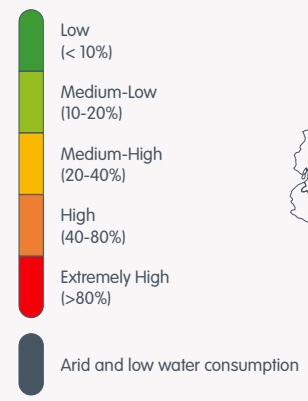




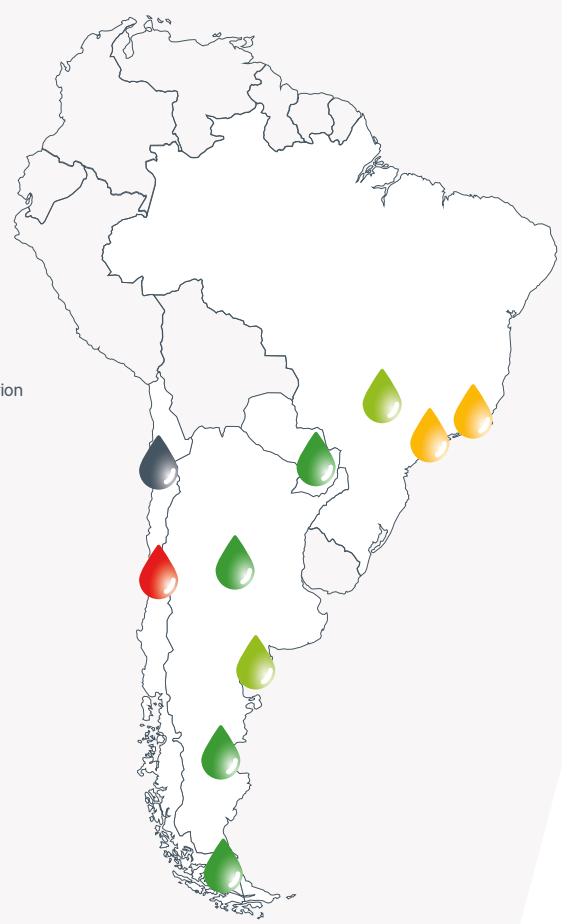
Evolution of water use ratio at RENCA



Water priority classification



For our main subsidiaries, only one of our ten manufacturing plants is located in a water stress zone.  
Source: WRI.ORG - Aqueduct Water Risk Atlas.

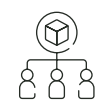


**WATER STRESS PRIORITY**

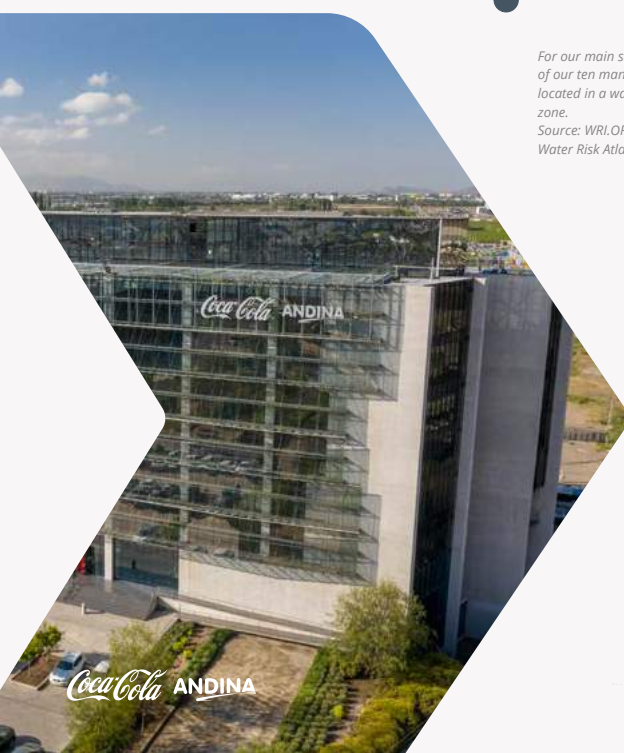
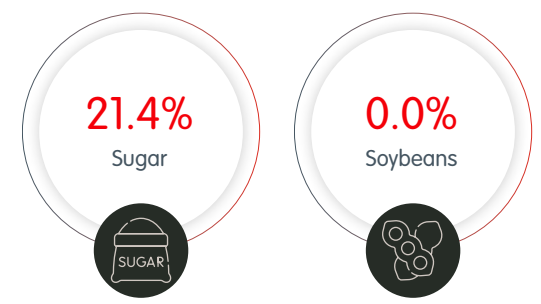
GRI 303-1 | SASB FB-NB-140A.2

Coca-Cola Andina has its own comprehensive evaluation process for the risks associated with water stress zones, which is supplemented by periodic studies developed in collaboration with The Coca-Cola Company on the vulnerability of water sources in its manufacturing facilities, allowing it to prioritize efforts and investments.

For example, the central zone of Chile is considered to have high water stress, and the company constantly monitors the indicators associated with its facilities in this area. In this sense, it carried out a hydrogeological study of the Maipo River basin in Santiago, the results of which - based on the World Resources Institute's "water stress" classification - allowed it to prioritize the investment plans for the Renca plant - which represents 20.6% of Coca-Cola Andina's total production - and reduce the ratio above the Company's average, which has reached more than 23% in the last 5 years.



Suppliers in water-stressed areas  
(by ingredients)





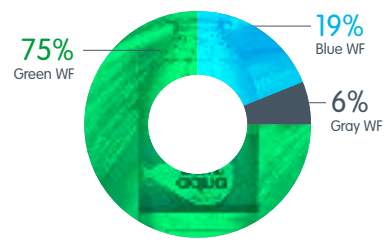
**MEASUREMENT OF WATER FOOTPRINT AND LOW WATER IMPACT PRODUCTS**

During 2023, together with our partner, Circular Carbon, we carried out Coca-Cola Andina's first water footprint measurement, which is based on the methodology of the WFN (Water Footprint Network), where the Renca plant in Chile was chosen as the most representative and demanding to perform this exercise. The Renca plant is located in a high water stress area and is one of the three plants with the highest production volume in Andina.

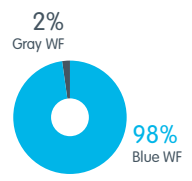
According to the measurement's general findings, 97% of the total footprint corresponds to indirect water footprint and 75% to green water footprint. In Andina's entire value chain, this places the purchase and consumption of sugar as the primary cause of water footprint. For this reason, the conclusions of the final report lead us to propose actions not only in the direct consumption of water but also to design a sustainable supply plan where one of the main pillars is the water awareness of our supply chain.

Finally, this analysis confirms our strategy to expand our sugar-free or low-calorie portfolio of products, whether in the water or soft drink categories, obtaining a triple impact by caring for the health of our consumers, reducing carbon emissions and optimizing the use of water resources throughout our supply chain.

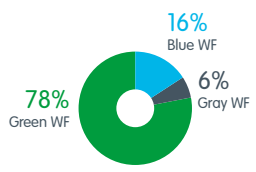
Direct and Indirect Water Footprint



**Direct Water Footprint**



**Indirect Water Footprint**



*\*The Indirect Water Footprint accounts for 97% of the Total Footprint. Within this, 75% corresponds to green Water Footprint.*

Water footprint by pillar

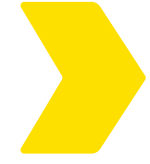
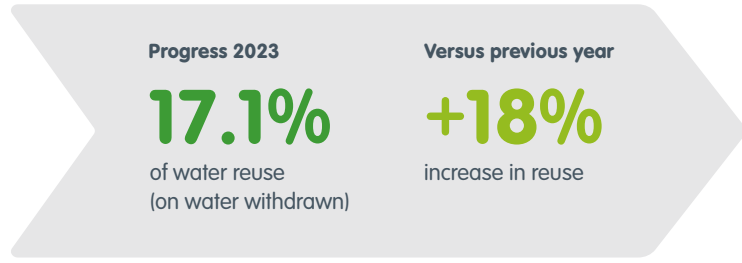
|                             |                                   |                                |
|-----------------------------|-----------------------------------|--------------------------------|
| <b>95%</b><br>Ingredients   | <b>3%</b><br>Packaging and inputs | <b>1%</b><br>Manufacture       |
| <b>0.2%</b><br>Distribution | <b>0.4%</b><br>Waste              | <b>0.5%</b><br>Cooling service |



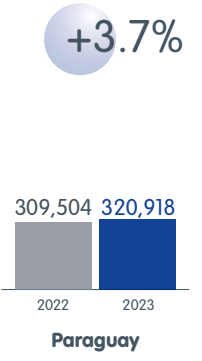
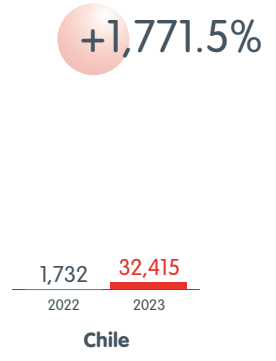
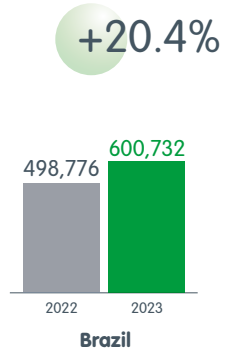
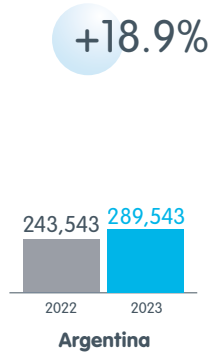
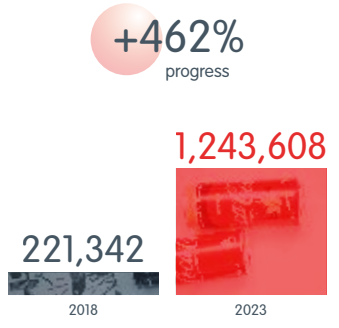
**WATER REUSE**

GRI 301-1 | SASB FB-NB-140A.2

Coca-Cola Andina has implemented several technological improvements, allowing it to safely reuse and incorporate water used in its manufacturing process. This has made it possible to improve efficiency and gradually reduce extraction from natural sources.



Evolution of water reuse (m<sup>3</sup>) (baseline 2018)



**EFFLUENT RECOVERY IN ANTOFAGASTA**



Coca-Cola Andina's Antofagasta plant is situated in the coastal border region of northwest Chile, an area characterized by extreme aridity, water scarcity, and limited vegetation.

The seawater desalination process in San Jorge Bay provides the plant with its supply. While the reuse and recycling of water resources has always been the primary focus of this plant, a project was launched in 2023 that greatly reduced the water use ratio from 1.80 to 1.50 liters per liter of beverage produced, closing values below 1.50 in the last three months.

The project involved extracting treated water from effluents and reusing it in secondary processes like container washing, cooling towers, boilers, and lubrication by combining reverse osmosis, ultrafiltration, and UV treatment. About US\$550,000 was spent on implementation, yielding a 150 m<sup>3</sup>/day effluent recovery capacity and a 20% reduction in the amount of drinkable water needed.



**RECYCLING AND WATER TREATMENT**

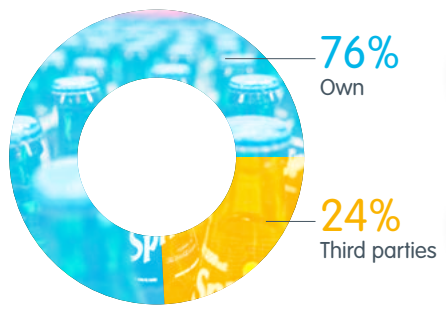
GRI 303-1, 303-2, 303-4 | SASB FB-NB-140A.2

The Company's ability to recycle the water it uses is one of its biggest challenges; it achieves this by safely returning effluents to their source while protecting human health and the environment.

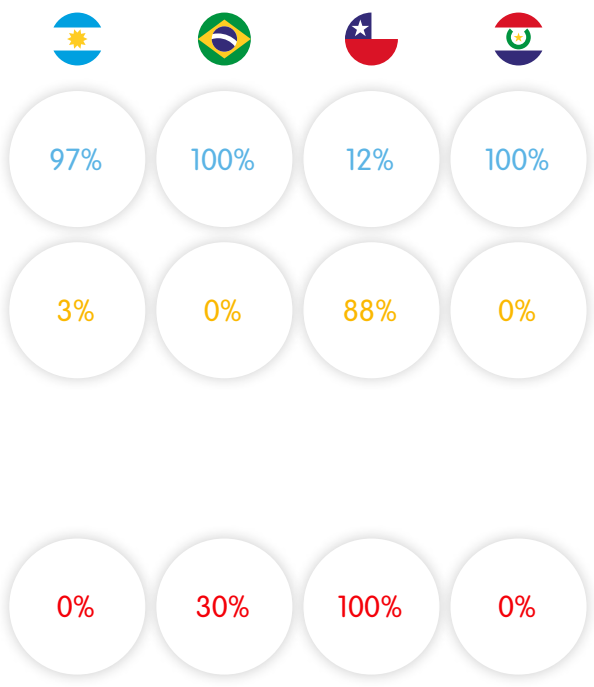
As a result, the manufacturing facilities treat all of their wastewater, both in-house and in facilities owned by third parties that ensure the necessary end quality. In order to achieve this, daily sampling is done in strict accordance with The Coca-Cola Company's Operational Requirements and the technical standards set in each nation. This includes measuring variables like temperature, pH, and total dissolved solids. There were no documented or reported non-compliance instances of water discharge limits during this period.



Effluent treatment 2023  
(% on total)



Percentage of water recycled from effluent treatment  
(effluent water reuse/ total water reuse)





**WATER REPLENISHMENT IN NATURE**

GRI 303-1 | SASB FB-NB-140A.2

Numerous endeavors have been undertaken along this strategic axis to safeguard aquifers and promote water conservation in the natural environment, as well as to ensure that individuals have access to water resources and to raise awareness regarding their value and significance. The Company aims to achieve this by 2025 and return 100% of water utilized in the Renca plant (Leadership Location) and by 2030 for total Andina.

**WATER REPLENISHMENT PROGRAMS**

GRI 303-1

Water conservation is a company-wide commitment as well as a community responsibility. As a result, it has proposed, in collaboration with its neighbors, to move forward with this challenge, looking for initiatives that will allow it to connect and share the value it places on this resource. Some of them include work with farmers in Argentina and the Nature-Based Solutions project to replenish water in protected areas in the province of Córdoba. In Chile, the company has been working to restore wetlands in indigenous communities in the Tarapacá highlands, and in Brazil, it has been working to conserve tropical forests in the Amazon. Paraguay aims to improve aquifer recharge in the Mbaracayú Forest Biosphere Reserve.

➕ For more information, see Chapter 6

**ALLIES FOR WATER**

GRI 303-1

The Coca-Cola Company is leading this initiative, which invites bottlers to participate in common water replenishment goals in the communities where their operations are located as well as in priority watersheds where production plants are located.

The system's information is consolidated through innovative projects with local startups, allowing for greater efficiency in water use in operations.

➕ Chapter 6 provides additional information on strategic water alliances.

**Goals**

**105%**  
water replenishment in leading plants by 2025.

**100%**  
national replenishment per country by 2030.

**100%**  
of leading locations with water replenishment projects by 2030.

**OTHER WATER ALLIANCES**

- Almafuerde
- Rumipal
- Cicla
- Bosques de Agua
- Fundación Avina
- Nilus
- Kilimo
- Fundación Agua es Vida
- Asociación de Sonidos de la Tierra
- ONG A Todo Pulmón
- Fundación Moisés Bertoni
- Comisión Nacional del Lago Ypacari (CONALAYPA)
- Global Environment and Technology Foundation (GETF)



# CLIMATE ACTION

GRI 305-1, 305-2, 305-3

Climate change is an undeniable global crisis that has been caused largely by rising levels of greenhouse gases (GHGs). To counteract this result, strategies are being implemented at both the political and business levels to reduce emissions and strengthen resilience, including the adoption of "Net-Zero" commitments by numerous countries in accordance with the 2015 Paris Agreement. At the corporate level, several companies, including The Coca-Cola Company, have joined the Science-Based Targets (SBT) initiative, which is coordinated by organizations such as the Carbon Disclosure Project (CDP) and United Nations Global Compact.

## CLIMATE RESILIENCE AND EMISSIONS


**2020**

Organizational carbon footprint measurement for all four operations using ISO 14064 and the Greenhouse Gas Protocol: Corporate Accounting and Reporting (GHG) Standard, published by the World Resources Institute and the World Business Council for Sustainable Development.



**2021**

Carbon footprint measurement was aligned with the Coca-Cola Company's decarbonization guidelines. We adopted the system's commitment and defined 2030 goals for operational indicators such as returnability, water and energy.



**2023**


Disclosed for the first time through CDP forms.

TCFD is integrated into the Organizational Risk Management Model in all four operations.

Scope 3 is evaluated and expanded to include all industry-relevant categories.

The financial control approach for measuring the organizational carbon footprint is incorporated.

Feasibility study, through the design of a robust decarbonization plan, to generate commitment and alignment to the SBTi initiative.



**2022**

Finalized TCFD disclosure framework, including quantification of climate change risks and opportunities affecting consolidated adjusted EBITDA.

Organizational boundaries for footprint measurement are expanded, incorporating distribution centers. First carbon footprint measurement of production plants of other subsidiaries in Chile and Andina Empaques.

Ernest & Young provided the first external assurance statement of the organizational carbon footprint indicator.



## ANDINA COMMITMENT

Starting in 2020, the Coca-Cola System is working to reduce its carbon footprint throughout its value chain. In this way, until 2023, we have adopted and accompanied the system in its entire trajectory to reduce emissions by 25% by the year 2030.

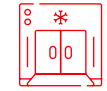
In 2024, we are determined to take a more challenging step by signing our own commitment to the Science-Based Target Initiative (SBTI), which seeks to validate decarbonization targets aligned with even more demanding trajectories.



The Company has created a decarbonization strategy that aligns with the five pillars of the Coca-Cola System in order to guarantee that the commitments are reasonable, feasible, and consistent with the realities of the business. In comparison to 2022, emissions in 2023 were 1,140,235 TnCO<sub>2</sub>eq, indicating an increase of 0.8% in the ratio of grCO<sub>2</sub>eq / liter produced.

**OUR DECARBONIZATION STRATEGY PILLARS**

GRI 305-5

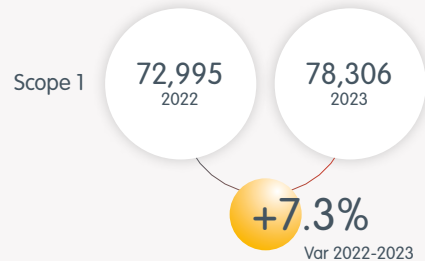
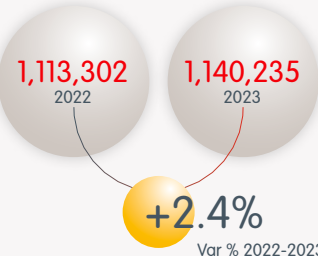


|   | Ingredients  | Packaging   | Manufacture  | Distribution   | Cold equipment  |
|---|--|---|--|--|---|
| <b>Percentage share of main emission sources*</b> | <p><b>18.8%</b><br/>214,917 ton co2eq<br/><b>Scope 3</b></p> <p><b>+3.4%</b><br/>vs 2022</p>   | <p><b>39.7%</b><br/>452,255 ton co2eq<br/><b>Scope 3</b></p> <p><b>-3.9%</b><br/>vs 2022</p>  | <p><b>9.5%</b><br/>107,864 ton co2eq<br/><b>Scope 1 and 2</b></p> <p><b>+15.6%</b><br/>vs 2022</p>   | <p><b>10.0%</b><br/>114,126 ton co2eq<br/><b>Scope 1 and 3</b></p> <p><b>+2.7%</b><br/>vs 2022</p>   | <p><b>11.9%</b><br/>136,097 ton co2eq<br/><b>Scope 1 and 3</b></p> <p><b>+11.6%</b><br/>vs 2022</p>   |
| <b>Main emission reduction initiatives</b>        | <ul style="list-style-type: none"> <li>Sustain the implementation of the sugar reduction strategy by increasing the availability of low-calorie products.</li> <li>Develop a sustainable sourcing area for supplier engagement and align them with best practices for reducing emissions.</li> </ul> | <ul style="list-style-type: none"> <li>Boost sales of returnable containers, increasing the percentage of recycled PET in disposable containers and continue working to lighten bottles.</li> </ul> | <ul style="list-style-type: none"> <li>Reduce consumption, as measured by the EUR indicator, and simultaneously increase the proportion of renewable energy in the energy consumed.</li> </ul> | <ul style="list-style-type: none"> <li>Seek efficient distribution by controlling routes so that each truck maximizes its trip, as well as renewing the fleet of own and third-party vehicles with improved consumption efficiency and motorization technology. At the same time, work to replace the internal fleet with electric mobility vehicles.</li> </ul> | <ul style="list-style-type: none"> <li>Increase equipment efficiency by lowering electrical consumption, investing in more efficient equipment with electronic controllers, higher-performing refrigerant gases, a high-tech cold chamber, and LED lighting.</li> </ul> |
| <b>Main subsidiaries indicators</b>               | <p><b>48.83</b><br/>kilocalories sold per 200 ml.</p>  | <p><b>18.4%</b><br/>of recycled resin use over total PET OW.</p> <p><b>27.5%</b><br/>Returnable packaging sales volume over NARTD</p>   | <p><b>0.317 MJ</b><br/>energy consumed per liter produced.</p> <p><b>53.7%</b><br/>Renewable Electric Energy.</p>  | <p><b>68%</b><br/>EURO V standard trucks or higher over total.</p> <p><b>0.317 MJ</b><br/>energy consumed per liter produced.</p>  | <p><b>75%</b><br/>energy saving equipment.</p>  |
| <b>Reduction goals 2030</b>                       | <p><b>40.75</b><br/>kilocalories sold per 200 ml.</p>  | <p><b>50%</b><br/>of recycled resin use over total PET OW.</p> <p><b>42.8%</b><br/>Returnable packaging sales volume over NARTD</p>   | <p>Energy ratio<br/><b>0.255 MJ</b><br/>energy consumed per liter produced.</p> <p><b>70%</b><br/>Renewable Electric Energy.</p>   | <p><b>90%</b><br/>EURO V standard trucks or higher over total.</p> <p>Energy ratio<br/><b>0.255 MJ</b><br/>energy consumed per liter produced.</p>   | <p><b>90%</b><br/>energy saving equipment.</p>  |



Emissions carbon footprint 2022- 2023 (TnCO2eq)  
GRI 2-4, 305-1, 305-2, 305-3

**Total Coca-Cola Andina**



Gases included in the carbon footprint calculation: CO2 , CH4 , N2O, HFC, PFC, SF6 , NF3. Methodological change: year 2022 is recalculated with new definition of financial control approach. Subsidiaries in Chile (ECSA, VASA and VISA) and Andina Empaques Argentina are incorporated.

Carbon footprint emissions ratio

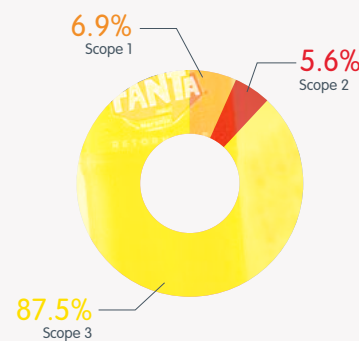
(grCO2eq/ liter of beverage produced)

GRI 305-4



Gases included in the emissions ratio calculation: CO2 , CH4 , N2O, HFC, PFC, SF6 , NF3

Share (%) carbon footprint 2023 by type of scope



Carbon footprint 2023 by operation

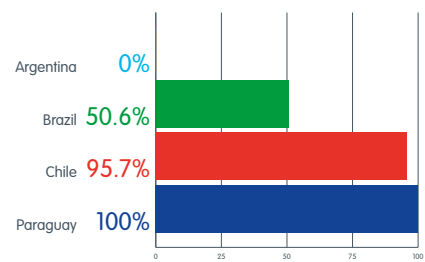
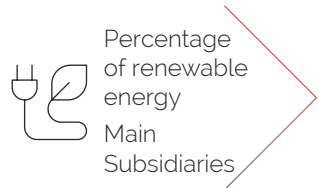
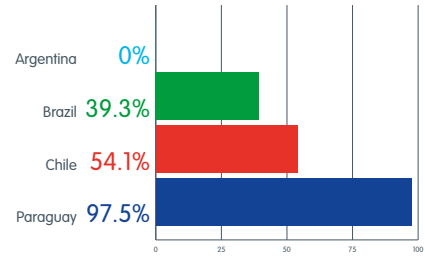
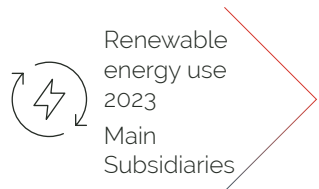




**TRANSITION TO RENEWABLE ENERGIES**

Reducing greenhouse gas emissions and managing the impacts of climate change are key priorities for the company. Therefore, it promotes the efficient use of energy, the reduction of its consumption and the increase in the use of renewable energy in the matrix. In addition, it seeks to strengthen good practices, both in its value chain and in that of its suppliers.

Coca-Cola Andina has prioritized the incorporation of renewable energy sources to its energy matrix in all countries where it has the conditions to do so.



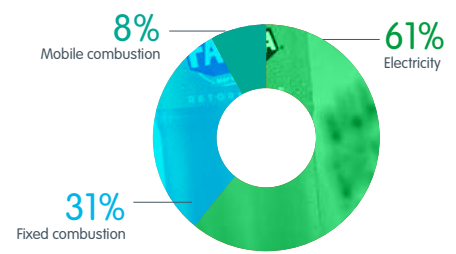
**PROGRESS IN ENERGY EFFICIENCY**

The Company monitors energy consumption using the energy ratio (EUR), which is the number of megajoules required to produce and store one liter of beverage.

In 2023, Coca-Cola Andina achieved a ratio of 0.317 MJ per liter of beverage, accumulating an improvement of 4.9% from 2018.

| Scope 2023                                     | Our target 2023                                | Our target 2030                                |
|--|--|--|
| <b>0.317 MJ</b><br>per liter of beverage (EUR) | <b>0.312 MJ</b><br>per liter of beverage (EUR) | <b>0.255 MJ</b><br>per liter of beverage (EUR) |

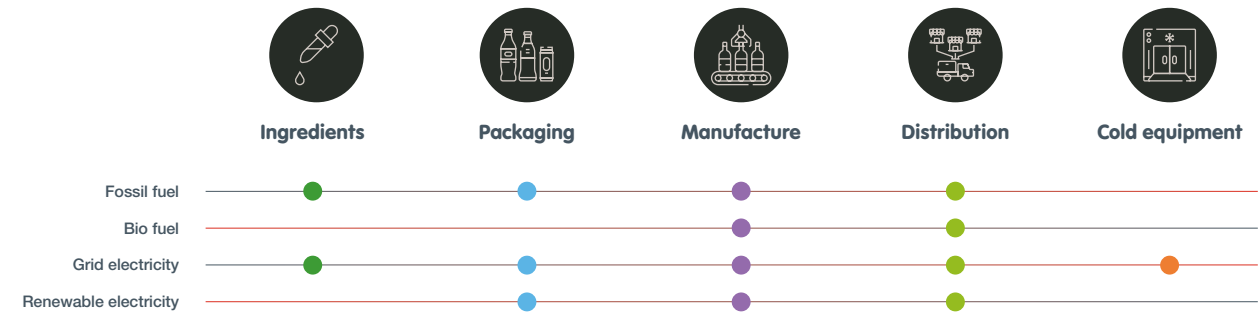
**The energy matrix of direct consumption**  
is composed of three types of sources, with the following distribution:



**100% RENEWABLE ENERGY OPERATIONS**

The Company is making progress toward purchasing 100% renewable energy with I-REC certification. Contracts are already in place for the Renca and Antofagasta plants in Chile, as well as the Ribeirão Preto and Duque de Caxias plants and distribution centers in Brazil.

**ENERGY IN THE VALUE CHAIN**



**SIERRAS DE CÓRDOBA, ARGENTINA**



Coca-Cola Andina launched the Nature-based Solutions (NbS) project in Córdoba, Argentina, in 2023. The project aims to replenish water and conserve biodiversity in the sub-basins of the Río Primero (Suquia) and Río Segundo (Xanaes) rivers.

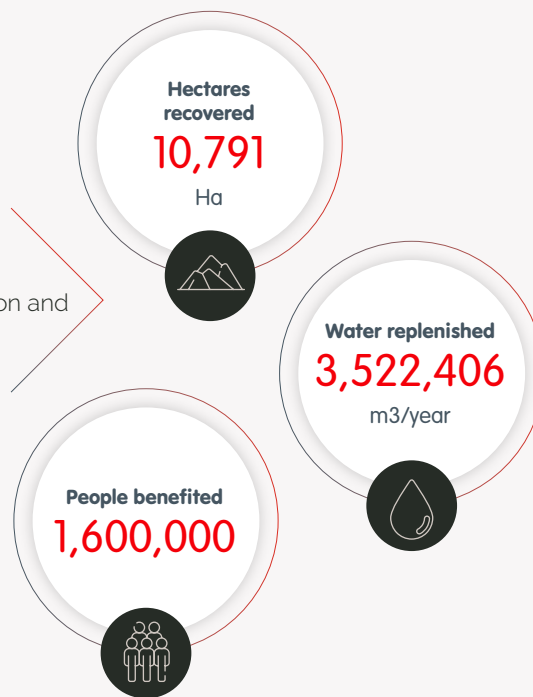
In recent years, this area's land use has changed, affecting the mountain ecosystems from which the watercourses originate. This meant that numerous water emergencies had to be declared, in addition to the IPCC's unfavorable rainfall scenarios, as a result of the climate emergency.

In this scenario, the project aims to contribute to the conservation, restoration, and long-term management of critical areas in upper watersheds in order to recover native vegetation and soil in mountain ecosystems, resulting in increased water availability year-round. In addition, this project enhances biodiversity, climate resilience, and sustainable community development.

**NATURE-BASED SOLUTIONS**

In terms of biodiversity management, the Company has prioritized the conservation of the natural habitats and ecosystems in which it operates, carrying out its activities responsibly and consistently in accordance with the Sustainability Policy. This includes not operating in protected or natural heritage areas. It also works to mitigate the impact of its value chain on biodiversity by promoting sustainable forest management and the protection of wooded areas.

Project contribution and benefits



To accomplish this, Coca-Cola Andina, The Coca-Cola Company, and The Coca-Cola Foundation, in collaboration with CICLA and Bosques de Agua, are undertaking a series of actions:



-  Effectiveness of protected area management
  - 10,450 ha** with conservation agreements
  - 50%** progress in management plan
-  Grazing management and control
  - 3,000 ha** with regenerative livestock management
  - 46%** of enclosures installed
-  Control of invasive alien species (IAS) of high water demand
  - 2** specific training sessions
  - 13** brigade members were equipped and began work in the field.
-  Forest restoration
  - > Fences installed and maintained to protect plantations.
  - > Planting carried out and seedling production in progress
-  Erosion control
  - 15** Gullies restored
  - > Fences installed
-  Fire prevention
  - 2** firebreaks implemented
  - > Water reservoirs for early fire attack, purchased and ready to be installed.

**INTERVENTION LOCATIONS**

- ▶ Valle de Los Lisos Natural Reserve
- ▶ Vaquerias Natural Reserve
- ▶ Cerro Blanco Reserve
- ▶ Campo Los Hornillos Reserve
- ▶ Espinillo Bravo Private Natural Reserve
- ▶ Naguan Tica Natural and Cultural Reserve
- ▶ Bosques de Agua Natural Reserve
- ▶ Quebrada de Los Refugios
- ▶ Estancia Santo Tomás
- ▶ Quebrada del Condorito National Park
- ▶ Estancia Atalaya - Condorito National Reserve



**VALLE DE LOS LISOS NATURAL RESERVE**  
4,300 ha



**ESTANCIA ATALAYA - CONDORITO NATIONAL RESERVE**  
4,828 ha



**CERRO BLANCO RESERVE**

**MAIN PARTNERS**





# 6

Local ecosystem:  
Driving  
economic  
and social  
growth

# COMMUNITY ENGAGEMENT AND VALUE CREATION

GRI 413-1, 413-2

**US\$2,320,553**  
Investment in communities

**1,034,534**  
Number of beneficiaries in the community

**2,661,929**  
Liters donated





## WATER AWARENESS

GRI 413-1, 413-2

We collaborate closely with local communities to implement water conservation, reforestation, and water-efficiency technology programs.



### Continuación Alto Tarapacá

This project aims to restore hectares of wetlands and flooded meadows which act as sponges capable of retaining and storing water in the Andean foothills and mountain range.

#### Facilitators:

- ▶ Coca-Cola Andina Chile
- ▶ The Coca-Cola Company
- ▶ Avina Foundation

**US\$67,470**

Invested



### CICLA Project

Through the implementation of nature-based solutions in strategic sectors of priority watersheds, our goal is to improve water infiltration capacity, generate greater storage in the saturated thickness of the soil and a decrease in surface runoff, which generates an increase in the average flow of rivers and streams during the dry season.

#### Facilitators:

- ▶ Coca-Cola Andina Argentina
- ▶ The Coca-Cola Company
- ▶ Cicla

**1,644,960 m<sup>3</sup>/year**

Liters of water replenishment



### Nilus

This initiative considers using artificial intelligence to store water in an artificial glacier, which is then used during the spring and summer seasons. The plan includes the construction of a water park in the Cajón del Maipo area.

#### Facilitators:

- ▶ Coca-Cola Andina Chile
- ▶ The Coca-Cola Company
- ▶ Nilus

**US\$100,000**

Invested



### Kilimo

The goal is to use satellite data to verify, improve, and compensate for agricultural water use.

#### Facilitators:

- ▶ Coca-Cola Andina Chile
- ▶ The Coca-Cola Company
- ▶ Kilimo

**US\$120,836**

Invested



### Water care through music: Sonidos H2O Ñemby and Show Hydro

Through music and community participation, we promote the care of the Pa'i Ñu stream and water care in educational communities.

#### Facilitators:

- ▶ Coca-Cola Andina Chile
- ▶ The Coca-Cola Company
- ▶ Association de Sonidos de la Tierra

**US\$11,580**

invested

**2,488**

participants and beneficiaries



### Reduce your Water Footprint Talk

Talks and activities in Renca, Puente Alto, Maipú, and San Joaquín to address issues related to saving and caring for water in daily life.

#### Facilitators:

- ▶ Coca-Cola Andina Chile
- ▶ Fundación Agua es Vida

**US\$39,226**

invested

**514**

beneficiaries



### Water Conservation in the Mbaracayú Forest Biosphere

This project aims to replenish the water supply in the Mbaracayú Forest Biosphere Region through sustainable agricultural practices in collaboration with smallholder farmers.

#### Facilitators:

- ▶ Coca-Cola Andina Paraguay
- ▶ The Coca-Cola Company
- ▶ Moisés Bertoni Foundation
- ▶ Local farmers

**408**

beneficiaries



### +Verde+Agua: Patiño Aquifer Recharge and Sustainable Management of the Lake Ypacarai Basin

This initiative seeks to increase the quantity and quality of recharge of the Patiño Aquifer through an integrated water resource management model that also impacts the Ypacarai Lake basin.

#### Facilitators:

- ▶ Fundación Coca-Cola
- ▶ Coca-Cola Andina Paraguay
- ▶ Fundación Moisés Bertoni
- ▶ Comisión Nacional del Lago Ypacarai (CONALAYPA)
- ▶ Global Environment and Technology Foundation (GETF).

**US\$125,000**

invested by Fundación Coca-Cola

**5,620**

beneficiaries





## CIRCULAR PERSPECTIVE

GRI 413-1, 413-2

Through management of the entire life cycle of packaging—from design and production—to recycling and reuse—we are able to increase PET collection rates in collaboration with all participants in the recycling chain.



### Strengthening alliances and creating synergy in PET recovery.

These public-private agreements were signed with different Municipalities (Córdoba, Montecristo, Alta Gracia, General Deheza, Godoy Cruz, General Pico, Monte Hermoso, San Luis, among others), Large Collectors (Reaquila, GIRSU, Circularity, Recical) and Key Accounts (ChangoMas, Carrefour, Libertad, Makro and La Anónima) with the aim of strengthening PET recovery.

#### Facilitators:

- > Coca-Cola Andina Argentina
- > Municipalities
- > Large Collectors
- > Key Accounts

**US\$149,883**

invested

**4,364,171**

Kg recovered



### Network of Ecopoints, EcoGestor and App "It's Recyclable".

The Ecopoints constitute a network of recovery containers that facilitate the separation at source of recyclable materials. This is complemented by EcoGestor, a software that guarantees the traceability of materials and facilitates the operational management of the collection centers, and the "It's Recyclable" App, which allows consumers to identify products and brands that use recyclable packaging, promoting environmentally conscious and responsible consumption.

#### Facilitators:

- > Coca-Cola Paresa
- > Ecological Solutions

**US\$6,250**

invested

**70**

EcoPoints installed



### Join and Recycle Talks

Educational talks on the value of recycling and environmental education, with an emphasis on waste segregation.

#### Facilitators:

- > Coca-Cola Andina Chile
- > Rembre

**US\$14,327**

invested

**426**

beneficiaries



### Cities Without Waste

Seeks to strengthen small and medium-sized waste collectors and recyclers' associations by providing logistical support such as trucks, weighing scales, and contributions for renting space, among other things.

#### Facilitators:

- > Coca-Cola Paresa
- > > Fundación Coca-Cola
- > > Fundación Moisés Bertoni
- > > Coresa (Compañía Recicladora S.A.).

**US\$100,000**

invested

**150**

beneficiaries



### My Beach Without Waste and Suquia River Cleanup

We carried out cleanup days at the Villa Rumipal and Almafuerde summer inns together with volunteers, the Municipality of Almafuerde and the Calamuchita Regional MSW Treatment Plant. In addition, to celebrate Earth Day, Montecristo Plant collaborators and their families participated in a cleaning and waste collection day on the banks of the Suquia River in the San Martin Reserve.

#### Facilitators:

- > Coca-Cola Andina Argentina
- > Municipality of Almafuerde
- > CICLA

**US\$6,738**

invested



### Sprite clean-up campaign

Project in partnership with the NGO SOS Lagoas, which has removed tons of waste from our lagoons since 2018. These actions aim to ensure the proper disposal of the collected waste through selective and regular collection, contributing to environmental awareness.

#### Facilitators:

- > Coca-Cola Andina Brazil
- > NGO SOS Lagoas

**US\$12,426**

invested

**2,161 kg**

of recyclables removed



### Tres Puentes Wetland Cleanup and Let's Reforest Volunteer Program

Employees of the Punta Arenas plant and their families cleaned the most significant wetland in the commune as part of the corporate volunteer program's commitment to environmental care, and workers in Santiago participated in the reforestation of the Pajaritos park in Maipú.

#### Facilitators:

- > Coca-Cola Andina Chile
- > Chilean Navy
- > Reforestemos
- > Municipality of Maipú

**14,502**

beneficiaries



### My neighborhood without waste

Offering a free recycling material collection service, this platform encourages and promotes waste management in homes, businesses, and educational institutions across 20 Asunción neighborhoods. This helps to build grassroots recycler associations and collection centers.

#### Facilitators:

- > Coca-Cola Paresa
- > The Coca-Cola Company
- > Fundación Moisés Bertoni
- > BID Lab
- > PNUD
- > Cervepar
- > Fábrica Paraguaya de Vidrios
- > Nestlé
- > Tetrapack
- > Ministry of Environment and Sustainable Development (MADES).

**US\$13,000**

invested

**666**

homes, businesses, and educational institutions registered

**16**

collection centers and grassroots recycler associations benefited





## CONNECTION WITH NEIGHBORING COMMUNITIES

GRI 413-1, 413-2

Our goal is to help the communities in which we operate grow by implementing programs that stimulate the local economy.



### Mi Almacén, Mi Comunidad (My Store, My Community)

The goal is to train neighborhood (mom & pops) store owners to promote entrepreneurship and community leadership. It includes training in digital workshops, mentoring, and financial assistance for long-term projects. In August of this year, 4,600 digital scholarships were awarded (70% to female head of households), and 11 stores were awarded for co-creation projects.

#### Facilitators:

- ▶ Coca-Cola Andina Chile
- ▶ The Coca-Cola Company
- ▶ Fundación Gastronomía Social

**4,600**  
digital scholarships  
**11**  
stores awarded  
**96**  
co-creation projects



### Support for cultural and sports activities

We provide hydration products for outdoor life-promoting activities to a number of neighboring social organizations.

#### Facilitators:

- ▶ Coca-Cola Andina Argentina
- ▶ Coca-Cola Chile
- ▶ Coca-Cola Paresa
- ▶ several organizations in the countries that host sports and cultural events

**+125,000**  
benefited



### Comida para Todos (Food for All), Banco de Alimentos (Food Bank) and Natal sin Hambre (Hunger-Free Natal).

These are initiatives that seek to provide access to food, support charitable organizations and encourage donation, through the delivery of lunch rations to low-income people and the donation of products.

#### Facilitators:

- ▶ Coca-Cola Andina Argentina.
- ▶ Coca-Cola Andina Brazil.
- ▶ Coca-Cola Andina Chile.
- ▶ Social Gastronomy Foundation (Chile).
- ▶ Food Network (Chile).
- ▶ Food Bank (Argentina).
- ▶ NGO Ação da Cidadania (Brazil).

**6,600**  
lunch rations delivered  
**826,044**  
beneficiaries



### Programa Puertas Abiertas (Open Doors Program)

The company opened its doors to the neighbors of Renca, Puente Alto, San Joaquín, Maipú, and Punta Arenas so they could learn about the production, logistics, and distribution processes. Furthermore, we became involved in a SOFOFA project that encourages member businesses to open their doors to neighboring communities.

#### Facilitators:

- ▶ Coca-Cola Andina Chile
- ▶ Municipalities
- ▶ SOFOFA

**242**  
beneficiaries



### Gastronomic Boots Camps

Online and on-site training program aimed at young people under the age of 35, primarily women, who want to work in the gastronomic industry. Boots Camps are taught in 15 partner restaurants, allowing for work experience and job opportunities.

#### Facilitators:

- ▶ Coca-Cola Andina Chile
- ▶ The Coca-Cola Company
- ▶ Social Gastronomy Foundation.

**US\$77,254**  
invested  
**1,317**  
young participants



### Healthy Cooking Workshops

Workshops pertaining to training are specifically tailored for women who are employed in snack bars, children's cafeterias, or are affiliated with social organizations.

#### Facilitators:

- ▶ Coca-Cola Andina Argentina
- ▶ Pimienta Negra gastronomic education company.

**US\$6,275**  
invested  
**420**  
beneficiaries



### Estemos Abiertos 2.0 (Let's Be Open 2.0)

This program, which began in 2020, supports the economic reactivation of small and medium-sized businesses by providing microcredits to more than 200 stores and grocery stores in Asunción and Gran Asunción. It also includes face-to-face and virtual training in areas such as sales, communication and marketing for more than 1,000 women and entrepreneurs with the aim of continuing to benefit and promote traditional channel customers. Also, as part of this initiative, 50 young people were trained for their first job.

#### Facilitators:

- ▶ Coca-Cola Paresa
- ▶ Fundación Paraguaya
- ▶ Coca-Cola Foundation

**US\$100,00**  
invested by Fundación Coca-Cola  
**1,700**  
beneficiaries  
**200**  
stores benefited



### DIVERSE, SAFE AND COMMITTED TEAM

GRI 413-1, 413-2

We create diverse, equitable, and inclusive environments, thereby increasing access to equal opportunities.



### Attraction of Local Talent

This initiative, developed in collaboration with the Municipal Labor Intermediation Offices (OMIL), aims to attract, promote, and hire local talent through job fairs and other activities.

#### Facilitators:

- ▶ Coca-Cola Andina Chile
- ▶ Municipalities of Renca, Puente Alto, Maipú and San Joaquín.

**US\$23,901**

invested

**3,997**

beneficiaries



### FONBEC Education Scholarships

We contribute so that children and young people can continue their education and achieve their academic and personal goals.

#### Facilitators:

- ▶ Coca-Cola Andina Argentina
- ▶ Fondo de Becas para Estudiantes (FONBEC)

**US\$9,308**

invested

**59**

beneficiaries



### Colectivo Joven on line

Program for training and integrating young people aged 16 to 25 into the labor force who live in low-income urban communities and have completed or are currently enrolled in high school.

#### Facilitators:

- ▶ Coca-Cola Andina Brazil

**US\$156,285**

invested

**9,127**

beneficiaries



### Junior Achievement educational programs

This initiative enables us to connect students to the world of work by providing trainings focused on STEM careers and digital skills.

#### Facilitators:

- ▶ Coca-Cola Andina Argentina
- ▶ Junior Achievement NGO

**US\$19,782**

invested

**945**

beneficiaries



### Improving Employability

Training in logistics, shipping, and sales is primarily provided to women and people with disabilities, with the goal of improving gender equity and employability in the communities in which we operate.

#### Facilitators:

- ▶ Coca-Cola Andina Chile.
- ▶ Tacal Foundation.

**US\$42,980**

invested

**82%**

participation of women

**203**

women trained

**24**

people with disabilities trained



### SUPPLY CHAIN MANAGEMENT

GRI 413-1, 413-2

We aim to encourage supplier development by promoting innovation, social supply ecosystems, and local development.



### 100+ Labs Open Innovation Competition

Supports initiatives that address challenges in the value chain, including water management, energy consumption, the circular economy, smart logistics, and commercial innovation, among other issues, in an effort to promote innovation and progress.

#### Facilitators:

- ▶ Coca-Cola Paresa
- ▶ The Coca-Cola Company
- ▶ Cervepar
- ▶ Koga

**US\$20,532**

invested

**272**

beneficiaries



### Entrepreneur Fairs

With the aim of promoting and opening the doors to social supply management and promoting local development, we held the first fair for entrepreneurs in Renca and Maipú.

#### Facilitators:

- ▶ Coca-Cola Andina Chile
- ▶ Municipality of Renca and Maipú.

**US\$17,152**

invested

**36**

participating entrepreneurs

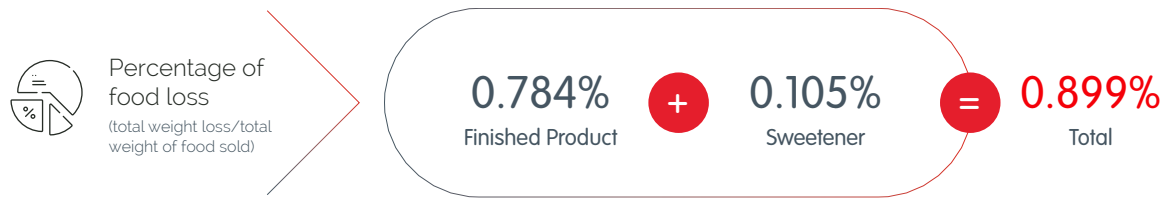
**FOOD LOSS AND WASTE**

The Company adheres to the Sustainable Development Goals (SDGs) of the United Nations (UN). The corporate beverage and food waste policy, which was released in 2021 and integrates into the sustainable value creation strategy, outlines the guidelines and strategies to minimize the impact on all operations. This allowed it to concentrate on the productivity and efficiency of the value chain while addressing programs, action plans, key indicators, and monitoring to cut down on waste in every aspect of the business.

In order to have a positive influence on the communities in which it operates, the Company also collaborated with food banks and solidarity organizations, donating 2,661,929 liters of products in 2023.



The beverage and food waste goal does not include donations of finished product.



5,257 tn  
Total loss due to sweeteners

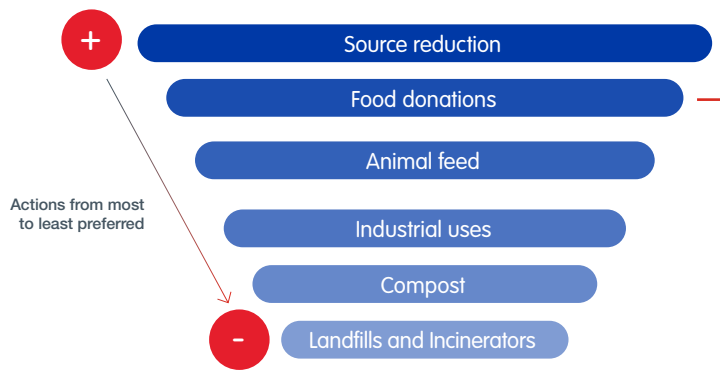
41,994 tn  
Total loss due to finished products

39,333 tn  
Loss of finished product

2,662 tn  
Loss of finished product used for alternative purposes

**ACTIONS FOR FOOD WASTE MANAGEMENT.**

(Ranked by level of preference for the business)



# RESPONSIBLE SUPPLY CHAIN

GRI 2-6, 205-2 | CMF 7.1.IV

Our suppliers are part of the value chain; therefore, we define a strategic framework that responds to their and the Company's requirements and ensures responsible management, as framed by our Code of Ethics for Suppliers and Third Parties, Corporate Purchasing Policy, Corporate Human Rights Policy, and Guiding Principles for Suppliers of The Coca-Cola Company.



**8,630**  
Total suppliers

## SUPPLY CHAIN MANAGEMENT APPROACH

The management strategy allows us to categorize each of the suppliers, determining their level of criticality within the value chain, and thus prioritize resources for efficient management and control.

### Corporate Purchasing Policy CMF 7.1

It sets general guidelines for the development of the purchasing process and the essential elements that need to be standardized, governing all of our actions in this domain. The Company does not have a formal, cross-border supplier payment policy, but because of the various realities and laws in the nations in which it conducts business, each one has a unique process that establishes the terms for timely payment.

### Corporate Human Rights Policy and Guiding Principles The Coca-Cola Company

Commitment to human rights is unrestricted, and suppliers are expected to uphold these principles in the territories where the Company operates. All of these values are reflected in The Coca-Cola Company's Supplier Guiding Principles and Corporate Human Rights Policy.

### Code of Ethics For Suppliers And Third Parties

The relationships between suppliers, contractors, subcontractors, and their associates, representatives, and middlemen within the subsidiaries are governed by this document. Along with addressing legal concerns like corruption, social contributions, and conflicts of interest, it also sets guidelines and standards.



**EVALUATION OF OUR SUPPLIERS**

GRI 2-6, 205-2, 308-2, 407-1, 414-2 | CMF 7.2

**1,353**

Total suppliers evaluated

**255**

Total critical suppliers  
(evaluated for sustainability)

Representing **18.8%** of total suppliers evaluated and **43.8%** of total purchases.

We evaluate suppliers' quality, safety, and delivery performance on a regular basis to improve the supply chain and create opportunities for growth. Furthermore, all critical suppliers must undergo periodic audits conducted by independent, accredited firms on behalf of The Coca-Cola Company. The results rate each supplier on a four-tier scale, identifying areas for improvement, minor nonconformities, and major nonconformities. In any of these cases, the supplier must create a corrective action plan within 30 days, which will be reviewed within 3 to 6 months.

**SUSTAINABILITY CRITERIA USED IN AUDITS**

- ▶ Respect for freedom of association and collective bargaining.
- ▶ Prohibition of child labor
- ▶ Prohibition of forced and compulsory labor and labor abuse.
- ▶ Elimination of discrimination
- ▶ Working hours and wages
- ▶ Safe and healthy workplace
- ▶ Protection of the environment
- ▶ Business integrity
- ▶ Compliance with applicable laws and regulations
- ▶ Grievance and resolution procedures
- ▶ Adequate and effective management systems



**CRITICAL SUPPLIERS**

**THOSE WHO SUPPLY RAW MATERIALS IN DIRECT CONTACT WITH THE BEVERAGES ARE CRITICAL SUPPLIERS. THEY ADHERE TO THE "GUIDING PRINCIPLES FOR SUPPLIERS" ESTABLISHED BY THE COCA-COLA COMPANY AND ARE ASSESSED ON A PERIODIC BASIS BY EXTERNAL AUDITORS.**



**ANDINA'S STRATEGIC PROCUREMENT PLAN**

This initiative was implemented in 2023, with the objective of expanding the evaluation to selected suppliers for all four operations, including sustainability criteria (Environmental, Social and Governance).

To evaluate our suppliers, we segmented them according to the most relevant purchasing categories for the business and for Andina's Sustainability goals.

**943**

Suppliers evaluated by Andina's Strategic Procurement Plan

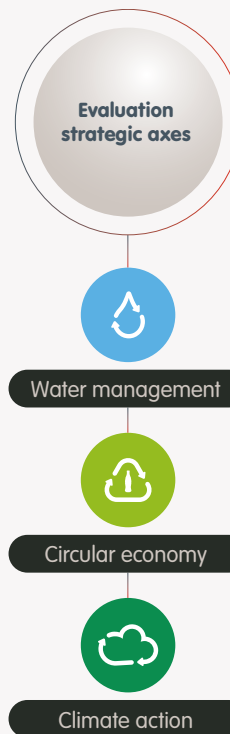
**Total suppliers categorized according to business-relevant categories.**

**22**  
Ingredient Suppliers

**142**  
Packaging suppliers

**13**  
Cold Equipment and Service Suppliers

**79**  
Distribution suppliers

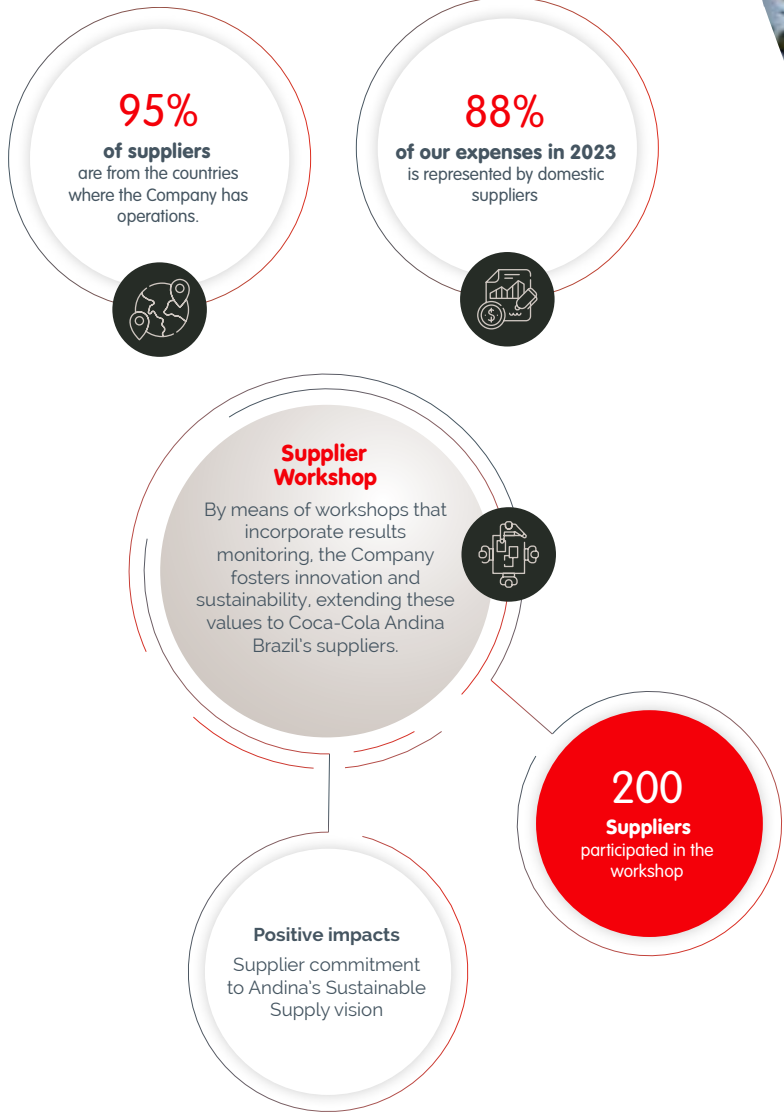




**LOCAL SUPPLIERS: OUR FIRST CHOICE**

GRI 2-6

Alliances are created with local suppliers to promote their integration into the value chain.



### SUPPLY RISK CONTROL

To ensure compliance with The Coca-Cola Company's Supplier Guiding Principles, the Company conducts supply chain risk assessments:



### MAIN SUPPLIERS BY COUNTRY

GRI 2-6 | GRI 204-1 | CMF 6.2.III

Suppliers accounting for more than 10% of spending

| Country   | Main Suppliers   |
|-----------|--|
| Argentina | <ul style="list-style-type: none"> <li><b>Concentrate</b><br/><u>Servicios y Productos para Bebidas Refrescantes S.R.L.</u></li> <li><b>Sweeteners (sugar/fructose)</b><br/>Complejo Aliment. San Salvador S.A. Ingrecor S.A.</li> <li><b>Plastic containers preforms</b><br/>Andina Empaques Argentina S.A.</li> <li><b>Container resin</b><br/>Alpek Polyester Argentina S.A. Circular-Pet S.A.</li> <li><b>Reels (tetrapak)</b><br/>Tetra Pak S.R.L.</li> <li><b>Cardboard / Pallet / Chapadur</b><br/>Fiplasto S.A.</li> <li><b>Glass Containers</b><br/>Cattorini Hnos. S.A.C.I.F.E. I.</li> <li><b>Cans</b><br/>Ball Beverage Can South America S.A.</li> <li><b>Caps</b><br/>Priva S.A.</li> <li><b>Thermo Contractible</b><br/>Rio Chico S.A.</li> </ul>   |
| Brazil    | <ul style="list-style-type: none"> <li><b>Concentrate</b><br/><u>Recofarma Industria Do Amazonas Ltda.</u></li> <li><b>Sweeteners (sugar/fructose)</b><br/>Usina Alta Mogiana S/A - Açúcar E Alcool</li> <li><b>Plastic containers preforms</b><br/>Valgroup Rj Industria De Embalagens Rigidas Ltda.</li> <li><b>Caps</b><br/>Valgroup Mg Industria De Embalagens Rigidas Ltda</li> <li><b>Returnable plastic containers</b><br/>Riopet Embalagens S.A.</li> <li><b>Water</b><br/>Igua Rio De Janeiro S.A.</li> <li><b>Reels (tetrapak)</b><br/>Tetra Pak Ltda.</li> <li><b>Electric power/gas</b><br/>Ecogen Rio Solucoes Energeticas S.A.</li> <li><b>Labels</b><br/>Pp Print Embalagens S.A.</li> <li><b>Cans</b><br/>Crown Embalagens Metalica Da Amazonia S.A.</li> <li><b>Thermo Contractible</b><br/>Valgroup Mg Industria De Embalagens Flexiveis Ltda.</li> <li><b>Juices</b><br/>Tecnovin Do Brasil Ltda</li> </ul> |
| Chile     | <ul style="list-style-type: none"> <li><b>Concentrate</b><br/><u>Coca-Cola de Chile S.A.</u></li> <li><b>Sweeteners (sugar/fructose)</b><br/>Comercializadora de Productos Panor Ltda Iansa Ingredientes S.A. Sucden Chile S.A.</li> <li><b>Plastic containers preforms</b><br/>Envases CMF S.A.</li> <li><b>Caps</b><br/>Sinea S.A.</li> <li><b>Cardboard</b><br/>Corrupac S.A. Envases Impresos S.P.A.</li> <li><b>Glass Containers</b><br/>Cristalerías Toro S.P.A. Cristalerías de Chile S.A.</li> <li><b>Thermo Contractible</b><br/>Plásticos Arpolí S.P.A.</li> <li><b>Carbon dioxide gas</b><br/>Linde Gas Chile S.A.</li> </ul>   |
| Paraguay  | <ul style="list-style-type: none"> <li><b>Concentrate</b><br/><u>Servicios Y Productos Para Bebidas Recofarma Ind Amazonas Ltda.</u></li> <li><b>Sweeteners (sugar/fructose)</b><br/>Alcotec Sociedad Anónima Azucarera Paraguaya S.A. Inpasa Del Paraguay S.A. Ingrecor S.A.</li> <li><b>Plastic containers preforms</b><br/><u>Industrias Pet S.A.E.C.A.</u></li> <li><b>Caps</b><br/>Andina Empaques Argentina S.A.</li> <li><b>Reels (tetrapak)</b><br/>Tetra Pak Global Distribution S.A.</li> <li><b>Thermo Contractible</b><br/>Petopack S.A.</li> <li><b>Juices</b><br/>Fenix S.A.</li> <li><b>Cans</b><br/>Embotelladora del Atlántico S.A.</li> </ul>  |



# 7

Financial  
and  
economic  
summary



# REGULATORY FRAMEWORK

CMF 6.1.III, 6.1.IV

Embotelladora Andina S.A. is an open stock corporation, organized and operating in accordance with Chilean law. As such, it is governed by Chilean Law No. 18,045 on Securities Market and Chilean Corporation Law No. 18,046 and its Regulations, as well as the rules issued for this purpose by the Chilean regulatory authority, the Financial Market Commission (CMF).

As an issuer of Depositary Receipts of the New York Stock Exchange, the Company is also governed by the rules of the Securities Exchange Act of 1934, the Foreign Corrupt Practices Act of 1977 and the Sarbanes-Oxley Act of 2002, as well as the rules issued for this purpose by the Securities and Exchange Commission and the New York Stock Exchange.

Operations in Argentina, Brazil, Chile and Paraguay are required by local laws to adhere to the regulations that are specific to the activities and businesses they conduct.



## Argentina

(i) The Argentine Food Code, National Law No. 18,284, governs all aspects of food and beverage production, importation, and commercialization; (ii) National Law No. 24,788 and its regulatory decrees, which control the sale, consumption, and advertising of alcoholic beverages; (iii) Regulatory Decree No. 149/2009, amended by Decree No. 688/2009, governs all aspects of alcoholic beverage advertising; (iv) Law No. 27,545, Law of Gondolas; and (v) Law No. 27,642 on the Promotion of Healthy Eating (Front Labeling Law).



## Chile

(i) Standards of the Food Sanitary Regulations contained in Decree N°977 of the Ministry of Health of 1997, and in the Sanitary Code; (ii) Standards of the Mineral Water Regulations contained in Decree N°106 of the Ministry of Health of 1997, Mineral Water Regulations; (iii) Law on Nutritional Composition of Food and its Advertising, Law N°20.606; Decree No. 13 of the Ministry of Health, June 26, 2015, and Law on Food Advertising, Law No. 20,869; (iv) Laws governing the production, elaboration, commercialization, sale and consumption of alcoholic beverages, Law No. 18,455 and Law No. 19,925; and (v) Law establishing a framework for waste management, extended producer responsibility and promotion of recycling, Law No. 20,920.

## Brazil

(i) Federal Law No. 8,918, of July 14, 1994, which provides for the standardization, classification, registration, production and inspection of beverages, authorizing the creation of the Intersectoral Commission on Beverages and other measures; (ii) Federal Decree No. 6,871, of June 4, 2009, regulating Federal Law No. 8.918, of July 14, 1994, which established the standardization, classification, registration, production and inspection of beverages; (iii) Decree-Law No. 986, of October 21, 1969, establishing the basic food standards; (iv) Decree-Law No. 7,841, of August 8, 1945, establishing the Mineral Water Code; (v) Federal Law No. 6.437, of August 20, 1977, defining violations of federal health legislation, establishing the appropriate sanctions and taking other measures; (vi) Resolution No. 23 of the Ministry of Health, of March 15, 2000, which establishes the Manual of Basic Procedures for the Registration and Exemption from the Registration Requirement of Relevant Products for the Food Area; (vii) MAPA Resolutions RDC N°27, of August 6, 2010, and RDC N°240, of July 26, 2018, which define categories of food and packaging that are exempted and require mandatory sanitary registration; (viii) MAPA DRC Resolution N°208, of January 5, 2018, governing the process for petitions submitted for analysis by ANVISA's technical sectors and revokes MAPA DRC Resolution N°204, of July 6, 2005; (ix) MAPA Normative Instruction N°72, of November 16, 2018, which approves the administrative requirements and procedures for the registration of establishments and products; and (x) MAPA Normative Instruction N°34, dated October 21, 2015, which creates the Integrated Electronic System of Agricultural Products and Establishments-SIPEAGRO-under the purview of the Ministry of Agriculture, Livestock and Supply-MAPA.



## Paraguay

(i) Sanitary Code Law No. 836/80; (ii) Consumer and User Protection Law No. 1,334/98, as amended by Law Nos. 6366/19 and 6624/20; (iii) Advertising and Promotion of Tobacco and Alcoholic Beverages Law No. 1,333/98; (iv) Law No. 1.642/00, which forbids the sale of alcoholic beverages to minors and their consumption on public roads; and (v) Executive Decree No. 1,635/99 and Ministry of Public Health and Social Welfare Resolution No. 643/12, which among other things regulate aspects related to the registration of food products and modifications thereto.



# OWNERSHIP AND CONTROL

CMF 2.3.4.III.C

## 473,289,301

Total Series A shares

## 473,281,303

Total Series B shares



## INCORPORATION DOCUMENTS

Embotelladora Andina S.A. is an open stock corporation that was incorporated by public deed dated February 7, 1946, executed before the Notary Public of Santiago, Mr. Luciano Hiriart Corvalán. An abstract of this deed was recorded on page 768, No. 581, of the Commercial Registry of the Real Estate Registry of Santiago in 1946 and was published in the Diario Oficial (Official Gazette) No. 20,413 on March 25, 1946. Its bylaws were approved by Supreme Decree No. 1,364 on March 13, 1946, which is registered on page 770, No. 582 of the Registry of Commerce of the Real Estate Registry of Santiago of 1946. The last amendment to the bylaws was approved by the Special Shareholders' Meeting held on June 25, 2012, the minutes of which were converted into a public deed on July 12, 2012, before the Notary Office of San Miguel of Mrs. Patricia Donoso Gomien. An abstract of said deed is registered on page 49,151 No. 34,479 of the Commercial Registry of the Real Estate Registry of Santiago of 2012 and was published in the Diario Oficial (Official Gazette) on August 1, 2012. Subsequently, by public deed dated October 14, 2013, granted at the Santiago Notary Office of Mr. Eduardo Avello Concha, a decrease in capital stock was recorded in accordance with the provisions of Article 27 of the Corporations Law, Law No. 18,046. An abstract of said deed was recorded in the margin of the corporate registration in the Commercial Registry of the Real Estate Registry of Santiago, on October 16 of the same year.

Accordingly, the capital stock decreased by Ch\$21,724,544 and was divided into 473,289,301 Series A shares and 473,281,303 Series B shares.

### SERIES OF SHARES

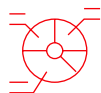
CMF 2.3.4.I

Series A and Series B differ in their voting and economic rights.

While Series A shares are entitled to elect 12 of the 14 directors, Series B shares are entitled to elect 2 of the 14 directors and to receive any and all dividends per share distributed by the Company, whether interim, final, mandatory minimum, additional or eventual, increased by 10%. The preferences of the Series A and Series B shares will last for the term expiring on December 31, 2130. Upon expiration of this term, Series A and B shares will be eliminated and the shares comprising them will automatically be transformed into common shares without any preference, eliminating the division into series of shares.

## MAIN SHAREHOLDERS

### Ownership of the Company CMF 2.3.1

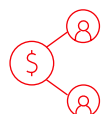


|                                | Series A           | % Ownership   | Series B           | % Ownership   | Total A+B          | % Ownership   |
|--------------------------------|--------------------|---------------|--------------------|---------------|--------------------|---------------|
| Controlling Group <sup>1</sup> | 262,428,986        | 55.4%         | 109,128,834        | 23.1%         | 371,557,820        | 39.3%         |
| Others                         | 107,724,618        | 22.8%         | 316,200,042        | 66.8%         | 423,924,660        | 44.8%         |
| Coca-Cola <sup>2</sup>         | 69,348,241         | 14.7%         | -                  | 0.0%          | 69,348,241         | 7.3%          |
| AFPs                           | 30,249,610         | 6.4%          | 23,971,723         | 5.1%          | 54,221,333         | 5.7%          |
| ADRs                           | 3,537,846          | 0.7%          | 23,980,704         | 5.1%          | 27,518,550         | 2.9%          |
| <b>Total</b>                   | <b>473,289,301</b> | <b>100.0%</b> | <b>473,281,303</b> | <b>100.0%</b> | <b>946,570,604</b> | <b>100.0%</b> |

(1) See description of the Controlling Group in the following section.

(2) Considering the direct and indirect ownership interest that Coca-Cola de Chile S.A. has in Embotelladora Andina S.A.

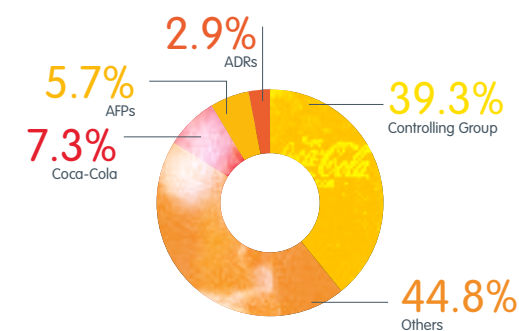
### Twelve major shareholders CMF 2.3.3



|  | RUT        | Series A   | Series B   | Total Shares | Ownership (%) |
|--|------------|------------|------------|--------------|---------------|
| INVERSIONES CABILDO SPA*                 | 76062133-1 | 65,487,786 | 36,950,863 | 102,438,649  | 10.82%        |
| INVERSIONES SH SEIS LIMITADA*            | 76273760-4 | 65,489,786 | 25,164,863 | 90,654,649   | 9.58%         |
| COCA-COLA DE CHILE S. A.                 | 96714870-9 | 67,938,179 | -          | 67,938,179   | 7.18%         |
| BANCHILE CORREDORES DE BOLSA S.A.        | 96571220-8 | 1,312,177  | 63,290,919 | 64,603,096   | 6.82%         |
| INVERSIONES NUEVA DELTA S.A.*            | 76309233-k | 58,927,056 | -          | 58,927,056   | 6.23%         |
| BANCO DE CHILE ON BEHALF OF STATE STREET | 33338812-k | -          | 45,999,772 | 45,999,772   | 4.86%         |
| LARRAIN VIAL S.A. CORREDORA DE BOLSA     | 80537000-9 | 11,533,842 | 31,824,963 | 43,358,805   | 4.58%         |
| BANCO SANTANDER - JP MORGAN              | 33338330-6 | 6,436,650  | 30,039,650 | 36,476,300   | 3.85%         |
| BANCO SANTANDER - CHILE                  | 33338574-0 | 12,476,000 | 34,212,261 | 46,688,261   | 4.93%         |
| INVERSIONES GRAN ARAUCARIA DOS LTDA.     | 76727516-1 | 36,467,998 | 5,967,973  | 42,435,971   | 4.48%         |
| THE BANK OF NEW YORK MELLON              | 33338454-k | 3,508,224  | 23,980,704 | 27,488,928   | 2.90%         |
| BANCO DE CHILE POR CUENTA DE TERCEROS CA | 33338248-2 | 5,275,926  | 24,891,488 | 30,167,414   | 3.19%         |

\*Company related to Controlling Group

### Ownership percentage CMF 2.3.2, 2.3.3



**THERE WERE NO RELEVANT CHANGES IN THE COMPANY'S SHARE OWNERSHIP DURING THE REPORTING PERIOD.**

1

**SH6:****INVERSIONES SH SEIS LIMITADA.****RUT 76.273.760-4**

This company is owned directly and indirectly by:

- (a) Inmobiliaria e Inversiones Punta Larga Limitada, Rut 96.580.490-0, holder of 14.2069% of the capital stock. This company is 99.92% owned directly by Jaime Said Handal, Rut 4.047.015-8;
- (b) Inversiones Bullish Limitada, Rut 76.167.252-5, holder of 14.2069% of the capital stock. This company is 97.2873% owned indirectly by Gonzalo Said Handal, Rut 6.555.478-K;
- (c) Inversiones Berklee Limitada, Rut 77.077.030-0, holder of 14.2069% of the capital stock. This company is 99% owned directly by Javier Said Handal, Rut 6.384.873-5;
- (d) Inversiones Harvest Limitada, Rut 77.077.250-8, holder of 14.2069% of the capital stock. This company is 69.66% owned directly by Bárbara Said Handal, Rut 4.708.824-0;
- (e) Inversiones Oberon Limitada, Rut 76.126.745-0, holder of 14.2069% of the capital stock. This company is 90.885% owned indirectly by Marisol Said Handal, Rut. 6.384.872-7;
- (f) Inversiones Rinascete Limitada, Rut 77.077.070-K, holder of 14.2069% of the capital stock. This company is 94.0580% owned directly by Cristina Said Handal; Rut 5.522.896-5;
- (g) Jaime, Gonzalo, Javier, Bárbara, Marisol and Cristina Said Handal, each hold 0.00006175% of the capital stock; and
- (h) Inmobiliaria Pro Seis Limitada, Rut 76.268.900-6, holder of 14.7581% of the capital stock. This company is indirectly owned in equal parts by each of the following individuals: Jaime, Gonzalo, Javier, Bárbara, Marisol and Cristina Said Handal.

**CONTROLLING GROUP**

CMF 2.3.1, 2.3.3, 3.4.IV

Embotelladora Andina S.A. is controlled by the following group of natural persons and legal entities:

| Controlling group                                    | Share representation   |
|--|--|
| Inversiones SH Seis Limitada ("SH6")                 | Holder of 65,489,786 Andina Series A shares, which it holds in its own name.                               |
| Inversiones Cabildo SpA ("Cabildo")                  | Holder of 65,487,786 Andina Series A shares, which it holds in its own name.                               |
| Inversiones Nueva Delta S.A. ("Nueva Delta")         | Holder of 58,927,056 Andina Series A shares, which it holds in its own name.                               |
| Inversiones Nueva Delta Dos S.A. ("Nueva Delta Dos") | Holder of 3,574,999 Andina Series A shares, which it holds in its own name.                                |
| Inversiones Don Alfonso Limitada ("Don Alfonso")     | Holder of 16,475,068 Andina Series A shares, which it holds in its own name.                               |
| Inversiones El Campanario Limitada ("Campanario")    | Holder of 16,475,069 Andina Series A shares, which it holds in its own name.                               |
| Inversiones Los Robles Limitada ("Los Robles")       | Holder of 16,475,069 Andina Series A shares, which it holds in its own name and under third party custody. |
| Inversiones Las Niñas Dos SpA ("Las Niñas Dos")      | Holder of 16,538,395 Andina Series A shares, which it holds in its own name and under third party custody. |

The final controllers of the aforementioned companies are the persons and representatives for management indicated hereinafter.



2

**CABILDO:****INVERSIONES CABILDO SPA.****RUT 76.062.133-1**

This company is owned directly and indirectly by:

- (a) Inversiones Delfin Uno S.A., Rut 76.005.604-9, holder of 2.13% of the capital stock. This company is 99.99% owned Isabel Margarita Somavía Dittborn, Rut 3.221.015-5;
- (b) Inversiones Delfin Dos S.A., Rut 76.005.591-3, holder of 2.13% of the capital stock. This company is 99.99% owned by the estate of José Said Saffie, Rut 2.305.902-9;
- (c) Inversiones Delfin Tres SpA., Rut 76.005.585-9, holder of 38.30% of the capital stock. This company is 100% owned by Salvador Said Somavía, Rut 6.379.626-3;
- (d) Inversiones Delfin Cuatro SpA., Rut 76.005.582-4, holder of 19.15% of the capital stock. This company is 100% owned by Isabel Said Somavía, Rut 6.379.627-1;
- (e) Inversiones Delfin Cinco SpA., Rut 76.005.503-4, holder of 19.15% of the capital stock. This company is 100% owned by Constanza Said Somavía, Rut 6.379.628-K; and,
- (f) Inversiones Delfin Seis SpA., Rut 76.005.502-6, holder of 19.15% of the capital stock. This company is 100% owned by Loreto Said Somavía, Rut. 6.379.629-8.

3

**NUEVA DELTA:****INVERSIONES NUEVA DELTA S.A.**

**RUT 76.309.233-K, 77.05% owned by Inversiones Nueva Sofia Limitada, RUT 76.366.690-5**

This company is owned directly and indirectly by:

- (a) 7.01% of José Antonio Garcés Silva (senior), Rut 3.984.154-1, who also maintains political rights through a special series of shares in the parent company;
- (b) 1.34% of María Teresa Silva Silva, Rut 3.717.514-5;
- (c) 18.33% of María Teresa Garcés Silva, Rut 7.032.690-6;
- (d) 18.33% of María Paz Garcés Silva, Rut 7.032.689-2;
- (e) 18.33% of José Antonio Garcés Silva (junior), Rut 8.745.864-4;
- (f) 18.33% of Matias Alberto Garcés Silva, Rut 10.825.983-3; and
- (g) 18.33% of Andrés Sergio Garcés Silva, Rut 10.828.517-6

4

**NUEVA DELTA DOS:****INVERSIONES NUEVA DELTA DOS S.A.**

**RUT 76.309.244-5, 99.95% owned by Inversiones Nueva Sofia Limitada**

The direct and indirect ownership of this company is the same as detailed in the preceding paragraph for Nueva Delta.

5

**DON ALFONSO:****INVERSIONES DON ALFONSO LIMITADA.**

**Rut 76.273.918-6**

This company is owned directly and indirectly by:

- (a) 73.40437% owned by María de la Luz Chadwick Hurtado, Rut 5.669.689-K;
- (b) 0.05062% owned by Carlos Eugenio Lavin García-Huidobro, Rut 4.334.605-9; and
- (c) 26.54501% owned by Inversiones FLC Limitada (99.5% controlled by Francisco José Lavin Chadwick, Rut 10.673.048-2), whose final controller is María de la Luz Chadwick Hurtado as representative for the administration.

**CAMPANARIO:****INVERSIONES EL CAMPANARIO LIMITADA.**

**Rut 76.273.959-3**

This company is owned directly and indirectly by:

- (a) 86.225418% owned by María Soledad Chadwick Claro, Rut 7.011.445-3;
- (b) 6.888107% owned by Inversiones Melitta Limitada (99.99% controlled by Josefina Dittborn Chadwick, Rut 13.831.761-7); and
- (c) 6.886475% owned by Inversiones DV Limitada (99.99% controlled by Julio Dittborn Chadwick, Rut 15.382.118-6), whose final controller is María Soledad Chadwick Claro.

6

**LOS ROBLES:****INVERSIONES LOS ROBLES LIMITADA.**

**RUT 76.273.886-4**

This company is owned directly and indirectly by:

- (a) 0.107735% owned by Felipe Tomás Cruzat Chadwick, Rut 13.689.123-5;
- (b) 0.107735% owned by Carolina María Errázuriz Chadwick, Rut 16.369.519-7;
- (c) 0.107735% owned by Jacinta María Errázuriz Chadwick, Rut 17.408.873-K;
- (d) 33.2256% owned by Inversiones Bocaleón Limitada (99.9902% controlled by Felipe Tomás Cruzat Chadwick);
- (e) 33.2256% owned by Inversiones Las Dalías Limitada (99.993% controlled by Carolina María Errázuriz Chadwick); and
- (f) 33.2256% owned by Inversiones Las Hortensias Limitada (99.9903% controlled by Jacinta María Errázuriz Chadwick), whose final controller (as administrator) is María Carolina Chadwick Claro, Rut 7.011.443-7.

7

**LAS NIÑAS DOS:****INVERSIONES LAS NIÑAS DOS SPA.**

**RUT 76.273.943-7**

This company is owned directly and indirectly by:

100% owned by Inversiones Las Niñas Limitada (96% controlled by María Eugenia Chadwick Braun, Rut 17.403.673-K, Magdalena María Chadwick Braun, Rut 17.701.220-3, María José Chadwick Braun, Rut 18.023.409-8 and Alejandra María Chadwick Braun, Rut 19.245.122-1), whose final controller (as representative for administration) is Eduardo Chadwick Claro, Rut 7.011.444-5.

8

Direct or indirect interest held by members of the controlling group or their related persons in the Company

(including Series A and Series B shares).

Excludes Inversiones Freire S.A.'s nominal interest of 23 Series A shares of Andina and Inversiones Freire Dos S.A.'s nominal interest of 4 Series A shares of Andina.  
CMF 2.3.1

|                              | Series A        | Series B       |
|------------------------------|-----------------|----------------|
| Inversiones SH Limitada      | 65,489,786      | 25,164,863     |
| Estate of Jaime Said Demaria | 0               | 49,600         |
| <b>Ownership by series</b>   | <b>13.8371%</b> | <b>5.3275%</b> |

|                            | Series A        | Series B       |
|----------------------------|-----------------|----------------|
| Inversiones Cabildo SpA    | 65,487,786      | 36,950,863     |
| <b>Ownership by series</b> | <b>13.8367%</b> | <b>7.8178%</b> |

|                                  | Series A        | Series B       |
|----------------------------------|-----------------|----------------|
| Inversiones Nueva Delta S.A.     | 58,927,056      | 0              |
| Inversiones Nueva Delta Dos S.A. | 3,574,999       | 0              |
| Inversiones Nueva Sofia Limitada | 2,985,731       | 12,978,583     |
| José Antonio Garcés Silva        | 0               | 49,600         |
| <b>Ownership by series</b>       | <b>13.8367%</b> | <b>2.7527%</b> |

|                                    | Series A        | Series B       |
|------------------------------------|-----------------|----------------|
| Inversiones el Campanario Limitada | 16,475,069      | 10,174,594     |
| Inversiones Los Robles Limitada    | 16,475,069      | 10,196,883     |
| Inversiones Las Niñas Dos SpA      | 16,538,395      | 5,126,992      |
| Inversiones Don Alfonso Limitada   | 16,475,068      | 3,975,928      |
| Inversiones las Niñas Limitada     | 0               | 4,460,928      |
| <b>Ownership by series</b>         | <b>13.9372%</b> | <b>7.7557%</b> |

Only shareholder, other than the Controlling Group, that exceeds 10% ownership interest in the Company.

Considers the direct and indirect participation that Coca-Cola de Chile S.A. has in Embotelladora Andina S.A.  
CMF 2.3.3

|  | Series A      | Series B |
|--|---------------|----------|
| Total shares Coca-Cola Chile S.A.        | 69,348,241    | -        |
| <b>Percentage of ownership by series</b> | <b>14.65%</b> | <b>-</b> |

## JOINT ACTION AGREEMENT

CMF 2.3.1

The Controlling Group acts pursuant to a joint action agreement (the "Agreement"). Under the Agreement, the Controlling Group will jointly exercise control of the Company to secure a majority of the votes at shareholders' meetings and Board of Directors' meetings. The resolutions of the Controlling Group are approved by at least three of the four parties, except for certain matters requiring unanimity.

On the other hand, and subject to compliance with the rules of the Securities Market Law, the Agreement establishes put options of each party with respect to the others at a market price plus a premium of 9.9% and 25%, with exercise windows of 30 days in June of each year, and in June 2017 and 2027, respectively; and a right of first call option for a term of one year is regulated, in the event that all but one of the parties decide to sell.

The Agreement is formalized in a private instrument signed by the parties and has an indefinite term.

In connection with The Coca-Cola Company's investment in the Company, The Coca-Cola Company and the Controlling Group entered into a shareholders' agreement on September 5, 1996, providing for certain restrictions on the transfer of Andina's capital stock by the Controlling Group. In particular, it restricts the transfer of the Controlling Group's Series A shares without the prior authorization of The Coca-Cola Company. This shareholders' agreement also provides for certain corporate governance matters, including the right of The Coca-Cola Company to elect 2 of the Company's 14 directors, as long as The Coca-Cola Company and its subsidiaries collectively own a certain percentage of Series A shares.

In related agreements, the Controlling Group granted The Coca-Cola Company an option, exercisable upon certain changes in the Controlling Group's beneficial ownership, to acquire 100% of the Controlling Group's Series A Shares at a specified price and in accordance with the procedures set forth in those agreements.

## SUMMARY OF SHAREHOLDERS' AND DIRECTORS' COMMITTEE COMMENTS AND PROPOSALS

CMF 10

It is reported that neither the Directors' Committee nor shareholders or groups of shareholders representing or owning 10% or more of the issued shares with voting rights have made comments or proposals regarding the Company's business performance, as required by General Rule No. 30 of the CMF and Article 74 of the Corporations Law, Law No. 18,046). Despite the aforementioned, the remarks made by the shareholders who voiced their opinions during the meeting were included in the minutes of the General Shareholders' Meeting of 2023.

## SHAREHOLDERS' MEETING

CMF 3.7.IV

The General Shareholders' Meeting, where the Company's management is reported annually, allows our shareholders to actively participate in Coca-Cola Andina's management. An electronic system contracted with the Chilean Institute of Directors was used to conduct the General Shareholders' Meeting remotely during the 2023 period, with an attendance quorum of 84.50%. By utilizing this mechanism, shareholders can exercise their right to vote from a distance while maintaining their anonymity and upholding the confidentiality and simultaneity of the votes cast. On the other hand, resolutions adopted at the General Shareholders' Meeting are immediately made public on the Company's website, providing real-time information to the public.



84.50%

Attendance quorum at the General Shareholders' Meeting

799,939,116

Shares represented



Dividends paid

CMF 2.3.4.III.A

| Dividend approval date | Dividend payment date | Fiscal year with respect to which dividend was declared | Aggregate amount of dividends declared and paid (Ch\$ millions) | Series A       |                | Series B       |                | Type of dividend |
|------------------------|-----------------------|---|---|----------------|----------------|----------------|----------------|------------------|
|                        |                       |   |   | Ch\$ per share | US\$ per share | Ch\$ per share | US\$ per share |                  |
| 12-28-2023             | 01-25-2024            | 2023  | 31,805  | 32.00          | 0.03522        | 35.20          | 0.03874        | Interim          |
| 09-27-2023             | 10-26-2023            | 2023  | 28,823  | 29.00          | 0.03091        | 31.90          | 0.03400        | Interim          |
| 07-25-2023             | 08-25-2023            | 2023  | 28,823  | 29.00          | 0.03393        | 31.90          | 0.03732        | Interim          |
| 04-20-2023             | 05-26-2023            | Acc.Earn.*  | 49,695  | 50.00          | 0.06179        | 55.00          | 0.06797        | Final            |
| 04-20-2023             | 05-09-2023            | 2022  | 28,823  | 29.00          | 0.03655        | 31.90          | 0.04021        | Final            |
| 12-27-2022             | 01-27-2023            | 2022  | 28,823  | 29.00          | 0.03613        | 31.90          | 0.03975        | Interim          |
| 09-27-2022             | 10-28-2022            | 2022  | 28,823  | 29.00          | 0.03068        | 31.90          | 0.03375        | Interim          |
| 07-26-2022             | 08-26-2022            | 2022  | 28,823  | 29.00          | 0.03187        | 31.90          | 0.03505        | Interim          |
| 04-13-2022             | 04-26-2022            | Acc.Earn.*  | 159,024   | 160.00         | 0.18805        | 176.00         | 0.20685        | Final            |
| 04-13-2022             | 04-26-2022            | 2021  | 28,823  | 29.00          | 0.03408        | 31.90          | 0.03749        | Final            |
| 12-21-2021             | 01-28-2022            | 2021  | 28,823  | 29.00          | 0.03629        | 31.90          | 0.03992        | Interim          |
| 09-28-2021             | 10-29-2021            | 2021  | 28,823  | 29.00          | 0.03600        | 31.90          | 0.03960        | Interim          |
| 04-15-2021             | 08-27-2021            | Acc.Earn.*  | 25,841  | 26.00          | 0.03312        | 28.60          | 0.03643        | Final            |
| 04-15-2021             | 05-28-2021            | 2020  | 25,841  | 26.00          | 0.03560        | 28.60          | 0.03916        | Final            |
| 12-22-2020             | 01-29-2021            | 2020  | 25,841  | 26.00          | 0.03507        | 28.60          | 0.03858        | Interim          |
| 10-27-2020             | 11-24-2020            | 2020  | 25,841  | 26.00          | 0.03394        | 28.60          | 0.03734        | Interim          |
| 02-25-2020             | 08-28-2020            | Acc.Earn.*  | 25,841  | 26.00          | 0.03315        | 28.60          | 0.03647        | Additional       |
| 02-25-2020             | 05-29-2020            | 2019  | 25,841  | 26.00          | 0.03199        | 28.60          | 0.03519        | Final            |

\* Accumulated earnings

## DIVIDEND POLICY AND DIVIDENDS PAID

CMF 2.3.4.II

In accordance with the regulations and bylaws of Embotelladora Andina S.A., our current dividend distribution policy considers distributing at least 30% of the net income for the year.

Historically, the Company has made distributions through the payment of interim dividends and a final dividend, after approval by the General Shareholders' Meeting following the close of the respective fiscal year.

As authorized by the General Shareholders' Meeting, Coca-Cola Andina has been paying additional dividends every year since 2000.

### TRANSACTIONS ON STOCK EXCHANGES

CMF 2.3.4.III.B

The capital stock of Embotelladora Andina S.A. at December 31, 2023 amounts to Ch\$270,738 million, divided into 473,289,301 Series A shares and 473,281,303 Series B shares, which are listed on stock exchanges in Chile and in the United States (New York) through American Depositary Receipts (ADRs).

The Company's shares have been traded on the Santiago Stock Exchange since 1955. In 1997, Coca-Cola Andina performed a stock split into Series A and B shares, with mnemonic codes Andina-A and Andina-B on the Santiago Stock Exchange. The stock department in Chile is SerCor.

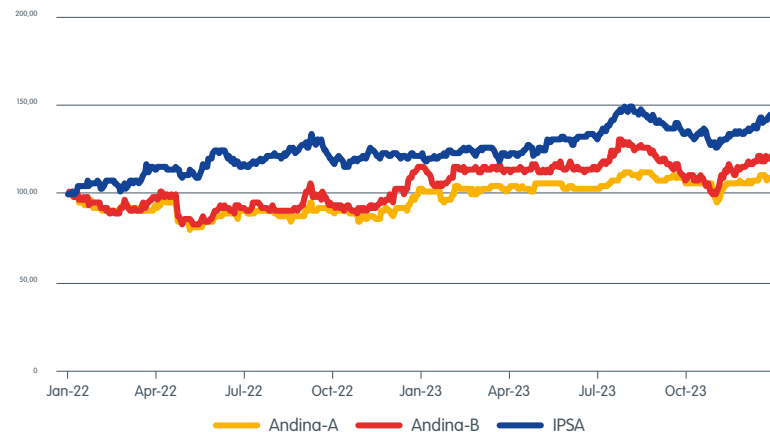
The Company's ADRs have been traded on the New York Stock Exchange since 1994. One ADR is equivalent to six common shares. In 1997 Coca-Cola Andina performed a stock split into Series A and B shares, with mnemonic codes AKO-A and AKO-B on the NYSE. The depositary bank for the ADRs is The Bank of New York Mellon.

### Price of shares traded in Chile

CMF 2.3.4.III.B

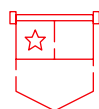
Price evolution of the Company's Series A and B shares and the IPSA, for a two-year period ending December 31, 2023

(base 100).



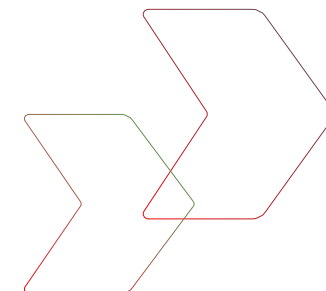
### Average price and amount traded in Chile

CMF 2.3.4.III.B



|                               | 2023         | Andina - A               |                              |                      | Andina - B               |                              |                      |
|-------------------------------|--------------|--------------------------|------------------------------|----------------------|--------------------------|------------------------------|----------------------|
|                               |              | Shares traded (Millions) | Total Traded (Ch\$ Millions) | Average Price (Ch\$) | Shares traded (Millions) | Total Traded (Ch\$ Millions) | Average Price (Ch\$) |
| Bolsa de Comercio de Santiago | 1st. Quarter | 2.0                      | 3,183                        | 1,607                | 58.7                     | 117,797                      | 2,026                |
|                               | 2nd. Quarter | 0.8                      | 1,301                        | 1,661                | 41.7                     | 85,725                       | 2,057                |
|                               | 3rd. Quarter | 9.3                      | 16,025                       | 1,730                | 51.2                     | 112,334                      | 2,189                |
|                               | 4th. Quarter | 4.3                      | 7,420                        | 1,683                | 43.4                     | 87,663                       | 2,027                |
| Bolsa Electrónica de Chile    | 1st. Quarter | 0.1                      | 108                          | 1,638                | 5.5                      | 10,877                       | 2,007                |
|                               | 2nd. Quarter | 0.1                      | 171                          | 1,661                | 2.8                      | 5,764                        | 2,062                |
|                               | 3rd. Quarter | 0.4                      | 628                          | 1,758                | 3.1                      | 6,749                        | 2,207                |
|                               | 4th. Quarter | 0.1                      | 215                          | 1,724                | 39.1                     | 84,049                       | 1,930                |

Source: Certificate of the respective Stock Exchanges.





Price of shares traded on the New York Stock Exchange

CMF 2.3.4.III.B

Price evolution of the Company's Series A and B ADRs and the Dow Jones Index, for a two-year period ending December 31, 2023 (base 100).



Average price and amount traded on the New York Stock Exchange

CMF 2.3.4.III.B



| 2023         | AKO - A                |   |                      | AKO - B                |   |                      |
|--------------|------------------------|---|----------------------|------------------------|---|----------------------|
|              | ADRs Traded (Millions) | Total Traded <sup>1</sup> (US\$ millions) | Average Price (US\$) | ADRs Traded (Millions) | Total Traded <sup>1</sup> (US\$ millions) | Average Price (US\$) |
| 1st. Quarter | 0.15                   | 1.85                                      | 12.06                | 2.40                   | 36.13                                     | 15.05                |
| 2nd. Quarter | 0.10                   | 1.20                                      | 12.46                | 1.45                   | 22.37                                     | 15.39                |
| 3rd. Quarter | 0.13                   | 1.63                                      | 12.31                | 1.04                   | 15.88                                     | 15.29                |
| 4th. Quarter | 0.09                   | 1.01                                      | 11.30                | 0.41                   | 5.54                                      | 13.55                |

<sup>1</sup>: Total traded is calculated as the average price multiplied by the volume of ADRs traded.  
Source: Bloomberg

**OTHER SECURITIES**

CMF 2.3.5

Bonds payable relate to bonds issued by Embotelladora Andina S.A. in the international market in US dollars and Swiss francs, as well as bonds in UF on the Chilean market.



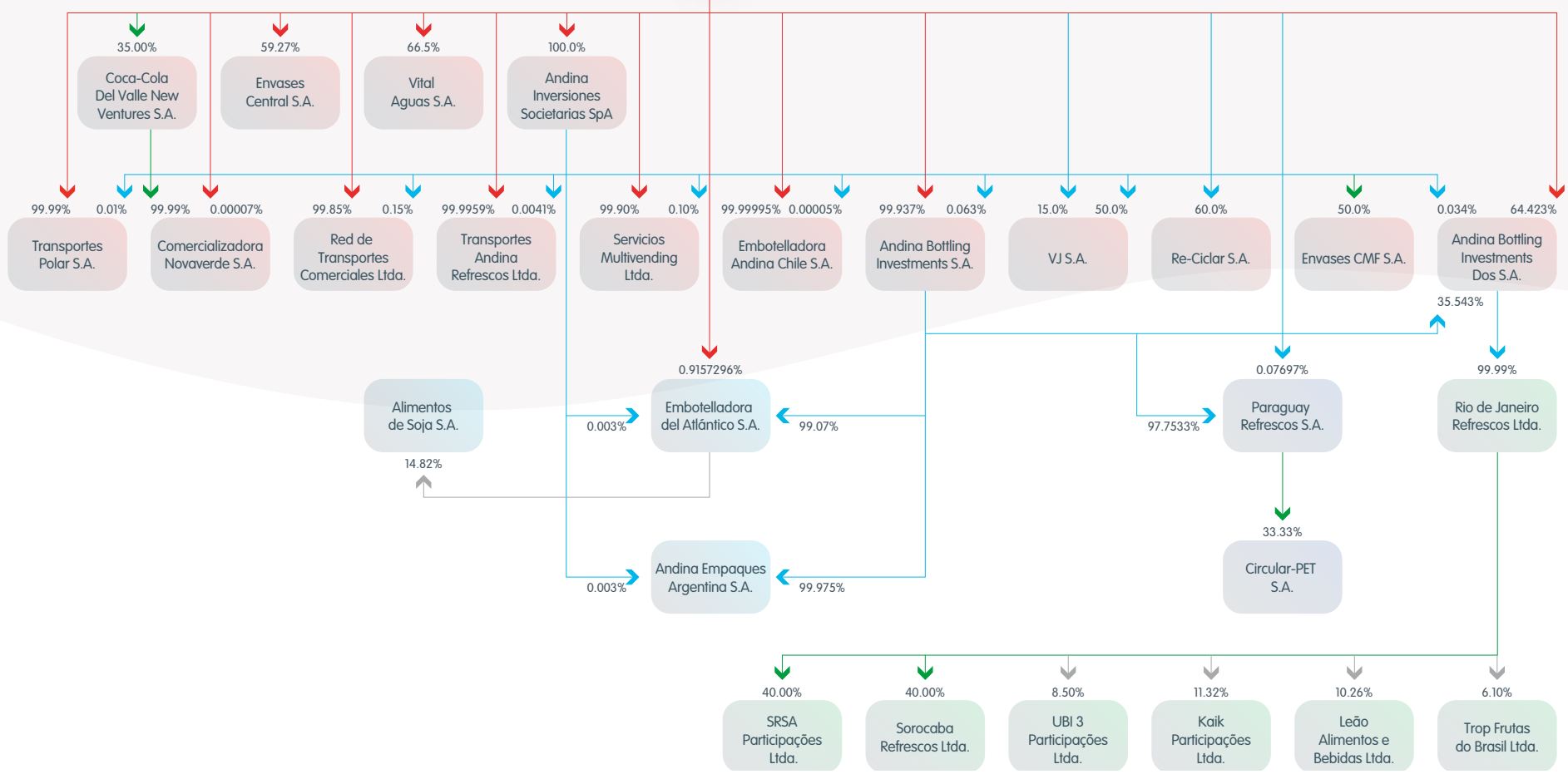
# CORPORATE STRUCTURE

CMF 6.5.1.X



**Embotelladora Andina S.A.**

- Chile
- Argentina
- Brazil
- Paraguay
- ➔ Parent Company
- ➔ Consolidated subsidiaries
- ➔ Associates
- ➔ Investments without significant influence



# SUBSIDIARIES, EQUITY INVESTEES AND ASSOCIATES

GRI 2-6 | CMF 6.5.1.I, 6.5.1.II, 6.5.1.III, 6.5.1.IV, 6.5.1.V, 6.5.1.VI, 6.5.1.VII, 6.5.1.VIII, 6.5.1.IX, 6.5.2

The participation of Rio Janeiro Refrescos in Trop Frutas Do Brasil Ltda. and Embotelladora Andina S.A. in Andina Inversiones Societarias SpA. varied over the past year.



**THE ENTITY  
DOES NOT HAVE  
INVESTMENTS THAT  
ACCOUNT FOR  
MORE THAN 20% OF  
ITS TOTAL ASSETS  
AND THAT ARE NOT  
SUBSIDIARIES OR  
ASSOCIATES.**



## EMBOTELLADORA DEL ATLÁNTICO S.A.

**Type:**  
Corporation

**Address:**  
Ruta Nacional 19, Km 3,7, Córdoba

**CUIT:**  
30-52913594/3

**Telephone:**  
(54-351) 496 8888

**Paid-in and subscribed capital:**  
(thousand Ch\$ at 12/31/23)  
3,782,900

**% the investment represents:**  
(in the Parent Company's assets)  
6.00%

**% that the Parent Company holds:**  
(in the Capital of the subsidiary or associate)

- Direct: 0.9157296
- Indirect: 99.073

**Corporate purpose:**  
Manufacture, bottle and commercialize non-alcoholic beverages. Elaborate, manufacture, bottle and commercialize any other beverages and by-products.

**Commercial relationship:**  
Coca-Cola bottler in Argentina.

**Board of Directors / Management Council:**  
Gonzalo Manuel Soto (3); Fabián Castelli (2); Fernando Ramos (2); Laurence Paul Wiener (A);

**General Manager:**  
Fabián Castelli (2)

## ANDINA EMPAQUES ARGENTINA S.A.

**Type:**  
Corporation

**Address:**  
Av. Roque Sáenz Peña 637 – Piso 1° - Ciudad Autónoma de Buenos Aires

**CUIT:**  
30-71213488-3

**Telephone:**  
(54-11) 4715 8000

**Paid-in and subscribed capital:**  
(thousand Ch\$ at 12/31/23)  
2,472,553

**% the investment represents:**  
(in the Parent Company's assets)  
0.57%

**% that the Parent Company holds:**  
(in the Capital of the subsidiary or associate)

- Direct: -
- Indirect: 99.978

**Corporate purpose:**  
Design, manufacture and commercialize plastic products, mainly containers.

**Commercial relationship:**  
Supplier of plastic bottles and preforms.

**Board of Directors / Management Council:**  
Gonzalo Manuel Soto (3); Fabián Castelli (2); Jaime Cohen (1); Laurence Paul Wiener (A)

**General Manager:**  
Daniel Caridi

## ALIMENTOS DE SOJA S.A.

**Type:**  
Corporation

**Address:**  
Marcelo T. de Alvear 684, Piso 1°, Ciudad Autónoma de Buenos Aires

**CUIT:**  
33-71523028-9

**Telephone:**  
(54-11) 5196 8300

**Paid-in and subscribed capital:**  
(thousand Ch\$ at 12/31/23)  
1,555,740

**% the investment represents:**  
(in the Parent Company's assets)  
0.49%

**% that the Parent Company holds:**  
(in the Capital of the subsidiary or associate)

- Direct: -
- Indirect: 14.82

**Corporate purpose:**  
On its account, or that of third parties or associated with third parties, in this Republic or abroad, perform the following activities: manufacture, commercialize, import, export, transformation processing, fractionation, packaging, distribution of food products for human consumption and beverages in general and their raw materials and respective related products and by-products, in their different stages and processes.

**Commercial relationship:**  
Produces soy-based products for Coca-Cola bottlers in Argentina.

**Board of Directors / Management Council:**  
Abelardo Gudino; Denise Picot; Daniel Alejandro Rodriguez; Juan Sebastián Jimenez; Sergio Bernabé Giménez; Jorge Luis López; Fabián Eduardo Castelli (2); Teodoro Federico Kundig; David Lee; Flavio Mattos dos Santos (A); Alexandre Fernandes Delgado (A); Andrés Bartoluchi (A); María Fernanda Causarano (A); Ruben Sergio Coronel (A); Fernando Ramos Meneghetti (A) (2); María Julia Verra (A) ; Esteban Eduardo Mele (A); Graciela Paula Cuña (A)

**General Manager:**  
-

(1) Embotelladora Andina S.A. officer / (2) Embotelladora del Atlántico S.A. officer / (3) Outside Counsel / (A) Alternate

GRI 2-6

**RIO DE JANEIRO REFRESCOS LTDA.**

**Type:**  
Limited liability company

**Address:**  
Rua André Rocha 2299, Taquara, Jacarepaguá, Rio de Janeiro

**CNPJ:**  
00.074.569/0001-00

**Telephone**  
(55-21) 2429 1779

**Paid-in and subscribed capital:**  
*(thousand Ch\$ at 12/31/23)*  
119,168,159

**% the investment represents:**  
*(in the Parent Company's assets)*  
14.88%

**% that the Parent Company holds:**  
*(in the Capital of the subsidiary or associate)*

- **Direct:** -
- **Indirect:** 99.99

**Corporate purpose:**  
Manufacture and commercialize beverages in general, powdered drinks and other related semi-finished products.

**Commercial relationship:**  
Coca-Cola bottler in Brazil.

**Board of Directors/Management Council:**  
Renato Barbosa (2); Fernando Fragata (2); Rodrigo Klee (2); David Parkes (2); Marcio Luiz de Oliveira Baully (2); Max Fernandes Ciarlini (2); Isabel Cristina Moreira Goncalves Salvador (2)

**General Manager:**  
Renato Barbosa (2)

**KAIK PARTICIPAÇÕES LTDA.**

**Type:**  
Limited liability company

**Address:**  
Av. Engenheiro Alberto de Zagottis, 352. Jurubatuba, SP - CEP: 04675-901.

**CNPJ:**  
40.441.792/0001-54

**Telephone**  
(55-11) 2102 5563

**Paid-in and subscribed capital:**  
*(thousand Ch\$ at 12/31/23)*  
181

**% the investment represents:**  
*(in the Parent Company's assets)*  
0.07%

**% that the Parent Company holds:**  
*(in the Capital of the subsidiary or associate)*

- **Direct:** -
- **Indirect:** 11.32

**Corporate purpose:**  
Invest in other companies with own resources.

**Commercial relationship:**  
-

**Board of Directors/Management Council:**  
Luiz Eduardo Tarquinio Monteiro da Costa; Carlos Eduardo Correa de Moraes Sarmento; Ricardo Vontobel; Francisco Miguel Alarcón; Renato Barbosa (2)

**General Manager:**  
-

**LEÃO ALIMENTOS E BEBIDAS LTDA.**

**Type:**  
Limited liability company

**Address:**  
Rua Capitão Antônio Rosa, Nº 409, 4º andar, salas 425-428 e 430-432, Bairro Jardim Paulistano, São Paulo, SP - CEP: 01443-010

**CNPJ:**  
76.490.184/0001-87

**Telephone**  
(55-11) 3809 5000

**Paid-in and subscribed capital:**  
*(thousand Ch\$ at 12/31/23)*  
197,953,157

**% the investment represents:**  
*(in the Parent Company's assets)*  
0.46%

**% that the Parent Company holds:**  
*(in the Capital of the subsidiary or associate)*

- **Direct:** -
- **Indirect:** 10.26

**Corporate purpose:**  
Manufacture and commercialize food, beverages in general and beverage concentrates. Invest in other companies.

**Commercial relationship:**  
Produces sensitive products for Coca-Cola bottlers in Brazil.

**Board of Directors/Management Council:**  
Marcelo Correa Pereira; Bruno Aronne Sekeff; Pedro Rocha Lima Massa; Renato Barbosa (2); Neuri Amabile Frigotto Pereira; Dirk Schneider; Luciana Cruz Alves de Carvalho

**General Manager:**  
Marcelo Correa Pereira

**SOROCABA REFRESCOS LTDA.**

**Type:**  
Limited liability company

**Address:**  
Rodovia Raposo Tavares, Km 104, Jardim Jaraguá, Sorocaba, SP - CEP: 18052-902

**CNPJ:**  
45.913.696/0001-85

**Telephone**  
(55-15) 3229 9909

**Paid-in and subscribed capital:**  
*(thousand Ch\$ at 12/31/23)*  
10,603,313

**% the investment represents:**  
*(in the Parent Company's assets)*  
1.26%

**% that the Parent Company holds:**  
*(in the Capital of the subsidiary or associate)*

- **Direct:** -
- **Indirect:** 40.00

**Corporate purpose:**  
Manufacture and commercialize food, beverages in general and beverage concentrates. Invest in other companies.

**Commercial relationship:**  
Coca-Cola bottler in Brazil.

**Board of Directors/Management Council:**  
Renato Barbosa (2); Cristiano Biagi; Giordano Biagi; Miguel Ángel Peirano (1); Cláudio Sergio Rodrigues; Luiz Lacerda Biagi

**General Manager:**  
Cristiano Biagi

(1) Embotelladora Andina S.A. officer / (2) Rio de Janeiro Refrescos Ltda. officer

GRI 2-6

**TROP FRUTAS DO BRASIL LTDA.**

**Type:**  
Limited liability company

**Address:**  
Avenida PRF Samuel Batista Cruz, 9853,  
Linhares, ES – CEP: 29.909-900;

**CNPJ:**  
07.757.005/0001-02

**Telephone:**  
(55-27) 21038300

**Paid-in and subscribed capital:**  
(thousand Ch\$ at 12/31/23)  
71,222,565

**% the investment represents:**  
(in the Parent Company's assets)  
0.04%

**% that the Parent Company holds:**  
(in the Capital of the subsidiary or associate)

- **Direct:** -
- **Indirect:** 6.10

**Corporate purpose:**  
Manufacture, commercialize and export  
natural fruit pulp and coconut water and  
manufacture dairy products.

**Commercial relationship:**  
Produce products for Coca-Cola  
bottlers in Brazil.

**Board of Directors/Management Council**  
Luiz Henrique Lissoni ; Bruno Aronne  
Sekeff ; Pedro Rocha Lima Massa ;  
Neuri Amabile Frigotto Pereira ; Renato  
Barbosa (2); André Leonardo Alves  
Seabra Salles; Luciana Cruz Alves de  
Carvalho

**General Manager:**  
Luiz Henrique Lissoni

**SRSA PARTICIPAÇÕES LTDA.**

**Type:**  
Limited liability company

**Address:**  
Rua Antonio Aparecido Ferraz, 795, Sala  
01, Jardim Itanguá, Sorocaba, SP – CEP:  
18052-280

**CNPJ:**  
10.359.485/0001-68

**Telephone:**  
(55-15) 3229 9906

**Paid-in and subscribed capital:**  
(thousand Ch\$ at 12/31/23)  
3,623

**% the investment represents:**  
(in the Parent Company's assets)  
0.003%

**% that the Parent Company holds:**  
(in the Capital of the subsidiary or associate)

- **Direct:** -
- **Indirect:** 40.00

**Corporate purpose:**  
Purchase and sale of real estate  
investments and property management.

**Commercial relationship:**  
Supporting company for the business.

**Board of Directors/Management Council:**  
Renato Barbosa (2); Luiz Lacerda Biagi

**General Manager:**  
Cristiano Biagi

**UBI 3 PARTICIPAÇÕES LTDA.**

**Type:**  
Limited liability company

**Address:**  
Rua Teonilio Niquini, N° 30, Galpão B,  
Distrito Industrial Jardim Piemont Sul,  
Betim, MG – CEP: 32669-700

**CNPJ:**  
27.158.888/0001-41

**Telephone:**  
(55-21) 25591000

**Paid-in and subscribed capital:**  
(thousand Ch\$ at 12/31/23)  
1,890

**% the investment represents:**  
(in the Parent Company's assets)  
0.00001%

**% that the Parent Company holds:**  
(in the Capital of the subsidiary or associate)da)

- **Direct:** -
- **Indirect:** 8.5

**Corporate purpose:**  
Invest in other companies with own  
resources. Purchase and sale of real  
estate investments and property  
management.

**Commercial relationship:**  
Produces soy-based products for  
Coca-Cola bottlers in Brazil.

**Board of Directors/Management Council:**  
Luciana Cruz Alves de Carvalho; Neuri  
Amabile Frigotto Pereira; Lia Marques  
Oliveira

**General Manager:**  
-

(1) Embotelladora Andina S.A. officer / (2) Rio de Janeiro Refrescos Ltda. officer



GRI 2-6



### EMBOTELLADORA ANDINA CHILE S.A.

**Type:**  
Closed stock corporation

**Address:**  
Av. Miraflores 9153, Renca, Santiago

**RUT:**  
76.070.406-7

**Telephone:**  
(56-2) 2611 5838

**Paid-in and subscribe capital:**  
*(thousand Ch\$ at 12/31/23)*  
27,278,206

**% the investment represents:**  
*(in the Parent Company's assets)*  
2.13%

**% that the Parent Company holds:**  
*(in the Capital of the subsidiary or associate)*

- **Direct:** 99.99995
- **Indirect:** 0.00005

**Corporate purpose:**  
Manufacture, bottle, distribute and commercialize non-alcoholic beverages.

**Commercial relationship:**  
Lease of productive infrastructure.

**Board of Directors/Management Council:**  
Miguel Ángel Peirano (2); Andrés Wainer (2); Jaime Cohen (2)

**General Manager:**  
José Luis Solórzano (2)

### VJ S.A.

**Type:**  
Closed stock corporation

**Address:**  
Av. Américo Vespucio 1651, Renca, Santiago

**RUT:**  
93.899.000-K

**Telephone:**  
(56-5) 7258 4112

**Paid-in and subscribe capital:**  
*(thousand Ch\$ at 12/31/23)*  
20,675,167

**% the investment represents:**  
*(in the Parent Company's assets)*  
1.18%

**% that the Parent Company holds:**  
*(in the Capital of the subsidiary or associate)*

- **Direct:** 15.0
- **Indirect:** 50.0

**Corporate purpose:**  
Manufacture, distribute and commercialize all types of food products, juices and beverages.

**Commercial relationship:**  
Produces juices for Coca-Cola bottlers in Chile.

**Board of Directors/Management Council:**  
José Luis Solórzano (2); Alejandro Zalaquett (2); Cristián Hohlberg; Andrés Wainer (2); Jaime Cohen (2) (A); Fernando Jaña (2) (A); Rodrigo Ormaechea (2) (A); José Domingo Jaramillo (A)

**General Manager:**  
Alberto Moreno

### VITAL AGUAS S.A.

**Type:**  
Closed stock corporation

**Address:**  
Camino a la Vital 1001, Comuna de Rengo

**RUT:**  
76.389.720-6

**Telephone:**  
(56-5) 7258 4112

**Paid-in and subscribe capital:**  
*(thousand Ch\$ at 12/31/23)*  
4,331,154

**% the investment represents:**  
*(in the Parent Company's assets)*  
0.31%

**% that the Parent Company holds:**  
*(in the Capital of the subsidiary or associate)*

- **Direct:** 66.5
- **Indirect:** -

**Corporate purpose:**  
Manufacture, distribute and commercialize all kinds of water and beverages in general.

**Commercial relationship:**  
Produces mineral water for Coca-Cola bottlers in Chile.

**Board of Directors/Management Council:**  
José Luis Solórzano (2); Alejandro Zalaquett (2); Andrés Wainer (2); José Domingo Jaramillo; Rodrigo Ormaechea (2) (A); Jaime Cohen (2) (A); Fernando Jaña (2) (A); Juan Paulo Valdés (A)

**General Manager:**  
Alberto Moreno

### COCA-COLA DEL VALLE NEW VENTURES S.A.

**Type:**  
Closed stock corporation

**Address:**  
Av. Miraflores 8755, Renca, Santiago

**RUT:**  
76.572.588-7

**Telephone:**  
N/A

**Paid-in and subscribe capital:**  
*(thousand Ch\$ at 12/31/23)*  
84,442,238

**% the investment represents:**  
*(in the Parent Company's assets)*  
1.25%

**% that the Parent Company holds:**  
*(in the Capital of the subsidiary or associate)*

- **Direct:** 35.0
- **Indirect:** -

**Corporate purpose:**  
Manufacture, distribute and commercialize all kinds of juices, waters and beverages in general.

**Commercial relationship:**  
Produce water and juices for Coca-Cola bottlers in Chile

**Board of Directors/Management Council:**  
Miguel Ángel Peirano (2); José Luis Solórzano (2); Rodrigo Ormaechea (2); Cristián Hohlberg; José Domingo Jaramillo; Roberta Cabral Valenca; Iliana Rezas; Luis Felipe Avellar; Santiago Avellar; Débora Mattos; Fernando Jaña (2) (A); Alejandro Zalaquett (2) (A); Rodolfo Peña (2) (A); Juan Paulo Valdés (A); Anton Szafronov (A); Natalia Otero (A); Alfredo Mahan Tumani (A); Flavio Mattos Dos Santos (A); Jonathan Lamac (A); María Paz Luna (A)

**General Manager:**  
Alejandro Palma

(1) Director and member of the Controlling Group of Embotelladora Andina S.A. / (2) Embotelladora Andina S.A. officer / (A) Alternate

GRI 2-6



### TRANSPORTES ANDINA REFRESCOS LTDA.\*

**Type:**  
Limited Liability Company\*

**Address:**  
Av. Miraflores 9153, piso 4, Renca, Santiago

**RUT:**  
78.861.790-9

**Telephone:**  
(56-2) 2611 5838

**Paid-in and subscribed capital:**  
(thousand Ch\$ at 12/31/23)  
12,620,629

**% the investment represents:**  
(in the Parent Company's assets)  
0.58%

**% that the Parent Company holds:**  
(in the Capital of the subsidiary or associate)  

- Direct: 99.9959
- Indirect: 0.0041

**Corporate purpose:**  
Provide administration and management services for domestic and international land transportation.

**Commercial relationship:**  
Provide land transportation services.

**Board of Directors / Management Council:**  
N/A

**General Manager:**  
-

### TRANSPORTES POLAR S.A.

**Type:**  
Closed Stock Corporation

**Address:**  
Av. Miraflores 9153, piso 4, Renca, Santiago

**RUT:**  
96.928.520-7

**Telephone:**  
(56-2) 2611 5838

**Paid-in and subscribed capital:**  
(thousand Ch\$ at 12/31/23)  
1,619,315

**% the investment represents:**  
(in the Parent Company's assets)  
0.28%

**% that the Parent Company holds:**  
(in the Capital of the subsidiary or associate)  

- Direct: 99.99
- Indirect: 0.01

**Corporate purpose:**  
Freight transportation in general in the beverage industry and other processed goods.

**Commercial relationship:**  
Provide land transportation services.

**Board of Directors / Management Council:**  
José Luis Solórzano (2); Rodolfo Peña (2); Alejandro Zalaquett (2)

**General Manager:**  
Alejandro Vargas (2)

### SERVICIOS MULTIVENDING LTDA.\*

**Type:**  
Limited Liability Company\*

**Address:**  
Av. Miraflores 9153, piso 4, Renca, Santiago

**RUT:**  
78.536.950-5

**Telephone:**  
(56-2) 2611 5838

**Paid-in and subscribed capital:**  
(thousand Ch\$ at 12/31/23)  
862,248

**% the investment represents:**  
(in the Parent Company's assets)  
0.07%

**% that the Parent Company holds:**  
(in the Capital of the subsidiary or associate)  

- Direct: 99.90
- Indirect: 0.10

**Corporate purpose:**  
Commercialize products through the use of equipment and machinery.

**Commercial relationship:**  
Provide product commercialization services through vending machines.

**Board of Directors / Management Council:**  
N/A

**General Manager:**  
-

### ENVASES CMF S.A.

**Type:**  
Closed Stock Corporation

**Address:**  
La Martina 0390, Pudahuel, Santiago

**RUT:**  
86.881.400-4

**Telephone:**  
(56-2) 2544 8222

**Paid-in and subscribed capital:**  
(thousand Ch\$ at 12/31/23)  
32,981,986

**% the investment represents:**  
(in the Parent Company's assets)  
0.91%

**% that the Parent Company holds:**  
(in the Capital of the subsidiary or associate)  

- Direct: -
- Indirect: 50.0

**Corporate purpose:**  
Manufacture and sale of plastic products and beverage bottling and packaging services.

**Commercial relationship:**  
Supplier of plastic bottles, preforms and caps.

**Board of Directors / Management Council:**  
Andrés Vicuña; Cristián Hohlberg; Juan Paulo Valdés; Andrés Wainer (2); Fernando Jaña (2); Miguel Ángel Peirano (2)

**General Manager:**  
Matías Mackenna

\*Limited Liability Company where the administration of the company corresponds to the partner Embotelladora Andina S.A. through proxies or specially appointed representatives.  
(1) Director and member of the Controlling Group of Embotelladora Andina S.A. / (2) Embotelladora Andina S.A. officer / (A) Alternate

GRI 2-6

**ENVASES CENTRAL S.A.**

**Type:**  
Closed stock corporation

**Address:**  
Av. Miraflores 8755, Renca, Santiago

**RUT:**  
96.705.990-0

**Telephone:**  
(56-5) 7258 4112

**Paid-in and subscribed capital:**  
(thousand Ch\$ at 12/31/23)  
7,562,354

**% the investment represents:**  
(in the Parent Company's assets)  
0.80%

**% that the Parent Company holds:**  
(in the Capital of the subsidiary or associate)

- ▶ **Direct:** 59.27
- ▶ **Indirect:** -

**Corporate purpose:**  
Produce and package all kinds of beverages and commercialize all kinds of containers.

**Commercial relationship:**  
Production of cans and some small formats for Coca-Cola bottlers in Chile.

**Board of Directors / Management Council:**  
José Luis Solórzano (2); Alejandro Zalaquett (2); Andrés Wainer (2); José Domingo Jaramillo; Cristián Hohlberg; Débora Mattos; Rodrigo Ormaechea (2) (A); Jaime Cohen (2) (A); Fernando Jaña (2) (A); Juan Paulo Valdés (A); Anton Szafronov (A); Felipe Daniel (A)

**General Manager:**  
Alberto Moreno

**ANDINA BOTTLING INVESTMENTS S.A.**

**Type:**  
Closed stock corporation

**Address:**  
Av. Miraflores 9153, piso 7, Renca, Santiago

**RUT:**  
96.842.970-1

**Telephone:**  
(56-2) 2338 0520

**Paid-in and subscribed capital:**  
(thousand Ch\$ at 12/31/23)  
311,727,582

**% the investment represents:**  
(in the Parent Company's assets)  
25.60%

**% that the Parent Company holds:**  
(in the Capital of the subsidiary or associate)

- ▶ **Direct:** 99.937
- ▶ **Indirect:** 0.063

**Corporate purpose:**  
Manufacture, bottle and commercialize beverages and food in general. Invest in other companies.

**Commercial relationship:**  
Investment vehicle..

**Board of Directors / Management Council:**  
Miguel Ángel Peirano (2); Andrés Wainer (2); Jaime Cohen (2); Martín Idígoras (2) (A); Fernando Jaña (2) (A); Gonzalo Muñoz (2) (A)

**General Manager:**  
Miguel Ángel Peirano (2)

**ANDINA BOTTLING INVESTMENTS DOS S.A.**

**Type:**  
Closed stock corporation

**Address:**  
Av. Miraflores 9153, piso 7, Renca, Santiago

**RUT:**  
96.972.760-9

**Telephone:**  
(56-2) 2338 0520

**Paid-in and subscribed capital:**  
(thousand Ch\$ at 12/31/23)  
466,474,897

**% the investment represents:**  
(in the Parent Company's assets)  
18.46%

**% that the Parent Company holds:**  
(in the Capital of the subsidiary or associate)

- ▶ **Direct:** 64.423
- ▶ **Indirect:** 35.577

**Corporate purpose:**  
Exclusively make permanent or income investments abroad in all kinds of movable property.

**Commercial relationship:**  
Investment vehicle.

**Board of Directors / Management Council:**  
Miguel Ángel Peirano (2); Andrés Wainer (2); Jaime Cohen (2); Martín Idígoras (2) (A); Fernando Jaña (2) (A); Gonzalo Muñoz (2) (A)

**General Manager:**  
Miguel Ángel Peirano (2)

**ANDINA INVERSIONES SOCIETARIAS SpA**

**Type:**  
Stock corporation

**Address:**  
Av. Miraflores 9153, piso 7, Renca, Santiago

**RUT:**  
96.836.750-1

**Telephone:**  
(56-2) 2338 0520

**Paid-in and subscribed capital:**  
(thousand Ch\$ at 12/31/23)  
30,082,325

**% the investment represents:**  
(in the Parent Company's assets)  
1.57%

**% that the Parent Company holds:**  
(in the Capital of the subsidiary or associate)

- ▶ **Direct:** 100
- ▶ **Indirect:** -

**Corporate purpose:**  
Invest in all types of companies and commercialize food in general.

**Commercial relationship:**  
Investment vehicle.

**Board of Directors / Management Council:**  
Miguel Ángel Peirano (2); Andrés Wainer (2); Jaime Cohen (2); Martín Idígoras (2) (A); Fernando Jaña (2) (A); Gonzalo Muñoz (2) (A)

**General Manager:**  
Miguel Ángel Peirano (2)

(1) Director and member of the Controlling Group of Embotelladora Andina S.A. / (2) Embotelladora Andina S.A. officer / (A) Alternate.



GRI 2-6



### RED DE TRANSPORTES COMERCIALES LTDA.\*

**Type:**  
Limited Liability Company\*

**Address:**  
Av. Del Valle Sur 614 of. 71, Huechuraba,  
Santiago

**RUT:**  
76.276.604-3

**Telephone:**  
(56-2) 29939704

**Paid-in and subscribed capital:**  
(thousand Ch\$ at 12/31/23)  
2,200,314

**% the investment represents:**  
(in the Parent Company's assets)  
0.12%

**% that the Parent Company holds:**  
(in the Capital of the subsidiary or associate)  
➤ **Direct:** 99.85  
➤ **Indirect:** 0.15

**Corporate purpose:**  
Freight transportation in general in the  
beverage industry and other processed  
goods.

**Commercial relationship:**  
It provides land transportation and  
product commercialization services.

**Board of Directors / Management Council:**  
N/A

**General Manager:**  
-

### COMERCIALIZADORA NOVAVERDE S.A.

**Type:**  
Closed stock corporation

**Address:**  
Avenida Apoquindo 6750, piso 5, oficina  
502, Las Condes

**RUT:**  
77.526.480-2

**Telephone:**  
(56-2) 24110150

**Paid-in and subscribed capital:**  
(thousand Ch\$ at 12/31/23)  
14,856,772

**% the investment represents:**  
(in the Parent Company's assets)  
0.18%

**% that the Parent Company holds:**  
(in the Capital of the subsidiary or associate)

➤ **Direct:** 0.00007  
➤ **Indirect:** 99.99

**Corporate purpose:**  
Company engaged in the processing  
and commercialization of fruits, ice  
cream, vegetables and food in general,  
under the Guallarauco brand.

**Commercial relationship:**  
Sale of juices, flavored waters, among  
others, to Coca-Cola bottlers in Chile.

**Board of Directors / Management Council:**  
José Luis Solórzano (2); Rodrigo  
Ormaechea (2); José Domingo Jaramillo;  
Roberta Cabral Valenca; Marcela  
Menucci; Débora Mattos; Fernando  
Jaña (2) (A); Alejandro Zalaquett (2) (A);  
Juan Paulo Valdés (A); Natalia Otero  
(A); Flavio Mattos (A); Alfredo Mahana  
Tumani (A)

**General Manager:**  
Alejandro Palma

### RE-CICLAR S.A.

**Type:**  
Closed stock corporation

**Address:**  
La Martina 390, Pudahuel, Santiago

**RUT:**  
77.427.659-9

**Telephone:**  
(56-2) 2544 8222

**Paid-in and subscribed capital:**  
(thousand Ch\$ at 12/31/23)  
21,000,000

**% the investment represents:**  
(in the Parent Company's assets)  
0.96%

**% that the Parent Company holds:**  
(in the Capital of the subsidiary or associate)  
➤ **Direct:** 60.0  
➤ **Indirect:** -

**Corporate purpose:**  
Production, processing and  
commercialization of recyclable  
material.

**Commercial relationship:**  
Processing and generation of recycled  
PET resin for Coca-Cola bottlers in  
Chile, among others.

**Board of Directors / Management Council:**  
José Domingo Jaramillo; Cristián  
Hohlberg; Miguel Ángel Peirano (2);  
Andrés Wainer (2); Fernando Jaña (2)

**General Manager:**  
Matias Mackenna

\*Limited Liability Company where the administration of the company corresponds to the partner Embotelladora Andina S.A. through proxies or specially appointed representatives.  
(1) Director and member of the Controlling Group of Embotelladora Andina S.A. / (2) Embotelladora Andina S.A. Officer / (A) Alternate





GRI 2-6

**PARAGUAY REFRESCOS S.A.**

**Type:**  
Corporation

**Address:**  
Acceso Sur, Ruta Ñemby Km 3,5 -  
Barcequillo -San Lorenzo, Asunción

**RUC:**  
80.003.400-7

**Telephone:**  
(595) 21 959 1000

**Paid-in and subscribed capital:**  
*(thousand Ch\$ at 12/31/23)*  
9,904,604

**% the investment represents:**  
*(in the Parent Company's assets)*  
12.87%

**% that the Parent Company holds:**  
*(in the Capital of the subsidiary or associate)*

- **Direct:** 0.07697
- **Indirect:** 97.7533

**Corporate purpose:**  
Manufacture, distribution and  
commercialization of carbonated and  
non-carbonated soft drinks.

**Commercial relationship:**  
Coca-Cola bottler in Paraguay.

**Board of Directors/Management Council:**  
Andrés Wainer (1); Francisco Sanfurgo  
(2); Jaime Cohen (1); Gonzalo Muñoz (1)

**General Manager:**  
Francisco Sanfurgo (2)

**CIRCULAR-PET S.A.**

**Type:**  
Corporation

**Address:**  
Avenida, Ruta Transchaco KM 15, casi  
Senador Vázquez

**RUC:**  
80.116.031-6

**Telephone:**  
(595) 21 752 820

**Paid-in and subscribed capital:**  
*(thousand Ch\$ at 12/31/23)*  
5,061,441

**% the investment represents:**  
*(in the Parent Company's assets)*  
0.05%

**% that the Parent Company holds:**  
*(in the Capital of the subsidiary or associate)*

- **Direct:** -
- **Indirect:** 33.33

**Corporate purpose:**  
Manufacture and commercialization  
of post-consumer recycled PET resins  
from the transformation of PET flakes.

**Commercial relationship:**  
Produce post-consumer PET resins to  
be used by the bottler.

**Board of Directors/Management Council:**  
Felipe Carlos Resck; Francisco Sanfurgo  
(2); Carlos José Mangabeira; Carlos  
Hernán Rodiño (A); Eduardo Yulita (2)  
(A); Juan Daniel Gill (A)

**General Manager:**  
Silvino Sforza

(1) Embotelladora Andina S.A. Officer / (2) Paraguay Refrescos S.A. Officer / (A) Alternate

## MORE INFORMATION ABOUT OUR SUBSIDIARIES

GRI 2-6 | CMF 6.2.1

1

### ANDINA EMPAQUES ARGENTINA S.A.

Andina Empaques Argentina S.A. (hereinafter "AEA") is a company incorporated in 2011, from the division of Embotelladora del Atlántico S.A., whose purpose is the design, manufacture and product commercialization of plastic products, mainly containers. Aligned with its packaging supplier strategy for the Coca-Cola Andina group of companies and in furtherance of its packaging division development, AEA fulfilled Coca-Cola Andina Argentina's needs for non-returnable preforms, plastic caps, and returnable PET bottles throughout 2023.

#### Production and sales by format

AEA operates a plant for the production of preforms, returnable PET bottles, crates and plastic caps located in Tigre, Province of Buenos Aires, Argentina. The plant has thirteen preform injection lines, two blow molding lines, one crate line and three cap injection lines.

The production lines operated at 83.7% of installed capacity in injection, 31.4% in blow molding, 78.3% in crates and 36.4% in plastic caps.

Sales by format during 2023 totaled 21.23 million Ref PET bottles and 813 million preforms for nonreturnable bottles, 0.6 million crates and 435.7 million plastic caps.

#### Principal clients

- ▶ Embotelladora del Atlántico S.A., Coca-Cola Femsa S.A., Paraguay Refrescos S.A., Reginald Lee S.A., Grupo Arca, Embotelladora Andina Chile S.A., Montevideo Refrescos S.A., Envases CMF S.A., Embol S.A.
- ▶ Embotelladora del Atlántico S.A., Reginald Lee S.A., and Grupo Arca each individually account for at least 10% of total sales.

#### Main suppliers

- ◀ **Resin:** DAK Américas Argentina S.A., Petroquímica Cuyo S.A, PBB Polisur S.A., Dow Chemical, GC Marketing Solution CL, Borealis AG.
- ◀ **Coloring:** Arcolor, Clariant, Concentrados y Compuestos S.A., Julio García S.A.
- ◀ **Packaging:** Argencraf S.A., Nem S.A., Afema S.A., Fidecco-Cartocor S.A.
- ◀ **Electric Power:** Edenor S.A., Cammesa, Termoandes S.A.

2

### VJ S.A.

Through an agreement with The Minute Maid Co. and Coca-Cola de Chile S.A., VJ S.A. produces mainly nectars, fruit juices, fantasy and isotonic drinks under the brands Andina del Valle (fruit juices and nectars), Kapo (fantasy drink), Powerade (isotonic drink) and Glaceau Vitamin Water (flavored water with added vitamins and minerals), as well as Guallarauco products (juices and nectars). Andina del Valle juice brands are commercialized in Tetra Pak containers and returnable and nonreturnable glass bottles. Kapo is sold in sachets, Glaceau Vitamin Water in non-returnable PET bottles, Powerade in non-returnable PET bottles and Guallarauco in Tetra Pak and non-returnable PET bottles.

In January 2011, the juice production business was restructured, allowing the other Coca-Cola bottlers in Chile to participate in the ownership of VJ S.A. As a result of the merger between Embotelladoras Coca-Cola Polar S.A. and Embotelladora Andina S.A. materialized on October 1, 2012, the ownership structure of VJ S.A. was modified in November 2012, as follows: Andina Inversiones Societarias SpA. owns 50%, Embonor S.A. owns 35% and Embotelladora Andina S.A. owns 15%.

#### Production and distribution

VJ S.A. operates one production plant located in Renca (Santiago), where it has 12 lines for the production of Andina del Valle, Powerade, Glaceau Vitamin Water, KAPO, Guallarauco and Fastlyte. The average capacity utilization during 2023 was 60%.

In Chile, VJ S.A. products are distributed exclusively by Coca-Cola bottlers in the country, in each of their respective franchises.

#### Principal clients

Embotelladora Andina S.A., Comercializadora Novaverde S.A. and Coca-Cola Embonor S.A. are the main clients, each one individually concentrating at least 10% of total sales. In Chile, VJ S.A.'s products are distributed exclusively by Coca-Cola bottlers in the country, in each of their respective franchises.

#### Main suppliers

- ◀ **Concentrate:** Coca-Cola de Chile S.A., Sapore S.A.
- ◀ **Sweetener:** Embotelladora Andina S.A.
- ◀ **Fruit Pulps:** Comercializadora Tradecos Chile Ltda., Sucocitrico Cutrale Ltda. – Brasil, Aconcagua Foods S.A.
- ◀ **Containers and bottles:** Tetra Pak de Chile Ltda., Envases CMF S.A., Alusa Chile S.A.
- ◀ **Caps:** Sinea S.A., Alucaps Mexica de Occidente S.A de C.V, Importadora y Exportadora de embalajes SPA
- ◀ **Packaging material:** Plásticos Arpoli Ltda., Corrupac S.A., Tetra Pak de Chile Ltda.
- ◀ **Labels:** Xu Yuan Packaging Technology Co., Resinplast S.A., Impregraf Ltda.

Coca-Cola de Chile S.A. and Comercializadora Tradecos Chile Ltda. individually account for at least 10% of total purchases of raw materials.

1: Subsidiary

3

GRI 2-6

## VITAL AGUAS S.A.

Through an agreement with The Coca-Cola Company, Vital Aguas S.A. prepares and packages the Vital (mineral water) and Glaceau SmartWater (purified water) brands in sparkling and still versions. The Vital mineral water brand is marketed in non-returnable glass and non-returnable PET bottles and the Glaceau SmartWater brand in non-returnable PET bottles. As a result of the merger between Embotelladoras Coca-Cola Polar S.A. and Embotelladora Andina S.A. on October 1, 2012, the ownership structure of Vital Aguas was modified as of November 2012, as follows: Embotelladora Andina S.A. owns 66.5% and Embonor S.A. owns 33.5%.

### Production and distribution

Vital Aguas operates two lines for the production of mineral water and purified water at the Chanqueahue plant, located in the municipality of Rengo in Chile. In Chile, Vital Aguas' products are distributed exclusively by Coca-Cola bottlers in each of their respective franchises.

### Principal clients

Embotelladora Andina S.A. and Coca-Cola Embonor S.A. each individually account for at least 10% of total sales.

### Main suppliers

- ◀ **Carbon dioxide:** Linde Gas Chile S.A.
- ◀ **Labels:** Resinplast S.A., Adhesol Ltda., Empack Flexible S.A.
- ◀ **Packaging Material:** Corrupac S.A., Smurfit Kappa de Chile S.A., Plastyverg Industrial Ltda.
- ◀ **Caps:** Envases CMF S.A., Guala Closures Deutschland GmbH.
- ◀ **Containers (preforms):** Envases CMF S.A., Cristalerías de Chile S.A.

Envases CMF S.A. individually accounts for at least 10% of total purchases of raw materials.

4

## ENVASES CENTRAL S.A.

The company mainly produces soft drinks (Coca-Cola, Fanta and Sprite, among others), Aquarius flavored water, Andina del Valle nectars and Monster energy drink. These products are packaged in 350ml and 220ml cans for soft drinks and 473ml for energy drinks, in 250ml, 500ml and 1.5lt PET plastic bottles for soft drinks and flavored waters, and in 300ml, 1.5lt, 1.75lt and 2lt PET plastic bottles for Andina del Valle nectars. Envases Central S.A. is owned by the bottlers of Coca-Cola products in Chile together with Coca-Cola de Chile. Andina owns 59.27%, Embonor 34.31% and Coca-Cola de Chile 6.42%.

### Production and distribution

Envases Central operates one production plant in Santiago. In Chile, Envases Central's products are distributed exclusively by Coca-Cola bottlers in the country in each of their respective franchises.

### Principal clients

Embotelladora Andina S.A. and Coca-Cola Embonor S.A. each individually account for at least 10% of total sales.

### Main suppliers

- ◀ **Concentrate:** Coca-Cola de Chile S.A.
- ◀ **Aluminum Cans and Lids :** Ball Chile S.A.
- ◀ **Fruit Pulps:** VJ S.A.
- ◀ **Sweetener:** Embotelladora Andina S.A.
- ◀ **Plastic Bottles and Caps:** Envases CMF S.A., Bericap S.A.
- ◀ **Labels:** Adhesol Ltda., Multi-Color Chile S.A., Industrial y Comercial Solucorp.
- ◀ **Packaging material:** Plásticos Arpoli Ltda., Corrupac S.A., Plastyverg Industrial Ltda.

Coca-Cola de Chile S.A., Ball Chile S.A. y VJ S.A. each individually account for at least 10% of total purchases of raw materials.

5

## ENVASES CMF S.A.

It is engaged mainly in the production of returnable and non-returnable bottles, preforms in returnable and non-returnable formats and caps. Since 2012, Envases CMF has been owned by Andina Inversiones Societarias S.A. (50%) and Embonor Empaques S.A. (50%).

### Production and sales by format

Envases CMF operates one plant in Santiago for the production of bottles, preforms, caps, cases and other plastic containers. The plant has 17 preform injection lines, 11 blow molding lines, 18 conventional injection lines, 10 injection blow molding lines, 7 extrusion blow molding lines, 3 case lines and 3 cap lines.

Sales by format during 2023 totaled 84.7 million non-returnable PET bottles, 19.5 million returnable PET bottles, 921.2 million preforms for non-returnable bottles and 1,101.1 million products in conventional injection.

### Principal clients

- ▶ Embotelladora Andina S.A., Coca-Cola Embonor S.A., VJ S.A., Vital Aguas S.A., Envases Central S.A., Nestlé Chile S.A., Unilever Chile S.A.
- ▶ Embotelladora Andina S.A., and Coca-Cola Embonor S.A. individually account for at least 10% of total sales.

### Main suppliers

- ◀ **Resin:** China Resources Corporation, Far Eastern New Century, Sanfame Group, Alpek Polyester, Muelhstein, Formosa Plastics.
- ◀ **Packaging:** Dyntec Chile Ltda., Cartocor.
- ◀ **Energy:** Enel Generación S.A.

China Resources Corporation and Sanfame Group individually account for at least 10% of total purchases of raw materials.

# PROPERTIES AND FACILITIES

CMF 6.4.I, 6.4.III



Embotelladora  
del Atlántico S.A.

| LOCATION               | MAIN USE  | Square meters            | Property      | Operation                      |
|------------------------|---|--------------------------|---------------|--------------------------------|
| Azul                   | Distribution Center / Warehouses  | 600                      | Third Parties | Andina executed by third party |
| Bahía Blanca           | Offices / Production of Soft Drinks / Distribution Center / Warehouses  | 102,708                  | Own           | Andina                         |
| Bahía Blanca           | Commercial Office   | 903                      | Leased        | Andina                         |
| Bahía Blanca           | Real Estate (parking lot)   | 73,150                   | Own           | Andina                         |
| Bahía Blanca           | Warehouses (M&F Palletizer -EDF deposit)  | 1,400                    | Leased        | Tercero                        |
| Bariloche              | Offices / Distribution Center / Warehouses  | 2,495                    | Leased        | Andina                         |
| Bialet Masse (Córdoba) | Real Estate   | 880                      | Own           | Not used                       |
| Bragado                | Commercial Office   | 38                       | Leased        | Andina                         |
| Carlos Paz (Córdoba)   | Commercial Office   | 270                      | Leased        | Andina                         |
| Carmen de Patagones    | Commercial Office / Warehouses / Crossdocking   | 1,600                    | Leased        | Andina                         |
| Chacabuco              | Offices / Distribution Center / Warehouses  | 25,798                   | Own           | Andina                         |
| Chivilcoy              | Distribution Center / Warehouses  | 1,350                    | Third Parties | Andina executed by third party |
| Chivilcoy              | Commercial Office   | 72                       | Leased        | Andina                         |
| Comodoro Rivadavia     | Offices / Distribution Center / Warehouses  | 7,500                    | Leased        | Andina                         |
| Concepcion del Uruguay | Commercial Office   | 118                      | Leased        | Andina                         |
| Concordia              | Commercial Office / Third party Distribution Center / Warehouses  | 1,214                    | Leased        | Andina executed by third party |
| Córdoba                | Offices /Production of soft drinks and other still beverages / Distribution Center / Warehouses / Real estate | 959,585                  | Own           | Andina                         |
| Córdoba (San Isidro)   | Deposit / Offices / Cold equipment repair workshop  | 8,808                    | Own           | Andina                         |
| Córdoba                | Deposit (Rigar)   | 6,270                    | Leased        | Andina executed by third party |
| Córdoba                | Marketing and Cooling Deposit (Ricardo Balbín)  | 2,500                    | Leased        | Andina                         |
| Córdoba                | Galot and Lessen Deposit - Raw Materials - Finished product   | 2,800                    | Leased        | Andina                         |
| Córdoba                | Galot and Lessen Deposit-Finished product   | 8,400                    | Leased        | Andina                         |
| Córdoba                | Commercial offices (Dinosaurio Mall Alto Verde)   | 357                      | Leased        | Andina                         |
| Córdoba                | Cold deposit (Granate SRL)  | 1,500                    | Leased        | Andina executed by third party |
| Córdoba                | Raw material deposit (Granate SRL)  | 4,720                    | Leased        | Andina executed by third party |
| Coronel Suarez         | Offices / Third party Distribution Center / Warehouses / Deposit  | 1,000                    | Leased        | Andina executed by third party |
| General Pico           | Offices / Distribution Center / Warehouses  | 15,525                   | Own           | Andina                         |
| General Roca           | Distribution Center / Warehouses  | 2,800                    | Third Parties | Andina executed by third party |
| Gualeguaychu           | Commercial Office / Warehouses  | 2,392                    | Leased        | Andina executed by third party |
| Junin (Buenos Aires)   | Cross Docking   | 995                      | Third Parties | Andina executed by third party |
| Junin (Buenos Aires)   | Commercial Office   | 108                      | Leased        | Andina                         |
| Mendoza                | Offices / Distribution Center / Warehouses  | 36,452                   | Own           | Andina                         |
| Mendoza                | Commercial Office   | 520                      | Leased        | Andina                         |
| Mendoza                | Cold deposit  | 4,240 (2,240 m2 covered) | Leased        | Andina                         |



Embotelladora  
del Atlántico S.A.

| LOCATION                | MAIN USE   | Square meters | Property      | Operation                      |
|-------------------------|--|---------------|---------------|--------------------------------|
| Monte Hermoso           | Real Estate  | 300           | Own           | Not used                       |
| Neuquén                 | Offices / Distribution Center / Warehouses                             | 10,157        | Own           | Not used                       |
| Neuquén                 | Centenario Deposit / Offices   | 48,188        | Leased        | Andina                         |
| Neuquén                 | Commercial Office  | 230           | Leased        | Andina                         |
| Olavarría               | Offices / Distribution Center / Warehouses                             | 3,065         | Leased        | Andina                         |
| Paraná                  | Commercial Office  | 318           | Leased        | Andina                         |
| Pehuajo                 | Offices / Distribution Center / Warehouses                             | 1,060         | Leased        | Andina                         |
| Pergamino               | Offices / Cross Docking  | 15,700        | Own           | Andina                         |
| Río Gallegos            | Distribution Center / Warehouses                                       | 937           | Leased        | Andina executed by third party |
| Río Gallegos            | Distribution Center / Warehouses                                       | 2,491         | Leased        | Andina executed by third party |
| Río Grande              | Offices / Distribution Center / Warehouses                             | 2,460         | Leased        | Andina                         |
| Río Cuarto (Córdoba)    | Deposit / Distribution Center / Cross Docking                          | 7,482         | Own           | Third party                    |
| Río Cuarto (Córdoba)    | Commercial Office  | 93            | Leased        | Andina                         |
| Rivadavia (Mendoza)*    | Deposit  | 800           | Own           | Not used                       |
| Rosario                 | Offices / Distribution Center / Warehouses / Parking Lot / Real Estate | 27,814        | Own           | Andina                         |
| Rosario (calle Casilda) | Deposit / Parking / Truck parking lot                                  | 20,152        | Own           | Andina                         |
| Rosario (Comuna Alvear) | Cold deposit (Distribuidora Raymundo SRL)                              | 2,165         | Leased        | Andina executed by third party |
| San Francisco (Córdoba) | Commercial Office  | 63            | Leased        | Andina                         |
| San Juan                | Offices / Distribution Center / Warehouses                             | 48,036        | Own           | Andina                         |
| San Luis                | Commercial Office / Distribution Center / Warehouses                   | 5,205         | Own           | Andina                         |
| San Nicolas             | Commercial Office  | 50            | Leased        | Andina                         |
| San Rafael (Santa Fe)   | Commercial Office  | 58            | Leased        | Andina                         |
| Santa Fe (Casilda)      | Commercial Office  | 40            | Leased        | Andina                         |
| Santa Fe                | Commercial Office  | 238           | Leased        | Andina                         |
| Santa Rosa              | Distribution Center / Warehouses                                       | 1,200         | Third Parties | Andina executed by third party |
| Santo Tomé              | Administrative Office / Distribution Center / Warehouses / Deposit     | 75,000        | Own           | Andina                         |
| Trelew*                 | Offices / Production of Soft Drinks / Distribution Center / Warehouses | 51,000        | Own           | Andina                         |
| Trelew                  | Warehouses   | 1,500         | Leased        | Andina                         |
| Tres Arroyos            | Offices / Crossdocking / Warehouses                                    | 1,548         | Leased        | Andina                         |
| Ushuaia                 | Offices / Distribution Center / Warehouses                             | 1,360         | Leased        | Andina                         |
| Ushuaia                 | Commercial Office  | 94            | Leased        | Andina                         |
| Venado Tuerto           | Commercial Office / Distribution Center / Warehouses                   | 2,449         | Third Parties | Andina executed by third party |
| Villa Maria             | Commercial Office  | 125           | Leased        | Andina                         |
| Villa Mercedes          | Commercial Office  | 70            | Leased        | Andina                         |



Andina Empaques  
Argentina S.A.

| LOCATION     | MAIN USE  | Square meters | Property | Operation |
|--------------|---|---------------|----------|-----------|
| Buenos Aires | Production of bottles, PET Preforms, Plastic Caps and Cases | 27,520        | Own      | Andina    |
| Buenos Aires | Deposit adjoining the production plant                      | 1,041         | Leased   | Andina    |
| Buenos Aires | Deposit adjoining the production plant                      | 940           | Leased   | Andina    |



Rio de Janeiro  
Refrescos Ltda.

| LOCATION                | MAIN USE   | Square meters | Property   | Operation |
|-------------------------|--|---------------|------------|-----------|
| Jacarepaguá             | Offices / Production of Soft Drinks / Distribution Center / Warehouses | 249,470       | Own        | Andina    |
| Duque de Caxias         | Offices / Production of Soft Drinks / Distribution Center / Warehouses | 2,243,953     | Own        | Andina    |
| Nova Iguaçu             | Distribution Center / Warehouses                                       | 82,618        | Own        | Andina    |
| Bangu                   | Distribution Center  | 44,389        | Own        | Andina    |
| Campos dos Goytacazes   | Distribution Center  | 36,083        | Own        | Andina    |
| Cabo Frio               | Distribution Center  | 1,985         | Own        | Andina    |
| São Pedro da Aldeia 1   | Distribution Center  | 10,139        | Concession | Andina    |
| Itaperuna               | Cross Docking  | 2,500         | Leased     | Andina    |
| Caju 1                  | Distribution Center  | 4,866         | Own        | Andina    |
| Caju 2                  | Distribution Center  | 8,058         | Own        | Andina    |
| Caju 3                  | Parking Lot  | 7,400         | Leased     | Andina    |
| Vitória (Cariacica)     | Distribution Center  | 93,320        | Own        | Andina    |
| Cachoeiro do Itapemirim | Cross Docking  | 8,000         | Leased     | Andina    |
| Ribeirão Preto          | Offices / Production of Soft Drinks / Distribution Center / Warehouses | 238,096       | Own        | Andina    |
| Ribeirão Preto          | Real Estate  | 279,557       | Own        | Andina    |
| Franca                  | Distribution Center  | 32,500        | Own        | Andina    |
| Mococa                  | Distribution Center  | 33,669        | Leased     | Andina    |
| Araraquara              | Distribution Center  | 11,658        | Own        | Andina    |
| São Paulo               | Apartment  | 69            | Own        | Andina    |
| São Joao da Boa Vista   | Cross Docking  | 20,773        | Own        | Andina    |
| São Pedro da Aldeia 2   | Parking Lot  | 6,400         | Concession | Andina    |
| Nova Friburgo           | Commercial Office / Cross Docking                                      | 350           | Leased     | Andina    |
| Guarapari               | Commercial Office  | 218           | Leased     | Andina    |
| Colatina                | Commercial Office / Cross Docking                                      | 3,840         | Leased     | Andina    |
| São Mateus              | Commercial Office / Cross Docking                                      | 2,007         | Leased     | Andina    |
| Rio das Ostras          | Commercial Office  | 527           | Leased     | Andina    |
| Passos                  | Distribution Center  | 8,500         | Leased     | Andina    |
| Guarapari               | Commercial Office  | 218           | Leased     | Andina    |
| Xerém                   | Deposit  | 10,000        | Leased     | Andina    |
| Anhanguera              | Deposit  | 57,162        | Leased     | Andina    |



Embotelladora  
Andina S.A.

| LOCATION                              | MAIN USE   | Square meters | Property | Operation |
|---------------------------------------|--|---------------|----------|-----------|
| Renca                                 | Offices / Production of Soft Drinks / Distribution Center / Warehouses | 415,517       | Own      | Andina    |
| Renca                                 | Warehouses   | 55,562        | Own      | Andina    |
| Renca                                 | Warehouses   | 11,211        | Own      | Andina    |
| Renca                                 | Warehouses   | 46,965        | Own      | Andina    |
| Carlos Valdovinos                     | Distribution Center / Warehouses                                       | 106,820       | Own      | Andina    |
| Puente Alto                           | Distribution Center / Warehouses                                       | 68,682        | Own      | Andina    |
| Maipú                                 | Distribution Center / Warehouses                                       | 45,833        | Own      | Andina    |
| Bodega MCC                            | Distribution Center / Warehouses                                       | 9,280         | Leased   | Andina    |
| Colina                                | Distribution Center / Warehouses                                       | 6,550         | Leased   | Andina    |
| Chimba                                | Distribution Center / Warehouses                                       | 1,000         | Leased   | Andina    |
| Demetrop (Metropolitan Region)        | Warehouses   | n/a           | Leased   | Andina    |
| Trailerlogistic (Metropolitan Region) | Warehouses   | n/a           | Leased   | Andina    |
| Monster (Metropolitan Region)         | Warehouses   | n/a           | Leased   | Andina    |
| Rancagua                              | Distribution Center / Warehouses                                       | 25,920        | Own      | Andina    |
| San Antonio                           | Distribution Center / Warehouses                                       | 19,809        | Own      | Andina    |
| Antofagasta                           | Offices / Production of Soft Drinks / Distribution Center / Warehouses | 34,729        | Own      | Andina    |
| Antofagasta                           | Warehouses   | 8,028         | Own      | Andina    |
| Calama                                | Distribution Center / Warehouses                                       | 10,700        | Own      | Andina    |
| Tocopilla                             | Distribution Center / Warehouses                                       | 562           | Own      | Andina    |
| Coquimbo                              | Offices / Distribution Center / Warehouses                             | 31,383        | Own      | Andina    |
| Copiapó                               | Distribution Center / Warehouses                                       | 26,800        | Own      | Andina    |
| Ovalle                                | Distribution Center / Warehouses                                       | 6,223         | Own      | Andina    |
| Vallenar                              | Distribution Center / Warehouses                                       | 5,000         | Own      | Andina    |
| Illapel                               | Distribution Center / Warehouses                                       | n/a           | Leased   | Andina    |
| Punta Arenas                          | Offices / Production of Soft Drinks / Distribution Center / Warehouses | 109,517       | Own      | Andina    |
| Coyhaique                             | Distribution Center / Warehouses                                       | 5,093         | Own      | Andina    |
| Puerto Natales                        | Distribution Center / Warehouses                                       | 850           | Leased   | Andina    |





Vital Jugos S.A.

| LOCATION | MAIN USE                       | Square meters | Property | Operation |
|----------|--------------------------------|---------------|----------|-----------|
| Renca*   | Offices / Production of Juices | 40,000        | Own      | Andina    |



Vital Aguas S.A.

| LOCATION | MAIN USE                       | Square meters | Property | Operation |
|----------|--------------------------------|---------------|----------|-----------|
| Rengo    | Offices / Production of Waters | 346,532       | Own      | Andina    |

Envases  
Central S.A.

| LOCATION | MAIN USE                            | Square meters | Property | Operation |
|----------|-------------------------------------|---------------|----------|-----------|
| Renca    | Offices / Production of Soft Drinks | 51,907        | Own      | Andina    |



Re-Ciclar S.A.

| LOCATION | MAIN USE   | Square meters | Property | Operation |
|----------|--|---------------|----------|-----------|
| Lampa    | Offices / RPET Resin production (under construction) | 7,500         | Own      | Andina    |

Paraguay  
Refrescos S.A.

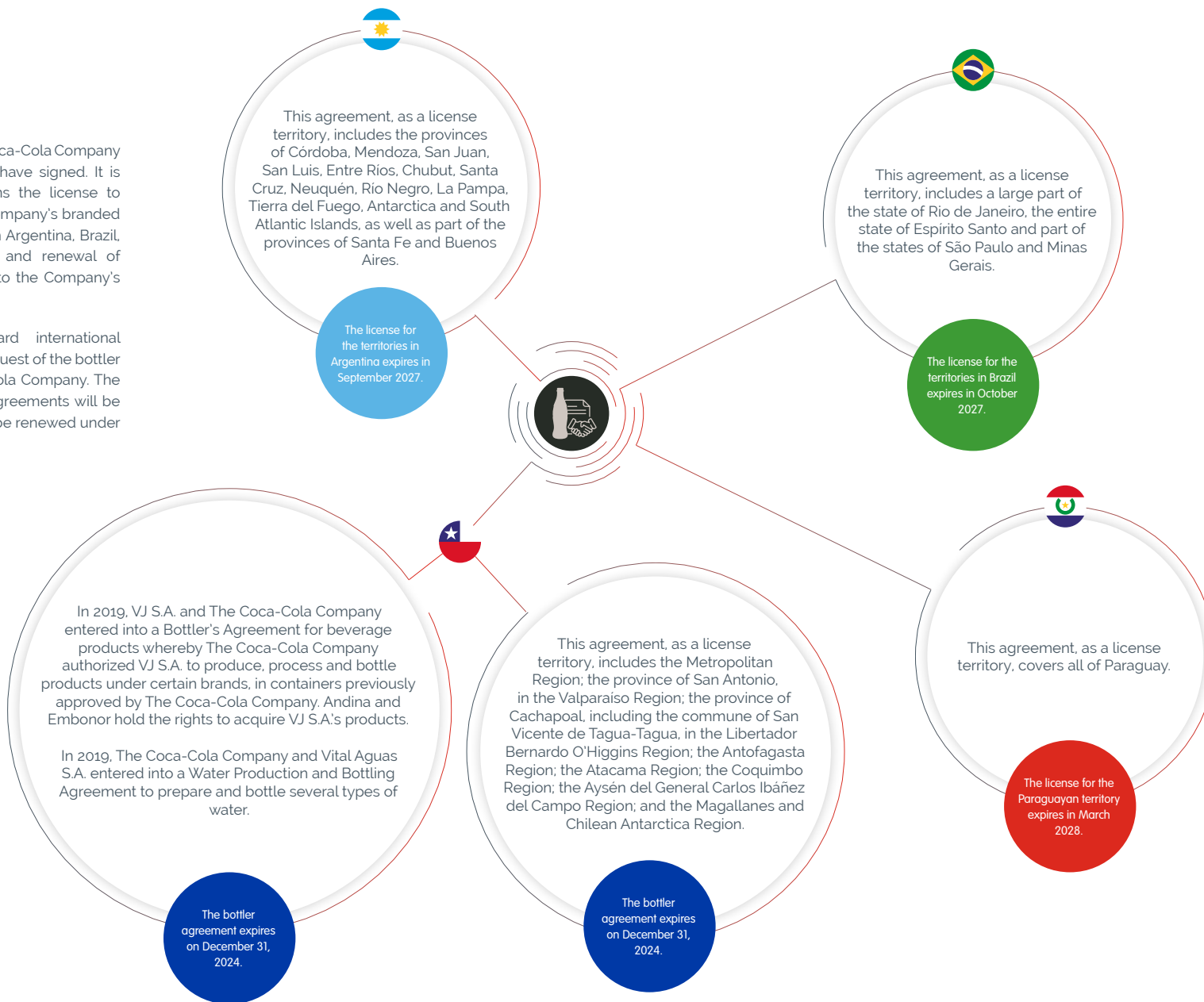
| LOCATION        | MAIN USE   | Square meters | Property | Operation |
|-----------------|--|---------------|----------|-----------|
| San Lorenzo     | Offices / Production of Soft Drinks / Warehouses | 275,292       | Own      | Andina    |
| Coronel Oviedo  | Offices / Warehouses                             | 32,911        | Own      | Andina    |
| Encarnación     | Offices / Warehouses                             | 12,744        | Own      | Andina    |
| Ciudad del Este | Offices / Warehouses                             | 14,620        | Own      | Andina    |

# BOTTLER AGREEMENTS

GRI 2-6 | CMF 6.2.VII

Coca-Cola Andina is a franchisee of The Coca-Cola Company pursuant to the Bottler Agreements we have signed. It is through them that the Company obtains the license to produce and distribute The Coca-Cola Company's branded products within its franchised territories in Argentina, Brazil, Chile and Paraguay. The maintenance and renewal of these bottling agreements are essential to the Company's operations.

The Bottler Agreements are standard international agreements, which are renewed at the request of the bottler and at the sole discretion of The Coca-Cola Company. The Company cannot guarantee that these agreements will be renewed upon expiration or that they will be renewed under the same or better terms.



# DISTRIBUTION AGREEMENTS

GRI 2-6 | CMF 6.2.VI, 6.2.VII

Distribution agreements in Argentina, Brazil, Chile and Paraguay allow for the distribution of the products agreed upon in those agreements within each country's license territories.

**THE DEVELOPMENT OF ANDINA'S CORPORATE PURPOSE IS NOT STRICTLY DEPENDENT ON THE EXISTENCE OF SPECIFIC PATENTS, WITH THE EXCEPTION OF THE CORRESPONDING ALCOHOL PATENTS. THE COMPANY POSSESSES ALL PERTINENT AND ESSENTIAL PERMITS, MUNICIPAL PATENTS, LICENSES, AND SANITARY AUTHORIZATIONS THAT ARE REQUIRED FOR ITS PROPER FUNCTIONING IN ALL PROCESSES, PROCEDURES, OPERATIONS, AND IN ACCORDANCE WITH ITS CORPORATE PURPOSE.**

## DISTRIBUTION AGREEMENTS BY COUNTRY



### Argentina

- ▶ Alcoholic beverages commercialization agreement with Compañía Industrial Cervecera S.A., primarily for beers, ciders, and wines. This agreement was valid through June 12, 2023.
- ▶ Energy drinks distribution agreement with Monster Energy Company, entered into on December 13, 2017. The duration of the contract is ten years, automatically renewable for successive periods of 5 years and provided certain conditions are met.
- ▶ Alcoholic beverages distribution agreement for the territory of the Provinces of Mendoza, San Juan and San Luis, entered into on June 28, 2022 with Grupo Peñaflor S.A., effective until June 2026.



### Chile

- ▶ Energy drinks distribution agreement with Monster Energy Company, entered into on August 1, 2016. The duration of the agreement is 10 years, automatically renewable for successive periods of 5 years and provided certain conditions are met.
- ▶ Alcoholic beverages distribution agreement with Diageo Chile Limitada, primarily for spirits, entered into on April 26, 2018. This agreement was renewed on January 17, 2023, for 5 years from that date until January 16, 2028.
- ▶ Alcoholic beverages distribution agreement with Cooperativa Agrícola y Písquera Elqui Limitada and Viña Francisco de Aguirre S.A., mainly for distilled beverages, entered into on August 21, 2019. The duration of the agreement is 5 years, renewable upon compliance with certain conditions.
- ▶ Alcoholic beverages distribution agreement with Cervecería Chile S.A., mainly for beers, entered into on August 17, 2020. The duration of the agreement is 5 years from November 1, 2020, renewable upon compliance with certain conditions.
- ▶ Alcoholic beverages distribution agreement with Sociedad Anónima Viña Santa Rita, mainly for wines, entered into on August 19, 2021. The duration of the agreement is 5 years from November 2, 2021, renewable upon compliance with certain conditions.



### Brazil

- ▶ Energy drinks distribution agreement with Monster Energy Company, entered into on August 2, 2016. The duration of the contract is ten years, automatically renewable for successive periods of 5 years and provided certain conditions are met.
- ▶ Alcoholic beverages distribution agreement with Cervejarias Kaiser Brasil S.A., primarily for beers. This agreement is valid until December 31, 2026.
- ▶ Alcoholic beverages distribution agreement with Estrella de Galicia Importação e Comercialização de Bebidas e Alimentos Ltda., primarily for beers. This agreement is valid until September 3, 2033.
- ▶ Distribution agreement with Campari do Brasil Ltda., to distribute a portion of the Campari product portfolio throughout the franchise territory. This agreement is valid until December 31, 2026.
- ▶ On August 9, 2023, Andina Brazil signed a Distribution Agreement with Perfetti Van Melle with an expiration date of August 9, 2028, authorized by the Framework Agreement signed by the Coca-Cola Brazil system in July 2022, to distribute the Perfetti Van Melle brand portfolio throughout Brazil.



### Paraguay

- ▶ Energy drinks distribution agreement with Monster Energy Company, entered into on May 11, 2018. The duration of the agreement is 10 years, automatically renewable for successive periods of 5 years and provided certain conditions are met.
- ▶ In October 2022, PARESA and Cervepar S.A. signed a 5-year Logistics and Sales Framework Agreement, and in this context, as of September 2023, PARESA began distributing alcoholic beverages, mainly beers under the Brahma, Budweiser 66, and Skol brands, among others, in the departments of Caazapá and Concepción.

# 8

## Financial Statements



1  
March

## MATERIAL EVENTS

CMF 9

The Material Events and their effects for the reporting period from January 1 to December 31, 2023 are as follows:

### NOTICE OF REMOTE 2023 GSM

On March 1, 2023, the CMF was informed of the following:

The following was resolved, among other matters, at a Company's Regular Board of Directors' Meeting held on February 28, 2023:

**1.** To convene a General Shareholders Meeting for April 20, 2023, at 10:00 a.m. (the "Meeting"), which will be carried out 100% remotely from the Company's offices located at Av. Miraflores 9153, Renca, Metropolitan Region. The aforementioned in accordance with the provisions of General Rule No. 435 and Circular No. 1141.

**2.** The matters to be discussed at the Meeting shall be those required for this type of meetings, including, among others, to ratify the interim dividends paid against 2022 earnings and approve, the distribution of profits and the distribution of new dividends as described below:

**1.** A first dividend for the following amounts:

- a) Ch\$29 (twenty-nine Chilean Pesos) per Series A Shares and;
- b) Ch\$31.9 (thirty-one point nine Chilean Pesos) per Series B Shares.

If the Shareholders' Meeting approves the payment of the aforementioned new dividends, they will be paid beginning on May 9th, 2023.

**2.** A second dividend for the following amounts:

- c) Ch\$50 (fifty Chilean Pesos) per Series A Shares and;
- d) Ch\$55 (fifty-five Chilean Pesos) per Series B Shares.

If the Shareholders' Meeting approves the payment of the aforementioned new dividends, they will be paid beginning on May 26th, 2023.

The Shareholders' Registry will close on the fifth business day prior to the respective payment date, for payment of the dividends indicated above.

20

April

**2023 GSM RESOLUTIONS**

On April 20, 2023, the CMF was informed of the following:

The following resolutions were adopted at the General Shareholders' Meeting held on April 20, 2023, among others:

1. The approval of the Annual Report, the Statement of Financial Position and the Financial Statements for the year 2022; as well as the Report of the Independent Auditing Firm with respect to the mentioned Financial Statements;
2. The approval of earnings distribution and dividend payments;
3. The approval of the Company's dividend distribution policy and the distribution and payment procedures;
4. The approval of compensation for Directors and members of the Culture, Ethics and Sustainability Committee, the Executive Committee, the Directors' Committee pursuant to Article 50 bis of Chilean Corporate Law and members of the Audit Committee established pursuant to the Sarbanes-Oxley Act; the annual report of the Directors' Committee and the expenses incurred by the Board and the Directors' Committee;
5. The appointment of PricewaterhouseCoopers Consultores, Auditores y Compañía Limitada as the Company's Independent Auditing Firm for the year 2023;
6. The appointment of the following companies as Rating Agencies for the year 2023: Fitch Chile Clasificadora de Riesgo Limitada and International Credit Rating Clasificadora de Riesgo Limitada as local rating agencies; and Fitch Ratings, Inc. and S&P Global Ratings as international rating agencies;
7. The approval of the report on Board resolutions allowing related party transactions in accordance with Articles 146 and forward of Chilean Corporate Law, regarding transactions that took place after the last Ordinary Shareholders' Meeting; and

8. The appointment of Diario Financiero as the newspaper where notices and announcements of ordinary and extraordinary shareholders' meetings should be published.

Regarding number 2 above, the General Shareholders' Meeting approved to ratify the interim dividends paid against 2022 earnings and approved the distribution of profits and dividends as described below:

1. A first, final, additional dividend No. 225, against 2022 fiscal year earnings for the following amounts:
  - a) Ch\$29 (twenty-nine Chilean Pesos) per each Series A Share; and
  - b) Ch\$31.9 (thirty-one point nine Chilean Pesos) per each Series B Share.

The new dividend indicated above will be paid beginning on May 9th, 2023.

2. A second final, eventual dividend No. 226, against accumulated earnings, for the following amounts:
  - c) Ch\$50 (fifty Chilean Pesos) per each Series A Share, and
  - d) Ch\$55 (fifty-five Chilean Pesos) per each Series B Share.

The new dividend indicated above will be paid beginning on May 26th, 2023.

The closing date of the Shareholders' Registry for the payment of the aforementioned dividends will be the fifth business day prior to the respective payment start date.

31

May

**RESIGNATION OF DIRECTOR MARCO ANTONIO ARAUJO:**

On May 31, 2023, the CMF was informed of the following:

During the regular session held yesterday, the Board of Directors of the Company was notified of the resignation of Mr. Marco Antonio Araujo as director. This resignation responds to personal reasons and will be effective as of that date.

The Board of Directors, along with thanking Mr. Araujo for his valuable collaboration, accepted his resignation and appointed Mr. Luis Felipe Coelho Duprat Avellar as his replacement until the next General Shareholders' Meeting.

25

July

**DIVIDEND PAYMENT 227:**

On July 25, 2023, the CMF was informed of the following: **INTERIM DIVIDEND**

As authorized by the General Shareholders' Meeting held on April 20, 2023, the Board of Directors during session held on July 25, 2023, agreed to distribute the following amounts as interim dividend:

- a. Ch\$29.0 (twenty-nine Chilean pesos) per each Series A Shares; and
- b. Ch\$31.9 (thirty-one point nine Chilean pesos) per each Series B Shares.

This dividend will be paid on account of income from the 2023 fiscal year and will be available to shareholders beginning August 25, 2023.

The Shareholders' Registry will close on the fifth business day prior to the payment date.

**20**  
September

**PLACEMENT OF FOREIGN BONDS:**

On September 20, 2023, the CMF was informed of the following:

As of this date, the Company has placed bonds in the public market in Switzerland, totaling CHF 170,000,000 (one hundred and seventy million Swiss francs) as principal amount, with a maturity date set for the year 2028.

In this regard, please find attached the form contained in the annex to Circular No. 1.072 of this Commission.



**27**  
September

**DIVIDEND PAYMENT 228:**

On September 27, 2023, the CMF was informed of the following:

**INTERIM DIVIDEND**

As authorized by the General Shareholders' Meeting held on April 20, 2023, the Board of Directors during session held on September 26, 2023, agreed to distribute the following amounts as interim dividend:

- a. Ch\$29.0 (twenty-nine Chilean pesos) per each Series A Shares; and
- b. Ch\$31.9 (thirty-one point nine Chilean pesos) per each Series B Shares.

This dividend will be paid on account of income from the 2023 fiscal year and will be available to shareholders beginning October 26, 2023. The Shareholders' Registry will close on the fifth business day prior to the payment date.

**29**  
December

**DIVIDEND PAYMENT 229:**

On December 29, 2023, the CMF was informed of the following:

**INTERIM DIVIDEND**

As authorized by the General Shareholders' Meeting held on April 20, 2023, the Board of Directors during session held on December 28, 2023, agreed to distribute the following amounts as interim dividend:

- a. Ch\$32.0 (thirty-two Chilean pesos) per each Series A Shares; and
- b. Ch\$35.20 (thirty-five point two Chilean pesos) per each Series B Shares.

This dividend will be paid on account of income from the 2023 fiscal year and will be available to shareholders beginning January 25, 2024.

The Shareholders' Registry will close on the fifth business day prior to the payment date.



# SUMMARIZED FINANCIAL STATEMENTS - SUBSIDIARIES

CMF 11

Year ended December 31, 2023 and 2022

## EMBOTELLADORA ANDINA CHILE S.A.

|   | 2023 (ThCh\$)     | 2022 (ThCh\$)     |
|---|-------------------|-------------------|
| <b>STATEMENT OF FINANCIAL POSITION</b>                          |                   |                   |
| <b>Assets</b>   |                   |                   |
| Current assets  | 10,921,093        | 862,025           |
| Non-current assets  | 46,351,288        | 48,230,845        |
| <b>Total assets</b>   | <b>57,272,381</b> | <b>49,092,870</b> |
| <b>Liabilities</b>  |                   |                   |
| Current liabilities   | 444,644           | 425,666           |
| Non-current liabilities   | 7,905,386         | 6,349,129         |
| <b>Total liabilities</b>  | <b>8,350,030</b>  | <b>6,774,795</b>  |
| <b>Equity</b>   |                   |                   |
| Capital   | 36,569,067        | 36,569,067        |
| Reserves  |                   |                   |
| Accumulated earnings  | 12,353,284        | 5,749,008         |
| <b>Total equity</b>   | <b>48,922,351</b> | <b>42,318,075</b> |
| <b>INCOME STATEMENT</b>   |                   |                   |
| Operating income  | 8,391,811         | 7,065,795         |
| Non-operating income  | 1,464             | 22,301            |
| <b>Income (loss) before taxes</b>                               | <b>8,393,275</b>  | <b>7,088,096</b>  |
| Income tax expense  | (1,789,000)       | (390,365)         |
| Profit (loss)   | 6,604,275         | 6,697,731         |
| <b>CASH FLOW STATEMENT</b>                                      |                   |                   |
| Operating cash flow   | 19,157,434        | (1,644,211)       |
| Investment cash flow  | (19,157,435)      | 1,652,447         |
| Financing cash flow   | 0                 | 0                 |
| Effects of exchange rate variation on cash and cash equivalents | 0                 | 0                 |
| Cash and cash equivalents at the beginning of the period        | 9,999             | 1,763             |
| <b>Balance Cash and cash equivalents</b>                        | <b>9,998</b>      | <b>9,999</b>      |

## VJ S.A.

|   | 2023 (ThCh\$)     | 2022 (ThCh\$)     |
|---|-------------------|-------------------|
| <b>STATEMENT OF FINANCIAL POSITION</b>                          |                   |                   |
| <b>Assets</b>   |                   |                   |
| Current assets  | 29,670,457        | 27,190,770        |
| Non-current assets  | 19,914,658        | 19,346,711        |
| <b>Total assets</b>   | <b>49,585,115</b> | <b>46,537,481</b> |
| <b>Liabilities</b>  |                   |                   |
| Current liabilities   | 20,549,744        | 20,026,609        |
| Non-current liabilities   | 1,839,580         | 1,228,226         |
| <b>Total liabilities</b>  | <b>22,389,324</b> | <b>21,254,835</b> |
| <b>Equity</b>   |                   |                   |
| Capital   | 20,675,167        | 20,675,167        |
| Reserves  | 496,584           | 533,561           |
| Accumulated earnings  | 6,024,040         | 4,073,918         |
| <b>Total equity</b>   | <b>27,195,791</b> | <b>25,282,646</b> |
| <b>INCOME STATEMENT</b>   |                   |                   |
| Operating income  | 1,663,161         | 2,167,491         |
| Non-operating income  | 194,895           | 53,270            |
| <b>Income (loss) before taxes</b>                               | <b>1,858,056</b>  | <b>2,220,761</b>  |
| Income tax expense  | (202,652)         | 417,035           |
| Profit (loss)   | 1,655,404         | 2,637,796         |
| <b>CASH FLOW STATEMENT</b>                                      |                   |                   |
| Operating cash flow   | 2,366,967         | 2,131,716         |
| Investment cash flow  | (2,365,286)       | (4,362,318)       |
| Financing cash flow   | 40,142            | 7,247             |
| Effects of exchange rate variation on cash and cash equivalents | (21,197)          | (21,591)          |
| Cash and cash equivalents at the beginning of the period        | 2,740,413         | 4,985,359         |
| <b>Balance Cash and cash equivalents</b>                        | <b>2,761,039</b>  | <b>2,740,413</b>  |



**VITAL AGUAS S.A.**

|   | 2023 (ThCh\$)     | 2022 (ThCh\$)     |
|---|-------------------|-------------------|
| <b>STATEMENT OF FINANCIAL POSITION</b>                          |                   |                   |
| <b>Assets</b>   |                   |                   |
| Current assets  | 7,064,592         | 7,326,743         |
| Non-current assets  | 5,272,662         | 5,516,881         |
| <b>Total assets</b>   | <b>12,337,254</b> | <b>12,843,624</b> |
| <b>Liabilities</b>  |                   |                   |
| Current liabilities   | 5,061,917         | 6,073,685         |
| Non-current liabilities   | 137,827           | 154,669           |
| <b>Total liabilities</b>  | <b>5,199,744</b>  | <b>6,228,354</b>  |
| <b>Equity</b>   |                   |                   |
| Capital   | 4,331,154         | 4,331,154         |
| Reserves  | 12,533            | 19,675            |
| Accumulated earnings  | 2,793,823         | 2,264,441         |
| <b>Total equity</b>   | <b>7,137,510</b>  | <b>6,615,270</b>  |
| <b>INCOME STATEMENT</b>   |                   |                   |
| Operating income  | 498,002           | 811,284           |
| Non-operating income  | 40,448            | (292,164)         |
| <b>Income (loss) before taxes</b>                               | <b>538,450</b>    | <b>519,120</b>    |
| Income tax expense  | (35,744)          | 72,506            |
| Profit (loss)   | 502,706           | 591,626           |
| <b>CASH FLOW STATEMENT</b>                                      |                   |                   |
| Operating cash flow   | 324,349           | 322,449           |
| Investment cash flow  | (296,251)         | (283,497)         |
| Financing cash flow   | 71,161            | 10,069            |
| Effects of exchange rate variation on cash and cash equivalents | (2,714)           | (24,913)          |
| Cash and cash equivalents at the beginning of the period        | 2,139,157         | 2,115,049         |
| <b>Balance Cash and cash equivalents</b>                        | <b>2,235,702</b>  | <b>2,139,157</b>  |

**ENVASES CENTRAL S.A.**

|   | 2023 (ThCh\$)     | 2022 (ThCh\$)     |
|---|-------------------|-------------------|
| <b>STATEMENT OF FINANCIAL POSITION</b>                          |                   |                   |
| <b>Assets</b>   |                   |                   |
| Current assets  | 20,446,648        | 22,918,372        |
| Non-current assets  | 21,015,727        | 22,057,335        |
| <b>Total assets</b>   | <b>41,462,375</b> | <b>44,975,707</b> |
| <b>Liabilities</b>  |                   |                   |
| Current liabilities   | 16,775,490        | 21,712,326        |
| Non-current liabilities   | 6,293,558         | 6,887,495         |
| <b>Total liabilities</b>  | <b>23,069,048</b> | <b>28,599,821</b> |
| <b>Equity</b>   |                   |                   |
| Capital   | 7,562,354         | 7,562,354         |
| Reserves  | 557,298           | 579,875           |
| Accumulated earnings  | 10,273,675        | 8,233,657         |
| <b>Total equity</b>   | <b>18,393,327</b> | <b>16,375,886</b> |
| <b>INCOME STATEMENT</b>   |                   |                   |
| Operating income  | 2,398,977         | 2,548,326         |
| Non-operating income  | (147,363)         | (139,851)         |
| <b>Income (loss) before taxes</b>                               | <b>2,251,614</b>  | <b>2,408,475</b>  |
| Income tax expense  | (389,321)         | 46,234            |
| Profit (loss)   | 1,862,293         | 2,454,709         |
| <b>CASH FLOW STATEMENT</b>                                      |                   |                   |
| Operating cash flow   | 3,858,383         | 5,766,359         |
| Investment cash flow  | (2,009,346)       | (6,104,356)       |
| Financing cash flow   | 28,232            | 8,680             |
| Effects of exchange rate variation on cash and cash equivalents | (2,646)           | (112,470)         |
| Cash and cash equivalents at the beginning of the period        | 3,182,270         | 3,624,057         |
| <b>Balance Cash and cash equivalents</b>                        | <b>5,056,893</b>  | <b>3,182,270</b>  |

**TRANSPORTES ANDINA REFRESCOS LTDA.**

|   | 2023 (ThCh\$)     | 2022 (ThCh\$)     |
|---|-------------------|-------------------|
| <b>STATEMENT OF FINANCIAL POSITION</b>                          |                   |                   |
| <b>Assets</b>   |                   |                   |
| Current assets  | 9,706,350         | 10,375,126        |
| Non-current assets  | 36,605,771        | 30,691,794        |
| <b>Total assets</b>   | <b>46,312,121</b> | <b>41,066,920</b> |
| <b>Liabilities</b>  |                   |                   |
| Current liabilities   | 22,797,589        | 19,844,028        |
| Non-current liabilities   | 10,287,439        | 9,255,097         |
| <b>Total liabilities</b>  | <b>33,085,028</b> | <b>29,099,125</b> |
| <b>Equity</b>   |                   |                   |
| Capital   | 12,639,173        | 12,639,173        |
| Reserves  | (1,214,005)       | (1,788,753)       |
| Accumulated earnings  | 1,801,925         | 1,117,375         |
| <b>Total equity</b>   | <b>13,227,093</b> | <b>11,967,795</b> |
| <b>INCOME STATEMENT</b>   |                   |                   |
| Operating income  | 3,691,977         | 3,205,972         |
| Non-operating income  | (244,990)         | (28,814)          |
| <b>Income (loss) before taxes</b>                               | <b>3,446,987</b>  | <b>3,177,158</b>  |
| Income tax expense  | (905,369)         | (805,306)         |
| Profit (loss)   | 2,541,618         | 2,371,852         |
| <b>CASH FLOW STATEMENT</b>                                      |                   |                   |
| Operating cash flow   | 25,961,884        | 6,615,506         |
| Investment cash flow  | (23,885,364)      | (5,048,626)       |
| Financing cash flow   | (2,075,997)       | (1,566,415)       |
| Effects of exchange rate variation on cash and cash equivalents | 0                 | 0                 |
| Cash and cash equivalents at the beginning of the period        | 3,210             | 2,745             |
| <b>Balance Cash and cash equivalents</b>                        | <b>3,733</b>      | <b>3,210</b>      |

**SERVICIOS MULTIVENDING LTDA.**

|   | 2023 (ThCh\$)    | 2022 (ThCh\$)    |
|---|------------------|------------------|
| <b>STATEMENT OF FINANCIAL POSITION</b>                          |                  |                  |
| <b>Assets</b>   |                  |                  |
| Current assets  | 1,754,841        | 1,525,191        |
| Non-current assets  | 305,700          | 452,918          |
| <b>Total assets</b>   | <b>2,060,541</b> | <b>1,978,109</b> |
| <b>Liabilities</b>  |                  |                  |
| Current liabilities   | 516,832          | 555,669          |
| Non-current liabilities   | 25,946           | 24,572           |
| <b>Total liabilities</b>  | <b>542,778</b>   | <b>580,241</b>   |
| <b>Equity</b>   |                  |                  |
| Capital   | 862,248          | 862,248          |
| Reserves  | 1,886            | 662              |
| Accumulated earnings  | 653,629          | 534,958          |
| <b>Total equity</b>   | <b>1,517,763</b> | <b>1,397,868</b> |
| <b>INCOME STATEMENT</b>   |                  |                  |
| Operating income  | 132,466          | 115,431          |
| Non-operating income  | 3,567            | 13,850           |
| <b>Income (loss) before taxes</b>                               | <b>136,033</b>   | <b>129,281</b>   |
| Income tax expense  | (17,361)         | 11,510           |
| Profit (loss)   | 118,672          | 140,791          |
| <b>CASH FLOW STATEMENT</b>                                      |                  |                  |
| Operating cash flow   | 531,634          | 661,973          |
| Investment cash flow  | (750,730)        | (425,109)        |
| Financing cash flow   | 313,512          | (317,730)        |
| Effects of exchange rate variation on cash and cash equivalents | 0                | 0                |
| Cash and cash equivalents at the beginning of the period        | 50,943           | 131,809          |
| <b>Balance Cash and cash equivalents</b>                        | <b>145,359</b>   | <b>50,943</b>    |

**ANDINA BOTTLING INVESTMENTS S.A.**

|   | 2023 (ThCh\$)      | 2022 (ThCh\$)      |
|---|--------------------|--------------------|
| <b>STATEMENT OF FINANCIAL POSITION</b>                          |                    |                    |
| <b>Assets</b>   |                    |                    |
| Current assets  | 2,237,254          | 2,690,419          |
| Non-current assets  | 586,909,727        | 752,660,715        |
| <b>Total assets</b>   | <b>589,146,981</b> | <b>755,351,134</b> |
| <b>Liabilities</b>  |                    |                    |
| Current liabilities   | 237,748            | 682,542            |
| Non-current liabilities   | 0                  | 0                  |
| <b>Total liabilities</b>  | <b>237,748</b>     | <b>682,542</b>     |
| <b>Equity</b>   |                    |                    |
| Capital   | 311,727,582        | 311,727,582        |
| Reserves  | (104,883,358)      | (22,357,349)       |
| Accumulated earnings  | 382,065,009        | 465,298,359        |
| <b>Total equity</b>   | <b>588,909,233</b> | <b>754,668,592</b> |
| <b>INCOME STATEMENT</b>   |                    |                    |
| Operating income  | (498,834)          | (448,716)          |
| Non-operating income  | 110,142,824        | 113,025,673        |
| <b>Income (loss) before taxes</b>                               | <b>109,643,990</b> | <b>112,576,957</b> |
| Income tax expense  | (9,766,576)        | (5,773,658)        |
| Profit (loss)   | 99,877,414         | 106,803,299        |
| <b>CASH FLOW STATEMENT</b>                                      |                    |                    |
| Operating cash flow   | (3,620,868)        | 1,779,378          |
| Investment cash flow  | 661,612            | 149,022            |
| Financing cash flow   | 0                  | 0                  |
| Effects of exchange rate variation on cash and cash equivalents | 2,653,506          | (1,485,734)        |
| Cash and cash equivalents at the beginning of the period        | 444,583            | 1,918              |
| <b>Balance Cash and cash equivalents</b>                        | <b>138,833</b>     | <b>444,583</b>     |

**ANDINA BOTTLING INVESTMENTS DOS S.A.**

|   | 2023 (ThCh\$)      | 2022 (ThCh\$)      |
|---|--------------------|--------------------|
| <b>STATEMENT OF FINANCIAL POSITION</b>                          |                    |                    |
| <b>Assets</b>   |                    |                    |
| Current assets  | 81,370,532         | 420,202,850        |
| Non-current assets  | 343,263,453        | 273,509,225        |
| <b>Total assets</b>   | <b>424,633,985</b> | <b>693,712,075</b> |
| <b>Liabilities</b>  |                    |                    |
| Current liabilities   | 63,232             | 287,279            |
| Non-current liabilities   | 0                  | (61,947)           |
| <b>Total liabilities</b>  | <b>63,232</b>      | <b>225,332</b>     |
| <b>Equity</b>   |                    |                    |
| Capital   | 466,474,897        | 466,474,897        |
| Reserves  | (119,221,037)      | (152,875,392)      |
| Accumulated earnings  | 77,316,893         | 379,887,238        |
| <b>Total equity</b>   | <b>424,570,753</b> | <b>693,486,743</b> |
| <b>INCOME STATEMENT</b>   |                    |                    |
| Operating income  | (495,203)          | (445,302)          |
| Non-operating income  | 110,457,910        | 91,744,667         |
| <b>Income (loss) before taxes</b>                               | <b>109,962,707</b> | <b>91,299,365</b>  |
| Income tax expense  | (5,737,246)        | (5,356,076)        |
| Profit (loss)   | 104,225,461        | 85,943,289         |
| <b>CASH FLOW STATEMENT</b>                                      |                    |                    |
| Operating cash flow   | (362,901,924)      | 205,319            |
| Investment cash flow  | 930,705            | 0                  |
| Financing cash flow   | 356,394,800        | 0                  |
| Effects of exchange rate variation on cash and cash equivalents | 5,458,641          | (73,891)           |
| Cash and cash equivalents at the beginning of the period        | 137,351            | 5,923              |
| <b>Balance Cash and cash equivalents</b>                        | <b>19,573</b>      | <b>137,351</b>     |

**ANDINA INVERSIONES SOCIETARIAS SPA.**

|   | 2023 (ThCh\$)     | 2022 (ThCh\$)     |
|---|-------------------|-------------------|
| <b>STATEMENT OF FINANCIAL POSITION</b>                          |                   |                   |
| <b>Assets</b>   |                   |                   |
| Current assets  | 970,965           | 1,291,078         |
| Non-current assets  | 35,162,511        | 36,937,698        |
| <b>Total assets</b>   | <b>36,133,476</b> | <b>38,228,776</b> |
| <b>Liabilities</b>  |                   |                   |
| Current liabilities   | 25,116            | 9,418             |
| Non-current liabilities   | 0                 | 0                 |
| <b>Total liabilities</b>  | <b>25,116</b>     | <b>9,418</b>      |
| <b>Equity</b>   |                   |                   |
| Capital   | 30,082,325        | 30,082,325        |
| Reserves  | (32,166)          | 15,237            |
| Accumulated earnings  | 6,058,203         | 8,121,800         |
| <b>Total equity</b>   | <b>36,108,362</b> | <b>38,219,362</b> |
| <b>INCOME STATEMENT</b>   |                   |                   |
| Operating income  | (3,148)           | (2,899)           |
| Non-operating income  | 3,248,327         | 4,166,020         |
| <b>Income (loss) before taxes</b>                               | <b>3,245,179</b>  | <b>4,163,121</b>  |
| Income tax expense  | (24,272)          | (23,375)          |
| Profit (loss)   | 3,220,907         | 4,139,746         |
| <b>CASH FLOW STATEMENT</b>                                      |                   |                   |
| Operating cash flow   | (37,909)          | 5,501             |
| Investment cash flow  | 0                 | 0                 |
| Financing cash flow   | 0                 | (105)             |
| Effects of exchange rate variation on cash and cash equivalents | 829               | 6,290             |
| Cash and cash equivalents at the beginning of the period        | 46,049            | 34,362            |
| <b>Balance Cash and cash equivalents</b>                        | <b>8,970</b>      | <b>46,049</b>     |

**RIO DE JANEIRO REFRESCOS LTDA.**

|   | 2023 (ThCh\$)      | 2022 (ThCh\$)      |
|---|--------------------|--------------------|
| <b>STATEMENT OF FINANCIAL POSITION</b>                          |                    |                    |
| <b>Assets</b>   |                    |                    |
| Current assets  | 276,111,517        | 383,021,239        |
| Non-current assets  | 651,665,020        | 566,116,304        |
| <b>Total assets</b>   | <b>927,776,537</b> | <b>949,137,543</b> |
| <b>Liabilities</b>  |                    |                    |
| Current liabilities   | 284,887,153        | 140,642,493        |
| Non-current liabilities   | 300,646,803        | 536,281,288        |
| <b>Total liabilities</b>  | <b>585,533,956</b> | <b>676,923,781</b> |
| <b>Equity</b>   |                    |                    |
| Capital   | 119,168,159        | 119,168,159        |
| Reserves  | 8,169,875          | (22,088,232)       |
| Accumulated earnings  | 214,904,547        | 175,133,835        |
| <b>Total equity</b>   | <b>342,242,581</b> | <b>272,213,762</b> |
| <b>INCOME STATEMENT</b>   |                    |                    |
| Operating income  | 112,822,687        | 84,531,293         |
| Non-operating income  | (17,704,155)       | (9,667,664)        |
| <b>Income (loss) before taxes</b>                               | <b>95,118,532</b>  | <b>74,863,629</b>  |
| Income tax expense  | (27,122,886)       | (21,342,331)       |
| Profit (loss)   | 67,995,646         | 53,521,298         |
| <b>CASH FLOW STATEMENT</b>                                      |                    |                    |
| Operating cash flow   | 118,389,616        | 58,391,224         |
| Investment cash flow  | 110,533,381        | (42,173,211)       |
| Financing cash flow   | (209,887,714)      | (3,064,412)        |
| Effects of exchange rate variation on cash and cash equivalents | 7,255,827          | 497,193            |
| Cash and cash equivalents at the beginning of the period        | 69,923,621         | 56,272,827         |
| <b>Balance Cash and cash equivalents</b>                        | <b>96,214,731</b>  | <b>69,923,621</b>  |

**EMBOTELLADORA DEL ATLÁNTICO S.A.**

|   | 2023 (ThCh\$)      | 2022 (ThCh\$)      |
|---|--------------------|--------------------|
| <b>STATEMENT OF FINANCIAL POSITION</b>                          |                    |                    |
| <b>Assets</b>   |                    |                    |
| Current assets  | 79,240,262         | 132,214,928        |
| Non-current assets  | 186,371,255        | 243,866,619        |
| <b>Total assets</b>   | <b>265,611,517</b> | <b>376,081,547</b> |
| <b>Liabilities</b>  |                    |                    |
| Current liabilities   | 105,077,757        | 138,653,369        |
| Non-current liabilities   | 22,626,937         | 23,668,595         |
| <b>Total liabilities</b>  | <b>127,704,694</b> | <b>162,321,964</b> |
| <b>Equity</b>   |                    |                    |
| Capital   | 3,782,900          | 3,782,900          |
| Reserves  | 33,005,856         | 82,458,475         |
| Accumulated earnings  | 101,118,067        | 127,518,208        |
| <b>Total equity</b>   | <b>137,906,823</b> | <b>213,759,583</b> |
| <b>INCOME STATEMENT</b>   |                    |                    |
| Operating income  | 58,021,804         | 80,077,074         |
| Non-operating income  | (9,840,824)        | (5,024,110)        |
| <b>Income (loss) before taxes</b>                               | <b>48,180,980</b>  | <b>75,052,964</b>  |
| Income tax expense  | (24,332,539)       | (37,463,176)       |
| Profit (loss)   | 23,848,441         | 37,589,788         |
| <b>CASH FLOW STATEMENT</b>                                      |                    |                    |
| Operating cash flow   | 28,627,766         | 57,486,703         |
| Investment cash flow  | (22,193,349)       | (38,889,708)       |
| Financing cash flow   | 3,911,735          | (41,768)           |
| Effects of exchange rate variation on cash and cash equivalents | (20,057,831)       | (11,644,764)       |
| Cash and cash equivalents at the beginning of the period        | 26,294,380         | 19,383,917         |
| <b>Balance Cash and cash equivalents</b>                        | <b>16,582,701</b>  | <b>26,294,380</b>  |

**ANDINA EMPAQUES ARGENTINA S.A.**

|   | 2023 (ThCh\$)     | 2022 (ThCh\$)     |
|---|-------------------|-------------------|
| <b>STATEMENT OF FINANCIAL POSITION</b>                          |                   |                   |
| <b>Assets</b>   |                   |                   |
| Current assets  | 9,149,013         | 16,481,794        |
| Non-current assets  | 9,397,856         | 11,897,459        |
| <b>Total assets</b>   | <b>18,546,869</b> | <b>28,379,253</b> |
| <b>Liabilities</b>  |                   |                   |
| Current liabilities   | 4,907,443         | 6,679,478         |
| Non-current liabilities   | 561,677           | 915,427           |
| <b>Total liabilities</b>  | <b>5,469,120</b>  | <b>7,594,905</b>  |
| <b>Equity</b>   |                   |                   |
| Capital   | 2,472,553         | 2,472,553         |
| Reserves  | (4,586,655)       | 1,731,912         |
| Accumulated earnings  | 15,191,851        | 16,579,883        |
| <b>Total equity</b>   | <b>13,077,749</b> | <b>20,784,348</b> |
| <b>INCOME STATEMENT</b>   |                   |                   |
| Operating income  | 7,355,054         | 8,566,356         |
| Non-operating income  | (8,074,702)       | (7,403,256)       |
| <b>Income (loss) before taxes</b>                               | <b>(719,648)</b>  | <b>1,163,100</b>  |
| Income tax expense  | (668,384)         | (1,188,196)       |
| Profit (loss)   | (1,388,032)       | (25,096)          |
| <b>CASH FLOW STATEMENT</b>                                      |                   |                   |
| Operating cash flow   | 3,702,349         | 2,675,714         |
| Investment cash flow  | (2,228,164)       | (1,589,561)       |
| Financing cash flow   | 0                 | 0                 |
| Effects of exchange rate variation on cash and cash equivalents | (2,342,275)       | (1,321,611)       |
| Cash and cash equivalents at the beginning of the period        | 2,977,610         | 3,213,068         |
| <b>Balance Cash and cash equivalents</b>                        | <b>2,109,520</b>  | <b>2,977,610</b>  |

**TRANSPORTES POLAR S.A.**

|   | 2023 (ThCh\$)     | 2022 (ThCh\$)     |
|---|-------------------|-------------------|
| <b>STATEMENT OF FINANCIAL POSITION</b>                          |                   |                   |
| <b>Assets</b>   |                   |                   |
| Current assets  | 8,264,102         | 7,533,502         |
| Non-current assets  | 9,076,514         | 7,350,176         |
| <b>Total assets</b>   | <b>17,340,616</b> | <b>14,883,678</b> |
| <b>Liabilities</b>  |                   |                   |
| Current liabilities   | 7,688,036         | 6,990,804         |
| Non-current liabilities   | 3,148,022         | 1,722,007         |
| <b>Total liabilities</b>  | <b>10,836,058</b> | <b>8,712,811</b>  |
| <b>Equity</b>   |                   |                   |
| Capital   | 1,619,315         | 1,619,315         |
| Reserves  | 4,040,195         | 4,232,666         |
| Accumulated earnings  | 845,048           | 318,886           |
| <b>Total equity</b>   | <b>6,504,558</b>  | <b>6,170,867</b>  |
| <b>INCOME STATEMENT</b>   |                   |                   |
| Operating income  | 10,719,499        | 10,590,624        |
| Non-operating income  | (989,068)         | (2,128,837)       |
| <b>Income (loss) before taxes</b>                               | <b>9,730,431</b>  | <b>8,461,787</b>  |
| Income tax expense  | (2,645,881)       | (1,364,595)       |
| Profit (loss)   | 7,084,550         | 7,097,192         |
| <b>CASH FLOW STATEMENT</b>                                      |                   |                   |
| Operating cash flow   | 10,914,550        | 3,961,181         |
| Investment cash flow  | (8,860,985)       | (3,858,772)       |
| Financing cash flow   | (2,053,762)       | (102,061)         |
| Effects of exchange rate variation on cash and cash equivalents | (113)             | 0                 |
| Cash and cash equivalents at the beginning of the period        | 903               | 555               |
| <b>Balance Cash and cash equivalents</b>                        | <b>593</b>        | <b>903</b>        |

**RE-CICLAR S.A.**

|   | 2023 (ThCh\$)     | 2022 (ThCh\$)     |
|---|-------------------|-------------------|
| <b>STATEMENT OF FINANCIAL POSITION</b>                          |                   |                   |
| <b>Assets</b>   |                   |                   |
| Current assets  | 6,613,813         | 7,746,698         |
| Non-current assets  | 26,500,107        | 12,476,145        |
| <b>Total assets</b>   | <b>33,113,920</b> | <b>20,222,843</b> |
| <b>Liabilities</b>  |                   |                   |
| Current liabilities   | 1,596,354         | 569,435           |
| Non-current liabilities   | 9,403,691         | 9,179,977         |
| <b>Total liabilities</b>  | <b>11,000,045</b> | <b>9,749,412</b>  |
| <b>Equity</b>   |                   |                   |
| Capital   | 21,000,000        | 10,700,000        |
| Reserves  | 0                 | 0                 |
| Accumulated earnings  | 1,113,875         | (226,569)         |
| <b>Total equity</b>   | <b>22,113,875</b> | <b>10,473,431</b> |
| <b>INCOME STATEMENT</b>   |                   |                   |
| Operating income  | (383,942)         | (72,923)          |
| Non-operating income  | 1,047,392         | (313,841)         |
| <b>Income (loss) before taxes</b>                               | <b>663,450</b>    | <b>(386,764)</b>  |
| Income tax expense  | (26,879)          | 0                 |
| Profit (loss)   | 636,571           | (386,764)         |
| <b>CASH FLOW STATEMENT</b>                                      |                   |                   |
| Operating cash flow   | (1,227,541)       | 310,593           |
| Investment cash flow  | (13,050,113)      | (6,567,829)       |
| Financing cash flow   | 9,705,507         | 12,274,732        |
| Effects of exchange rate variation on cash and cash equivalents | 0                 | 0                 |
| Cash and cash equivalents at the beginning of the period        | 7,432,354         | 1,414,858         |
| <b>Balance Cash and cash equivalents</b>                        | <b>2,860,207</b>  | <b>7,432,354</b>  |

**PARAGUAY REFRESCOS S.A.**

|   | 2023 (ThCh\$)      | 2022 (ThCh\$)      |
|---|--------------------|--------------------|
| <b>STATEMENT OF FINANCIAL POSITION</b>                          |                    |                    |
| <b>Assets</b>   |                    |                    |
| Current assets  | 81,710,657         | 72,297,644         |
| Non-current assets  | 277,112,895        | 269,314,097        |
| <b>Total assets</b>   | <b>358,823,552</b> | <b>341,611,741</b> |
| <b>Liabilities</b>  |                    |                    |
| Current liabilities   | 44,297,696         | 40,454,954         |
| Non-current liabilities   | 18,552,180         | 16,451,513         |
| <b>Total liabilities</b>  | <b>62,849,876</b>  | <b>56,906,467</b>  |
| <b>Equity</b>   |                    |                    |
| Capital   | 9,904,604          | 9,904,604          |
| Reserves  | 164,927,760        | 156,883,356        |
| Accumulated earnings  | 121,141,312        | 117,917,314        |
| <b>Total equity</b>   | <b>295,973,676</b> | <b>284,705,274</b> |
| <b>INCOME STATEMENT</b>   |                    |                    |
| Operating income  | 55,775,158         | 50,579,364         |
| Non-operating income  | (2,588,230)        | 828,634            |
| <b>Income (loss) before taxes</b>                               | <b>53,186,928</b>  | <b>51,407,998</b>  |
| Income tax expense  | (6,003,229)        | (5,853,395)        |
| Profit (loss)   | 47,183,699         | 45,554,603         |
| <b>CASH FLOW STATEMENT</b>                                      |                    |                    |
| Operating cash flow   | 18,256,542         | 24,568,062         |
| Investment cash flow  | (19,936,603)       | (18,135,556)       |
| Financing cash flow   | 0                  | (462,602)          |
| Effects of exchange rate variation on cash and cash equivalents | (165,121)          | (1,507,161)        |
| Cash and cash equivalents at the beginning of the period        | 41,294,709         | 36,831,966         |
| <b>Balance Cash and cash equivalents</b>                        | <b>39,449,527</b>  | <b>41,294,709</b>  |

**RED DE TRANSPORTES COMERCIALES LTDA.**

|   | 2023 (ThCh\$)    | 2022 (ThCh\$)    |
|---|------------------|------------------|
| <b>STATEMENT OF FINANCIAL POSITION</b>                          |                  |                  |
| <b>Assets</b>   |                  |                  |
| Current assets  | 6,130,985        | 5,594,525        |
| Non-current assets  | 1,315,052        | 1,910,446        |
| <b>Total assets</b>   | <b>7,446,037</b> | <b>7,504,971</b> |
| <b>Liabilities</b>  |                  |                  |
| Current liabilities   | 4,225,097        | 4,445,516        |
| Non-current liabilities   | 524,166          | 860,324          |
| <b>Total liabilities</b>  | <b>4,749,263</b> | <b>5,305,840</b> |
| <b>Equity</b>   |                  |                  |
| Capital   | 2,200,313        | 2,200,313        |
| Reserves  | (104,565)        | 0                |
| Accumulated earnings  | 601,026          | (1,182)          |
| <b>Total equity</b>   | <b>2,696,774</b> | <b>2,199,131</b> |
| <b>INCOME STATEMENT</b>   |                  |                  |
| Operating income  | 936,260          | (263,220)        |
| Non-operating income  | (127,729)        | (276,721)        |
| <b>Income (loss) before taxes</b>                               | <b>808,531</b>   | <b>(539,941)</b> |
| Income tax expense  | (206,323)        | 115,266          |
| Profit (loss)   | 602,208          | (424,675)        |
| <b>CASH FLOW STATEMENT</b>                                      |                  |                  |
| Operating cash flow   | 137,356          | (413,899)        |
| Investment cash flow  | (39,679)         | (22,947)         |
| Financing cash flow   | 0                | 0                |
| Effects of exchange rate variation on cash and cash equivalents | 0                | 0                |
| Cash and cash equivalents at the beginning of the period        | 865,717          | 1,302,563        |
| <b>Balance Cash and cash equivalents</b>                        | <b>963,394</b>   | <b>865,717</b>   |



# CONSOLIDATED FINANCIAL STATEMENTS

CMF 11



THESE FINANCIAL STATEMENTS ARE AVAILABLE AT:







# 9

## ESG indicators and standards

# IMPACT AND MATERIALITY MATRIX

GRI 2-25, 3-3

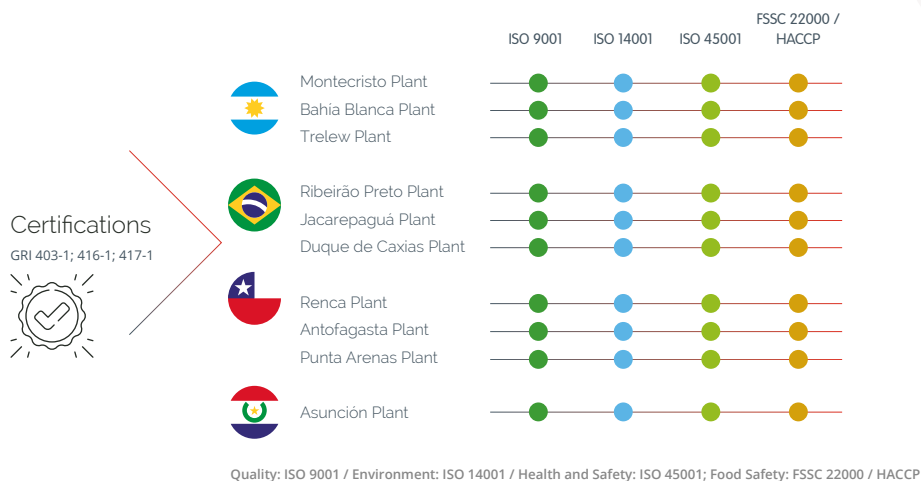
| CATEGORY  | MATERIAL SUBJECT  | IMPACT  | NATURE OF THE IMPACT | REAL / POTENTIAL | DIRECT / INDIRECT | SCOPE OF IMPACT ESG | VALUE CHAIN PROCESS  |                   |                           |                     |   |                         |              |          |             |           |           |   |   |   |
|---|---|---|----------------------|------------------|-------------------|---------------------|----------------------|-------------------|---------------------------|---------------------|---|-------------------------|--------------|----------|-------------|-----------|-----------|---|---|---|
|   |   |   |                      |                  |                   |                     | Corporate governance | People management | Technology and innovation | Marketing and sales | Suppliers of raw materials and services | Production and bottling | Distribution | For sale | Consumption | Recycling | Community |   |   |   |
| <b>Sustainable leadership</b><br>Our Corporate Governance system and management become an essential part of creating value not only for shareholders, but for all our stakeholders. This issue is the foundation on which the organizational culture is built, allowing us to perform well.                       | Market leadership, growth and cost control                    | Cost and resource efficient operation   | +                    | R                | D                 | G                   |                      |                   | ●                         |                     |   | ●                       | ●            | ●        |             |           |           |   |   |   |
|   | Geopolitical context of countries and markets                 | Geopolitical uncertainties in the markets in which we operate   | -                    | P                | I                 | G                   | ●                    |                   |                           | ●                   | ●                                       | ●                       | ●            | ●        | ●           |           |           |   |   |   |
|   | Sustainable strategy and the ESG view of the business         | Responsible business and sustainable value creation   | +                    | R                | D                 | G                   | ●                    | ●                 | ●                         |                     | ●                                       | ●                       | ●            | ●        | ●           | ●         | ●         | ● |   |   |
|   | Regulatory compliance and business ethics                     | Regulatory compliance, anti-corruption and free competition policy and adaptation to regulatory changes   | +                    | R                | D                 | G                   | ●                    | ●                 | ●                         | ●                   | ●                                       | ●                       | ●            | ●        | ●           | ●         | ●         | ● |   |   |
|   | Digital transformation and innovation                         | Incorporating innovation and new technologies for a more efficient operation  | +                    | R                | D                 | G                   |                      |                   | ●                         |                     | ●                                       | ●                       | ●            |          |             |           |           |   |   |   |
| <b>Circular perspective</b><br>We are committed to managing initiatives and projects that allow us to continue reducing the impact of packaging on the environment. Returnable packaging and environmental stewardship are at the core of our packaging strategy, along with collection, recycling and reduction. | Returnability, circular economy and packaging                 | Circularity, recovery, returnability and packaging life-cycle management  | +                    | R                | D                 | E                   |                      |                   |                           |                     |   | ●                       | ●            |          | ●           | ●         | ●         | ● |   |   |
|   | Waste management and responsible use of resources             | Use of packaging materials can have a negative impact on the environment, especially if they are not properly managed at the end-of-life stage.   | -                    | R                | D                 | E                   |                      |                   |                           |                     |   | ●                       | ●            |          | ●           | ●         | ●         | ● |   |   |
|   |   | Efficient packaging design can reduce environmental impact and generate cost savings.   | +                    | R                | D                 | E                   |                      |                   |                           |                     |   |                         | ●            | ●        |             | ●         | ●         | ● | ● |   |
| <b>Water awareness</b><br>At Coca-Cola Andina we are aware and careful in the use of this resource. We seek to reduce our water consumption continuously and permanently and to protect local water sources for future generations.   | Water management and water scarcity                           | Fresh water consumption (for human consumption), including water consumption in water-stressed areas  | -                    | R                | D                 | E                   |                      |                   |                           |                     |   | ●                       | ●            |          |             |           |           | ● |   |   |
|   |   | Water reuse and recirculation in production processes: Improving water management through efficiency, recycling and proper disposal can reduce operating costs.                                       | +                    | R                | D                 | E                   |                      |                   | ●                         |                     |   |                         | ●            |          |             |           |           |   | ● |   |
|   |   | Effluent discharge: Inadequate wastewater treatment can generate negative impacts on the environment and affect the reputation of the entity.   | -                    | P                | D                 | E                   |                      |                   |                           |                     |   |                         |              | ●        |             |           |           |   |   | ● |
|   |   | Programs for safe access to water in communities  | +                    | R                | D                 | S                   |                      |                   |                           |                     |   |                         | ●            | ●        |             |           |           |   |   | ● |
| <b>Climate Action</b><br>We take actions to reduce GHG emissions and manage the carbon footprint throughout the value chain.  | Climate change and emissions                                  | Generation of direct greenhouse gas (GHG) emissions of Scope 1  | -                    | R                | D                 | E                   |                      |                   |                           |                     |   |                         | ●            | ●        | ●           |           |           |   | ● |   |
|   |   | Fuel use efficiencies: Reduces costs and mitigates exposure to fossil fuel price volatility.  | +                    | R                | D                 | E                   |                      |                   |                           |                     |   |                         |              | ●        | ●           |           |           |   | ● |   |
|   |   | Use of fossil fuels in vehicles and refrigeration: May increase dependence on non-renewable resources and contribute to climate change.   | -                    | R                | D                 | E                   |                      |                   |                           |                     |   |                         |              | ●        | ●           | ●         |           |   |   | ● |
|   | Promoting energy transition and the use of renewable energies | Significant energy consumption: High energy demand in manufacturing facilities, distribution centers and warehouses generates negative environmental impacts, including climate change and pollution. | -                    | R                | D                 | E                   |                      |                   |                           |                     |   |                         | ●            | ●        | ●           | ●         |           |   |   |   |
| <b>Diverse, confident and committed team</b><br>At Coca-Cola Andina we seek to provide our employees with the best place to work, convinced that happiness at work is fundamental for the development of our activities, the well-being of our people, economic growth and the success of the organization.       | Well-being, benefits and work environment                     | Promoting purpose, culture management and healthy work environment  | +                    | R                | D                 | S                   |                      | ●                 |                           |                     |   | ●                       | ●            | ●        |             |           |           |   |   |   |
|   | Promoting diversity, gender equity and inclusion              | Promoting diversity, managing inclusion and equitable compensation at all levels  | +                    | R                | D                 | S                   |                      | ●                 |                           |                     |   | ●                       | ●            | ●        |             |           |           |   |   |   |
|   | Employee health and safety                                    | Compliance and promotion of safety for our employees  | +                    | R                | D                 | S                   |                      | ●                 |                           |                     |   | ●                       | ●            | ●        |             |           |           |   |   |   |
|   | Labor and union relations                                     | Transparent labor relations and collective bargaining   | +                    | R                | D                 | S                   |                      | ●                 |                           |                     |   |                         |              |          |             |           |           |   |   |   |
|   | Talent attraction, retention and development                  | Employee development, attraction of new talent and retention of internal talent   | +                    | R                | D                 | S                   |                      | ●                 |                           |                     |   |                         |              |          |             |           |           |   |   |   |

| CATEGORY  | MATERIAL SUBJECT   | IMPACT   | NATURE OF THE IMPACT | REAL / POTENTIAL | DIRECT / INDIRECT | SCOPE OF IMPACT ESG | VALUE CHAIN PROCESS  |                   |                           |                     |   |                         |              |          |             |           |           |   |   |
|---|--|--|----------------------|------------------|-------------------|---------------------|----------------------|-------------------|---------------------------|---------------------|---|-------------------------|--------------|----------|-------------|-----------|-----------|---|---|
|   |  |  |                      |                  |                   |                     | Corporate governance | People management | Technology and innovation | Marketing and sales | Suppliers of raw materials and services | Production and bottling | Distribution | For sale | Consumption | Recycling | Community |   |   |
|   |  |  |                      |                  |                   |                     |                      |                   |                           |                     |   |                         |              |          |             |           |           |   |   |
| <b>Portfolio, quality and nutrition</b><br>We are working to expand our portfolio and offer consumers a wider variety of great-tasting beverages, including more low-sugar and sugar-free options and reformulations of our products.   | Breadth of portfolio and value strategy                                  | Development of products with improved nutritional value: Opportunities to develop products with improved nutritional value and meet consumer demand.   | +                    | R                | D                 | S                   |                      |                   |                           |                     |   | ●                       | ●            |          | ●           | ●         |           | ● |   |
|   | Nutrition and healthy lifestyles   | Health and nutrition products, including lower sugar and healthier beverages.  | +                    | R                | D                 | S                   |                      |                   |                           |                     |   |                         | ●            | ●        |             | ●         | ●         |   | ● |
|   |  | Changes in consumer perceptions of health impacts and industry products, which could lead to changes in purchasing decisions.  | -                    | P                | I                 | S                   |                      |                   |                           |                     |   |                         | ●            | ●        |             | ●         | ●         |   | ● |
|   |  | Regulations and taxes on high-sugar products: Efforts to reduce obesity through regulations or taxes on sugar-sweetened beverages may affect the industry's profitability and demand for its products in the future.                   | -                    | P                | D                 | G                   |                      |                   |                           |                     |   |                         |              | ●        | ●           |           | ●         | ● |   |
|   | Product health and safety  | Concerns about other commonly used ingredients: The potential for adverse health effects related to artificial sweeteners and other ingredients may raise additional concerns and increase the potential for litigation or regulation. | -                    | P                | D                 | G                   |                      |                   |                           |                     |   |                         | ●            |          |             | ●         | ●         |   | ● |
| Product quality, safety and excellence  |  | +  | R                    | D                | S                 |                     |                      |                   |                           |                     |   | ●                       | ●            |          | ●           | ●         |           | ● |   |
| <b>Supply chain management</b><br>Together with TCCC, we work in partnership with our suppliers to respect and protect the human rights of all those who work in our supply chain. We have a supplier code of conduct and seek to ensure that our suppliers respect it and have a positive impact in the countries where we operate.              | Responsible sourcing (supply chain management)                           | Environmental and social impacts of ingredient supply chain  | -                    |                  |                   | E                   |                      |                   |                           |                     |   | ●                       |              |          |             |           |           | ● |   |
|   |  | Supply chain disruption: Supply chain disruption can reduce revenues and negatively affect market share if alternatives are not found for major suppliers  | -                    | P                | I                 | G                   |                      |                   |                           |                     |   |                         | ●            |          |             |           |           |   |   |
|   |  | Supply disruptions: Exposure to resource scarcity factors may result in supply disruptions, affecting the entity's ability to operate efficiently and meet market demand.  | -                    | P                | I                 | S                   | ●                    |                   |                           |                     |   |                         | ●            |          |             |           |           |   |   |
|   |  | Input scarcity risks: Climate change, water scarcity and land use restrictions may present risks to the entity's long-term ability to source essential ingredients.  | -                    | P                | I                 | S                   | ●                    |                   |                           |                     |   |                         | ●            |          |             |           |           |   |   |
|   |  | Price volatility: Price fluctuation due to supply availability, affected by factors such as climate change and resource scarcity, can negatively affect the entity's profitability.  | -                    | P                | I                 | S                   | ●                    |                   |                           |                     |   |                         | ●            |          |             |           |           |   |   |
| <b>Customer proximity</b><br>Our proximity to our customers allows us to achieve their constant development and reach the highest levels of service. We measure and manage the variables that have an impact on their satisfaction, address their concerns and requirements, and carry out innovations, especially in the area of digitalization. | Customer relations and satisfaction                                      | Greater transparency in labeling: Responding to consumer demand for greater transparency in labeling can build trust and brand loyalty.  | +                    | R                | D                 | S                   |                      |                   |                           |                     |   | ●                       |              |          | ●           | ●         |           | ● |   |
|   |  | Compliance with labeling regulations: Complying with labeling regulations can avoid penalties or litigation and maintain a good reputation with regulators and consumers.  | +                    | R                | D                 | S                   |                      |                   |                           |                     |   |                         | ●            |          |             | ●         | ●         |   | ● |
|   |  | Service level and customer satisfaction  | +                    | R                | D                 | G                   |                      |                   |                           |                     |   |                         | ●            |          |             | ●         | ●         |   | ● |
|   |  | Sales channels and geographic coverage   | +                    | R                | D                 | G                   |                      |                   |                           |                     |   |                         | ●            |          |             | ●         | ●         |   | ● |
|   |  | Innovation. Digitalization. Promotion of e-commerce  | +                    | R                | D                 | G                   |                      |                   |                           | ●                   | ●                                       |                         |              | ●        |             | ●         | ●         |   | ● |
| <b>Connection with the communities</b><br>At Coca-Cola Andina we undertake this responsibility, developing relationship programs with our nearby communities that allow us to generate a real impact on people's quality of life.   | Economic development, employment and local entrepreneurship              | Economic and social development of local communities   | +                    | R                | I                 | S                   | ●                    |                   |                           |                     |   |                         | ●            |          | ●           |           |           | ● |   |
|   |  | Local hiring   | +                    | R                | D                 | S                   |                      | ●                 |                           |                     |   | ●                       | ●            |          |             |           |           | ● |   |
|   | Relationship with communities, donations and public-private partnerships | Territorial relations and dialogue with communities  | +                    | R                | D                 | S                   | ●                    |                   |                           |                     |   | ●                       |              |          |             |           |           | ● |   |

+: POSITIVE IMPACTS / -: NEGATIVE IMPACTS  
G: GOVERNANCE DOMAINS / S: SOCIAL DOMAINS / E: ENVIRONMENTAL DOMAINS

# ESG IMPACT TABLES AND INDICATORS

## MARKET & PORTFOLIO



### Useful life of assets

CMF 4.1

| Assets                              | Range of years |
|-------------------------------------|----------------|
| Buildings                           | 15-80          |
| Plant and equipment                 | 5-20           |
| Fixed and accessory installations   | 10-50          |
| Furniture and fixtures              | 4-5            |
| Vehicles                            | 4-10           |
| Information technology equipment    | 3-5            |
| Other property, plant and equipment | 3-10           |
| Containers and cases                | 1-8            |

### Liters of beverage produced

[m<sup>3</sup>]

|                                | 2020                 | 2021                 | 2022                 | 2023                 |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| Argentina                      | 931,243,174          | 1,031,566,871        | 1,146,146,475        | 1,153,476,348        |
| Brazil                         | 1,347,586,469        | 1,366,493,262        | 1,538,195,587        | 1,639,011,236        |
| Chile*                         | 944,489,736          | 1,032,501,289        | 1,009,880,533        | 996,204,518          |
| Paraguay                       | 370,194,120          | 392,308,400          | 420,158,669          | 435,636,937          |
| <b>Total Main Subsidiaries</b> | <b>3,593,513,499</b> | <b>3,822,869,822</b> | <b>4,114,381,264</b> | <b>4,224,329,040</b> |

\* Only Andina Chile

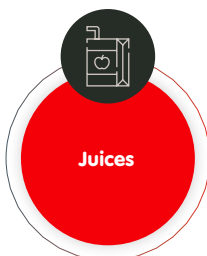
## BRANDS AND MARKETS

CMF 6.2.I, 6.2.V



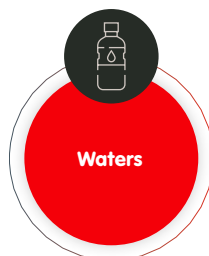
## Soft drinks

- ◀ Cantarina
- ◀ Coca-Cola
- ◀ Coca-Cola Light
- ◀ Coca-Cola Plus Café
- ◀ Coca-Cola Zero/Sin azúcar
- ◀ Crush Light/Zero/Sin azúcar
- ◀ Fanta
- ◀ Fanta Zero/Sin azúcar
- ◀ Inca Kola
- ◀ Inca Kola Zero
- ◀ Kuat
- ◀ Nordic
- ◀ Nordic Agua Tónica
- ◀ Nordic Zero
- ◀ Quatro Light/Liviana/Zero/Sin azúcar
- ◀ Schweppes
- ◀ Schweppes Light/Zero/Sin azúcar
- ◀ Schweppes Tónica
- ◀ Schweppes Tónica Light
- ◀ Sprite
- ◀ Sprite Zero/Sin azúcar



## Juices

- ◀ Andina Del Valle
- ◀ Andina Del Valle Light
- ◀ Andina Del Valle Fresh
- ◀ Cepita
- ◀ Cepita Fresh
- ◀ Cepita Nutridefensas
- ◀ Del Valle 100%
- ◀ Del Valle Fresh
- ◀ Del Valle Frut
- ◀ Del Valle Mais
- ◀ Del Valle Mais Light
- ◀ Frugos Light/Sin azúcar/0%
- ◀ Guallarauco Aloe Vera
- ◀ Guallarauco Jugo
- ◀ Guallarauco Limonada
- ◀ Guallarauco Néctar
- ◀ Kapo



## Waters

- ◀ Aquarius
- ◀ Aquarius Zero
- ◀ Gasificada
- ◀ Benedictino
- ◀ Benedictino Sabores
- ◀ Bonaqua Con Gas
- ◀ Bonaqua Sin Gas
- ◀ Crystal
- ◀ Dasani
- ◀ Glaceau Vitamin Water
- ◀ Guallarauco Agua de Fruta
- ◀ Vital



## Other non-alcoholic beverages

- ◀ AdeS Frutales
- ◀ AdeS Leches
- ◀ Burn
- ◀ Fastlyte
- ◀ Guaraná Power
- ◀ Ig Isotónico
- ◀ Leão Ice Tea
- ◀ Leão Ice Tea Light/Zero/Sin azúcar
- ◀ Matte Leão
- ◀ Matte Leão Zero
- ◀ Monster
- ◀ Monster Zero/Light/Sin azúcar
- ◀ Powerade
- ◀ Powerade Zero/Light/Sin azúcar
- ◀ Reign



In Argentina and during 2023, some beer brands were commercialized, such as Amstel, Heineken, Sol, Imperial, Palermo, Schneider, Kunstmann, Isenbeck, Miller, Blue Moon, Grolsch, Warsteiner, Iguana, Salta Cautiva and Santa Fe, among others.; Wines and sparkling wines of the brands Alaris, Alma Mora, Colección Privada, Dadá, Dolores, Don David, El Bautismo, Elementos, Fair for Life, Finca Las Moras, Fond de Cave, Los Árboles, Los Intocables, Navarro Correas, Paz, San Telmo, Suter, Termidor, Trapiche, Blend de Extremos, El Esteco, El Que Rie Último Rie Mejor, Finca Notables, Iscay Syrah, La Mascota, Medalla, Origen, Unánime; Liquors of the brands Baileys, Gin Tanqueray, Vodka Smirnoff, Whisky J&B, Whisky Johnnie Walker, Whisky Old Parr, Whisky Vat-69, Whisky White Horse, Legui, and other alcoholic beverages of the brands Schweppes, Frizze and Smirnoff ICE.



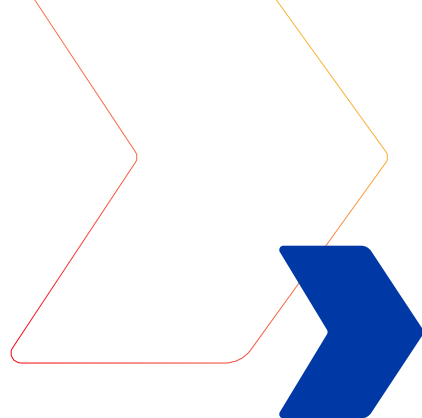
In Brazil we distribute beers of the brands Bavaria, Heineken, Kaiser, Sol, Therezópolis, Estrella Galicia, Eisenbahn, Tiger; Liquors of the brands Aperol, Bulldog, Campari, Cinzano, Cynar, Dreher, Drury'S, Old Eight, Sagatiba, Skyy, Bickens, Espolon, Frangelico, Wild Turkey; Wines and sparkling wines of the brand Liebfraulmich, and other alcoholic beverages of the brands Schweppes, Jack Daniels & Coca-Cola, Lemon-Dou.



In Chile we distribute beers of the brands Budweiser, Corona/Coronita/Corona Light, Imperial, Stella Artois, Becker, Becks, Cusqueña, Báltica, Kilómetro 24,7, Quilmes, Bud light, Michelob Ultra, Modelo, Pilsen del Sur, Malta del Sur, Leffe, Goose Island, Hoegaarden, Baltica; we also distribute Baileys, Bourbon Bulleit, Gin Tanqueray, Ron Cacique, Ron Pampero, Ron Zacapa, Sheridan's, Tequila Don Julio, Vodka Ciroc, Vodka Smirnoff, Whisky Bell's, Whisky Buchanan's, Whisky J&B, Whisky Johnnie Walker, Whisky Old Parr, Whisky Sandy Mac, Whisky Singleton, Whisky Vat-69, Whisky White Horse, Pisco Monte Fraile, Pisco Hacienda La Torre, Pisco Alto del Carmen/Alto del Carmen Ice, Pisco Capel/Capel Ice, Pisco Brujas de Salamanca, Pisco Artesanos del Cochiguaz, Ron Madderero, Gin Gordon, Lepac, Estrella del Elqui. Additionally, we distribute Wines and sparkling wines of the brands Prologo Late Harvest, Vino Grosso, Espumante Francisco de Aguirre, Espumante Sensus, Espumante Myla, 120, Amaranta/Amaranta Spritz, Bodega Uno, Cabernario, Carmen, Casa Real, Cavanza, Doña Paula, Floresta, Hermanos Carrera, Heroes, Invictas, Los Cardos, Medalla Real, Rita, Sangria Guay, Santa Rita, Stellar-Ice, Terra Andina, Pkdor, Bougainville, Cigar Box, Pewen, Secret Reserve, Triple C, and other alcoholic beverages of the brands Sour Inca de Oro, Jack Daniels & Coca-Cola.



In Paraguay we distribute beers of the brands Budweiser, Corona/Coronita/Corona Light, Brahma, Ouro Fino, Patagonia Amber, Pilsen, SKOL. We also distribute other alcoholic products of the brand Mikes.



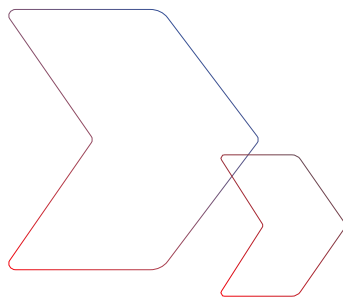
## QUALITY AND EXCELLENCE: SENSORY ANALYSIS

Sensory Analysis:  
Number of trained  
panelists  
(quantity/year)

|                               | 2020       | 2021       | 2022       | 2023       |
|-------------------------------|------------|------------|------------|------------|
| Argentina                     | 171        | 108        | 139        | 116        |
| Brazil                        | 105        | 108        | 93         | 113        |
| Chile                         | 133        | 136        | 156        | 167        |
| Paraguay                      | 70         | 70         | 78         | 77         |
| <b>Total Coca-Cola Andina</b> | <b>479</b> | <b>422</b> | <b>466</b> | <b>473</b> |

Sensory Analysis:  
Percentage of  
products tested  
(% of products/year)  
GRI 416-1

|                               | 2020        | 2021        | 2022        | 2023        |
|-------------------------------|-------------|-------------|-------------|-------------|
| Argentina                     | 100%        | 100%        | 100%        | 100%        |
| Brazil                        | 100%        | 100%        | 100%        | 100%        |
| Chile                         | 100%        | 100%        | 100%        | 100%        |
| Paraguay                      | 100%        | 100%        | 100%        | 100%        |
| <b>Total Coca-Cola Andina</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> | <b>100%</b> |



## LOW SUGAR SEGMENTS AND NUTRITIONAL ADDITIVES

Kilocalories/liter of  
beverage sold  
(Over NARTD volume sold)  
GRI 417-1

|                               | 2020         | 2021         | 2022         | 2023         |
|-------------------------------|--------------|--------------|--------------|--------------|
| Andina Argentina              | 315.4        | 295.6        | 282.0        | 274.4        |
| Andina Brazil                 | 320.5        | 309.4        | 260.6        | 258.4        |
| Andina Chile                  | 218.3        | 209.0        | 184.7        | 180.7        |
| Andina Paraguay               | 333.3        | 322.6        | 310.0        | 305.8        |
| <b>Total Coca-Cola Andina</b> | <b>287.6</b> | <b>275.0</b> | <b>247.8</b> | <b>244.1</b> |

Revenues by  
category  
(MUS\$)  
SASB FB-NB-260A.1

|   | 2020 | 2021 | 2022 | 2023 |
|---|------|------|------|------|
| Revenues from non-caloric and low-caloric beverages | 629  | 729  | 840  | 984  |
| Revenues from beverages with no added sugar         | 93   | 122  | 144  | 174  |
| Revenues from artificially sweetened beverages      | 329  | 407  | 467  | 531  |

Reformulated  
products  
% Sales volume of reformulated  
products involving sugar  
reduction.

|                  | 2020 | 2021 | 2022  | 2023 |
|------------------|------|------|-------|------|
| Andina Argentina | 5.9% | 1.7% | 28.9% | 0.0% |
| Andina Brazil    | 3.7% | 6.3% | 0.3%  | 1.5% |
| Andina Chile     | 5.0% | 8.7% | 7.8%  | 0.0% |
| Andina Paraguay  | 1.0% | 4.8% | 2.0%  | 2.7% |

Reformulated  
products  
% Sales volume of products  
reformulated for other reasons\*  
(excluding sugar reduction)

|                  | 2020  | 2021  | 2022 | 2023  |
|------------------|-------|-------|------|-------|
| Andina Argentina | 0.7%  | 0.0%  | 0.0% | 11.7% |
| Andina Brazil    | 0.0%  | 0.0%  | 0.4% | 2.7%  |
| Andina Chile     | 11.0% | 12.5% | 0.1% | 0.4%  |
| Andina Paraguay  | 0.0%  | 0.0%  | 0.0% | 0.0%  |

\*Nutritional additives and fruit juices, among others.

## CLIENT DEVELOPMENT

### Number of clients

thousands of clients/year  
CMF 6.2.IV

No client individually accounts  
for more than 10% of the sales  
made.

Considers clients serviced directly

|                               | 2020       | 2021       | 2022       | 2023       |
|-------------------------------|------------|------------|------------|------------|
| Andina Argentina              | 65         | 66         | 68         | 66         |
| Andina Brazil                 | 87         | 87         | 84         | 85         |
| Andina Chile                  | 64         | 67         | 70         | 68         |
| Andina Paraguay               | 43         | 49         | 52         | 53         |
| <b>Total Coca-Cola Andina</b> | <b>259</b> | <b>269</b> | <b>274</b> | <b>273</b> |

### Consumer complaint rate

Total operational claims x  
1,000,000 / Bottles sold.

GRI 2-25

|                               | 2020       | 2021       | 2022       | 2023       |
|-------------------------------|------------|------------|------------|------------|
| Andina Argentina              | 3.9        | 3.2        | 2.3        | 2.5        |
| Andina Brazil                 | 4.6        | 3.4        | 2.5        | 2.9        |
| Andina Chile                  | 8.5        | 5.6        | 5.5        | 6.2        |
| Andina Paraguay               | 0.5        | 0.4        | 0.4        | 0.4        |
| <b>Total Coca-Cola Andina</b> | <b>5.3</b> | <b>3.9</b> | <b>3.5</b> | <b>3.8</b> |

### Percentage of client service via call-center

|                                   | 2020             | 2021             | 2022             | 2023             |
|-----------------------------------|------------------|------------------|------------------|------------------|
| Claims                            | 4.3%             | 6.2%             | 9.5%             | 6.1%             |
| Orders (sales)                    | 52.1%            | 37.3%            | 32.0%            | 24.2%            |
| Requests (services, visits, etc.) | 17.4%            | 15.9%            | 21.3%            | 17.7%            |
| Inquiries                         | 26.2%            | 40.5%            | 37.3%            | 52.0%            |
| Total calls [# / year]            | <b>1,152,034</b> | <b>1,057,438</b> | <b>1,038,934</b> | <b>1,144,233</b> |

### Total Sales Volume

(M UC)

M UC = Millions of Unit Cases  
(unit of product used to  
measure volumes, equivalent to  
approximately 5,678 liters).

SASB FB-NB-000.A

|  | 2020         |              |              |             | 2021         |              |              |             | 2022         |              |              |             | 2023         |              |              |             |
|--|--------------|--------------|--------------|-------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|-------------|--------------|--------------|--------------|-------------|
|  | Argentina    | Brazil       | Chile        | Paraguay    | Argentina    | Brazil       | Chile        | Paraguay    | Argentina    | Brazil       | Chile        | Paraguay    | Argentina    | Brazil       | Chile        | Paraguay    |
| Soft drinks                              | 145.2        | 205.5        | 153.8        | 55.1        | 157.4        | 204.3        | 168.6        | 57.6        | 169.8        | 224.5        | 166.1        | 59.9        | 162.3        | 238.1        | 160.8        | 62.2        |
| Waters                                   | 12.0         | 17.9         | 41.1         | 6.5         | 14.1         | 18.6         | 51.0         | 7.8         | 16.4         | 20.4         | 57.4         | 8.7         | 16.8         | 24.6         | 59.1         | 8.7         |
| Juices and other non-alcoholic beverages | 9.5          | 18.8         | 33.9         | 4.8         | 13.1         | 22.0         | 47.9         | 4.9         | 15.1         | 28.5         | 54.5         | 5.8         | 14.9         | 32.4         | 49.4         | 6.5         |
| Beer and other alcoholic beverages*      | 0.0          | 23.0         | 7.5          | -           | 0.0          | 21.5         | 39.5         | -           | 0.1          | 4.7          | 41.7         | -           | 0.3          | 5.8          | 40.5         | 0.2         |
| <b>Total</b>                             | <b>166.7</b> | <b>265.1</b> | <b>236.3</b> | <b>66.4</b> | <b>184.7</b> | <b>266.4</b> | <b>307.0</b> | <b>70.3</b> | <b>201.4</b> | <b>278.0</b> | <b>319.8</b> | <b>74.4</b> | <b>194.2</b> | <b>300.9</b> | <b>309.9</b> | <b>77.6</b> |

\* In Argentina, the volume of beer sold by order and on behalf of is not included.  
Note: Total Coca-Cola Andina 2023: 50.11 million hectoliters sold.



## Annual per capita consumption

Measured in number of 8 oz bottles/year.

|  | 2020         |              |              |              | 2021         |              |              |              | 2022         |              |              |              | 2023         |              |              |              |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|  | Argentina    | Brazil       | Chile        | Paraguay     | Argentina    | Brazil       | Chile        | Paraguay     | Argentina    | Brazil       | Chile        | Paraguay     | Argentina    | Brazil       | Chile        | Paraguay     |
| Soft drinks                              | 250.0        | 209.7        | 360.6        | 181.9        | 271.0        | 204.1        | 388.1        | 187.6        | 293.0        | 221.3        | 376.5        | 192.6        | 225.0        | 250.7        | 335.7        | 197.2        |
| Waters                                   | 19.0         | 18.1         | 88.0         | 21.3         | 24.0         | 18.0         | 107.5        | 25.3         | 28.0         | 18.7         | 116.4        | 28.0         | 23.0         | 22.9         | 111.1        | 27.7         |
| Juices and other non-alcoholic beverages | 16.0         | 16.7         | 48.7         | 16.2         | 23.0         | 18.1         | 65.0         | 16.1         | 26.0         | 19.7         | 70.7         | 18.5         | 20.0         | 23.0         | 58.1         | 20.5         |
| Beers and other alcoholic beverages      | 71.0         | 23.4         | 18.1         | -            | 73.0         | 21.5         | 94.1         | -            | 68.0         | 4.5          | 98.6         | -            | 19.0         | 5.5          | 88.3         | 0.6          |
| <b>Total</b>                             | <b>356.0</b> | <b>267.9</b> | <b>515.3</b> | <b>219.4</b> | <b>391.0</b> | <b>261.7</b> | <b>654.8</b> | <b>228.9</b> | <b>415.0</b> | <b>264.2</b> | <b>662.2</b> | <b>239.1</b> | <b>287.0</b> | <b>302.1</b> | <b>593.2</b> | <b>246.0</b> |

## Soft drink sales by format

[SSD format UC/ SSD total UC]

|                               | 2020         |              |              |              | 2021         |              |              |              | 2022         |              |              |              | 2023         |              |              |              |
|-------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                               | Argentina    | Brazil       | Chile        | Paraguay     | Argentina    | Brazil       | Chile        | Paraguay     | Argentina    | Brazil       | Chile        | Paraguay     | Argentina    | Brazil       | Chile        | Paraguay     |
| Multi-serving non-returnable  | 37.7%        | 58.2%        | 40.7%        | 42.8%        | 39.6%        | 60.4%        | 44.2%        | 41.4%        | 43.8%        | 62.4%        | 42.8%        | 43.5%        | 46.5%        | 61.5%        | 40.9%        | 44.8%        |
| Multi-serving returnable      | 54.1%        | 26.8%        | 44.5%        | 46.4%        | 50.1%        | 23.9%        | 37.7%        | 44.7%        | 43.8%        | 20.3%        | 35.7%        | 40.1%        | 40.8%        | 20.5%        | 38.0%        | 38.3%        |
| Single-serving non-returnable | 7.1%         | 12.0%        | 10.6%        | 8.3%         | 8.9%         | 12.3%        | 13.7%        | 11.0%        | 10.6%        | 13.7%        | 16.8%        | 13.4%        | 11.1%        | 14.3%        | 14.3%        | 13.8%        |
| Single-serving returnable     | 0.6%         | 1.5%         | 2.4%         | 1.9%         | 0.7%         | 1.6%         | 2.7%         | 2.0%         | 0.6%         | 1.7%         | 2.9%         | 1.9%         | 0.7%         | 1.7%         | 3.1%         | 1.6%         |
| SSD Post Mix                  | 0.5%         | 1.5%         | 1.8%         | 0.7%         | 0.8%         | 1.7%         | 1.8%         | 1.0%         | 1.2%         | 1.9%         | 1.8%         | 1.2%         | 1.1%         | 2.0%         | 3.7%         | 1.4%         |
| <b>Mix Returnable SSD</b>     | <b>54.7%</b> | <b>28.3%</b> | <b>47.0%</b> | <b>48.3%</b> | <b>50.8%</b> | <b>25.5%</b> | <b>40.4%</b> | <b>46.7%</b> | <b>44.4%</b> | <b>22.0%</b> | <b>38.6%</b> | <b>41.9%</b> | <b>41.4%</b> | <b>22.2%</b> | <b>41.1%</b> | <b>40.0%</b> |

SSD = Sparkling Softdrinks

## Sales by channel

[UC channel/total UC]

|                          | 2020      |        |       |          | 2021      |        |       |          | 2022      |        |       |          | 2023      |        |       |          |
|--------------------------|-----------|--------|-------|----------|-----------|--------|-------|----------|-----------|--------|-------|----------|-----------|--------|-------|----------|
|                          | Argentina | Brazil | Chile | Paraguay | Argentina | Brazil | Chile | Paraguay | Argentina | Brazil | Chile | Paraguay | Argentina | Brazil | Chile | Paraguay |
| Traditional (Mom & Pops) | 36.5%     | 33.8%  | 54.0% | 42.4%    | 34.3%     | 32.6%  | 49.8% | 40.5%    | 34.9%     | 32.7%  | 46.4% | 38.3%    | 33.0%     | 31.7%  | 46.1% | 37.9%    |
| Wholesales               | 36.3%     | 21.9%  | 11.5% | 36.0%    | 33.4%     | 21.7%  | 13.5% | 36.9%    | 32.1%     | 21.7%  | 12.9% | 36.0%    | 27.9%     | 22.7%  | 11.4% | 35.8%    |
| Supermarkets             | 23.1%     | 32.7%  | 24.5% | 12.3%    | 26.7%     | 33.1%  | 26.3% | 11.9%    | 26.2%     | 32.7%  | 28.2% | 13.4%    | 32.3%     | 32.9%  | 29.5% | 13.5%    |
| On-premise               | 4.2%      | 11.7%  | 10.0% | 9.3%     | 5.6%      | 12.6%  | 10.4% | 10.7%    | 6.8%      | 13.0%  | 12.5% | 12.3%    | 6.8%      | 12.7%  | 13.0% | 12.8%    |

## Soft drink sales by category

[UC SSD category/ UC total SSD]

|                            | 2020      |        |       |          | 2021      |        |       |          | 2022      |        |       |          | 2023      |        |       |          |
|----------------------------|-----------|--------|-------|----------|-----------|--------|-------|----------|-----------|--------|-------|----------|-----------|--------|-------|----------|
|                            | Argentina | Brazil | Chile | Paraguay | Argentina | Brazil | Chile | Paraguay | Argentina | Brazil | Chile | Paraguay | Argentina | Brazil | Chile | Paraguay |
| Coca-Cola                  | 65.3%     | 72.7%  | 55.4% | 55.4%    | 65.5%     | 72.5%  | 55.7% | 55.7%    | 65.1%     | 72.2%  | 55.0% | 56.3%    | 64.6%     | 70.9%  | 55.5% | 58.1%    |
| Other sugary               | 18.0%     | 14.2%  | 16.2% | 26.7%    | 17.7%     | 13.9%  | 15.6% | 26.3%    | 18.4%     | 13.9%  | 14.8% | 25.0%    | 18.7%     | 15.3%  | 13.7% | 23.4%    |
| Coca-Cola Sin Azúcar/Light | 11.4%     | 6.9%   | 23.6% | 2.9%     | 11.7%     | 7.4%   | 24.0% | 3.2%     | 11.5%     | 8.4%   | 25.8% | 3.5%     | 10.9%     | 9.8%   | 26.2% | 3.5%     |
| Other Light                | 5.3%      | 6.3%   | 4.8%  | 15.0%    | 5.2%      | 6.3%   | 4.7%  | 14.7%    | 5.0%      | 5.5%   | 4.5%  | 15.2%    | 5.7%      | 4.1%   | 4.6%  | 15.0%    |

SSD = Sparkling Softdrinks



## WATER MANAGEMENT

### Total water withdrawal

[m<sup>3</sup>/year]

GRI 303-5 | SASB FB-NB-140A.1

There is no water retained in water storage facilities or reservoirs.

|   | 2020             | 2021             | 2022             | 2023             |
|---|------------------|------------------|------------------|------------------|
| Andina Argentina                              | 2,168,179        | 2,154,593        | 2,297,134        | 2,412,991        |
| Andina Brazil                                 | 1,867,946        | 1,893,388        | 2,116,134        | 2,250,136        |
| Andina Chile                                  | 1,993,497        | 2,013,054        | 1,857,748        | 1,759,056        |
| Andina Paraguay                               | 668,740          | 698,928          | 761,713          | 832,875          |
| <b>Main subsidiaries<br/>Coca-Cola Andina</b> | <b>6,698,362</b> | <b>6,759,963</b> | <b>7,032,728</b> | <b>7,255,057</b> |
| Other consolidated subsidiaries*              |                  |                  |                  | 855,720          |
| <b>Total Coca-Cola Andina</b>                 |                  |                  |                  | <b>8,110,777</b> |

### Water Ratio (WUR)

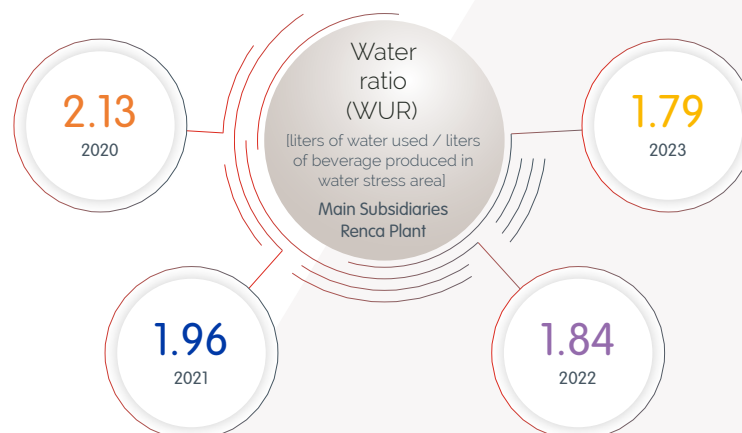
[Liters of water/liter of beverage produced]

GRI 303-5

The 2030 water ratio target for Coca-Cola Andina's main subsidiaries is 1.27.

|   | 2020        | 2021        | 2022        | 2023        |
|---|-------------|-------------|-------------|-------------|
| Andina Argentina                              | 2.33        | 2.09        | 2.00        | 2.09        |
| Andina Brazil                                 | 1.39        | 1.39        | 1.38        | 1.37        |
| Andina Chile                                  | 2.11        | 1.95        | 1.84        | 1.77        |
| Andina Paraguay                               | 1.81        | 1.78        | 1.81        | 1.91        |
| <b>Main Subsidiaries<br/>Coca-Cola Andina</b> | <b>1.86</b> | <b>1.77</b> | <b>1.71</b> | <b>1.72</b> |
| Other consolidated subsidiaries*              |             |             |             | 1.78        |
| <b>Total Coca-Cola Andina</b>                 |             |             |             | <b>1.72</b> |

\* Other consolidated subsidiaries are Vital Jugos, Vital Aguas and Envases Central.



### Total water withdrawal [m<sup>3</sup>] in water stress zone

GRI 303-5 | SASB FB-NB-140A.1

Among the main subsidiaries, only the Renca production plant is located in a water stress zone. The central zone of Chile is considered a high water stress zone, so we added 3 plants of other consolidated subsidiaries that are located in this zone.

# 2,413,732

Total water withdrawal in water stress zone (m<sup>3</sup>) 2023

# 29.8%

Percentage of total water withdrawal in water stress zone

\* The percentage of total water withdrawal in the water stress zone of the main subsidiaries is 21.5%.

# 1,558,012

Water withdrawn in water stress zone by Main subsidiaries (Renca) (m<sup>3</sup>) 2023

# 855,720

Water withdrawn in water stress zone by Other consolidated subsidiaries (m<sup>3</sup>) 2023

## Water source

[m<sup>3</sup>/year]

GRI 303-3 | SASB FB-NB-140A.1

|                         | Main Subsidiaries |                  |                  |                  | Other consolidated subsidiaries* | Total Coca-Cola Andina |
|-------------------------|-------------------|------------------|------------------|------------------|----------------------------------|------------------------|
|                         | 2020              | 2021             | 2022             | 2023             | 2023                             | 2023                   |
| Underground             | 5,249,830         | 5,323,868        | 5,392,772        | 5,596,989        | 827,870                          | 6,424,858              |
| Network                 | 978,097           | 1,081,408        | 1,160,137        | 1,195,047        | 27,851                           | 1,222,898              |
| Surface                 | 386,842           | 354,143          | 479,099          | 462,282          | 0                                | 462,282                |
| Rain                    | 396               | 545              | 720              | 738              | 0                                | 738                    |
| Other                   | 83,197            | 0                | 0                | 0                | 0                                | 0                      |
| <b>Total water used</b> | <b>6,698,362</b>  | <b>6,759,963</b> | <b>7,032,728</b> | <b>7,255,057</b> | <b>855,720</b>                   | <b>8,110,777</b>       |

## Water source by operation

[m<sup>3</sup>/year]

GRI 303-3

|                         | Andina Argentina | Andina Brazil    | Andina Chile     | Andina Paraguay | Main subsidiaries Coca-Cola Andina | Other consolidated subsidiaries* | Total Coca-Cola Andina |
|-------------------------|------------------|------------------|------------------|-----------------|------------------------------------|----------------------------------|------------------------|
| Underground             | 2,311,830        | 923,740          | 1,528,544        | 832,875         | 5,596,989                          | 827,870                          | 6,424,858              |
| Network                 | 100,895          | 863,642          | 230,511          | 0               | 1,195,047                          | 27,851                           | 1,222,898              |
| Surface                 | 0                | 462,282          | 0                | 0               | 462,282                            | 0                                | 462,282                |
| Rain                    | 266              | 473              | 0                | 0               | 738                                | 0                                | 738                    |
| <b>Total water used</b> | <b>2,412,991</b> | <b>2,250,136</b> | <b>1,759,056</b> | <b>832,875</b>  | <b>7,255,057</b>                   | <b>855,720</b>                   | <b>8,110,777</b>       |

## Water source in water stress zone

[m<sup>3</sup>/year]

GRI 303-3 | SASB FB-NB-140A.1

|                         | Main Subsidiaries |                  |                  |                  | Other consolidated subsidiaries* | Total Coca-Cola Andina |
|-------------------------|-------------------|------------------|------------------|------------------|----------------------------------|------------------------|
|                         | 2020              | 2021             | 2022             | 2023             | 2023                             | 2023                   |
| Underground             | 1,657,203         | 1,736,339        | 1,594,815        | 1,528,544        | 827,870                          | 2,356,414              |
| Network                 | 29,106            | 22,180           | 21,157           | 29,467           | 27,851                           | 57,318                 |
| Surface                 | 0                 | 0                | 0                | 0                | 0                                | 0                      |
| Rain                    | 0                 | 0                | 0                | 0                | 0                                | 0                      |
| <b>Total water used</b> | <b>1,686,309</b>  | <b>1,758,519</b> | <b>1,615,971</b> | <b>1,558,012</b> | <b>855,720</b>                   | <b>2,413,732</b>       |

## Water use in production process

[m<sup>3</sup>/year]

GRI 303-5

|                         | Main Subsidiaries |                  |                  |                  | Other consolidated subsidiaries* | Total Coca-Cola Andina |
|-------------------------|-------------------|------------------|------------------|------------------|----------------------------------|------------------------|
|                         | 2020              | 2021             | 2022             | 2023             | 2023                             | 2023                   |
| Beverages               | 3,593,513         | 3,822,870        | 4,114,381        | 4,224,329        | 481,239                          | 4,705,568              |
| Auxiliary services      | 3,104,848         | 2,937,094        | 2,918,347        | 3,030,728        | 374,481                          | 3,405,208              |
| <b>Total water used</b> | <b>6,698,362</b>  | <b>6,759,963</b> | <b>7,032,728</b> | <b>7,255,057</b> | <b>855,720</b>                   | <b>8,110,777</b>       |

\* Other consolidated subsidiaries are Vital Jugos, Vital Aguas and Envases Central.

## Total water consumption

[m<sup>3</sup>/year]

GRI 303-5 | SASB FB-NB-140A.1

|   | 2023             |
|---|------------------|
| <b>Total water consumption (m<sup>3</sup>)</b>                        | <b>4,931,820</b> |
| Main subsidiaries   | 4,398,692        |
| Other consolidated subsidiaries                                       | 533,129          |
| Water stress zones  | 1,434,713        |
| <b>Percentage of total water consumption in water-stressed areas*</b> | <b>29.1%</b>     |

\*The percentage of total water consumption in the water stress zone of the main subsidiaries is 20.5%.

## Effluent discharge

[m<sup>3</sup>/year]

|                                 | Main subsidiaries |                  |                  |                  | Other consolidated subsidiaries* | Total Coca-Cola Andina |
|---------------------------------|-------------------|------------------|------------------|------------------|----------------------------------|------------------------|
|                                 | 2020              | 2021             | 2022             | 2023             | 2023                             | 2023                   |
| Own treatment                   | 2,246,407         | 1,983,532        | 2,034,929        | 2,158,129        | 285,179                          | 2,443,308              |
| Third party treatment           | 939,393           | 875,135          | 744,367          | 698,236          | 37,413                           | 735,648                |
| <b>Total effluent discharge</b> | <b>3,185,800</b>  | <b>2,858,667</b> | <b>2,779,296</b> | <b>2,856,365</b> | <b>322,592</b>                   | <b>3,178,956</b>       |

## Effluent discharge by destination

[m<sup>3</sup>/year]

GRI 303-4

|                                 | Main subsidiaries |                  |                  |                  | Other consolidated subsidiaries* | Total Coca-Cola Andina |
|---------------------------------|-------------------|------------------|------------------|------------------|----------------------------------|------------------------|
|                                 | 2020              | 2021             | 2022             | 2023             | 2023                             | 2023                   |
| Underground                     | 288,394           | 139,898          | 86,886           | 0                | 0                                | 0                      |
| Surface                         | 2,589,415         | 1,412,843        | 478,657          | 1,267,885        | 0                                | 1,267,885              |
| Third party                     | 307,991           | 1,305,926        | 2,213,753        | 1,558,480        | 322,592                          | 1,911,072              |
| <b>Total effluent discharge</b> | <b>3,185,800</b>  | <b>2,858,667</b> | <b>2,779,296</b> | <b>2,856,365</b> | <b>322,592</b>                   | <b>3,178,956</b>       |



## Effluent discharge by category

[m<sup>3</sup>/year]

GRI 303-4

**3,178,956**

Total effluent discharge

**1,341,029**Fresh water  
(total dissolved solids ≤ 1000  
mg/l)**1,837,928**Other waters  
(total dissolved solids > 1000  
mg/l)

## Effluent discharge by category

[m<sup>3</sup>] in water stress zone

GRI 303-4

**979,018**

Total effluent discharge

**979,018**Fresh water  
(total dissolved solids ≤ 1000  
mg/l)**0**Other waters  
(total dissolved solids > 1000  
mg/l)**656,427**

Main subsidiaries

**322,592**Other consolidated  
subsidiaries\*

\* Other consolidated subsidiaries are Vital Jugos, Vital Aguas and Envases Central.

Discharge of  
wastewater at own  
treatment plants  
(m<sup>3</sup>/year)

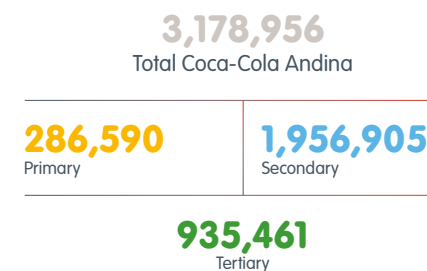
|   | 2020             | 2021             | 2022             | 2023             |
|---|------------------|------------------|------------------|------------------|
| Andina Argentina                              | 1,330,246        | 1,077,157        | 1,190,393        | 1,267,416        |
| Andina Brazil                                 | 496,159          | 510,280          | 416,095          | 407,479          |
| Andina Chile                                  | 121,456          | 89,475           | 86,886           | 85,996           |
| Andina Paraguay                               | 298,546          | 306,620          | 341,554          | 397,238          |
| <b>Main subsidiaries<br/>Coca-Cola Andina</b> | <b>2,246,407</b> | <b>1,983,532</b> | <b>2,034,929</b> | <b>2,158,129</b> |
| Other consolidated subsidiaries*              |                  |                  |                  | 285,179          |
| <b>Total Coca-Cola Andina</b>                 |                  |                  |                  | <b>2,443,308</b> |

Discharge of  
wastewater at third  
party treatment  
plants  
(m<sup>3</sup>/year)

|   | 2020           | 2021           | 2022           | 2023           |
|---|----------------|----------------|----------------|----------------|
| Andina Argentina                              | 40,046         | 39,307         | 43,188         | 41,809         |
| Andina Brazil                                 | 0              | 0              | 0              | 0              |
| Andina Chile                                  | 899,347        | 835,828        | 701,179        | 656,427        |
| Andina Paraguay                               | 0              | 0              | 0              | 0              |
| <b>Main subsidiaries<br/>Coca-Cola Andina</b> | <b>939,393</b> | <b>875,135</b> | <b>744,367</b> | <b>698,236</b> |
| Other consolidated subsidiaries*              |                |                |                | 37,413         |
| <b>Total Coca-Cola Andina</b>                 |                |                |                | <b>735,648</b> |



Discharge by treatment level 2023  
(m<sup>3</sup>)



Discharge by  
treatment level  
(m<sup>3</sup>/year)

|                               | Main subsidiaries | Other consolidated subsidiaries* | Total Coca-Cola Andina |
|-------------------------------|-------------------|----------------------------------|------------------------|
|                               | 2023              | 2023                             | 2023                   |
| Primary                       | 249,178           | 37,413                           | 286,590                |
| Secondary                     | 1,671,726         | 285,179                          | 1,956,905              |
| Tertiary                      | 935,461           | 0                                | 935,461                |
| <b>Total Coca-Cola Andina</b> | <b>2,856,365</b>  | <b>322,592</b>                   | <b>3,178,956</b>       |

Water reuse  
(m<sup>3</sup>/year)

|   | 2020           | 2021           | 2022             | 2023             |
|---|----------------|----------------|------------------|------------------|
| Andina Argentina                              | 133,357        | 184,118        | 243,543          | 289,543          |
| Andina Brazil                                 | 83,197         | 119,382        | 498,776          | 600,732          |
| Andina Chile                                  | 0              | 20,093         | 1,732            | 32,415           |
| Andina Paraguay                               | 299,245        | 432,896        | 309,504          | 320,918          |
| <b>Main subsidiaries<br/>Coca-Cola Andina</b> | <b>515,799</b> | <b>756,489</b> | <b>1,053,554</b> | <b>1,243,608</b> |
| Other consolidated subsidiaries*              |                |                |                  | 115,846          |
| <b>Total Coca-Cola Andina</b>                 |                |                |                  | <b>1,359,454</b> |

Effluent water  
reuse  
(m<sup>3</sup>/year)

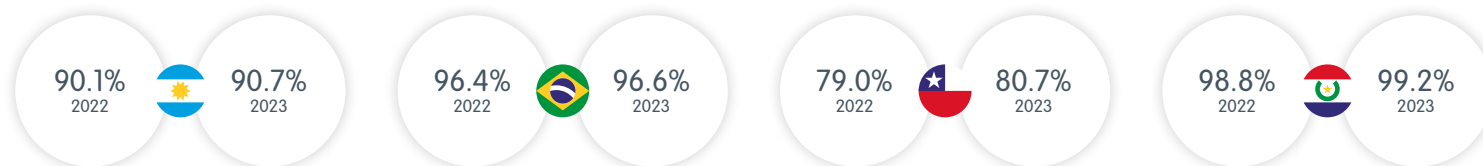
|   | 2023           |
|---|----------------|
| Andina Argentina                              | 0              |
| Andina Brazil                                 | 180,228        |
| Andina Chile                                  | 32,415         |
| Andina Paraguay                               | 0              |
| <b>Main subsidiaries<br/>Coca-Cola Andina</b> | <b>212,643</b> |
| Other consolidated subsidiaries*              | 0              |
| <b>Total Coca-Cola Andina</b>                 | <b>212,643</b> |

\* Other consolidated subsidiaries are Vital Jugos, Vital Aguas and Envases Central.

## PACKAGING

Market Share on  
Returnable Sparkling  
Soft Drinks (SSD)

Source: Reports published by A.C.  
Nielsen



## Plastic containers

|  | Main subsidiaries |        |        |        | Other consolidated subsidiaries* | Total Coca-Cola Andina |
|--|-------------------|--------|--------|--------|----------------------------------|------------------------|
|  | 2020              | 2021   | 2022   | 2023   | 2023                             | 2023                   |
| Total plastic container weight [Tn/year]                 | 73,661            | 82,224 | 90,418 | 92,427 | 7,791                            | 100,218                |
| Percentage of recyclable plastic containers [%/total]    | 100%              | 100%   | 100%   | 100%   | 100%                             | 100%                   |
| Percentage of recycled content in plastic containers [%] | 23.6%             | 27.5%  | 34.8%  | 46.0%  | 0.0%                             | 42.4%                  |

Note: All indicators include film, thermo-contractible, cases, caps and PET resin from returnable and disposable bottles. Label not included.

Recycled resin  
PET OW  
[Ton]

|   | 2020         | 2021         | 2022         | 2023          |
|---|--------------|--------------|--------------|---------------|
| Andina Argentina                          | 746          | 1,025        | 2,533        | 3,700         |
| Andina Brazil                             | 3,371        | 4,937        | 5,613        | 7,254         |
| Andina Chile                              | 0            | 0            | 0            | 0             |
| Andina Paraguay                           | 0            | 0            | 300          | 1,537         |
| <b>Main subsidiaries Coca-Cola Andina</b> | <b>4,117</b> | <b>5,962</b> | <b>8,445</b> | <b>12,491</b> |
| Other consolidated subsidiaries*          |              |              |              | 0             |
| <b>Total Coca-Cola Andina</b>             |              |              |              | <b>12,491</b> |

Recycled resin  
PET OW  
[%]  
GRI 301-2

|   | 2021         | 2022         | 2023         |
|---|--------------|--------------|--------------|
| Andina Argentina                          | 7.0%         | 14.3%        | 20.4%        |
| Andina Brazil                             | 21.4%        | 22.1%        | 27.2%        |
| Andina Chile                              | 0.0%         | 0.0%         | 0.0%         |
| Andina Paraguay                           | 0.0%         | 4.0%         | 19.1%        |
| <b>Main subsidiaries Coca-Cola Andina</b> | <b>10.1%</b> | <b>12.8%</b> | <b>18.4%</b> |
| Other consolidated subsidiaries*          |              |              | 0%           |
| <b>Total Coca-Cola Andina</b>             |              |              | <b>17.0%</b> |

## PET savings

|                       | Main subsidiaries |         |         |         | Other consolidated subsidiaries* | Total Coca-Cola Andina |
|-----------------------|-------------------|---------|---------|---------|----------------------------------|------------------------|
|                       | 2020              | 2021    | 2022    | 2023    | 2023                             | 2023                   |
| Total tons saved [Tn] | 413               | 482     | 558     | 377     | 522                              | 899                    |
| Total US\$ saved      | 488,535           | 732,838 | 883,097 | 530,001 | 704,464                          | 1,234,465              |

\* Other consolidated subsidiaries are Vital Jugos, Vital Aguas and Envases Central.

## Polyethylene savings

Total tons saved (Tn)

142

2021  
Total Coca-Cola Andina

100

2022  
Total Coca-Cola Andina

29

2023  
Total Coca-Cola Andina

## Returnability

[% returnable volume / NARTD volume]

Returnability target for 2030 is 42.8%

|                               | 2020         | 2021         | 2022         | 2023         |
|-------------------------------|--------------|--------------|--------------|--------------|
| Andina Argentina              | 47.5%        | 43.3%        | 37.4%        | 34.5%        |
| Andina Brazil                 | 24.2%        | 21.7%        | 18.7%        | 18.8%        |
| Andina Chile                  | 36.3%        | 30.5%        | 28.4%        | 30.4%        |
| Andina Paraguay               | 40.0%        | 38.2%        | 33.8%        | 32.1%        |
| <b>Total Coca-Cola Andina</b> | <b>35.1%</b> | <b>31.6%</b> | <b>28.0%</b> | <b>27.5%</b> |

## Investment in packaging and cases

MUS\$

Andina Chile considers all investments in cases and packaging used by Andina Chile and other consolidated subsidiaries.

|                               | 2020        | 2021        | 2022        | 2023        |
|-------------------------------|-------------|-------------|-------------|-------------|
| Andina Argentina              | 9.2         | 11.9        | 15.6        | 15.8        |
| Andina Brazil                 | 7.1         | 7.3         | 6.6         | 8.6         |
| Andina Chile                  | 12.5        | 13.8        | 16.0        | 15.6        |
| Andina Paraguay               | 4.0         | 5.1         | 7.7         | 5.0         |
| <b>Total Coca-Cola Andina</b> | <b>32.8</b> | <b>38.0</b> | <b>46.0</b> | <b>45.0</b> |

## Post-consumer recovery

[%]

GRI 301-3

Post-consumer PET OW recovery indicators are collected and reported on each management committee month by month.

|                       | 2020         | 2021         | 2022         | 2023         |
|-----------------------|--------------|--------------|--------------|--------------|
| Andina Argentina      | 4.3%         | 8.3%         | 12.7%        | 25.0%        |
| Andina Brazil         | 22.5%        | 32.5%        | 36.8%        | 39.2%        |
| Andina Chile          | 1.1%         | 0.8%         | 0.1%         | 0.2%         |
| Andina Paraguay       | 0.8%         | 0.7%         | 38.9%        | 79.5%        |
| <b>Total recovery</b> | <b>10.9%</b> | <b>14.6%</b> | <b>21.4%</b> | <b>29.5%</b> |

## Consumption of packaging

[Tn]

SASB FB-NB-410A.1

Includes only primary and secondary packing.

|  | Main subsidiaries |                |                | Other consolidated subsidiaries* | Total Coca-Cola Andina |
|--|-------------------|----------------|----------------|----------------------------------|------------------------|
|  | 2021              | 2022           | 2023           | 2023                             | 2023                   |
| Total weight of non-renewable materials used                 | 92,717            | 99,095         | 94,491         | 12,364                           | 106,855                |
| Total weight of renewable or recycled materials used         | 16,200            | 20,741         | 27,761         | 3,219                            | 30,380                 |
| <b>Total weight of materials used</b>                        | <b>108,917</b>    | <b>119,836</b> | <b>121,652</b> | <b>15,583</b>                    | <b>137,235</b>         |
| Percentage of materials with renewable or recycled materials | 14.9%             | 17.3%          | 22.3%          | 20.7%                            | 22.1%                  |

\* Other consolidated subsidiaries are Vital Jugos, Vital Aguas and Envases Central.

## Post-consumer recovery <sup>(Tn)</sup>

|                               | 2020         | 2021         | 2022          | 2023          |
|-------------------------------|--------------|--------------|---------------|---------------|
| Andina Argentina              | 500          | 1,257        | 2,234         | 4,364         |
| Andina Brazil                 | 7,734        | 7,463        | 9,244         | 10,496        |
| Andina Chile                  | 145          | 133          | 21            | 33            |
| Andina Paraguay               | 41           | 42           | 2,656         | 6,217         |
| <b>Total Coca-Cola Andina</b> | <b>8,420</b> | <b>8,896</b> | <b>14,155</b> | <b>21,110</b> |

Note: Brazil includes cans in 2020

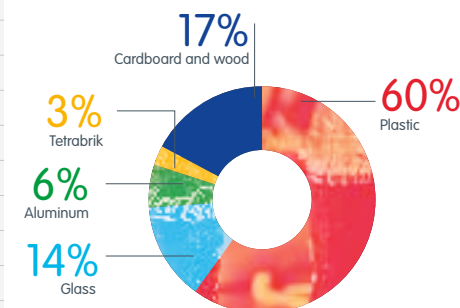


## Raw Material Consumption

[Tn] 2023, by type and operation  
GRI 301-1

|   | Andina Argentina | Andina Brazil  | Andina Chile  | Andina Paraguay | Main subsidiaries Coca-Cola Andina | Other consolidated subsidiaries* | Total Coca-Cola Andina |
|---|------------------|----------------|---------------|-----------------|------------------------------------|----------------------------------|------------------------|
| Virgin plastic PET for OW                           | 14,476           | 19,438         | 14,815        | 6,522           | 55,250                             | 5,764                            | 61,014                 |
| Recycled plastic PET for OW                         | 3,700            | 7,254          | -             | 1,537           | 12,491                             | -                                | 12,491                 |
| Virgin glass for OW                                 | 517              | -              | -             | -               | 517                                | 2,650                            | 3,168                  |
| Recycled glass for OW                               | 196              | -              | -             | -               | 196                                | 663                              | 859                    |
| Virgin aluminum                                     | 210              | 1,390          | 187           | -               | 1,787                              | 883                              | 2,670                  |
| Recycled aluminum                                   | 789              | 4,170          | -             | -               | 4,959                              | 2,557                            | 7,516                  |
| Tetrabrik   | 1,072            | 1,687          | -             | 649             | 3,408                              | 1,321                            | 4,729                  |
| Virgin plastic lids                                 | 1,680            | 2,449          | 1,593         | 891             | 6,614                              | 797                              | 7,411                  |
| Recycled plastic lids                               | -                | -              | -             | -               | -                                  | -                                | -                      |
| Virgin plastic thermo-contractible                  | 1,730            | 3,027          | 1,196         | 997             | 6,950                              | 948                              | 7,899                  |
| Recycled plastic thermo-contractible                | -                | -              | -             | -               | -                                  | -                                | -                      |
| Virgin plastic stretch film                         | 270              | 529            | 271           | 146             | 1,216                              | 281                              | 1,497                  |
| Recycled plastic stretch film                       | -                | -              | -             | -               | -                                  | -                                | -                      |
| Wooden pallets                                      | -                | -              | 3,606         | -               | 3,606                              | -                                | 3,606                  |
| Wooden pallets (from cultivated forests)            | 4,261            | 4,280          | -             | 279             | 8,820                              | -                                | 8,820                  |
| Sugar   | 51,030           | 104,364        | 56,108        | 21,246          | 232,748                            | 12,329                           | 245,077                |
| Fructose  | 27,947           | -              | -             | 16,894          | 44,841                             | -                                | 44,841                 |
| CO2 (input)   | 9,607            | 11,337         | 7,282         | 3,042           | 31,268                             | 3,124                            | 34,392                 |
| Chapadur (pressboard separator)                     | 6,272            | 5,034          | -             | 863             | 12,169                             | -                                | 12,169                 |
| Cardboard separator                                 | 500              | 668            | 2,110         | -               | 3,278                              | 752                              | 4,030                  |
| Plastic Chapadur                                    | -                | -              | -             | -               | -                                  | -                                | -                      |
| RefPET bottles with virgin resin                    | 2,228            | 1,197          | 3,847         | 236             | 7,508                              | -                                | 7,508                  |
| RefPET Bottles with recycled resin                  | -                | -              | -             | -               | -                                  | -                                | -                      |
| Virgin Glass Bottles for Returnables                | 2,908            | 1,785          | 4,938         | 1,825           | 11,456                             | -                                | 11,456                 |
| Recycled Glass Bottles for Returnables              | 4,140            | 446            | 2,204         | 1,327           | 8,117                              | -                                | 8,117                  |
| Virgin Plastic Cases                                | 540              | -              | 459           | -               | 999                                | -                                | 999                    |
| Recycled Plastic Cases                              | 251              | 816            | 98            | 233             | 1,398                              | -                                | 1,398                  |
| <b>Total weight of non-renewable materials used</b> | <b>120,989</b>   | <b>152,905</b> | <b>96,411</b> | <b>53,311</b>   | <b>423,617</b>                     | <b>28,850</b>                    | <b>452,467</b>         |
| <b>Total weight of renewable materials used</b>     | <b>13,338</b>    | <b>16,966</b>  | <b>2,302</b>  | <b>3,376</b>    | <b>35,981</b>                      | <b>3,219</b>                     | <b>39,200</b>          |
| <b>Total weight of materials used</b>               | <b>134,327</b>   | <b>169,871</b> | <b>98,713</b> | <b>56,687</b>   | <b>459,598</b>                     | <b>32,069</b>                    | <b>491,667</b>         |

### Packaging Materials - Percentage Used



\*Calculation on the basis of production consumption

Note: Includes raw materials and all packaging: primary, secondary and tertiary.  
\* Other consolidated subsidiaries are Vital Jugos, Vital Aguas and Envases Central.

## WASTE

Solid waste generation  
(gr waste/liter of beverage produced)

|   | 2020        | 2021        | 2022        | 2023        |
|---|-------------|-------------|-------------|-------------|
| Andina Argentina                          | 13.9        | 13.0        | 12.5        | 19.4        |
| Andina Brazil                             | 7.8         | 7.9         | 8.4         | 7.8         |
| Andina Chile                              | 13.0        | 13.9        | 13.3        | 12.4        |
| Andina Paraguay                           | 18.1        | 18.1        | 15.7        | 14.1        |
| <b>Main Subsidiaries Coca-Cola Andina</b> | <b>11.8</b> | <b>11.9</b> | <b>11.5</b> | <b>12.7</b> |
| Other consolidated subsidiaries*          |             |             |             | 7.4         |
| <b>Total Coca-Cola Andina</b>             |             |             |             | <b>12.2</b> |

Recycling of solid waste  
(% of total)  
GRI 306-4

|   | 2020         | 2021         | 2022         | 2023         |
|---|--------------|--------------|--------------|--------------|
| Andina Argentina                          | 91.8%        | 91.6%        | 91.9%        | 93.6%        |
| Andina Brazil                             | 90.4%        | 88.3%        | 93.9%        | 96.4%        |
| Andina Chile                              | 89.5%        | 92.1%        | 90.2%        | 92.6%        |
| Andina Paraguay                           | 93.7%        | 91.6%        | 92.0%        | 94.0%        |
| <b>Main Subsidiaries Coca-Cola Andina</b> | <b>91.1%</b> | <b>91.0%</b> | <b>91.9%</b> | <b>94.1%</b> |
| Other consolidated subsidiaries*          |              |              |              | 96.5%        |
| <b>Total Coca-Cola Andina</b>             |              |              |              | <b>94.2%</b> |

Generation of solid waste  
(Tn)

|   | 2020          | 2021          | 2022          | 2023          |
|---|---------------|---------------|---------------|---------------|
| Andina Argentina                          | 12,982        | 13,448        | 14,351        | 22,335        |
| Andina Brazil                             | 10,522        | 10,759        | 12,878        | 12,808        |
| Andina Chile                              | 12,294        | 14,380        | 13,466        | 12,318        |
| Andina Paraguay                           | 6,694         | 7,083         | 6,612         | 6,158         |
| <b>Main Subsidiaries Coca-Cola Andina</b> | <b>42,492</b> | <b>45,670</b> | <b>47,306</b> | <b>53,619</b> |
| Other consolidated subsidiaries*          |               |               |               | 3,580         |
| <b>Total Coca-Cola Andina</b>             |               |               |               | <b>57,198</b> |

Solid waste generation by type  
2023  
(Tn)  
GRI 306-3, 306-4, 306-5

|                                      | Main Subsidiaries |               |               |               | Other Consolidated Subsidiaries* | Total Coca-Cola Andina |
|--------------------------------------|-------------------|---------------|---------------|---------------|----------------------------------|------------------------|
|                                      | 2020              | 2021          | 2022          | 2023          |                                  |                        |
| Paper / Cardboard                    | 2,697             | 3,341         | 3,366         | 3,747         | 460                              | 4,207                  |
| Glass                                | 10,296            | 11,679        | 10,995        | 11,367        | 120                              | 11,487                 |
| Caps                                 | 1,129             | 988           | 960           | 1,003         | 12                               | 1,015                  |
| Metals (all except aluminum)         | 1,175             | 1,251         | 993           | 1,363         | 577                              | 1,940                  |
| Aluminum                             | 87                | 111           | 176           | 280           | 62                               | 341                    |
| PET                                  | 6,644             | 5,829         | 6,413         | 6,392         | 183                              | 6,575                  |
| Plastic (all except PET and PP caps) | 3,335             | 3,940         | 3,788         | 2,546         | 300                              | 2,846                  |
| Wood                                 | 9,504             | 8,743         | 9,157         | 11,598        | 959                              | 12,557                 |
| Organics                             | 1,074             | 1,282         | 991           | 1,014         | 612                              | 1,626                  |
| Other recyclables                    | 2,554             | 3,475         | 5,273         | 10,163        | 113                              | 10,276                 |
| Other non-recyclables                | 2,763             | 3,884         | 3,695         | 2,723         | 121                              | 2,845                  |
| <b>Subtotals</b>                     | <b>41,258</b>     | <b>44,523</b> | <b>45,807</b> | <b>52,196</b> | <b>3,519</b>                     | <b>55,715</b>          |

\* Other consolidated subsidiaries are Vital Jugos, Vital Aguas and Envases Central.

Includes non-hazardous waste only



## Waste diverted from disposal by recovery operations

(Tn)  
GRI 306-4

|   | 2023              |                                  |                        |
|---|-------------------|----------------------------------|------------------------|
|   | Main subsidiaries | Other consolidated subsidiaries* | Total Coca-Cola Andina |
| <b>Hazardous waste</b>                    |                   |                                  |                        |
| Preparation for reuse                     | 22                | 28                               | 51                     |
| Recycling                                 | 387               | 26                               | 413                    |
| Other recovery operations                 | 833               | 1                                | 835                    |
| <b>Total hazardous waste</b>              | <b>1,242</b>      | <b>56</b>                        | <b>1,298</b>           |
| <b>Non-hazardous waste</b>                |                   |                                  |                        |
| Preparation for reuse                     | 20,625            | 1,493                            | 22,119                 |
| Recycling                                 | 27,151            | 1,094                            | 28,245                 |
| Composting                                | 1,014             | 655                              | 1,669                  |
| Other recovery operations                 | 409               | 156                              | 1,064                  |
| <b>Total non-hazardous waste</b>          | <b>49,200</b>     | <b>3,399</b>                     | <b>52,598</b>          |
| <b>Total waste diverted from disposal</b> | <b>50,442</b>     | <b>3,455</b>                     | <b>53,897</b>          |

## Waste directed to disposal

(Tn)  
GRI 306-5

|  | 2023              |                                  |                        |
|--|-------------------|----------------------------------|------------------------|
|  | Main subsidiaries | Other consolidated subsidiaries* | Total Coca-Cola Andina |
| <b>Hazardous waste</b>                   |                   |                                  |                        |
| Incineration (with energy recovery)      | -                 | -                                | -                      |
| Incineration (without energy recovery)   | 1                 | -                                | 1                      |
| Transfer to landfill                     | -                 | 5                                | 5                      |
| Other disposal operations                | 180               | -                                | 180                    |
| <b>Total hazardous waste</b>             | <b>180</b>        | <b>5</b>                         | <b>185</b>             |
| <b>Non-hazardous waste</b>               |                   |                                  |                        |
| Incineration (with energy recovery)      | -                 | -                                | -                      |
| Incineration (without energy recovery)   | -                 | -                                | -                      |
| Transfer to landfill                     | 2,996             | 121                              | 3,118                  |
| Other disposal operations                | -                 | -                                | -                      |
| <b>Total non-hazardous waste</b>         | <b>2,996</b>      | <b>121</b>                       | <b>3,118</b>           |
| <b>Total waste directed for disposal</b> | <b>3,177</b>      | <b>126</b>                       | <b>3,303</b>           |

\* Other consolidated subsidiaries are Vital Jugos, Vital Aguas and Envases Central.



## ENERGY

Energy consumption  
by fuel type[MJ]  
GRI 302-1

|   | Main Subsidiaries    |                      |                      |                      | Other consolidated subsidiaries* | Total Coca-Cola Andina |
|---|----------------------|----------------------|----------------------|----------------------|----------------------------------|------------------------|
|   | 2020                 | 2021                 | 2022                 | 2023                 | 2023                             | 2023                   |
| Total fuel consumption from non-renewable sources | 797,347,764          | 683,846,884          | 754,918,143          | 823,177,630          | 157,605,655                      | 980,783,285            |
| Total fuel consumption from renewable sources     | 314,437,529          | 468,351,571          | 502,806,069          | 516,979,962          | 45,161,952                       | 562,141,914            |
| <b>Total energy consumption</b>                   | <b>1,111,785,293</b> | <b>1,152,198,455</b> | <b>1,257,724,212</b> | <b>1,340,157,592</b> | <b>202,767,607</b>               | <b>1,542,925,199</b>   |

Energy consumption  
by type: renewable  
and non-renewable[%]  
SASB FB-NB-130A.1

|  | Main Subsidiaries |       |       |       | Other consolidated subsidiaries* | Total Coca-Cola Andina |
|--|-------------------|-------|-------|-------|----------------------------------|------------------------|
|  | 2020              | 2021  | 2022  | 2023  | 2023                             | 2023                   |
| Percentage of non-renewable energy consumption | 71.7%             | 59.4% | 60.0% | 61.4% | 77.7%                            | 63.6%                  |
| Percentage of renewable energy consumption     | 28.3%             | 40.6% | 40.0% | 38.6% | 22.3%                            | 36.4%                  |

Energy consumption  
by operation[MJ]  
GRI 302-1, GRI 302-4 | SASB FB-NB-130A.1

|  | 2017                 | 2018                 | 2019                 | 2020                 | 2021                 | 2022                 | 2023                 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Andina Argentina   | 417,306,969          | 409,235,774          | 361,853,002          | 333,985,664          | 350,182,948          | 386,366,713          | 424,799,182          |
| Andina Brazil  | 344,041,575          | 351,777,338          | 384,559,873          | 364,996,908          | 375,850,814          | 420,352,470          | 446,109,496          |
| <b>Andina Chile</b>  | <b>231,575,870</b>   | <b>271,475,113</b>   | <b>246,493,622</b>   | <b>238,674,407</b>   | <b>238,318,360</b>   | <b>240,569,230</b>   | <b>267,006,312</b>   |
| <b>Andina Paraguay</b>   | <b>193,164,293</b>   | <b>192,404,299</b>   | <b>193,682,342</b>   | <b>174,128,314</b>   | <b>187,846,333</b>   | <b>210,435,799</b>   | <b>202,242,602</b>   |
| <b>Total Main Subsidiaries</b>   | <b>1,186,088,706</b> | <b>1,224,892,525</b> | <b>1,186,588,839</b> | <b>1,111,785,293</b> | <b>1,152,198,455</b> | <b>1,257,724,212</b> | <b>1,340,157,592</b> |
| Other consolidated subsidiaries*   |                      |                      |                      |                      |                      |                      | 202,767,607          |
| <b>Total Coca-Cola Andina</b>  |                      |                      |                      |                      |                      |                      | <b>1,542,925,199</b> |
| <b>Energy consumption reductions [MJ]<br/>Main Subsidiaries.<br/>Base year 2017.</b> |                      | <b>+3.3%</b>         | <b>0.0%</b>          | <b>-6.3%</b>         | <b>-2.9%</b>         | <b>+6.0%</b>         | <b>+13.0%</b>        |

Note: Does not include distribution vehicle fleet.

Energy consumption:  
percentage of  
electricity from the  
grid  
SASB FB-NB-130A.1Energy consumption  
outside the  
organization  
[MJ]  
GRI 302-2**1,178,719,698**  
Total Coca-Cola Andina  
2023

Cold equipment, logistic fleet and distribution center

\* Other consolidated subsidiaries are Vital Jugos, Vital Aguas and Envases Central.

### Energy consumption by type of use

[MJ]  
GRI 302-1

|                          | Main Subsidiaries<br>2023 | Other consolidated subsidiaries*<br>2023 | Total Coca-Cola Andina<br>2023 |
|--------------------------|---------------------------|--|--------------------------------|
| Electricity consumption  | 844,167,602               | 88,165,154                               | 923,332,756                    |
| Heating consumption      | 168,747,794               | 0  | 168,747,794                    |
| Cooling consumption      | 0                         | 0  | 0                              |
| Steam consumption        | 215,418,057               | 110,820,339                              | 326,238,396                    |
| Other                    | 111,824,140               | 3,782,114                                | 115,606,254                    |
| <b>Total consumption</b> | <b>1,340,157,592</b>      | <b>202,767,607</b>                       | <b>1,542,925,199</b>           |

No energy sold

### Energy Use Ratio (EUR)

[MJ/liter of beverage produced]  
GRI 302-3

|   | 2020         | 2021         | 2022         | 2023         |
|---|--------------|--------------|--------------|--------------|
| Andina Argentina                        | 0.359        | 0.339        | 0.337        | 0.368        |
| Andina Brazil                           | 0.271        | 0.275        | 0.273        | 0.272        |
| Andina Chile                            | 0.253        | 0.231        | 0.238        | 0.268        |
| Andina Paraguay                         | 0.470        | 0.479        | 0.501        | 0.464        |
| <b>Total Main Subsidiaries</b>          | <b>0.309</b> | <b>0.301</b> | <b>0.306</b> | <b>0.317</b> |
| <b>Other consolidated subsidiaries*</b> |              |              |              | 0.421        |
| <b>Total Coca-Cola Andina</b>           |              |              |              | <b>0.328</b> |

Note: target 2030 for Main Subsidiaries is 0.255.

Types of energy included in the intensity ratio (fuel, electricity, heating, cooling, steam).  
The EUR ratio covers energy consumption within the organisation.

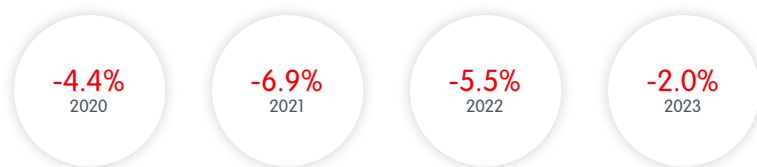
### Reduction of product energy requirements

[MJ/liter of beverage produced]  
GRI 302-4, 302-5  
Base year 2017

|                                | 2020         | 2021         | 2022         | 2023         |
|--------------------------------|--------------|--------------|--------------|--------------|
| Andina Argentina               | 2.5%         | -3.0%        | -3.7%        | 5.2%         |
| Andina Brazil                  | -3.3%        | -1.8%        | -2.4%        | -2.8%        |
| Andina Chile                   | -9.7%        | -17.6%       | -14.9%       | -4.3%        |
| Andina Paraguay                | -11.3%       | -9.7%        | -5.5%        | -12.4%       |
| <b>Total Main Subsidiaries</b> | <b>-4.4%</b> | <b>-6.9%</b> | <b>-5.5%</b> | <b>-2.0%</b> |

### Reduction of product energy requirements

GRI 302-4, 302-5



\* Other consolidated subsidiaries are Vital Jugos, Vital Aguas and Envases Central.

Energy consumption from renewable sources by operation  
[% of consumption]

|   | 2020         | 2021         | 2022         | 2023         |
|---|--------------|--------------|--------------|--------------|
| Argentina                               | 5.5%         | 2.4%         | 0.0%         | 0.0%         |
| Brazil                                  | 0.0%         | 38.5%        | 38.8%        | 39.3%        |
| Chile                                   | 58.0%        | 60.8%        | 61.6%        | 54.1%        |
| Paraguay                                | 90.6%        | 90.7%        | 91.0%        | 97.5%        |
| <b>Total Main Subsidiaries</b>          | <b>28.3%</b> | <b>40.6%</b> | <b>40.0%</b> | <b>38.6%</b> |
| <b>Other consolidated subsidiaries*</b> |              |              |              | <b>22.3%</b> |
| <b>Total Coca-Cola Andina</b>           |              |              |              | <b>36.4%</b> |

Energy consumption from non-renewable sources

[M.J]

GRI: 302-1

|              | Main Subsidiaries  |                    |                    |                    | Other consolidated subsidiaries* | Total Coca-Cola Andina |
|--------------|--------------------|--------------------|--------------------|--------------------|----------------------------------|------------------------|
|              | 2020               | 2021               | 2022               | 2023               | 2023                             | 2023                   |
| Electricity  | 462,150,180        | 333,149,539        | 357,823,850        | 380,432,778        | 43,003,202                       | 423,435,980            |
| Other Fuels  | 335,197,584        | 350,697,346        | 397,094,293        | 442,744,852        | 114,602,453                      | 557,347,305            |
| <b>Total</b> | <b>797,347,764</b> | <b>683,846,884</b> | <b>754,918,143</b> | <b>823,177,630</b> | <b>157,605,655</b>               | <b>980,783,285</b>     |

Note: The category "Other Fuels" includes direct use of fossil fuels (natural gas, diesel, propane, among others).

Energy consumption from renewable sources

[M.J]

|               | Main Subsidiaries  |                    |                    |                    | Other consolidated subsidiaries* | Total Coca-Cola Andina |
|---------------|--------------------|--------------------|--------------------|--------------------|----------------------------------|------------------------|
|               | 2020               | 2021               | 2022               | 2023               | 2023                             | 2023                   |
| Biomass       | 58,072,592         | 63,641,780         | 69,735,917         | 75,499,265         | 0                                | 75,499,265             |
| Hydroelectric | 99,745,025         | 106,773,375        | 121,789,901        | 0                  | 0                                | 0                      |
| Solar         | 0                  | 23,963             | 0                  | 0                  | 0                                | 0                      |
| Wind          | 138,335,286        | 0                  | 0                  | 0                  | 0                                | 0                      |
| Biogas        | 18,284,626         | 8,229,543          | 0                  | 0                  | 0                                | 0                      |
| Biodiesel     | 0                  | 0                  | 0                  | 152,926            | 0                                | 152,926                |
| Other         | 0                  | 289,682,910        | 311,280,251        | 441,327,771        | 45,161,952                       | 486,489,723            |
| <b>Total</b>  | <b>314,437,529</b> | <b>468,351,571</b> | <b>502,806,069</b> | <b>516,979,962</b> | <b>45,161,952</b>                | <b>562,141,914</b>     |

Note: The category of "Other" includes blend of renewable energies.

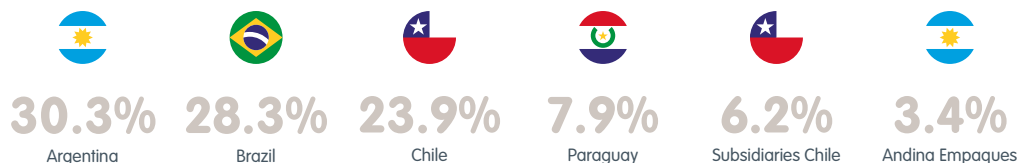
\* Other consolidated subsidiaries are Vital Jugos, Vital Aguas and Envases Central.

**EMISSIONS**

In 2023, the carbon footprint measurement approach is modified, adopting a financial control approach according to GHG Protocol.

A recalculation is made for 2022, incorporating it as the base year for measurement under this new approach.

Carbon footprint share 2023 by operation [%]



Emissions (TnCO<sub>2</sub>eq)  
GRI 305-1, 305-2, 305-3

|                               | 2022             | 2023             |
|-------------------------------|------------------|------------------|
| Total Scope 1                 | 72,995           | 78,306           |
| Total Scope 2                 | 53,891           | 63,800           |
| Total Scope 3                 | 986,416          | 998,130          |
| <b>Total Coca-Cola Andina</b> | <b>1,113,302</b> | <b>1,140,235</b> |

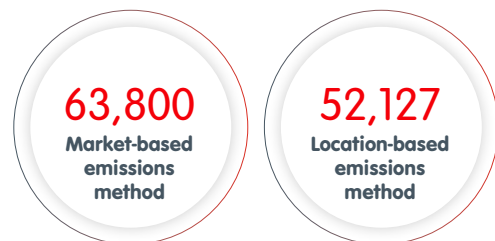
Gases included in emission calculation 1, 2 and 3: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFC, PFC, SF<sub>6</sub>, NF<sub>3</sub>.

Reduction plans by emission source (TnCO<sub>2</sub>eq reduced)  
GRI 305-5

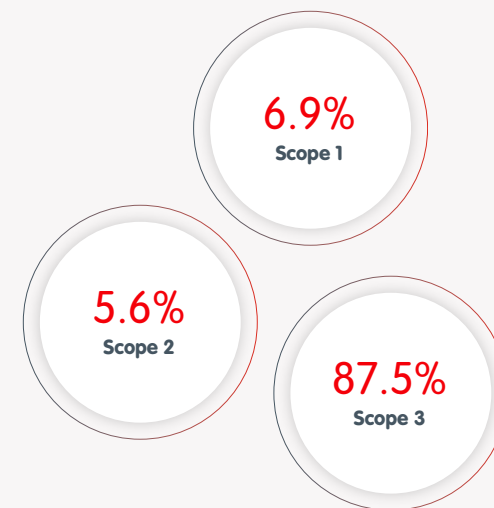
|                                      | Scope 1      | Scope 2       | Scope 3      | Total Coca-Cola Andina |
|--------------------------------------|--------------|---------------|--------------|------------------------|
| TnCO <sub>2</sub> eq Base year: 2021 | 72,995       | 53,891        | 986,416      | 1,113,302              |
| TnCO <sub>2</sub> eq reduced in 2023 | +5,310       | +9,909        | +11,714      | +26,934                |
| <b>Var % 2022-2023</b>               | <b>+7.3%</b> | <b>+18.4%</b> | <b>+1.2%</b> | <b>+2.4%</b>           |

Gases included in emission reduction calculation: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFC, PFC, SF<sub>6</sub>, NF<sub>3</sub>.  
2030 targets will be redefined according to SBTi validation process for 1.5°C and WB2°C trajectories.

Emissions detail Scope 2



Carbon footprint share 2023 by scope type (%)



Biogenic CO<sub>2</sub> emissions 2023 (TnCO<sub>2</sub>eq)  
GRI 305-1, 305-3

**10,217**  
Total Coca-Cola Andina

404  
Total Scope 1

9,813  
Total Scope 3



Distance traveled by trucks  
(Km)  
SASB FB-NB-000.C

|                               | 2020              | 2021               | 2022               | 2023               |
|-------------------------------|-------------------|--------------------|--------------------|--------------------|
| Own trucks                    | 17,260,419        | 20,839,551         | 25,876,170         | 27,761,027         |
| Third party trucks            | 70,153,983        | 81,197,579         | 81,775,093         | 86,663,639         |
| <b>Total Coca-Cola Andina</b> | <b>87,414,402</b> | <b>102,037,129</b> | <b>107,651,263</b> | <b>114,424,666</b> |

Note: does not consider km traveled by third parties in Brazil.

Global Warming Potential (GWP) Rates

| GEI | GWP |
|-----|-----|
| CO2 | 1   |
| CH4 | 34  |
| N2O | 298 |

Total emissions ratio for Coca-Cola Andina  
(grCO2eq/liter of beverage produced)

GRI 305-4

|                   | 2022  | 2023  |
|-------------------|-------|-------|
| Total Scope 1+2+3 | 240.4 | 242.3 |
| Total Scope 1+2   | 27.4  | 30.2  |

Gases included in emissions ratio calculation: CO2, CH4, N2O, HFC, PFC, SF6, NF3.

Emissions by operation  
(TnCO2eq/year)

|                               | 2022             | 2023             |
|-------------------------------|------------------|------------------|
| Andina Argentina              | 324,485          | 345,805          |
| Andina Brazil                 | 316,021          | 322,973          |
| Andina Chile                  | 265,891          | 272,506          |
| Andina Paraguay               | 86,260           | 89,644           |
| Subsidiaries Chile            | 84,282           | 70,537           |
| Andina Empaques               | 36,364           | 38,769           |
| <b>Total Coca-Cola Andina</b> | <b>1,113,302</b> | <b>1,140,235</b> |

Gases included in emissions ratio calculation: CO2, CH4, N2O, HFC, PFC, SF6, NF3.  
Subsidiaries Chile and Andina Empaques show values corresponding to the financial approach avoiding duplication with other operations

Trucks by operation  
(Quantity)

|                               | 2020         | 2021         | 2022         | 2023         |
|-------------------------------|--------------|--------------|--------------|--------------|
| Own trucks                    | 1,133        | 1,218        | 1,414        | 1,412        |
| Third party trucks            | 1,691        | 1,571        | 1,607        | 1,580        |
| <b>Total Coca-Cola Andina</b> | <b>2,824</b> | <b>2,789</b> | <b>3,021</b> | <b>2,992</b> |

Average age of fleet : 7.68 years.

Type of trucks  
(Quantity/year)

|                                    | 2020         | 2021         | 2022         | 2023         |
|------------------------------------|--------------|--------------|--------------|--------------|
| Euro V emission standard or higher | 1,233        | 1,616        | 2,005        | 2,022        |
| Other                              | 1,591        | 1,173        | 1,016        | 970          |
| <b>Total Coca-Cola Andina</b>      | <b>2,824</b> | <b>2,789</b> | <b>3,021</b> | <b>2,992</b> |

Note: Considers own and third party trucks.

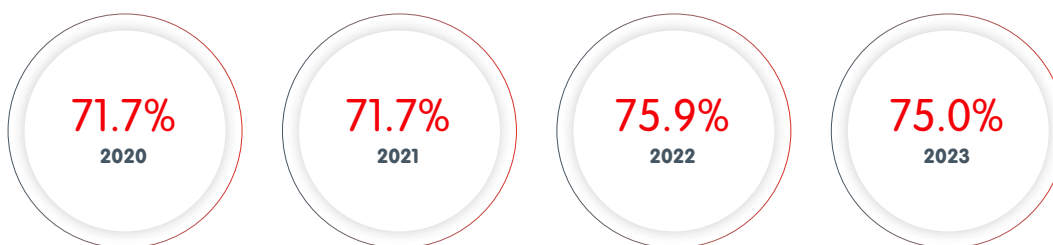
Fuel consumed by the vehicles in the fleet  
SASB FB-NB-110A.1

|  | 2023      |
|--|-----------|
| Total fuel consumption by fleet vehicles (GJ)                        | 1,037,798 |
| Own fleet  | 377,104   |
| Third party fleet  | 660,694   |
| Percentage of renewable fuel consumption (%) (Own fleet)             | 11.6%     |
| Percentage of renewable fuel consumption (%) (Own fleet+third party) | 4.7%      |

## Cold equipment 2023

|   | Amount<br>[units]<br>N° | [%]         |
|---|-------------------------|-------------|
| Electronic controller only equipment        | 25,170                  | 5.8%        |
| LED only equipment                          | 37,605                  | 8.7%        |
| Electronic controller + LED equipment       | 262,587                 | 60.5%       |
| Other without electronic controller and LED | 108,357                 | 25.0%       |
| <b>Total Coca-Cola Andina</b>               | <b>433,719</b>          | <b>100%</b> |

Percentage of cold equipment with energy savings



Emissions by categories  
(TnCO<sub>2</sub>eq/year)

|         | Source                             | 2023    |
|---------|------------------------------------|---------|
| Scope 1 | Fixed combustion                   | 29,006  |
|         | Mobile combustion                  | 39,786  |
|         | Other emissions                    | 9,514   |
| Scope 2 | Electricity                        | 63,800  |
| Scope 3 | Cat. 1 Raw materials               | 699,634 |
|         | Cat. 2 Capital goods               | 29,386  |
|         | Cat. 3 Indirect emissions (energy) | 22,787  |
|         | Cat. 4 Upstream transportation     | 86,324  |
|         | Cat. 5 Waste                       | 8,255   |
|         | Cat. 6 Corporate travel            | 1,124   |
|         | Cat. 7 In itinere travel           | 5,327   |
|         | Cat. 12 End of life                | 11,882  |
|         | Cat. 13 EDF - Energy Consumption   | 133,410 |
|         | <b>Total Coca-Cola Andina</b>      |         |



**SUPPLIERS**

Number of suppliers  
[Quantity/year]  
GRI 2-6; CMF 7.1IV

|   | 2020         | 2021         | 2022         | 2023         |
|---|--------------|--------------|--------------|--------------|
| Andina Argentina                                | 2,227        | 2,140        | 2,357        | 2,457        |
| Andina Brazil                                   | 3,491        | 3,459        | 3,283        | 3,389        |
| Andina Chile                                    | 1,744        | 1,719        | 1,788        | 1,766        |
| Andina Paraguay                                 | 1,042        | 1,005        | 1,040        | 1,018        |
| <b>Total Main Subsidiaries Coca-Cola Andina</b> | <b>8,504</b> | <b>8,323</b> | <b>8,468</b> | <b>8,630</b> |

Critical suppliers assessed  
[Quantity/year]  
GRI 308-2; 414-2; CMF 7.2

|   | 2020       | 2021       | 2022       | 2023       |
|---|------------|------------|------------|------------|
| Andina Argentina                                | 59         | 68         | 52         | 20         |
| Andina Brazil                                   | 46         | 52         | 46         | 49         |
| Andina Chile                                    | 176        | 219        | 188        | 123        |
| Andina Paraguay                                 | 52         | 68         | 70         | 63         |
| <b>Total Main Subsidiaries Coca-Cola Andina</b> | <b>333</b> | <b>407</b> | <b>356</b> | <b>255</b> |

Local suppliers  
[% over total]  
GRI 2-6; CMF 7.1IV

|                  | 2020  | 2021  | 2022  | 2023  |
|------------------|-------|-------|-------|-------|
| Andina Argentina | 96.3% | 96.1% | 96.6% | 96.8% |
| Andina Brazil    | 99.7% | 99.5% | 99.3% | 99.1% |
| Andina Chile     | 94.9% | 92.0% | 91.6% | 94.2% |
| Andina Paraguay  | 94.0% | 90.0% | 89.5% | 89.4% |

Total suppliers assessed  
[Quantity/year]  
GRI 308-2; 414-2; CMF 7.2

|   | 2020         | 2021         | 2022         | 2023         |
|---|--------------|--------------|--------------|--------------|
| Andina Argentina                                | 303          | 313          | 298          | 400          |
| Andina Brazil                                   | 253          | 258          | 255          | 277          |
| Andina Chile                                    | 312          | 375          | 297          | 214          |
| Andina Paraguay                                 | 496          | 425          | 432          | 462          |
| <b>Total Main Subsidiaries Coca-Cola Andina</b> | <b>1,364</b> | <b>1,371</b> | <b>1,282</b> | <b>1,353</b> |

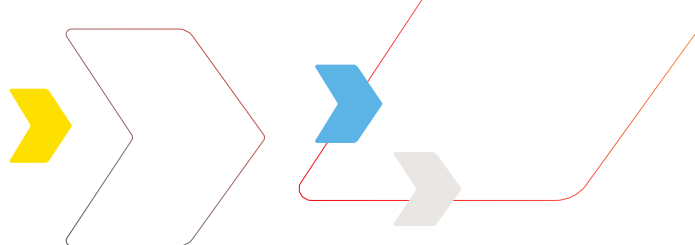
Spending on local suppliers  
[% over total]  
GRI 204-1; CMF 7.1I

|                  | 2020  | 2021  | 2022  | 2023  |
|------------------|-------|-------|-------|-------|
| Andina Argentina | 95.1% | 95.4% | 96.6% | 95.8% |
| Andina Brazil    | 99.2% | 98.7% | 97.0% | 98.8% |
| Andina Chile     | 98.0% | 98.8% | 98.4% | 99.0% |
| Andina Paraguay  | 49.1% | 58.0% | 60.0% | 57.3% |

Number of suppliers assessed in accordance with environmental and/or social criteria  
GRI 308-2, 414-2







## Supplier payment management 2023

GRI 2-6 | CMF 7.1.I, 7.1.II, 7.1.III, 7.1.IV

|  | LOCAL SUPPLIERS |                        |                   | FOREIGN SUPPLIERS |                        |                   |
|--|-----------------|------------------------|-------------------|-------------------|------------------------|-------------------|
|  | Up to 30 days   | Between 31 and 60 days | More than 60 days | Up to 30 days     | Between 31 and 60 days | More than 60 days |
| Embotelladora del Atlántico S.A                          |                 |                        |                   |                   |                        |                   |
| Number of invoices paid                                  | 55,403          | 9,173                  | 5,067             | 27                | 110                    | 312               |
| Total amount of invoices paid                            | 150,036         | 37,208                 | 10,512            | 1,230             | 3,248                  | 2,030             |
| Total amount of interest due to late payment of invoices | -               | -                      | -                 | -                 | -                      | -                 |
| Number of suppliers                                      | 2,190           | 1,347                  | 886               | 16                | 20                     | 43                |

Note: amounts in ARS million.

- 1) The above data exclude payments between related companies of the Andina Group.
- 2) Includes only invoices with actual payment disbursement to the supplier (a payment was made by the bank).
- 3) Excludes Rappel invoices, which are deducted by the Supermarkets from the payment of the products sold.
- 4) Excludes credit and debit notes.

|  | LOCAL SUPPLIERS |                        |                   | FOREIGN SUPPLIERS |                        |                   |
|--|-----------------|------------------------|-------------------|-------------------|------------------------|-------------------|
|  | Up to 30 days   | Between 31 and 60 days | More than 60 days | Up to 30 days     | Between 31 and 60 days | More than 60 days |
| Rio de Janeiro Refrescos S.A                             |                 |                        |                   |                   |                        |                   |
| Number of invoices paid                                  | 67,142          | 21,186                 | 7,113             | 46                | 38                     | 5                 |
| Total amount of invoices paid                            | 1,368           | 1,806                  | 322               | 6                 | 71                     | 0                 |
| Total amount of interest due to late payment of invoices | 0               | -                      | -                 | -                 | -                      | -                 |
| Number of suppliers                                      | 2,691           | 1,691                  | 837               | 17                | 17                     | 3                 |

Note: amounts in BRL million.

- 1) The above data exclude payments between related companies of the Andina Group.
- 2) Includes only invoices with actual payment disbursement to the supplier (a payment was made by the bank).
- 3) Excludes Rappel invoices, which are deducted by the Supermarkets from the payment of the products sold.
- 4) Excludes credit and debit notes.

|   | LOCAL SUPPLIERS |                        |                   | FOREIGN SUPPLIERS |                        |                   |
|---|-----------------|------------------------|-------------------|-------------------|------------------------|-------------------|
|   | Up to 30 days   | Between 31 and 60 days | More than 60 days | Up to 30 days     | Between 31 and 60 days | More than 60 days |
| Embotelladora Andina S.A.                                     |                 |                        |                   |                   |                        |                   |
| Number of invoices paid                                       | 21,467          | 18,926                 | 2,142             | 77                | 412                    | 588               |
| Total amount of invoices paid                                 | 423,164         | 524,269                | 36,407            | 1,189             | 5,566                  | 12,118            |
| Total amount of interest due to late payment of invoices      | 263             | -                      | -                 | -                 | -                      | -                 |
| Number of suppliers   | 1,468           | 702                    | 227               | 33                | 58                     | 74                |
| Number of agreements registered in the Registry of Agreements | 0               | 8                      | 0                 | 0                 | 0                      | 0                 |

Note: amounts in CLP million Includes Holding.

- 1) The above data exclude payments between related companies of the Andina Group.
- 2) Includes only invoices with actual payment disbursement to the supplier (a payment was made by the bank).
- 3) Excludes Rappel invoices, which are deducted by the Supermarkets from the payment of the products sold.
- 4) Excludes credit and debit notes.

|  | LOCAL SUPPLIERS |                        |                   | FOREIGN SUPPLIERS |                        |                   |
|--|-----------------|------------------------|-------------------|-------------------|------------------------|-------------------|
|  | Up to 30 days   | Between 31 and 60 days | More than 60 days | Up to 30 days     | Between 31 and 60 days | More than 60 days |
| Transportes Andina Refrescos Ltda.                       |                 |                        |                   |                   |                        |                   |
| Number of invoices paid                                  | 6,272           | 1,099                  | 311               | 2                 | 4                      | 9                 |
| Total amount of invoices paid                            | 92,399          | 9,325                  | 4,381             | 15                | 28                     | 62                |
| Total amount of interest due to late payment of invoices | -               | -                      | -                 | -                 | -                      | -                 |
| Number of suppliers                                      | 458             | 187                    | 71                | 1                 | 1                      | 1                 |

Note: amounts in CLP million.

- 1) The above data exclude payments between related companies of the Andina Group.
- 2) Includes only invoices with actual payment disbursement to the supplier (a payment was made by the bank).
- 3) Excludes credit and debit notes.

|  | LOCAL SUPPLIERS |                        |                   | FOREIGN SUPPLIERS |                        |                   |
|--|-----------------|------------------------|-------------------|-------------------|------------------------|-------------------|
|  | Up to 30 days   | Between 31 and 60 days | More than 60 days | Up to 30 days     | Between 31 and 60 days | More than 60 days |
| Transportes Polar SA.                                    |                 |                        |                   |                   |                        |                   |
| Number of invoices paid                                  | 1,367           | 553                    | 122               | 1                 | 4                      | 11                |
| Total amount of invoices paid                            | 31,379          | 8,188                  | 356               | 3                 | 13                     | 28                |
| Total amount of interest due to late payment of invoices | -               | -                      | -                 | -                 | -                      | -                 |
| Number of suppliers                                      | 111             | 80                     | 21                | 1                 | 2                      | 1                 |

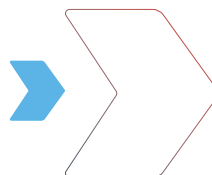
Note: amounts in CLP million.

- 1) The above data exclude payments between related companies of the Andina Group.
- 2) Includes only invoices with actual payment disbursement to the supplier (a payment was made by the bank).
- 3) Excludes credit and debit notes.

|  | LOCAL SUPPLIERS |                        |                   | FOREIGN SUPPLIERS |                        |                   |
|--|-----------------|------------------------|-------------------|-------------------|------------------------|-------------------|
|  | Up to 30 days   | Between 31 and 60 days | More than 60 days | Up to 30 days     | Between 31 and 60 days | More than 60 days |
| Embotelladora Andina Chile SA.                           |                 |                        |                   |                   |                        |                   |
| Number of invoices paid                                  | 3               | -                      | 3                 | -                 | -                      | -                 |
| Total amount of invoices paid                            | 646             | -                      | 10                | -                 | -                      | -                 |
| Total amount of interest due to late payment of invoices | -               | -                      | -                 | -                 | -                      | -                 |
| Number of suppliers                                      | 2               | -                      | 1                 | -                 | -                      | -                 |

Note: amounts in CLP million.

- 1) The above data exclude payments between related companies of the Andina Group.
- 2) Includes only invoices with actual payment disbursement to the supplier (a payment was made by the bank).
- 3) Excludes credit and debit notes.



| Servicios Multivending Ltda.                             | LOCAL SUPPLIERS |                        |                   | FOREIGN SUPPLIERS |                        |                   |
|--|-----------------|------------------------|-------------------|-------------------|------------------------|-------------------|
|  | Up to 30 days   | Between 31 and 60 days | More than 60 days | Up to 30 days     | Between 31 and 60 days | More than 60 days |
| Number of invoices paid                                  | 427             | 244                    | 92                | -                 | -                      | -                 |
| Total amount of invoices paid                            | 1,507           | 529                    | 99                | -                 | -                      | -                 |
| Total amount of interest due to late payment of invoices | -               | -                      | -                 | -                 | -                      | -                 |
| Number of suppliers                                      | 59              | 52                     | 22                | -                 | -                      | -                 |

Note: amounts in CLP million.

1) The above data exclude payments between related companies of the Andina Group.

2) Includes only invoices with actual payment disbursement to the supplier (a payment was made by the bank).

3) Excludes credit and debit notes.

| VJ S.A  | LOCAL SUPPLIERS |                        |                   | FOREIGN SUPPLIERS |                        |                   |
|---|-----------------|------------------------|-------------------|-------------------|------------------------|-------------------|
|   | Up to 30 days   | Between 31 and 60 days | More than 60 days | Up to 30 days     | Between 31 and 60 days | More than 60 days |
| Number of invoices paid                                       | 8,182           | 2,357                  | 142               | 232               | 122                    | 25                |
| Total amount of invoices paid                                 | 70,478          | 25,067                 | 1,357             | 7,963             | 4,514                  | 2,193             |
| Total amount of interest due to late payment of invoices      | -               | -                      | -                 | -                 | -                      | -                 |
| Number of suppliers   | 610             | 71                     | 12                | 37                | 9                      | 2                 |
| Number of agreements registered in the Registry of Agreements | 0               | 4                      | 0                 | 0                 | 0                      | 0                 |

Note: amounts in CLP million.

1) The above data exclude payments between related companies of the Andina Group.

2) Includes only invoices with actual payment disbursement to the supplier (a payment was made by the bank).

3) Excludes credit and debit notes.

| Red de Transportes Comerciales Ltda.                     | LOCAL SUPPLIERS |                        |                   | FOREIGN SUPPLIERS |                        |                   |
|--|-----------------|------------------------|-------------------|-------------------|------------------------|-------------------|
|  | Up to 30 days   | Between 31 and 60 days | More than 60 days | Up to 30 days     | Between 31 and 60 days | More than 60 days |
| Number of invoices paid                                  | 2,641           | 301                    | 94                | 31                | -                      | -                 |
| Total amount of invoices paid                            | 10,259          | 907                    | 12,081            | 60                | -                      | -                 |
| Total amount of interest due to late payment of invoices | -               | -                      | -                 | -                 | -                      | -                 |
| Number of suppliers                                      | 293             | 115                    | 42                | 6                 | -                      | -                 |

Note: amounts in CLP million.

1) The above data exclude payments between related companies of the Andina Group.

2) Includes only invoices with actual payment disbursement to the supplier (a payment was made by the bank).

3) Excludes credit and debit notes.

| Vital Aguas S.A.   | LOCAL SUPPLIERS |                        |                   | FOREIGN SUPPLIERS |                        |                   |
|--|-----------------|------------------------|-------------------|-------------------|------------------------|-------------------|
|  | Up to 30 days   | Between 31 and 60 days | More than 60 days | Up to 30 days     | Between 31 and 60 days | More than 60 days |
| Number of invoices paid                                  | 1,082           | 1,425                  | 390               | 16                | 22                     | 37                |
| Total amount of invoices paid                            | 8,765           | 13,601                 | 1,584             | 328               | 659                    | 505               |
| Total amount of interest due to late payment of invoices | -               | -                      | -                 | -                 | -                      | -                 |
| Number of suppliers                                      | 203             | 221                    | 108               | 4                 | 8                      | 9                 |

Note: amounts in CLP million.

1) The above data exclude payments between related companies of the Andina Group.

2) Includes only invoices with actual payment disbursement to the supplier (a payment was made by the bank).

3) Excludes credit and debit notes.

| Paraguay Refrescos S.A                                   | LOCAL SUPPLIERS |                        |                   | FOREIGN SUPPLIERS |                        |                   |
|--|-----------------|------------------------|-------------------|-------------------|------------------------|-------------------|
|  | Up to 30 days   | Between 31 and 60 days | More than 60 days | Up to 30 days     | Between 31 and 60 days | More than 60 days |
| Number of invoices paid                                  | 8,280           | 5,300                  | 2,757             | 269               | 524                    | 515               |
| Total amount of invoices paid                            | 481,737         | 199,059                | 83,625            | 140,326           | 286,708                | 228,135           |
| Total amount of interest due to late payment of invoices | -               | -                      | -                 | -                 | -                      | -                 |
| Number of suppliers                                      | 547             | 567                    | 290               | 38                | 76                     | 100               |

Note: amounts in PGY million.

1) The above data exclude payments between related companies of the Andina Group.

2) Includes only invoices with actual payment disbursement to the supplier (a payment was made by the bank).

3) Excludes credit and debit notes.

| Envases Central S. A.                                    | LOCAL SUPPLIERS |                        |                   | FOREIGN SUPPLIERS |                        |                   |
|--|-----------------|------------------------|-------------------|-------------------|------------------------|-------------------|
|  | Up to 30 days   | Between 31 and 60 days | More than 60 days | Up to 30 days     | Between 31 and 60 days | More than 60 days |
| Number of invoices paid                                  | 8,857           | 6,542                  | 94                | 290               | 61                     | 110               |
| Total amount of invoices paid                            | 122,244         | 95,993                 | 493               | 4,101             | 788                    | 966               |
| Total amount of interest due to late payment of invoices | -               | -                      | -                 | -                 | -                      | -                 |
| Number of suppliers                                      | 477             | 9                      | 405               | 20                | 11                     | 8                 |

Note: amounts in CLP million.

1) The above data exclude payments between related companies of the Andina Group.

2) Includes only invoices with actual payment disbursement to the supplier (a payment was made by the bank).

3) Excludes credit and debit notes.

| Empaques Argentina                                       | LOCAL SUPPLIERS |                        |                   | FOREIGN SUPPLIERS |                        |                   |
|--|-----------------|------------------------|-------------------|-------------------|------------------------|-------------------|
|  | Up to 30 days   | Between 31 and 60 days | More than 60 days | Up to 30 days     | Between 31 and 60 days | More than 60 days |
| Number of invoices paid                                  | 2,270           | 722                    | 342               | 14                | 45                     | 55                |
| Total amount of invoices paid                            | 3,135           | 1,351                  | 685               | 420               | 139                    | 174               |
| Total amount of interest due to late payment of invoices | -               | -                      | -                 | -                 | -                      | -                 |
| Number of suppliers                                      | 340             | 191                    | 67                | 5                 | 9                      | 21                |

Note: amounts in ARS million.

1) The above data exclude payments between related companies of the Andina Group.

2) Includes only invoices with actual payment disbursement to the supplier (a payment was made by the bank).

3) Excludes credit and debit notes.

# 8

Agreements with exceptional payment terms, in the range of 31 to 60 days in Chile.

CMF 7.1.V



Audit of the social and environmental responsibility of suppliers:

**Non-conformity rate**

SASB FB-NB-430A.1



Audit of the social and environmental responsibility of suppliers:

**Corrective action rate**

SASB FB-NB-430A.1



## TALENT AND DIVERSITY

### DIVERSITY IN THE BOARD OF DIRECTORS

| Nationality of the Board of Directors<br>CMF 3.2.XIII.A, 3.2.XIII.B | Chilean | Argentinean | Brazilian | Puerto Rican | Total |
|---|---------|-------------|-----------|--------------|-------|
|   | Women   | 1           | 0         | 0            | 0     |
| Men   | 10      | 1           | 1         | 1            | 13    |

| Age range of the Board of Directors<br>GRI 405-1   CMF 3.2.XIII.C | Under 30 years of age | Between 30 and 40 years of age | Between 41 and 50 years of age | Between 51 and 60 years of age | Between 61 and 70 years of age | Over 70 years of age | Total |
|---|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------|-------|
|   | Women                 | 0                              | 0                              | 0                              | 1                              | 0                    | 0     |
| Men   | 0                     | 0                              | 1                              | 5                              | 5                              | 2                    | 13    |

| Seniority of the Board of Directors<br>CMF 3.2.XIII.D | Less than 3 years | Between 3 and 6 years | Over 6 and under 9 years | Over 9 and under 12 years | More than 12 years | Total |
|---|-------------------|-----------------------|--------------------------|---------------------------|--------------------|-------|
|   | Women             | 1                     | 0                        | 0                         | 0                  | 0     |
| Men   | 2                 | 3                     | 1                        | 2                         | 5                  | 13    |

| Directors with Disabilities<br>CMF 3.2.XIII.E | Without disabilities | With disabilities |
|---|----------------------|-------------------|
|   | Women                | 1                 |
| Men   | 13                   | 0                 |



### DIVERSITY OF EMPLOYEES

#### Employees by type of contract

By number of own employees (Head Count) as of December 31, 2023.  
GRI 2-7 | CMF 5.2

|              | WOMEN        |            |              | MEN           |              |               | TOTAL         |              |               |
|--------------|--------------|------------|--------------|---------------|--------------|---------------|---------------|--------------|---------------|
|              | Indefinite   | Fixed term | Total        | Indefinite    | Fixed term   | Total         | Indefinite    | Fixed term   | Total         |
| Argentina    | 302          | 74         | 376          | 2,607         | 385          | 2,992         | 2,909         | 459          | 3,368         |
| Brazil       | 1,400        | 7          | 1,407        | 6,641         | 7            | 6,648         | 8,041         | 14           | 8,055         |
| Chile        | 648          | 198        | 846          | 2,446         | 806          | 3,252         | 3,094         | 1,004        | 4,098         |
| Paraguay     | 158          | 5          | 163          | 785           | 113          | 898           | 943           | 118          | 1,061         |
| Holding      | 18           | -          | 18           | 28            | -            | 28            | 46            | -            | 46            |
| <b>Total</b> | <b>2,526</b> | <b>284</b> | <b>2,810</b> | <b>12,507</b> | <b>1,311</b> | <b>13,818</b> | <b>15,033</b> | <b>1,595</b> | <b>16,628</b> |

Argentina corresponds to Andina Argentina and Andina Empaques Argentina. Chile corresponds to Andina Chile, Vital Aguas, Vital Jugos, Envases Central and Reciclar.

Percentage of employees by type of employment contract  
CMF 5.2

|              | Women         | Men           | Total         |
|--------------|---------------|---------------|---------------|
| Indefinite   | 89.9%         | 90.5%         | 90.4%         |
| Fixed term   | 10.1%         | 9.5%          | 9.6%          |
| <b>Total</b> | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> |

Percentage of employees by type of workday  
CMF 5.3

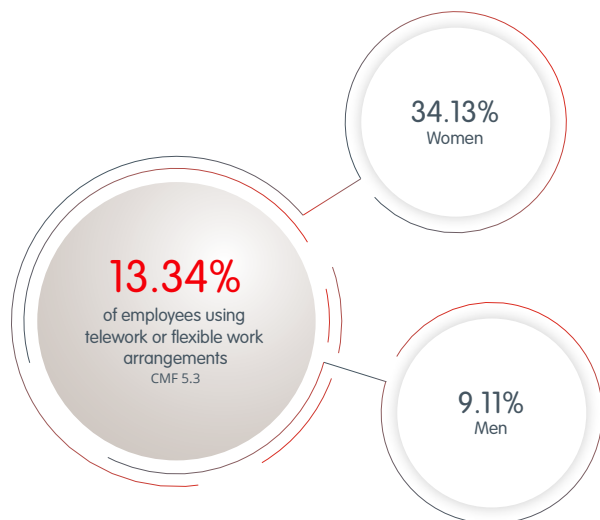
|                     | Women         | Men           | Total         |
|---------------------|---------------|---------------|---------------|
| Regular working day | 95.6%         | 99.2%         | 98.6%         |
| Part-time           | 4.4%          | 0.8%          | 1.4%          |
| <b>Total</b>        | <b>100.0%</b> | <b>100.0%</b> | <b>100.0%</b> |

Note: Own staffing (Head Count). There are no employees with adaptability agreements for employees with family responsibilities for this period.

Employees by type of workday  
By number of own employees (Head Count) as of December 31, 2023  
GRI 2-7 | CMF 5.3

|              | Women               |            |              | Men                 |            |               | Total               |            |               |
|--------------|---------------------|------------|--------------|---------------------|------------|---------------|---------------------|------------|---------------|
|              | Regular working day | Part-time  | Total        | Regular working day | Part-time  | Total         | Regular working day | Part-time  | Total         |
| Argentina    | 376                 | -          | 376          | 2,992               | -          | 2,992         | 3,368               | -          | 3,368         |
| Brazil       | 1,284               | 123        | 1,407        | 6,541               | 107        | 6,648         | 7,825               | 230        | 8,055         |
| Chile        | 846                 | -          | 846          | 3,252               | -          | 3,252         | 4,098               | -          | 4,098         |
| Paraguay     | 163                 | -          | 163          | 898                 | -          | 898           | 1,061               | -          | 1,061         |
| Holding      | 17                  | 1          | 18           | 28                  | -          | 28            | 45                  | 1          | 46            |
| <b>Total</b> | <b>2,686</b>        | <b>124</b> | <b>2,810</b> | <b>13,711</b>       | <b>107</b> | <b>13,818</b> | <b>16,397</b>       | <b>231</b> | <b>16,628</b> |

For this period, there are no employees with an adaptability agreement for employees with family responsibilities. Argentina corresponds to Andina Argentina and Andina Empaques Argentina. Chile corresponds to Andina Chile, Vital Aguas, Vital Jugos, Envases Central and Reciclar.



There are no employees with adaptability agreements for employees with family responsibilities for this period.

Collaborators categorized by own and third-party employees  
By number of employees (FTE) as of December 31, 2023  
GRI 2-8

|   | Women        | Men           | TOTAL         |
|---|--------------|---------------|---------------|
| Total collaborators: own employees            | 2,884        | 14,192        | 17,076        |
| Total collaborators: third-party              | 634          | 1,957         | 2,591         |
| <b>Total collaborators: own + third-party</b> | <b>3,518</b> | <b>16,148</b> | <b>19,667</b> |

FTE: Full Time Equivalent (with overtime). Third-party collaborators refers only to those who perform core business activities such as outsourced sales force, stockers and call center personnel.

Employees categorized by function  
By number of own employees (Head Count) as of December 31, 2023  
GRI 405-1 | CMF 5.1.1

|                              | Women        | Men           | Total         |
|------------------------------|--------------|---------------|---------------|
| Senior Management            | 0            | 10            | 10            |
| Management                   | 13           | 45            | 58            |
| Headships                    | 396          | 1,325         | 1,721         |
| Worker                       | 528          | 8,306         | 8,834         |
| Salesforce                   | 641          | 2,016         | 2,657         |
| Administrative               | 1,018        | 1,267         | 2,285         |
| Administrative support staff | 85           | 200           | 285           |
| Other professionals          | 29           | 30            | 59            |
| Other technicians            | 100          | 619           | 719           |
| <b>Total</b>                 | <b>2,810</b> | <b>13,818</b> | <b>16,628</b> |

## Nationality allocation

By number of own employees (Head Count) as of December 31, 2023.

31. 2023.

CMF 5.1.2

### Total employees

|                              | Angolan  | Argentinian  | Bolivian  | Brazilian    | Chilean      | Colombian | Cuban    | Dominican | Ecuadorian | Spanish  | U.S.     | Haitian    | Italian  | Mexican  | Paraguayan   | Peruvian  | Portuguese | Uruguayan | Venezuelan | Total         |     |
|------------------------------|----------|--------------|-----------|--------------|--------------|-----------|----------|-----------|------------|----------|----------|------------|----------|----------|--------------|-----------|------------|-----------|------------|---------------|-----|
| Senior Management            | 0        | 3            | 0         | 1            | 6            | 0         | 0        | 0         | 0          | 0        | 0        | 0          | 0        | 0        | 0            | 0         | 0          | 0         | 0          | 10            |     |
| Management                   | 0        | 12           | 0         | 6            | 29           | 1         | 0        | 0         | 0          | 0        | 0        | 0          | 0        | 0        | 8            | 0         | 1          | 1         | 0          | 58            |     |
| Headships                    | 0        | 612          | 1         | 506          | 331          | 3         | 0        | 0         | 2          | 1        | 0        | 0          | 1        | 0        | 236          | 3         | 0          | 0         | 25         | 1,721         |     |
| Worker                       | 1        | 1,762        | 40        | 4,396        | 1,650        | 65        | 2        | 2         | 2          | 1        | 0        | 118        | 0        | 1        | 488          | 60        | 0          | 0         | 246        | 8,834         |     |
| Salesforce                   | 0        | 457          | 1         | 1,578        | 440          | 8         | 0        | 0         | 2          | 1        | 1        | 0          | 0        | 0        | 105          | 1         | 0          | 1         | 62         | 2,657         |     |
| Administrative               | 0        | 523          | 3         | 792          | 669          | 11        | 1        | 2         | 0          | 1        | 0        | 2          | 0        | 0        | 172          | 3         | 0          | 0         | 106        | 2,285         |     |
| Administrative support staff | 0        | 0            | 0         | 248          | 29           | 1         | 0        | 0         | 0          | 0        | 0        | 1          | 0        | 0        | 0            | 1         | 0          | 0         | 0          | 5             | 285 |
| Other professionals          | 0        | 0            | 0         | 19           | 36           | 0         | 0        | 0         | 0          | 0        | 0        | 0          | 0        | 0        | 2            | 0         | 0          | 0         | 0          | 2             | 59  |
| Other technicians            | 0        | 1            | 0         | 496          | 159          | 1         | 0        | 0         | 0          | 0        | 0        | 0          | 0        | 0        | 33           | 2         | 0          | 0         | 0          | 27            | 719 |
| <b>Total</b>                 | <b>1</b> | <b>3,370</b> | <b>45</b> | <b>8,042</b> | <b>3,349</b> | <b>90</b> | <b>3</b> | <b>4</b>  | <b>6</b>   | <b>4</b> | <b>1</b> | <b>121</b> | <b>1</b> | <b>1</b> | <b>1,044</b> | <b>70</b> | <b>1</b>   | <b>2</b>  | <b>473</b> | <b>16,628</b> |     |

### Women

|                              |          |            |          |              |            |           |          |          |          |          |          |          |          |          |            |          |          |          |            |              |     |
|------------------------------|----------|------------|----------|--------------|------------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|------------|----------|----------|----------|------------|--------------|-----|
| Senior Management            | 0        | 0          | 0        | 0            | 0          | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0          | 0        | 0        | 0        | 0          | 0            | 0   |
| Management                   | 0        | 2          | 0        | 1            | 8          | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 2          | 0        | 0        | 0        | 0          | 0            | 13  |
| Headships                    | 0        | 82         | 0        | 147          | 93         | 2         | 0        | 0        | 1        | 1        | 0        | 0        | 0        | 0        | 61         | 0        | 0        | 0        | 0          | 9            | 396 |
| Worker                       | 0        | 86         | 4        | 202          | 157        | 22        | 0        | 0        | 0        | 0        | 0        | 9        | 0        | 1        | 9          | 6        | 0        | 0        | 0          | 32           | 528 |
| Salesforce                   | 0        | 29         | 1        | 467          | 116        | 4         | 0        | 0        | 0        | 1        | 0        | 0        | 0        | 0        | 5          | 1        | 0        | 1        | 16         | 641          |     |
| Administrative               | 0        | 182        | 1        | 436          | 262        | 5         | 0        | 0        | 0        | 1        | 0        | 0        | 0        | 0        | 77         | 0        | 0        | 0        | 54         | 1,018        |     |
| Administrative support staff | 0        | 0          | 0        | 78           | 5          | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0          | 1        | 0        | 0        | 0          | 1            | 85  |
| Other professionals          | 0        | 0          | 0        | 9            | 17         | 0         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 2          | 0        | 0        | 0        | 0          | 1            | 29  |
| Other technicians            | 0        | 0          | 0        | 67           | 26         | 1         | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0        | 0          | 1        | 0        | 0        | 0          | 5            | 100 |
| <b>Total</b>                 | <b>0</b> | <b>381</b> | <b>6</b> | <b>1,407</b> | <b>684</b> | <b>34</b> | <b>0</b> | <b>0</b> | <b>1</b> | <b>3</b> | <b>0</b> | <b>9</b> | <b>0</b> | <b>1</b> | <b>156</b> | <b>9</b> | <b>0</b> | <b>1</b> | <b>118</b> | <b>2,810</b> |     |

### Men

|                              |          |              |           |              |              |           |          |          |          |          |          |            |          |          |            |           |          |          |            |               |     |
|------------------------------|----------|--------------|-----------|--------------|--------------|-----------|----------|----------|----------|----------|----------|------------|----------|----------|------------|-----------|----------|----------|------------|---------------|-----|
| Senior Management            | 0        | 3            | 0         | 1            | 6            | 0         | 0        | 0        | 0        | 0        | 0        | 0          | 0        | 0        | 0          | 0         | 0        | 0        | 0          | 0             | 10  |
| Management                   | 0        | 10           | 0         | 5            | 21           | 1         | 0        | 0        | 0        | 0        | 0        | 0          | 0        | 0        | 6          | 0         | 1        | 1        | 0          | 45            |     |
| Headships                    | 0        | 530          | 1         | 359          | 238          | 1         | 0        | 0        | 1        | 0        | 0        | 0          | 1        | 0        | 175        | 3         | 0        | 0        | 16         | 1,325         |     |
| Worker                       | 1        | 1,676        | 36        | 4,194        | 1,493        | 43        | 2        | 2        | 2        | 1        | 0        | 109        | 0        | 0        | 479        | 54        | 0        | 0        | 214        | 8,306         |     |
| Salesforce                   | 0        | 428          | 0         | 1,111        | 324          | 4         | 0        | 0        | 2        | 0        | 1        | 0          | 0        | 0        | 100        | 0         | 0        | 0        | 46         | 2,016         |     |
| Administrative               | 0        | 341          | 2         | 356          | 407          | 6         | 1        | 2        | 0        | 0        | 0        | 2          | 0        | 0        | 95         | 3         | 0        | 0        | 52         | 1,267         |     |
| Administrative support staff | 0        | 0            | 0         | 170          | 24           | 1         | 0        | 0        | 0        | 0        | 0        | 1          | 0        | 0        | 0          | 0         | 0        | 0        | 0          | 4             | 200 |
| Other professionals          | 0        | 0            | 0         | 10           | 19           | 0         | 0        | 0        | 0        | 0        | 0        | 0          | 0        | 0        | 0          | 0         | 0        | 0        | 0          | 1             | 30  |
| Other technicians            | 0        | 1            | 0         | 429          | 133          | 0         | 0        | 0        | 0        | 0        | 0        | 0          | 0        | 0        | 33         | 1         | 0        | 0        | 0          | 22            | 619 |
| <b>Total</b>                 | <b>1</b> | <b>2,989</b> | <b>39</b> | <b>6,635</b> | <b>2,665</b> | <b>56</b> | <b>3</b> | <b>4</b> | <b>5</b> | <b>1</b> | <b>1</b> | <b>112</b> | <b>1</b> | <b>0</b> | <b>888</b> | <b>61</b> | <b>1</b> | <b>1</b> | <b>355</b> | <b>13,818</b> |     |

## Staffing categorized by age range

By number of own collaborators (Head Count) as of December 31, 2023.

GRI 405-1 | CMF 5.1.3

### Total staffing

|                              | Under 30 years of age | Between 30 and 40 years of age | Between 41 and 50 years of age | Between 51 and 60 years of age | Between 61 and 70 years of age | Over 70 years of age | Total         |
|------------------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|----------------------|---------------|
| Senior Management            | 0                     | 0                              | 2                              | 4                              | 4                              | 0                    | 10            |
| Management                   | 0                     | 8                              | 23                             | 22                             | 5                              | 0                    | 58            |
| Headships                    | 105                   | 687                            | 648                            | 252                            | 29                             | 0                    | 1,721         |
| Worker                       | 2,282                 | 3,248                          | 2,197                          | 951                            | 153                            | 3                    | 8,834         |
| Salesforce                   | 893                   | 1,077                          | 546                            | 128                            | 10                             | 3                    | 2,657         |
| Administrative               | 731                   | 912                            | 416                            | 189                            | 37                             | 0                    | 2,285         |
| Administrative support staff | 50                    | 85                             | 75                             | 57                             | 16                             | 2                    | 285           |
| Other professionals          | 18                    | 32                             | 6                              | 0                              | 3                              | 0                    | 59            |
| Other technicians            | 139                   | 284                            | 178                            | 107                            | 11                             | 0                    | 719           |
| <b>Total</b>                 | <b>4,218</b>          | <b>6,333</b>                   | <b>4,091</b>                   | <b>1,710</b>                   | <b>268</b>                     | <b>8</b>             | <b>16,628</b> |

### Women

|                              |            |              |            |            |           |          |              |
|------------------------------|------------|--------------|------------|------------|-----------|----------|--------------|
| Senior Management            | 0          | 0            | 0          | 0          | 0         | 0        | 0            |
| Management                   | 0          | 2            | 6          | 4          | 1         | 0        | 13           |
| Headships                    | 49         | 200          | 113        | 34         | 0         | 0        | 396          |
| Worker                       | 196        | 201          | 91         | 36         | 4         | 0        | 528          |
| Salesforce                   | 240        | 261          | 116        | 22         | 2         | 0        | 641          |
| Administrative               | 386        | 391          | 169        | 63         | 9         | 0        | 1,018        |
| Administrative support staff | 9          | 24           | 24         | 25         | 3         | 0        | 85           |
| Other professionals          | 9          | 16           | 3          | 0          | 1         | 0        | 29           |
| Other technicians            | 46         | 42           | 8          | 4          | 0         | 0        | 100          |
| <b>Total</b>                 | <b>935</b> | <b>1,137</b> | <b>530</b> | <b>188</b> | <b>20</b> | <b>0</b> | <b>2,810</b> |

### Men

|                              |              |              |              |              |            |          |               |
|------------------------------|--------------|--------------|--------------|--------------|------------|----------|---------------|
| Senior Management            | 0            | 0            | 2            | 4            | 4          | 0        | 10            |
| Management                   | 0            | 6            | 17           | 18           | 4          | 0        | 45            |
| Headships                    | 56           | 487          | 535          | 218          | 29         | 0        | 1,325         |
| Worker                       | 2,086        | 3,047        | 2,106        | 915          | 149        | 3        | 8,306         |
| Salesforce                   | 653          | 816          | 430          | 106          | 8          | 3        | 2,016         |
| Administrative               | 345          | 521          | 247          | 126          | 28         | 0        | 1,267         |
| Administrative support staff | 41           | 61           | 51           | 32           | 13         | 2        | 200           |
| Other professionals          | 9            | 16           | 3            | 0            | 2          | 0        | 30            |
| Other technicians            | 93           | 242          | 170          | 103          | 11         | 0        | 619           |
| <b>Total</b>                 | <b>3,283</b> | <b>5,196</b> | <b>3,561</b> | <b>1,522</b> | <b>248</b> | <b>8</b> | <b>13,818</b> |



## Employees categorized by length of service

By number of own collaborators  
(Head Count) as of December  
31, 2023.  
CMF 5.1.4

### Total employees

|                              | Less than 3 years | Between 3 and 6 years | Over 6 and under 9 years | Between 9 and 12 years | More than 12 years | Total         |
|------------------------------|-------------------|-----------------------|--------------------------|------------------------|--------------------|---------------|
| Senior Management            | 0                 | 1                     | 1                        | 4                      | 4                  | 10            |
| Management                   | 10                | 11                    | 3                        | 13                     | 21                 | 58            |
| Headships                    | 265               | 305                   | 150                      | 286                    | 715                | 1,721         |
| Worker                       | 4,603             | 1,376                 | 539                      | 855                    | 1,461              | 8,834         |
| Salesforce                   | 1,434             | 586                   | 138                      | 185                    | 314                | 2,657         |
| Administrative               | 1,099             | 489                   | 153                      | 233                    | 311                | 2,285         |
| Administrative support staff | 167               | 81                    | 17                       | 15                     | 5                  | 285           |
| Other professionals          | 31                | 13                    | 4                        | 8                      | 3                  | 59            |
| Other technicians            | 253               | 193                   | 48                       | 79                     | 146                | 719           |
| <b>Total</b>                 | <b>7,862</b>      | <b>3,055</b>          | <b>1,053</b>             | <b>1,678</b>           | <b>2,980</b>       | <b>16,628</b> |

### Women

|                              |              |            |            |            |            |              |
|------------------------------|--------------|------------|------------|------------|------------|--------------|
| Senior Management            | 0            | 0          | 0          | 0          | 0          | 0            |
| Management                   | 3            | 2          | 2          | 3          | 3          | 13           |
| Headships                    | 116          | 84         | 39         | 54         | 103        | 396          |
| Worker                       | 395          | 70         | 10         | 27         | 26         | 528          |
| Salesforce                   | 486          | 102        | 21         | 13         | 19         | 641          |
| Administrative               | 568          | 229        | 55         | 87         | 79         | 1,018        |
| Administrative support staff | 55           | 24         | 1          | 4          | 1          | 85           |
| Other professionals          | 17           | 7          | 0          | 5          | 0          | 29           |
| Other technicians            | 56           | 24         | 3          | 6          | 11         | 100          |
| <b>Total</b>                 | <b>1,696</b> | <b>542</b> | <b>131</b> | <b>199</b> | <b>242</b> | <b>2,810</b> |

### Men

|                              |              |              |            |              |              |               |
|------------------------------|--------------|--------------|------------|--------------|--------------|---------------|
| Senior Management            | 0            | 1            | 1          | 4            | 4            | 10            |
| Management                   | 7            | 9            | 1          | 10           | 18           | 45            |
| Headships                    | 149          | 221          | 111        | 232          | 612          | 1,325         |
| Worker                       | 4,208        | 1,306        | 529        | 828          | 1,435        | 8,306         |
| Salesforce                   | 948          | 484          | 117        | 172          | 295          | 2,016         |
| Administrative               | 531          | 260          | 98         | 146          | 232          | 1,267         |
| Administrative support staff | 112          | 57           | 16         | 11           | 4            | 200           |
| Other professionals          | 14           | 6            | 4          | 3            | 3            | 30            |
| Other technicians            | 197          | 169          | 45         | 73           | 135          | 619           |
| <b>Total</b>                 | <b>6,166</b> | <b>2,513</b> | <b>922</b> | <b>1,479</b> | <b>2,738</b> | <b>13,818</b> |





### Employees categorized by individuals with disabilities

By number of own collaborators (Head Count) as of December 31, 2023.  
CMF 5.1.5

|                              | Women      | Men        | Total      |
|------------------------------|------------|------------|------------|
| Senior Management            | 0          | 0          | 0          |
| Management                   | 0          | 0          | 0          |
| Headships                    | 2          | 1          | 3          |
| Worker                       | 13         | 58         | 71         |
| Salesforce                   | 1          | 4          | 5          |
| Administrative               | 168        | 111        | 279        |
| Administrative support staff | 31         | 55         | 86         |
| Other professionals          | 0          | 0          | 0          |
| Other technicians            | 1          | 6          | 7          |
| <b>Total</b>                 | <b>216</b> | <b>235</b> | <b>451</b> |

### Salary gap:

#### Mean

Salary ratio calculated with the mean = (Mean gross hourly wage Women/ Mean gross hourly wage Men)\*100

GRI 405-2 | CMF 5.4.2

|                              | TOTAL Coca-Cola Andina |
|------------------------------|------------------------|
| Senior Management            | N/A                    |
| Management                   | 75.7%                  |
| Headships                    | 97.5%                  |
| Worker                       | 98.1%                  |
| Salesforce                   | 78.2%                  |
| Administrative               | 87.0%                  |
| Administrative support staff | 82.4%                  |
| Other professionals          | 116.4%                 |
| Other technicians            | 97.5%                  |
| <b>Total</b>                 | <b>111.2%</b>          |

### Ratio of initial basic salary vs. legal minimum wage

GRI 202-1

|           | 2020   | 2021   | 2022   | 2023   |
|-----------|--------|--------|--------|--------|
| Argentina | 330.6% | 316.5% | 317.8% | 298.5% |
| Brazil    | 115.4% | 107.6% | 117.9% | 107.2% |
| Chile     | 143.4% | 182.9% | 163.0% | 151.1% |
| Paraguay  | 114.0% | 126.1% | 118.2% | 60.0%  |

Note: Minimum initial basic salary with no additional payments.

There are no significant proportions of collaborators who receive their salaries based on minimum wage rules.

Argentina corresponds to Andina Argentina and Andina Empaques Argentina. Chile corresponds to Andina Chile, Vital Aguas, Vital Jugos, Envases Central and Reciclar.

### Salary gap:

#### Median

Salary ratio calculated with the median = (Median gross hourly wage Women/ Median gross hourly wage Men)\*100

GRI 405-2 | CMF 5.4.2

|                              | TOTAL Coca-Cola Andina |
|------------------------------|------------------------|
| Senior Management            | N/A                    |
| Management                   | 85.3%                  |
| Headships                    | 92.2%                  |
| Worker                       | 112.4%                 |
| Salesforce                   | 92.5%                  |
| Administrative               | 95.7%                  |
| Administrative support staff | 66.1%                  |
| Other professionals          | 101.2%                 |
| Other technicians            | 89.9%                  |
| <b>Total</b>                 | <b>147.4%</b>          |

### Ratio between basic salary and total remuneration

GRI 405-2

|                              | Argentina    |              |              | Brazil       |              |              | Chile        |              |              | Paraguay     |              |              |
|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|                              | Women        | Men          | Total        | Women        | Men          | Total        | Women        | Men          | Total        | Women        | Men          | Total        |
| Senior Management            | N/A          | 87.6%        | 87.6%        | N/A          | 54.2%        | 54.2%        | N/A          | 65.2%        | 65.2%        | N/A          | 74.3%        | 74.3%        |
| Management                   | 87.6%        | 88.0%        | 87.9%        | 62.7%        | 55.5%        | 56.7%        | 81.0%        | 79.9%        | 80.2%        | 81.8%        | 79.4%        | 79.8%        |
| Headships                    | 76.7%        | 74.1%        | 74.4%        | 64.2%        | 77.4%        | 73.6%        | 84.2%        | 83.4%        | 83.6%        | 86.4%        | 68.0%        | 72.9%        |
| Worker                       | 91.2%        | 92.4%        | 92.3%        | 92.6%        | 72.5%        | 73.5%        | 84.6%        | 83.1%        | 83.3%        | 97.1%        | 85.2%        | 85.5%        |
| Salesforce                   | 95.4%        | 96.3%        | 96.2%        | 77.8%        | 67.9%        | 70.8%        | 65.7%        | 60.1%        | 61.6%        | 28.9%        | 29.6%        | 29.6%        |
| Administrative               | 87.7%        | 85.3%        | 86.2%        | 89.8%        | 89.7%        | 89.8%        | 89.7%        | 84.7%        | 86.7%        | 94.1%        | 94.6%        | 94.4%        |
| Administrative support staff | N/A          | N/A          | N/A          | 93.1%        | 91.9%        | 92.3%        | 75.5%        | 68.8%        | 70.1%        | N/A          | N/A          | N/A          |
| Other professionals          | N/A          | N/A          | N/A          | 87.6%        | 87.1%        | 87.3%        | 92.1%        | 93.6%        | 93.0%        | 93.1%        | N/A          | 93.1%        |
| Other technicians            | N/A          | N/A          | N/A          | 91.4%        | 90.4%        | 90.5%        | 80.1%        | 78.2%        | 78.5%        | N/A          | 82.8%        | 82.8%        |
| <b>Total</b>                 | <b>86.9%</b> | <b>88.9%</b> | <b>88.7%</b> | <b>83.8%</b> | <b>74.6%</b> | <b>76.2%</b> | <b>83.3%</b> | <b>80.4%</b> | <b>81.0%</b> | <b>88.6%</b> | <b>76.3%</b> | <b>78.2%</b> |

Argentina corresponds to Andina Argentina and Andina Empaques Argentina. Chile corresponds to Andina Chile, Vital Aguas, Vital Jugos, Envases Central and Reciclar.

## INTERNAL CLIMATE AND BENEFITS

Internal climate  
assessment  
(organizational commitment)

|           | 2022 | 2023 |
|-----------|------|------|
| Argentina | 3.5  | 3.61 |
| Brazil    | 4.1  | 4.15 |
| Chile     | 3.7  | 3.73 |
| Paraguay  | 3.7  | 3.82 |

Note: In 2022 the survey presents a change in methodology, we moved to a questionnaire that focuses only on the main climate variables, with a score from 1 to 5.

Argentina corresponds to Andina Argentina and Andina Empaques Argentina. Chile corresponds to Andina Chile.

Absenteeism rate  
(Percentage of absenteeism/  
year)

|           | 2020  | 2021  | 2022  | 2023  |
|-----------|-------|-------|-------|-------|
| Argentina | 1.97% | 2.95% | 3.53% | 3.50% |
| Brazil    | 2.10% | 2.28% | 1.86% | 1.64% |
| Chile     | 5.35% | 7.05% | 6.42% | 4.09% |
| Paraguay  | 1.60% | 1.03% | 1.29% | 1.96% |

Note: own staffing

Argentina corresponds to Andina Argentina and Andina Empaques Argentina. Chile corresponds to Andina Chile, Vital Aguas, Vital Jugos, Envases Central and Reciclar.

Average days used  
during postnatal  
leave

By number of own employees  
(Head Count) as of December  
31, 2023.

|                              | Argentina |          | Brazil    |          | Chile      |           | Paraguay   |           | Total      |          |
|------------------------------|-----------|----------|-----------|----------|------------|-----------|------------|-----------|------------|----------|
|                              | Women     | Men      | Women     | Men      | Women      | Men       | Women      | Men       | Women      | Men      |
| Senior Management            | N/A       | N/A      | N/A       | N/A      | N/A        | N/A       | N/A        | N/A       | N/A        | N/A      |
| Management                   | N/A       | N/A      | N/A       | N/A      | N/A        | 0         | N/A        | N/A       | N/A        | 0        |
| Headships                    | 15        | 4        | 88        | 5        | 95         | 12        | 135        | 14        | 91         | 10       |
| Worker                       | 59        | 4        | 82        | 5        | 69         | 15        | N/A        | 14        | 74         | 8        |
| Salesforce                   | 63        | 5        | 93        | 5        | 182        | 15        | N/A        | 14        | 109        | 10       |
| Administrative               | 53        | 4        | 96        | 5        | 128        | 16        | 126        | 14        | 107        | 10       |
| Administrative support staff | N/A       | N/A      | 100       | 5        | 0          | N/A       | N/A        | N/A       | 50         | 5        |
| Other professionals          | N/A       | N/A      | 120       | N/A      | 89         | 20        | N/A        | N/A       | 95         | 20       |
| Other technicians            | N/A       | N/A      | 80        | 4        | 105        | 0         | N/A        | 14        | 99         | 4        |
| <b>Total</b>                 | <b>44</b> | <b>4</b> | <b>93</b> | <b>5</b> | <b>116</b> | <b>14</b> | <b>132</b> | <b>14</b> | <b>100</b> | <b>8</b> |

Days granted for postnatal leave for men: Argentina: 3 days (plus 4 additional days granted by the Company); Brazil: 5 days; Chile: 5 days (10 additional consecutive days granted by the Company); Paraguay: 14 calendar days (including holidays and Sundays).

Days granted for postnatal leave for women: Argentina: 90 days; Brazil: 120 days; Chile: 84 days (extended postnatal: 84 days or 126 half days); Paraguay: 126 calendar days (including holidays and Sundays).

Number of  
collaborators who  
have returned  
to work after  
completing parental  
leave by operation

GRI 401-3

|                               | 2020       |            | 2021      |            | 2022      |            | 2023       |            |
|-------------------------------|------------|------------|-----------|------------|-----------|------------|------------|------------|
|                               | Women      | Men        | Women     | Men        | Women     | Men        | Women      | Men        |
| Argentina                     | 14         | 97         | 16        | 65         | 10        | 59         | 10         | 51         |
| Brazil                        | 41         | 149        | 41        | 167        | 32        | 121        | 40         | 135        |
| Chile                         | 40         | 82         | 29        | 70         | 32        | 81         | 47         | 75         |
| Paraguay                      | 14         | 58         | 7         | 45         | 4         | 48         | 7          | 38         |
| <b>Total Coca-Cola Andina</b> | <b>109</b> | <b>386</b> | <b>93</b> | <b>347</b> | <b>78</b> | <b>309</b> | <b>104</b> | <b>299</b> |

Note: own staffing

Argentina corresponds to Andina Argentina and Andina Empaques Argentina. Chile corresponds to Andina Chile, Vital Aguas, Vital Jugos, Envases Central, Reciclar and Holding.

Percentage of people  
who used postnatal  
leave

Percentage of people who used  
postnatal leave, considering the  
total number of people eligible  
to use such leave.

CMF 5.7

|              | Women       | Men         | Total       |
|--------------|-------------|-------------|-------------|
| Argentina    | 2.3%        | 1.8%        | 1.8%        |
| Brazil       | 5.3%        | 2.5%        | 3.0%        |
| Chile        | 7.6%        | 3.1%        | 4.0%        |
| Paraguay     | 3.8%        | 2.5%        | 2.7%        |
| Holding      | 5.6%        | 7.1%        | 6.5%        |
| <b>Total</b> | <b>5.3%</b> | <b>2.5%</b> | <b>3.0%</b> |

Argentina corresponds to Andina Argentina and Andina Empaques Argentina. Chile corresponds to Andina Chile, Vital Aguas, Vital Jugos, Envases Central and Reciclar.

## Additional benefits

GRI 401-2, 403-6 | CMF 5.8

## Health benefits

|  | % of operations with this benefit |  |
|--|-----------------------------------|--|
|  | Full time employees               | Part time employees or temporary workers |
| Maternity and paternity leave in excess of what is mandated by law   | 75.0%                             | 75.0%                                    |
| Medical assistance and insurance   | 100.0%                            | 75.0%                                    |
| Life Insurance in excess of what is mandated by law  | 100.0%                            | 100.0%                                   |
| Dental plan  | 50.0%                             | 50.0%                                    |
| Health insurance or social security plan, depending on the country. Includes the employee and family group, the company assumes the entire disparity between the value of the plan and legal and other forms of contributions. | 50.0%                             | 50.0%                                    |
| Food re-education programs.  | 50.0%                             | 50.0%                                    |
| Gymnastics at work: access to physical activity plans in the company's own facilities or by agreement, for the care of employees.  | 75.0%                             | 75.0%                                    |
| Preventive vaccination programs (dengue, flu, yellow fever, hepatitis A, etc.)   | 75.0%                             | 75.0%                                    |
| Medical check-up   | 100.0%                            | 100.0%                                   |
| Sports and recreation program for workers  | 50.0%                             | 50.0%                                    |
| Discount agreements with food companies and others.  | 75.0%                             | 75.0%                                    |
| Refreshments: Fruit and yogurt for administrative positions.   | 50.0%                             | 50.0%                                    |
| On-site nutritionist   | 50.0%                             | 50.0%                                    |
| Discount agreements with health institutions and pharmacies.   | 50.0%                             | 50.0%                                    |
| Conferences, workshops and talks of interest to employees and their families.  | 75.0%                             | 75.0%                                    |

## Education benefits

|   |        |       |
|---|--------|-------|
| Scholarships for academic excellence for employees' children for university careers | 25.0%  | 25.0% |
| Discounts on the fees of different educational programs for employees.              | 100.0% | 75.0% |
| Leaves of absence for study exams in excess of what is mandated by law              | 75.0%  | 50.0% |

## Social benefits

|   | % of operations with this benefit |  |
|---|-----------------------------------|--|
|   | Full time employees               | Part time employees or temporary workers |
| Leave for marriage, death in the immediate family, siblings and grandparents in excess of what is mandated by law | 75.0%                             | 75.0%                                    |
| Flexible hours for areas where operations are not affected (e.g. short Fridays).                                  | 75.0%                             | 75.0%                                    |
| Special holidays (Labor Day, Women's Day, Children's Day, Secretary's Day, etc.)                                  | 100.0%                            | 100.0%                                   |
| Additional vacation week for senior positions and above.  | 75.0%                             | 75.0%                                    |
| Casual Fridays  | 100.0%                            | 75.0%                                    |
| Accompanying retirees   | 50.0%                             | 50.0%                                    |
| Half-birthday (FCCT)  | 25.0%                             | 25.0%                                    |
| Internal library  | 50.0%                             | 50.0%                                    |
| Vacation leave during vacation period   | 50.0%                             | 50.0%                                    |
| Paid vacation leave with vacation bonus   | 75.0%                             | 75.0%                                    |
| Gift of summer and winter clothing for administrative areas   | 25.0%                             | 25.0%                                    |
| Spouse's death leave in excess of the law   | 75.0%                             | 75.0%                                    |
| Moving leave above the law  | 25.0%                             | 25.0%                                    |
| Blood donation leave above the law  | 50.0%                             | 50.0%                                    |
| Additional 2 days' vacation leave for travel over 1000 kms for a minimum of 10 days (DCCT)                        | 50.0%                             | 50.0%                                    |
| Christmas party for employee and family   | 25.0%                             | 25.0%                                    |
| Christmas gift for employees' children  | 25.0%                             | 25.0%                                    |
| Extension of leave of absence for death of indirect family member in excess of what is mandated by law            | 75.0%                             | 75.0%                                    |
| Home Office   | 100.0%                            | 75.0%                                    |
| Breastfeeding room  | 75.0%                             | 75.0%                                    |
| Nursery - Crèche room   | 75.0%                             | 50.0%                                    |
| Tickets to participate in events.   | 75.0%                             | 75.0%                                    |

## Economic benefits

|  | % of operations with this benefit |  |
|--|-----------------------------------|--|
|  | Full time employees               | Part time employees or temporary workers |
| Free beverage for internal consumption   | 100.0%                            | 100.0%                                   |
| Birthday/Christmas/other drinks benefit  | 100.0%                            | 100.0%                                   |
| Free beverage for employees' children's birthdays  | 75.0%                             | 50.0%                                    |
| School kit, bonus for children under 18 years of age   | 100.0%                            | 75.0%                                    |
| Housing subsidies  | 50.0%                             | 25.0%                                    |
| Retirement bonus   | 100.0%                            | 75.0%                                    |
| Transportation service for all personnel   | 50.0%                             | 50.0%                                    |
| Canteen service (with some % discount)   | 75.0%                             | 75.0%                                    |
| Contests for children of employees with the highest GPA  | 25.0%                             | 25.0%                                    |
| Christmas box  | 100.0%                            | 100.0%                                   |
| Year-end/Christmas gift  | 50.0%                             | 50.0%                                    |
| Newborn gift   | 50.0%                             | 50.0%                                    |
| Products available to employees for internal consumption   | 75.0%                             | 75.0%                                    |
| Payday (last working day of the month or preceding Friday)   | 100.0%                            | 100.0%                                   |
| Discount on the purchase of company products   | 75.0%                             | 75.0%                                    |
| Loans  | 50.0%                             | 25.0%                                    |
| Discount club (vehicles, properties, services, etc.)   | 75.0%                             | 75.0%                                    |
| Additional for university or tertiary degree for DCCT employees.                                   | 75.0%                             | 50.0%                                    |
| Reimbursement of hotel expenses for DCCT employees with a cap.                                     | 75.0%                             | 50.0%                                    |
| Extraordinary salary advance   | 75.0%                             | 50.0%                                    |
| Payment of medical leave subsidy for first 3 days which are not covered by health plan.            | 50.0%                             | 50.0%                                    |
| Galicia bank branch at Montecristo plant   | 50.0%                             | 50.0%                                    |
| Optional auto/home insurance with company's insurance agreement                                    | 50.0%                             | 50.0%                                    |
| Employer's contribution to life insurance and/or incorporation of spouse into the insurance policy | 75.0%                             | 75.0%                                    |
| Gifts for specific celebrations (workers' day, women's day, children's day, secretary's day, etc.) | 75.0%                             | 75.0%                                    |
| Financing of recreational activities (e.g., wedding reception, children's day, etc.).              | 50.0%                             | 50.0%                                    |
| Merit-based salary review  | 75.0%                             | 50.0%                                    |

## TALENT ATTRACTION AND DEVELOPMENT

Number of new  
collaborators hired  
2023  
(Number of collaborators)  
GRI 401-1

|                         | Argentina |            | Brazil     |              | Chile     |            | Paraguay  |           | Holding  |          |
|-------------------------|-----------|------------|------------|--------------|-----------|------------|-----------|-----------|----------|----------|
|                         | Women     | Men        | Women      | Men          | Women     | Men        | Women     | Men       | Women    | Men      |
| Under 30 years of age   | 33        | 67         | 221        | 905          | 28        | 47         | 12        | 16        | 0        | 0        |
| Between 30 and 50 years | 24        | 66         | 186        | 957          | 30        | 73         | 9         | 23        | 2        | 1        |
| Over 50 years old       | -         | 1          | 16         | 62           | 1         | 15         | 1         | 2         | 0        | 0        |
| <b>Total</b>            | <b>57</b> | <b>134</b> | <b>423</b> | <b>1,924</b> | <b>59</b> | <b>135</b> | <b>22</b> | <b>41</b> | <b>2</b> | <b>1</b> |

Argentina corresponds to Andina Argentina and Andina Empaques Argentina. Chile corresponds to Andina Chile, Vital Aguas, Vital Jugos, Envases Central and Reciclar.

New collaborators  
hiring rate 2023  
(new collaborators / own  
staffing)  
GRI 401-1

|                         | Argentina   |             | Brazil      |             | Chile       |             | Paraguay    |             | Holding     |             |
|-------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                         | Women       | Men         | Women       | Men         | Women       | Men         | Women       | Men         | Women       | Men         |
| Under 30 years of age   | 0.28        | 0.14        | 0.40        | 0.48        | 0.13        | 0.07        | 0.26        | 0.07        | 0.00        | 0.00        |
| Between 30 and 50 years | 0.10        | 0.03        | 0.24        | 0.24        | 0.05        | 0.04        | 0.09        | 0.04        | 0.17        | 0.05        |
| Over 50 years old       | 0.00        | 0.00        | 0.19        | 0.09        | 0.01        | 0.02        | 0.08        | 0.03        | 0.00        | 0.00        |
| <b>Total</b>            | <b>0.15</b> | <b>0.04</b> | <b>0.30</b> | <b>0.29</b> | <b>0.07</b> | <b>0.04</b> | <b>0.13</b> | <b>0.05</b> | <b>0.11</b> | <b>0.04</b> |

Argentina corresponds to Andina Argentina and Andina Empaques Argentina. Chile corresponds to Andina Chile, Vital Aguas, Vital Jugos, Envases Central and Reciclar.

Average monthly  
turnover rate  
GRI 401-1

|      | Argentina | Brazil | Chile | Paraguay |
|------|-----------|--------|-------|----------|
| 2020 | 0.2%      | 2.7%   | 1.1%  | 0.3%     |
| 2021 | 0.4%      | 2.4%   | 1.2%  | 0.4%     |
| 2022 | 0.5%      | 2.4%   | 1.6%  | 0.5%     |
| 2023 | 0.6%      | 2.2%   | 1.4%  | 0.3%     |

Note: Does not include equity investees.

Note: Voluntary turnover rate Coca-Cola Andina 2023: 1.4%.

Argentina corresponds to Andina Argentina and Andina Empaques Argentina. Chile corresponds to Andina Chile, Vital Aguas, Vital Jugos, Envases Central and Reciclar.

## Total training hours

|      | Women  | Men     | Total   |
|------|--------|---------|---------|
| 2020 | 40,045 | 156,232 | 196,277 |
| 2021 | 63,715 | 253,455 | 317,170 |
| 2022 | 59,010 | 245,879 | 304,889 |
| 2023 | 88,106 | 314,349 | 402,455 |

Total training hours  
2023 by function  
category

|                              | Women         | Men            | Total          |
|------------------------------|---------------|----------------|----------------|
| Senior Management            | 44            | 229            | 273            |
| Management                   | 572           | 1,568          | 2,140          |
| Headships                    | 18,818        | 69,847         | 88,665         |
| Worker                       | 18,767        | 149,437        | 168,204        |
| Salesforce                   | 4,763         | 17,458         | 22,221         |
| Administrative               | 22,944        | 18,868         | 41,812         |
| Administrative support staff | 1,164         | 4,907          | 6,071          |
| Other professionals          | 17,736        | 32,547         | 50,283         |
| Other technicians            | 3,299         | 19,487         | 22,786         |
| <b>Total</b>                 | <b>88,106</b> | <b>314,349</b> | <b>402,455</b> |

Average training  
hours

Note: Own staffing

|      | Women | Men  | Total |
|------|-------|------|-------|
| 2020 | 19.4  | 11.6 | 12.6  |
| 2021 | 27.3  | 18.5 | 19.8  |
| 2022 | 21.8  | 17.8 | 18.5  |
| 2023 | 31.4  | 22.7 | 24.2  |

Total training hours  
2023 by operation

Note: Own staffing

|                              | Argentina     |               |                | Brazil        |                |                | Chile         |                |                | Paraguay     |               |               | Holding    |            |            |
|------------------------------|---------------|---------------|----------------|---------------|----------------|----------------|---------------|----------------|----------------|--------------|---------------|---------------|------------|------------|------------|
|                              | Women         | Men           | Total          | Women         | Men            | Total          | Women         | Men            | Total          | Women        | Men           | Total         | Women      | Men        | Total      |
| Senior Management            | -             | -             | -              | 0             | 2              | 2              | -             | -              | -              | 44           | 227           | 271           | -          | 0          | 0          |
| Management                   | 39            | 339           | 378            | 10            | 49             | 59             | 217           | 715            | 932            | 298          | 312           | 610           | 8          | 153        | 161        |
| Headships                    | 4,329         | 24,202        | 28,530         | 2,525         | 8,692          | 11,218         | 10,144        | 33,221         | 43,365         | 1,705        | 3,551         | 5,256         | 115        | 182        | 296        |
| Worker                       | 5,506         | 37,046        | 42,552         | 4,154         | 75,211         | 79,365         | 9,076         | 33,308         | 42,384         | 31           | 3,872         | 3,903         | -          | -          | -          |
| Salesforce                   | 567           | 8,332         | 8,899          | 3,114         | 7,025          | 10,139         | 1,041         | 1,781          | 2,822          | 41           | 321           | 362           | -          | -          | -          |
| Administrative               | 11,616        | 12,314        | 23,930         | 6,127         | 4,431          | 10,558         | 3,928         | 998            | 4,926          | 1,070        | 1,091         | 2,161         | 204        | 34         | 238        |
| Administrative support staff | -             | -             | -              | 1,081         | 4,057          | 5,138          | 28            | 611            | 639            | 55           | 240           | 295           | -          | -          | -          |
| Other professionals          | 5             | 72            | 77             | 81            | 18             | 99             | 17,650        | 32,457         | 50,107         | -            | -             | -             | -          | -          | -          |
| Other technicians            | -             | 126           | 126            | 2,847         | 18,090         | 20,937         | -             | 761            | 761            | 452          | 511           | 962           | -          | -          | -          |
| <b>Total</b>                 | <b>22,062</b> | <b>82,430</b> | <b>104,492</b> | <b>19,939</b> | <b>117,575</b> | <b>137,514</b> | <b>42,084</b> | <b>103,852</b> | <b>145,936</b> | <b>3,695</b> | <b>10,123</b> | <b>13,818</b> | <b>326</b> | <b>369</b> | <b>696</b> |

Note: Own staffing

Note: Own staffing

Argentina corresponds to Andina Argentina and Andina Empaques Argentina. Chile corresponds to Andina Chile, Vital Aguas, Vital Jugos, Envases Central and Reciclar.

Average annual  
training hours 2023  
by function category

GRI 404-1 | CMF 5.8.III

|                              | Women       | Men         | Total       |
|------------------------------|-------------|-------------|-------------|
| Senior Management            | N/A         | 22.9        | 27.3        |
| Management                   | 44.0        | 34.9        | 36.9        |
| Headships                    | 47.5        | 52.7        | 51.5        |
| Worker                       | 35.5        | 18.0        | 19.0        |
| Salesforce                   | 7.4         | 8.7         | 8.4         |
| Administrative               | 22.5        | 14.9        | 18.3        |
| Administrative support staff | 13.7        | 24.5        | 21.3        |
| Other professionals          | 611.6       | 1,084.9     | 852.3       |
| Other technicians            | 33.0        | 31.5        | 31.7        |
| <b>Total</b>                 | <b>31.4</b> | <b>22.7</b> | <b>24.2</b> |

Note: Own staffing

Topics and subjects  
covered in the  
training sessions

GRI 205-2, 404-2 | CMF 5.8.IV

|                                      | 2020  | 2021  | 2022  | 2023  |
|--------------------------------------|-------|-------|-------|-------|
| Job skills development               | 40.5% | 45.9% | 43.0% | 46.2% |
| Skills development and employability | 20.4% | 16.0% | 25.1% | 29.5% |
| Job security                         | 27.2% | 16.8% | 23.9% | 17.0% |
| Sustainability and environment       | 6.5%  | 18.1% | 2.0%  | 3.8%  |
| Ethics and code of conduct           | 5.4%  | 3.2%  | 5.9%  | 3.5%  |

Note: Own staffing

### Average annual training hours 2023 by operation

|                              | Argentina   |             |             | Brazil      |             |             | Chile       |             |             | Paraguay    |             |             | Holding     |             |             |
|------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
|                              | Women       | Men         | Total       | Women       | Men         | Total       | Women       | Men         | Total       | Women       | Men         | Total       | Women       | Men         | Total       |
| Senior Management            | N/A         | 0.0         | 0.0         | N/A         | 1.6         | 1.6         | N/A         | 0.0         | 0.0         | N/A         | 227.0       | 271.0       | N/A         | 0.0         | 0.0         |
| Management                   | 39.0        | 56.5        | 54.0        | 10.1        | 9.9         | 9.9         | 43.4        | 44.7        | 44.4        | 149.0       | 34.6        | 55.4        | 2.0         | 17.1        | 12.4        |
| Headships                    | 56.2        | 46.1        | 47.4        | 17.3        | 24.3        | 22.3        | 97.5        | 130.8       | 121.1       | 26.2        | 19.9        | 21.6        | 28.7        | 18.2        | 21.2        |
| Worker                       | 64.0        | 21.9        | 24.0        | 20.6        | 17.9        | 18.0        | 39.3        | 17.2        | 19.6        | 3.4         | 8.1         | 8.0         | N/A         | N/A         | N/A         |
| Salesforce                   | 18.9        | 19.4        | 19.3        | 6.7         | 6.3         | 6.4         | 7.6         | 4.8         | 5.5         | 6.8         | 3.1         | 3.3         | N/A         | N/A         | N/A         |
| Administrative               | 63.8        | 36.1        | 45.8        | 14.1        | 12.4        | 13.3        | 12.5        | 2.1         | 6.3         | 13.5        | 11.5        | 12.4        | 25.4        | 17.2        | 23.8        |
| Administrative support staff | N/A         | N/A         | N/A         | 13.9        | 23.7        | 20.6        | 4.0         | 21.8        | 18.3        | N/A         | N/A         | N/A         | N/A         | 0.0         | 0.0         |
| Other professionals          | N/A         | N/A         | N/A         | 9.0         | 1.8         | 5.2         | 1,103.1     | 1,622.9     | 1,391.9     | 0.0         | N/A         | 0.0         | 0.0         | N/A         | 0.0         |
| Other technicians            | N/A         | N/A         | N/A         | 42.5        | 42.2        | 42.2        | 0.0         | 4.9         | 4.0         | N/A         | 15.0        | 28.3        | N/A         | N/A         | N/A         |
| <b>Total</b>                 | <b>58.7</b> | <b>27.6</b> | <b>31.0</b> | <b>14.2</b> | <b>17.7</b> | <b>17.1</b> | <b>49.7</b> | <b>31.9</b> | <b>35.6</b> | <b>22.7</b> | <b>11.3</b> | <b>13.0</b> | <b>18.1</b> | <b>13.2</b> | <b>15.1</b> |

Note: Own staffing

Argentina corresponds to Andina Argentina and Andina Empaques Argentina. Chile corresponds to Andina Chile, Vital Aguas, Vital Jugos, Envases Central and Reciclar.

### Investment in training

CMF 5.8.1

|   | 2021    | 2022    | 2023      |
|---|---------|---------|-----------|
| Investment in training (US\$)               | 944,815 | 967,222 | 1,118,018 |
| Percentage of revenues invested in training | 0.03%   | 0.03%   | 0.04%     |
| Sales (MUS\$)                               | 2,848   | 3,058   | 3,094     |

Note: Own staffing

### Percentage of employees with performance evaluations

GRI 404-3

|           | 2020   | 2021   | 2022   | 2023   |
|-----------|--------|--------|--------|--------|
| Argentina | 55.4%  | 96.5%  | 86.8%  | 94.3%  |
| Brazil    | 100.0% | 100.0% | 100.0% | 100.0% |
| Chile     | 97.1%  | 98.2%  | 97.8%  | 97.8%  |
| Paraguay  | 74.9%  | 88.8%  | 34.8%  | 49.2%  |

Only Argentina considers seasonal staffing in the calculation. Additionally, in the case of Paraguay, it does not consider staff with less than 6 months of seniority and in the case of Chile, it does not consider operators or staff with less than 6 months of seniority.

Note: over own staffing

Argentina corresponds to Andina Argentina and Andina Empaques Argentina. Chile corresponds to Andina Chile, Vital Aguas, Vital Jugos and Envases Central.

## HEALTH AND SAFETY

Fatality rate:  
Own staffing  
CMF 5.6

|   | 2022     | 2023     |
|---|----------|----------|
| Andina Argentina                              | 0        | 0        |
| Andina Brazil                                 | 0        | 0        |
| Andina Chile                                  | 0        | 0        |
| Andina Paraguay                               | 0        | 0        |
| <b>Main subsidiaries<br/>Coca-Cola Andina</b> | <b>0</b> | <b>0</b> |
| VJSA  | 0        | 0        |
| VASA  | 0        | 0        |
| ECSA  | 0        | 0        |
| Other consolidated subsidiaries*              | 0        | 0        |
| <b>Total Coca-Cola Andina</b>                 | <b>0</b> | <b>0</b> |

Calculation: No. of fatalities due to occupational accidents / No. of workers x 100,000.

Accident rate:  
Own staffing  
CMF 5.6

|   | 2022       | 2023       |
|---|------------|------------|
| Andina Argentina                              | 3.3        | 2.9        |
| Andina Brazil                                 | 0.6        | 0.7        |
| Andina Chile                                  | 0.8        | 0.9        |
| Andina Paraguay                               | 0.4        | 0.8        |
| <b>Main subsidiaries<br/>Coca-Cola Andina</b> | <b>1.2</b> | <b>1.2</b> |
| VJSA  | 2.5        | 1.7        |
| VASA  | 0.0        | 1.4        |
| ECSA  | 1.3        | 0.7        |
| Other consolidated subsidiaries*              | 1.8        | 1.4        |
| <b>Total Coca-Cola Andina</b>                 | <b>1.2</b> | <b>1.2</b> |

Calculation: No. of work accidents / No. of workers x 100.

Occupational  
accident fatality rate:  
Own staffing  
GRI 403-9

|   | 2022        | 2023        |
|---|-------------|-------------|
| Andina Argentina                              | 0.00        | 0.00        |
| Andina Brazil                                 | 0.00        | 0.00        |
| Andina Chile                                  | 0.00        | 0.00        |
| Andina Paraguay                               | 0.00        | 0.00        |
| <b>Main subsidiaries<br/>Coca-Cola Andina</b> | <b>0.00</b> | <b>0.00</b> |
| Other consolidated subsidiaries*              | 0.00        | 0.00        |
| <b>Total Coca-Cola Andina</b>                 | <b>0.00</b> | <b>0.00</b> |

Calculation: No. of deaths due to occupational accidents\*200,000/HH worked.

Occupational disease  
rate: Own staffing  
CMF 5.6

|   | 2022       | 2023       |
|---|------------|------------|
| Andina Argentina                              | 4.1        | 1.0        |
| Andina Brazil                                 | 0.0        | 0.0        |
| Andina Chile                                  | 0.0        | 0.0        |
| Andina Paraguay                               | 0.0        | 0.0        |
| <b>Main subsidiaries<br/>Coca-Cola Andina</b> | <b>0.8</b> | <b>0.2</b> |
| VJSA  | 0.0        | 0.0        |
| VASA  | 0.0        | 0.0        |
| ECSA  | 0.0        | 0.0        |
| Other consolidated subsidiaries*              | 0.0        | 0.0        |
| <b>Total Coca-Cola Andina</b>                 | <b>0.8</b> | <b>0.2</b> |

Calculation: No. of occupational diseases / No. of workers x 100.

Average days lost  
due to accidents:  
Own staffing  
CMF 5.6

|   | 2022        | 2023        |
|---|-------------|-------------|
| Andina Argentina                              | 25.6        | 30.7        |
| Andina Brazil                                 | 9.4         | 10.2        |
| Andina Chile                                  | 18.1        | 40.7        |
| Andina Paraguay                               | 5.5         | 17.6        |
| <b>Main subsidiaries<br/>Coca-Cola Andina</b> | <b>19.6</b> | <b>25.9</b> |
| VJSA  | 29.1        | 20.4        |
| VASA  | 0.0         | 11.0        |
| ECSA  | 21.5        | 3.0         |
| Other consolidated subsidiaries*              | 27.4        | 16.6        |
| <b>Total Coca-Cola Andina</b>                 | <b>19.9</b> | <b>25.5</b> |

Calculation: days lost due to accidents / No. of work accidents.

Occupational  
accident fatality rate:  
Third-party staffing  
GRI 403-9

|   | 2022        | 2023        |
|---|-------------|-------------|
| Andina Argentina                              | 0.00        | 0.03        |
| Andina Brazil                                 | 0.00        | 0.00        |
| Andina Chile                                  | 0.00        | 0.00        |
| Andina Paraguay                               | 0.00        | 0.00        |
| <b>Main subsidiaries<br/>Coca-Cola Andina</b> | <b>0.00</b> | <b>0.01</b> |
| Other consolidated subsidiaries*              | <b>0.00</b> | <b>0.00</b> |
| <b>Total Coca-Cola Andina</b>                 | <b>0.00</b> | <b>0.01</b> |

Calculation: No. of deaths due to occupational accidents\*200,000/HH worked.



Injury rate due to occupational accidents with major consequences: Own staffing  
GRI 403-9

|   | 2022        | 2023        |
|---|-------------|-------------|
| Andina Argentina                              | 0.09        | 0.03        |
| Andina Brazil                                 | 0.00        | 0.00        |
| Andina Chile                                  | 0.00        | 0.00        |
| Andina Paraguay                               | 0.00        | 0.00        |
| <b>Main subsidiaries<br/>Coca-Cola Andina</b> | <b>0.02</b> | <b>0.01</b> |

Calculation: No. of injuries due to occupational accidents with major consequences x200,000/HH worked.  
Note: Does not consider other consolidated subsidiaries.

Labor injury rate (LTIR): Own staffing  
GRI 403-9

|   | 2022        | 2023        |
|---|-------------|-------------|
| Andina Argentina                              | 3.16        | 2.78        |
| Andina Brazil                                 | 0.58        | 0.58        |
| Andina Chile                                  | 0.69        | 0.84        |
| Andina Paraguay                               | 0.32        | 0.62        |
| <b>Main subsidiaries<br/>Coca-Cola Andina</b> | <b>1.08</b> | <b>1.07</b> |

Calculation: No. of injuries due to occupational accidents x200,000/HH worked.  
LTIR = Lost Time Incident Rate, frequency rate, number of lost time accidents per 200,000 hours worked.  
Note: Does not consider other consolidated subsidiaries.

Accident rate (LTIR): Own staffing + third parties  
GRI 403-9

|   | 2022        | 2023        |
|---|-------------|-------------|
| Andina Argentina                              | 1.84        | 1.63        |
| Andina Brazil                                 | 0.51        | 0.51        |
| Andina Chile                                  | 1.23        | 1.07        |
| Andina Paraguay                               | 0.22        | 0.30        |
| <b>Main subsidiaries<br/>Coca-Cola Andina</b> | <b>1.00</b> | <b>0.93</b> |
| Other consolidated subsidiaries*              | <b>1.26</b> | <b>1.17</b> |
| <b>Total Coca-Cola Andina</b>                 | <b>1.01</b> | <b>0.94</b> |

Calculation: No. of occupational injuries x200,000/HH worked.  
LTIR = Lost Time Incident Rate, frequency rate, number of lost time accidents per 200,000 hours worked.  
Target LTIR 2023 for main subsidiaries is 0.95.

Injury rate due to occupational accidents with major consequences: Third-party staffing  
GRI 403-9

|   | 2022        | 2023        |
|---|-------------|-------------|
| Andina Argentina                              | 0.12        | 0.00        |
| Andina Brazil                                 | 0.00        | 0.00        |
| Andina Chile                                  | 0.00        | 0.00        |
| Andina Paraguay                               | 0.00        | 0.00        |
| <b>Main subsidiaries<br/>Coca-Cola Andina</b> | <b>0.04</b> | <b>0.00</b> |

Calculation: No. of injuries due to occupational accidents with major consequences x200,000/HH worked.  
Note: Does not consider other consolidated subsidiaries.

Labor injury rate (LTIR): Third-party staffing  
GRI 403-9

|   | 2022        | 2023        |
|---|-------------|-------------|
| Andina Argentina                              | 0.58        | 0.66        |
| Andina Brazil                                 | 0.00        | 0.00        |
| Andina Chile                                  | 1.62        | 1.24        |
| Andina Paraguay                               | 0.15        | 0.10        |
| <b>Main subsidiaries<br/>Coca-Cola Andina</b> | <b>0.88</b> | <b>0.73</b> |

Calculation: No. of occupational injuries x200,000/HH worked.  
LTIR = Lost Time Incident Rate, frequency rate, number of lost time accidents per 200,000 hours worked.  
Note: Does not consider other consolidated subsidiaries.

Days lost due to accidents rate (LTISR): Own + third parties' staffing  
GRI 403-9

|   | 2022        | 2023        |
|---|-------------|-------------|
| Andina Argentina                              | 49.0        | 53.4        |
| Andina Brazil                                 | 4.8         | 5.3         |
| Andina Chile                                  | 14.8        | 28.6        |
| Andina Paraguay                               | 2.7         | 5.2         |
| <b>Main subsidiaries<br/>Coca-Cola Andina</b> | <b>18.0</b> | <b>23.9</b> |
| Other consolidated subsidiaries*              | <b>20.8</b> | <b>18.5</b> |
| <b>Total Coca-Cola Andina</b>                 | <b>18.1</b> | <b>23.8</b> |

Calculation: N° days lost due to accidents x200,000/HH worked.  
LTISR = Lost Time Injury Severity Rate, number of days lost per 200,000 hours worked.

Occupational disease rate: Own + third parties' staffing  
GRI 403-10

|   | 2022        | 2023        |
|---|-------------|-------------|
| Andina Argentina                              | 1.91        | 0.45        |
| Andina Brazil                                 | 0.00        | 0.00        |
| Andina Chile                                  | 0.00        | 0.00        |
| Andina Paraguay                               | 0.00        | 0.00        |
| <b>Main subsidiaries<br/>Coca-Cola Andina</b> | <b>0.45</b> | <b>0.11</b> |

Calculation: No. of persons with occupational disease x200,000/HH worked.  
Note: Does not consider other consolidated subsidiaries.



## COMMUNITY

### Food loss

(Tn/year)  
GRI: 306-4; 306-5

|                               | 2020          | 2021          | 2022          | 2023          |
|-------------------------------|---------------|---------------|---------------|---------------|
| Food loss and waste           | 35,814        | 29,846        | 39,599        | 47,251        |
| Used for alternative purposes | 2,128         | 904           | 1,124         | 2,662         |
| <b>Total Coca-Cola Andina</b> | <b>33,686</b> | <b>28,942</b> | <b>38,475</b> | <b>44,589</b> |

### Number of beneficiaries in the community

(Quantity/year)  
GRI 413-1

|                               | 2020             | 2021           | 2022           | 2023             |
|-------------------------------|------------------|----------------|----------------|------------------|
| Argentina                     | 352,597          | 387,644        | 493,026        | 310,369          |
| Brazil                        | 310,385          | 38,697         | 29,967         | 29,713           |
| Chile                         | 1,036,180        | 159,671        | 217,589        | 577,144          |
| Paraguay                      | 46,520           | 83,513         | 68,204         | 117,308          |
| <b>Total Coca-Cola Andina</b> | <b>1,745,682</b> | <b>669,525</b> | <b>808,786</b> | <b>1,034,534</b> |

### Volunteer hours

(hrs/year)  
GRI 413-1

|                               | 2020         | 2021         | 2022       | 2023         |
|-------------------------------|--------------|--------------|------------|--------------|
| Argentina                     | 907          | 870          | 343        | 701          |
| Brazil                        | 252          | 312          | 364        | 813          |
| Chile                         | 849          | 13           | 35         | 402          |
| Paraguay                      | -            | -            | -          | -            |
| <b>Total Coca-Cola Andina</b> | <b>2,008</b> | <b>1,195</b> | <b>742</b> | <b>1,916</b> |

### Liters of beverage donated

(liters/year)  
GRI 413-1

|                               | 2020             | 2021           | 2022             | 2023             |
|-------------------------------|------------------|----------------|------------------|------------------|
| Argentina                     | 945,117          | 377,737        | 678,283          | 271,847          |
| Brazil                        | 122,787          | 196,604        | 36,046           | 111,207          |
| Chile                         | 549,124          | 280,783        | 407,588          | 2,136,142        |
| Paraguay                      | 511,141          | 48,866         | 2,253            | 142,733          |
| <b>Total Coca-Cola Andina</b> | <b>2,128,169</b> | <b>903,990</b> | <b>1,124,169</b> | <b>2,661,929</b> |

# NORMS AND STANDARDS INDEX



## 2. Entity Profile

|             |   | Page           | Comment |
|-------------|---|----------------|---------|
| 2.1.        | Mission, vision, purpose and values                 | 5,10,47,66     |         |
| 2.2.        | Historical information of the entity                | 12             |         |
| 2.3.        | Ownership   |                |         |
| 2.3.1       | Control situation                                   | 32,131-132,134 |         |
| 2.3.2       | Significant changes in ownership or control         | 131            |         |
| 2.3.3       | Identification of partners or majority shareholders | 131-132, 134   |         |
| 2.3.4       | Shares, their characteristics and rights            |                |         |
| 2.3.4.i     | Description of the series of actions                | 130            |         |
| 2.3.4.ii    | Dividend policy                                     | 135            |         |
| 2.3.4.iii   | Statistical information                             |                |         |
| 2.3.4.iii.a | Dividends   | 135            |         |
| 2.3.4.iii.b | Transactions in stock exchanges                     | 136-137        |         |
| 2.3.4.iii.c | Number of shareholders                              | 130            |         |
| 2.3.5       | Other securities issued by the entity               | 137            |         |

## 3. Corporate Governance

|         |   |                       |  |
|---------|---|-----------------------|--|
| 3.1     | Governance framework  |                       |  |
| 3.1     | Organizational Chart  | 26                    |  |
| 3.1.i   | Assurance and evaluation of corporate governance                                      | 27, 46                |  |
| 3.1.ii  | Approach to sustainability in business  | 16, 26-27, 47, 53, 66 |  |
| 3.1.iii | Detection and Management of Conflicts of Interest                                     | 43-44, 46-47          |  |
| 3.1.iv  | Concerns of key stakeholders  | 16-18                 |  |
| 3.1.v   | Promotion of innovation, research and development                                     | 88-91                 |  |
| 3.1.vi  | Detection and reduction of organizational, social or cultural barriers                | 46, 66                |  |
| 3.1.vii | Identification of diversity of skills, knowledge, conditions, experiences and visions | 26, 47, 66            |  |
| 3.2     | Board of Directors  |                       |  |
| 3.2.i   | Identification of its members   | 29-31                 |  |
| 3.2.ii  | Income of the members of the Board of Directors                                       | 35                    |  |
| 3.2.iii | Policy for the hiring of experts by the Board of Directors                            | 34                    |  |
| 3.2.iv  | Knowledge matrix  | 33                    |  |
| 3.2.v   | Induction of New Members  | 32                    |  |

|            |  | Page               | Comment |
|------------|--|--------------------|---------|
| 3.2.vi     | Frequency of meetings with risk management, internal audit and social responsibility units       | 38                 |         |
| 3.2.vii    | Reports on matters related to environmental and social matters                                   | 27, 33, 36, 48, 53 |         |
| 3.2.viii   | Field visits   | 33                 |         |
| 3.2.ix     | Collective and/or individual performance   | 34                 |         |
| 3.2.ix.a   | Detection of areas in which the Board of Directors can be trained                                | 34                 |         |
| 3.2.ix.b   | Detection and reduction of organizational, social or cultural barriers of the board of directors | 33                 |         |
| 3.2.ix.c   | Hiring of consultants to evaluate the performance and functioning of the Board of Directors.     | 34                 |         |
| 3.2.x      | Minimum number of regular meetings   | 33                 |         |
| 3.2.xi     | Change in internal organization and operation in contingency or crisis situations                | 33                 |         |
| 3.2.xii    | System of access to information for board members  | 34                 |         |
| 3.2.xii.a  | System of access to information for board members: minutes and documents                         | 34                 |         |
| 3.2.xii.b  | System for access to information for board members: minutes                                      | 34                 |         |
| 3.2.xii.c  | System of access to information for the members of the Board of Directors: complaints channel    | 45                 |         |
| 3.2.xii.d  | System of access to information for Board members: final text of the minutes of each meeting.    | 34                 |         |
| 3.2.xiii   | Formation of the Board of Directors  |                    |         |
| 3.2.xiii.a | Composition of the Board of Directors: men and women   | 33, 196            |         |
| 3.2.xiii.b | Formation of the Board of Directors: nationality   | 33, 196            |         |
| 3.2.xiii.c | Composition of the Board of Directors: age range   | 196                |         |
| 3.2.xiii.d | Composition of the Board of Directors: seniority in the organization                             | 196                |         |
| 3.2.xiii.e | Conformation of the Board of Directors: Disability status  | 196                |         |
| 3.2.xiii.f | Conformation of the Board of Directors: salary gap   | 35                 |         |
| 3.3        | Board Committees   |                    |         |
| 3.3.i      | Description of the role and main functions of committees   | 36-37              |         |
| 3.3.ii     | Identification of its members  | 36-37              |         |
| 3.3.iii    | Committee members' incomes   | 35                 |         |
| 3.3.iv     | Main activities carried out by the committee during the year                                     | 36-37              |         |
| 3.3.v      | Hiring of consultants and expenses   | 34                 |         |
| 3.3.vi     | Directors' Committee under Article 50 bis of Law No. 18,046                                      | 38                 |         |
| 3.3.vii    | Frequency of reporting to the Board of Directors   | 36-37              |         |
| 3.4        | Chief Executives   |                    |         |
| 3.4.i      | Position, name, RUT, profession, and date since the position has been held                       | 39-41              |         |
| 3.4.ii     | Amount of compensation received by chief executive officers                                      | 39, 42             |         |
| 3.4.iii    | Compensation plans or special benefits plans for senior executives                               | 42                 |         |
| 3.4.iv     | Percentage of ownership interest of the issuer   | 42, 132            |         |
| 3.5        | Adherence to national or international codes   | 32                 |         |

|             |   | Page      | Comment |
|-------------|---|-----------|---------|
| 3.6         | Risk management   |           |         |
| 3.6.i       | General guidelines established by the Board of Directors  | 47-48     |         |
| 3.6.ii      | Risks and opportunities that could materially affect business performance and financial condition   | 50-55     |         |
| 3.6.ii.a    | Risks and opportunities inherent to the entity's activities   | 50-55     |         |
| 3.6.ii.b    | Information security risks  | 57        |         |
| 3.6.ii.c    | Risks related to free competition   | 56        |         |
| 3.6.ii.d    | Consumer health and safety risks  | 56        |         |
| 3.6.ii.e    | Other risks and opportunities arising from impacts on the environment or society, generated directly or indirectly  | 56        |         |
| 3.6.iii     | Detection of risks and how the relatively more significant risks are identified   | 49        |         |
| 3.6.iv      | Role of the Board of Directors, or administrative body, and senior management, in the detection, evaluation, management and monitoring of risks   | 38, 48    |         |
| 3.6.v       | Risk Management Unit  | 38, 48    |         |
| 3.6.vi      | Internal auditing unit or equivalent  | 38, 48-49 |         |
| 3.6.vii     | Code of Ethics or Code of Conduct or equivalent document  | 28, 46    |         |
| 3.6.viii    | Information dissemination and training programs on the policies, procedures, controls and codes implemented for risk management.  | 28, 49    |         |
| 3.6.ix      | Channel available to its personnel, shareholders, customers, suppliers and/or third parties outside the entity, for the reporting of possible irregularities or illicit acts.               | 45        |         |
| 3.6.x       | Succession plan for the general manager and other principal executives  | 62        |         |
| 3.6.xi      | Review of salary structures and compensation policies by the Board of Directors   | 42        |         |
| 3.6.xii     | Salary structures and compensation and indemnification policies for the chief executive officer and other key executives  | 42        |         |
| 3.6.xiii    | Crime prevention model implemented in accordance with Law No. 20,393  | 43        |         |
| 3.7         | Relationship with stakeholders and the general public   |           |         |
| 3.7.i       | Stakeholder Relations and Media Relations Unit  | 21-22     |         |
| 3.7.ii      | Continuous improvement procedure for processes of preparation and dissemination of disclosures made by the entity to the market.  | 14        |         |
| 3.7.iii     | Procedure for shareholders to be informed in advance of the shareholders' meeting at which directors are to be elected about the characteristics, capabilities and visions of the nominees. | 32-33     |         |
| 3.7.iv      | System or procedure that allows shareholders to participate and exercise their voting rights by remote means  | 135       |         |
| 4. Strategy |   |           |         |
| 4.1         | Time horizons   | 172       |         |
| 4.2         | Strategic objectives  | 16, 47    |         |
| 4.3         | Investment plans  | 19-20     |         |

## 5. Persons

|         |  | Page        | Comment  |
|---------|--|-------------|--|
| 5.1     | Staffing   |             |  |
| 5.1.1   | Number of persons by sex   | 197         |  |
| 5.1.2   | Number of persons by nationality   | 198         |  |
| 5.1.3   | Number of people by age range  | 199         |  |
| 5.1.4   | Length of service  | 200         |  |
| 5.1.5   | Number of people with disabilities   | 201         |  |
| 5.2     | Labor Formality  | 196-197     |  |
| 5.3     | Job adaptability   | 197         |  |
| 5.4     | Pay equity by gender   |             |  |
| 5.4.1   | Equity policy  | 68          |  |
| 5.4.2   | Wage gap (Mean and Median)   | 201         |  |
| 5.5     | Workplace and sexual harassment  | 47, 67      | <p>During 2023, 3 complaints of sexual harassment were registered in Chile, all of which were referred to the respective Provincial or Communal Labor Inspections; and 15 complaints of labor harassment, filed with People Management, which were investigated internally in accordance with the provisions of the Company's Internal Regulations of Order, Hygiene and Safety.</p> <p>In Brazil, there were 6 complaints of labor harassment, one of which was filed with the competent labor authority in that country. The regular procedure established in each jurisdiction was followed for the treatment of each of them.</p> <p>In 2023, the Company trained 7,987 collaborators in labor and sexual harassment issues.</p> |
| 5.6     | Occupational safety  | 72, 208     |  |
| 5.7     | Postnatal leave  | 68, 202     |  |
| 5.8     | Training and benefits  | 64, 68, 203 |  |
| 5.8.i   | Total amount of monetary resources and the percentage they represent of income                         | 64, 207     |  |
| 5.8.ii  | Total number of trained personnel and the percentage that this number represents of the total staffing | 64          |  |
| 5.8.iii | Average Annual Training Hours  | 206         |  |
| 5.8.iv  | Subjects covered by the training courses   | 206         |  |
| 5.9     | Subcontracting policy  | 28          | <p>Although the Company does not have a transverse subcontracting policy, each of the operations has procedures that regulate the subcontracting of personnel performing functions within the Company, which incorporate the guidelines of local laws related to the Company's joint and several liability.</p>  |

## 6. Business Model

|           |   | Page      | Comment  |
|-----------|---|-----------|--|
| 6.1       | Industrial sector   |           |  |
| 6.1.i     | Nature of the products and/or services  | 10        |  |
| 6.1.ii    | Competition in the industrial sector  | 78        |  |
| 6.1.iii   | Legal or regulatory framework that regulates or affects the industry in which the company participates  | 129       |  |
| 6.1.iv    | Domestic or foreign regulatory entities with oversight powers over the entity   | 129       |  |
| 6.1.v     | Main stakeholders   | 21-22     |  |
| 6.1.vi    | Affiliation to guilds, associations or organizations  | 23        |  |
| 6.2       | Business  |           |  |
| 6.2.i     | Main goods produced and/or services rendered and the main markets in which these products are marketed  | 80, 173   |  |
| 6.2.ii    | Sales Channels and Distribution Methods   | 13, 84    |  |
| 6.2.iii   | Number of suppliers that individually represent at least 10% of the total purchases made during the period.   | 127       |  |
| 6.2.iv    | Number of customers that individually account for at least 10% of the segment's revenue   | 84, 175   |  |
| 6.2.v     | Main brands used in the marketing of goods and services   | 80, 173   |  |
| 6.2.vi    | Patents owned by the entity   | 155       |  |
| 6.2.vii   | Principal licenses, franchises, royalties and/or concessions owned by the entity  | 154-155   |  |
| 6.2.viii  | Other external environmental factors relevant to business development   | 50-52, 56 |  |
| 6.3       | Stakeholders  | 21-23     |  |
| 6.4       | Properties and facilities   |           |  |
| 6.4.i     | Most relevant characteristics of main properties  | 149-153   |  |
| 6.4.ii    | Natural resource extraction companies: Identification of concession areas and/or land owned by the company  | -         | Not applicable due to the nature of the business |
| 6.4.iii   | Ownership status of the facilities or some other type of contract, such as financial or operating leasing   | 149-153   |  |
| 6.5       | Subsidiaries, associates and investments in other companies   |           |  |
| 6.5.1     | Subsidiaries and associates   |           |  |
| 6.5.1.i   | Individualization, domicile and legal nature.   | 139-146   |  |
| 6.5.1.ii  | Subscribed and paid-in capital  | 139-146   |  |
| 6.5.1.iii | Corporate purpose and clear indication of the activity or activities it carries out   | 139-146   |  |
| 6.5.1.iv  | Name(s) and surname(s) of the director(s), administrator(s) and general manager.  | 139-146   |  |
| 6.5.1.v   | Current percentage of ownership of the parent company or investing entity   | 139-146   |  |
| 6.5.1.vi  | Percentage represented by the investment in each subsidiary or associate out of the total individual assets of the parent company   | 139-146   |  |
| 6.5.1.vii | Indication of the name and surname(s) of the director, general manager or main executives of the parent company or investing entity that hold some of these positions in the subsidiary or associate. | 139-146   |  |

|            |  | Page    | Comment   |
|------------|--|---------|---|
| 6.5.1.viii | Clear and detailed description of business relationships with subsidiaries or associates | 139-146 |   |
| 6.5.1.ix   | Brief list of acts and contracts entered into with subsidiaries or associates            | 139-146 |   |
| 6.5.1.x    | Schematic table showing ownership relations  | 138     |   |
| 6.5.2      | Investment in other companies  | 139     |   |
| 6.5.2.i    | Individualization of them and their legal nature.  | -       | The Company does not have investments representing more than 20% of the total assets of the entity. |
| 6.5.2.ii   | Percentage of participation.   | -       | The Company does not have investments representing more than 20% of the total assets of the entity. |
| 6.5.2.iii  | Description of the main activities performed.  | -       | The Company does not have investments representing more than 20% of the total assets of the entity. |
| 6.5.2.iv   | Percentage of the company's individual total assets represented by these investments.    | -       | The Company does not have investments representing more than 20% of the total assets of the entity. |

## 7. Supplier Management

|         |   |          |  |
|---------|---|----------|--|
| 7.1     | Payment to suppliers  | 124      |  |
| 7.1.i   | Number of Invoices paid   | 193-195  |  |
| 7.1.ii  | Total amount paid (millions of pesos)   | 193-195  |  |
| 7.1.iii | Total amount of interest for late payment of invoices (millions of pesos)   | 193-195  |  |
| 7.1.iv  | Number of Suppliers   | 192      |  |
| 7.1.v   | Number of agreements registered in the Register of Agreements with Exceptional Payment Periods kept by the Ministry of Economy. | 195      |  |
| 7.2     | Supplier evaluation   | 125, 192 |  |



|   |       | Page      | Comment   |
|---|-------|-----------|---|
| 8. Indicators                                     | 8.1   |           | Legal and regulatory compliance   |
|   | 8.1.1 | -         | Legal and regulatory compliance: in relation to customers<br>During 2023, the Company was not sanctioned for regulatory non-compliance related to customer rights or for violations of Law No. 19,496 on Consumer Rights Protection.  |
|   | 8.1.2 | 71        | Legal and regulatory compliance: in relation to its employees<br>During 2023, the Company was sanctioned for 46 regulatory non-compliances related to the rights of its workers in Brazil, for a total amount of R\$216,435.9, while in Chile it was sanctioned for 11 non-compliances for a total of Ch\$25 million.   |
|   | 8.1.3 | -         | Legal and Regulatory Compliance: Environmental<br>The Company has an Integrated Management System (IMS) that establishes procedures that allow it to monitor compliance with environmental regulations, which is certified annually under ISO14001 standards. During 2023, the Company had no enforceable sanctions from the Superintendency of the Environment (SMA) or equivalent agencies in foreign jurisdictions. The Company has no compliance plans or environmental damage remediation plans. |
|   | 8.1.4 | 46, 56    | Legal and regulatory compliance: Free competition<br>During 2023, the Company was not sanctioned for regulatory non-compliance that could affect free competition.  |
|   | 8.1.5 | 43-44, 47 | Legal and regulatory compliance: Other<br>During 2023, the Company was not sanctioned for regulatory non-compliance with Law 20,393, which establishes the criminal liability of legal entities.  |
|   | 8.2   | 218-219   | Sustainability indicators by type of industry   |
| 9. Relevant or essential facts                    |       | 157-159   | Summary of essential or material events disclosed by the entity during the annual period  |
| 10. Shareholder and Directors' Committee comments |       | 135       | A faithful synthesis of the comments and proposals relating to the progress of the company's business, made by shareholders and the Directors' Committee.   |
| 11. Financial reporting                           |       | 160-168   | Availability of the entity's financial statements on the Financial Market Commission's website and on the entity's own website.   |



Food and beverage sector - non-alcoholic beverages  
Industry Code: fb-nb

| Subject                        | Code         | Accounting Parameter  | Category            | Unit of Measure             | Page            | Comment |
|--------------------------------|--------------|---|---------------------|-----------------------------|-----------------|---------|
| General Indicators             | FB-NB-000.A  | Volume of products sold   | Quantitative        | Millions of hectoliters     | 175             |         |
| General Indicators             | FB-NB-000.B  | Number of production facilities   | Quantitative        | Number                      | 6               |         |
| General Indicators             | FB-NB-000.C  | Total road miles traveled by the fleet  | Quantitative        | Miles                       | 190             |         |
|                                |              |   |                     |                             |                 |         |
| Subject                        | Code         | Accounting Parameter  | Category            | Unit of Measure             | Page            | Comment |
| Fleet fuel management          | FB-NB-110a.1 | (1) Total amount of fuel consumed by vehicles in your fleet   | Quantitative        | Gigajoules (GJ)             | 190             |         |
| Fleet fuel management          | FB-NB-110a.1 | (2) Percentage of the total amount of fuel consumed by vehicles in its fleet that is renewable fuel.  | Quantitative        | Percentage (%)              | 190             |         |
| Energy management              | FB-NB-130a.1 | (1) Total energy consumed   | Quantitative        | Gigajoules (GJ)             | 186             |         |
| Energy management              | FB-NB-130a.1 | (2) Percentage of energy consumed that came from the electricity grid   | Quantitative        | Percentage (%)              | 186             |         |
| Energy management              | FB-NB-130a.1 | (3) Percentage of energy consumed that is renewable energy  | Quantitative        | Percentage (%)              | 186             |         |
| Water management               | FB-NB-140a.1 | (1) Total water withdrawal  | Quantitative        | Thousands of m <sup>3</sup> | 177-179         |         |
| Water management               | FB-NB-140a.1 | (2) Total water consumed  | Quantitative        | Thousands of m <sup>3</sup> | 177-179         |         |
| Water management               | FB-NB-140a.1 | (3) Percentage of total water withdrawn at sites with high or extremely high initial water stress.  | Quantitative        | Percentage (%)              | 177-179         |         |
| Water management               | FB-NB-140a.1 | (4) Percentage of total water consumed at sites with high or extremely high initial water stress.   | Quantitative        | Percentage (%)              | 177-179         |         |
| Water management               | FB-NB-140a.2 | Description of water management risks and analysis of strategies and practices to mitigate them.  | Debate and analysis | N/A                         | 103-105,107-109 |         |
| Health and nutrition           | FB-NB-260a.1 | (1) Revenues from non-caloric and low-caloric beverages   | Quantitative        | Currency to communicate     | 174             |         |
| Health and nutrition           | FB-NB-260a.1 | (2) Revenues from beverages without added sugar   | Quantitative        | Currency to communicate     | 174             |         |
| Health and nutrition           | FB-NB-260a.1 | (3) Revenues from artificially sweetened beverages  | Quantitative        | Currency to communicate     | 174             |         |
| Health and nutrition           | FB-NB-260a.2 | Analysis of the process of identification and management of products and ingredients related to nutritional and health concerns of consumers. | Debate and analysis | N/A                         | 81-82           |         |
| Product labeling and marketing | FB-NB-270a.1 | (1) Percentage of advertisements made for children  | Quantitative        | Percentage (%)              | 81              |         |
| Product labeling and marketing | FB-NB-270a.1 | (2) Percentage of advertisements for children promoting products that comply with dietary recommendations.                                    | Quantitative        | Percentage (%)              | 81              |         |
| Product labeling and marketing | FB-NB-270a.2 | (1) Revenues from products labeled as containing genetically modified organisms (GMOs)  | Quantitative        | Currency to communicate     | 81              |         |
| Product labeling and marketing | FB-NB-270a.2 | (2) Revenues from products labeled as not containing genetically modified organisms (GMO)   | Quantitative        | Currency to communicate     | 81              |         |

| Subject   | Code         | Accounting Parameter  | Category            | Unit of Measure         | Page    | Comment  |
|---|--------------|---|---------------------|-------------------------|---------|--|
| Product labeling and marketing                                  | FB-NB-270a.3 | Number of incidents of non-compliance with regulatory or industry codes for labeling or marketing                             | Quantitative        | Number                  | -       | No non-compliance, fines or sanctions were detected regarding product labeling information, marketing communications, regulations or codes to which Coca-Cola Andina has voluntarily adhered to, in the reported period.   |
| Product labeling and marketing                                  | FB-NB-270a.4 | Total amount of monetary losses as a result of legal proceedings related to labeling or marketing practices.                  | Quantitative        | Currency to communicate | -       | No non-compliance, fines or sanctions were detected regarding product labeling information, marketing communications, regulations or codes to which Coca-Cola Andina has voluntarily adhered to, in the reported period.   |
| Packaging life cycle management                                 | FB-NB-410a.1 | (1) Total weight of containers (including primary and secondary packaging)  | Quantitative        | Metric tons (t)         | 182     |  |
| Packaging life cycle management                                 | FB-NB-410a.1 | (2) Percentage of total weight of packaging made from recycled or renewable materials.  | Quantitative        | Percentage (%)          | 182     |  |
| Packaging life cycle management                                 | FB-NB-410a.1 | (3) Percentage of total weight of packaging that is recyclable, reusable or compostable.                                      | Quantitative        | Percentage (%)          | 96      |  |
| Packaging life cycle management                                 | FB-NB-410a.2 | Analysis of strategies to reduce the environmental impact of packaging throughout its life cycle.                             | Debate and analysis | N/A                     | 95, 101 |  |
| Environmental and social impacts of the ingredient supply chain | FB-NB-430a.1 | (1.a) Audit of suppliers' social and environmental responsibility: nonconformity rate for major nonconformities               | Quantitative        | Rate                    | 195     |  |
| Environmental and social impacts of the ingredient supply chain | FB-NB-430a.1 | (1.b) Supplier social and environmental responsibility audit: non-conformance rate for minor non-conformities                 | Quantitative        | Rate                    | 195     |  |
| Environmental and social impacts of the ingredient supply chain | FB-NB-430a.1 | (2.a) Audit of suppliers' social and environmental responsibility: rate of corrective actions for significant nonconformities | Quantitative        | Rate                    | 195     |  |
| Environmental and social impacts of the ingredient supply chain | FB-NB-430a.1 | (2.b) Audit of suppliers' social and environmental responsibility: rate of corrective actions for minor nonconformities       | Quantitative        | Rate                    | 195     |  |
| Supply of ingredients   | FB-NB-440a.1 | Percentage of beverage ingredient costs sourced from regions with high or extremely high initial water stress                 | Quantitative        | Percentage (%) by cost  | -       | Although there is an evaluation of the most relevant suppliers for the business based on water management criteria (among others), there is no record of whether the operation associated with the supply is in a water stress zone, so this indicator was omitted in this period. |
| Supply of ingredients   | FB-NB-440a.2 | List of priority beverage ingredients and description of sourcing risks due to environmental and social considerations        | Debate and analysis | N/A                     | -       | Although there is traceability of ingredients and associated suppliers, there is no record of whether the operation associated with the supply is in a water stress zone, so this indicator was omitted for this period.   |


**GRI CONTENT INDEX**

**Statement of Use:** Coca-Cola Andina has presented the information cited in this GRI content index for the period from January 1 to December 31, 2023 with reference to the GRI Standards

**GRI 1 USED****GRI 1:** Fundamentals 2021

## General Content

|                              |  | Page  | Comment   |
|------------------------------|--|---|---|
| GRI 2: General Contents 2021 | 2-1 Organization details   | 5, 10   |   |
|                              | 2-2 Entities included in the organization's sustainability reports.              | 5   |   |
|                              | 2-3 Reporting period, frequency and point of contact                             | 5   |   |
|                              | 2-4 Information reflections  | 112   |   |
|                              | 2-5 External warranty  | 5   |   |
|                              | 2-6 Activities, value chain and other business relationships                     | 10, 13, 77-80, 84, 124-127, 139-148, 154-155, 192-193 |   |
|                              | 2-7 Employees  | 196-197   |   |
|                              | 2-8 Non-employee workers   | 197   |   |
|                              | 2-9 Governance structure and composition   | 26-27, 29-31, 36                                      |   |
|                              | 2-10 Nomination and selection of the highest governance body                     | 32  |   |
|                              | 2-11 Chairman of the highest governance body                                     | 29, 32  |   |
|                              | 2-12 Role of the highest governance body in overseeing the management of impacts | 26-27   |   |
|                              | 2-13 Delegation of responsibility for impact management                          | 27  |   |
|                              | 2-14 Role of the highest governance body in sustainability reporting             | 5, 38, 48   |   |
|                              | 2-15 Conflicts of interest   | 44  |   |
|                              | 2-16 Communication of critical concerns  | 38, 45  |   |
|                              | 2-17 Collective knowledge of the highest governance body                         | 34  |   |
|                              | 2-18 Evaluation of the performance of the highest governance body                | 34  |   |
|                              | 2-19 Compensation policies   | 35  |   |
|                              | 2-20 Process for determining compensation  | 35, 42  |   |
|                              | 2-21 Annual total compensation ratio   | -   | Omitted due to confidentiality  |
|                              | 2-22 Sustainable Development Strategy Statement                                  | 3-4   |   |
|                              | 2-23 Policy commitments  | 46-47   |   |
|                              | 2-24 Embedding Policy Commitments  | 46-47   |   |
|                              | 2-25 Processes for remediation of negative impacts                               | 16-18, 50-51, 54-56, 170-171, 175                     |   |
|                              | 2-26 Mechanisms for seeking advice and raising concerns                          | 45  |   |
|                              | 2-27 Compliance with laws and regulations  | 217   | Indicator reported in line with NCG-461 indicators 8.1.1 and 8.1.2.   |
|                              | 2-28 Associations and membership   | 23  |   |
|                              | 2-29 Approach to Stakeholder Engagement  | 21-22   |   |
| GRI 2: General Contents 2021 | 2-30 Collective bargaining agreements  | 71  | For those collaborators not covered by collective bargaining agreements, labor conditions in Argentina are governed by the Labor Contract Law, regulatory standards and the individual contract with Andina, aligned with internal regulations and local corporate policies. In Chile, the company may extend benefits to non-unionized workers, who must pay the corresponding fee agreed with each union. |

|                 |                             |   | Page | Comment |
|-----------------|-----------------------------|---|------|---------|
| Material Issues | GRI 3: Material Topics 2021 | 3-1 Process for determining material issues | 14   |         |
|                 |                             | 3-2 List of material topics                 | 15   |         |

### CATEGORY: Sustainable Leadership

|  |                   |                                    |  |                |  |
|--|-------------------|------------------------------------|--|----------------|--|
| Market leadership, growth and cost control | Material Subject: | GRI 3: Material Topics 2021        | 3-3 Management of material issues  | 17-18, 77, 170 |  |
|  |                   | GRI 201: Economic Performance 2016 | 201-1 Direct economic value generated and distributed                                | 24             |  |
|  |                   |                                    | 201-2 Financial implications and other risks and opportunities due to climate change | 53             |  |

|  |                |  |   |                |  |
|--|----------------|--|---|----------------|--|
| Geopolitical context of countries and markets. | Material Topic | GRI 3: Material Topics 2021  | 3-3 Management of material issues   | 17-18, 11, 170 |  |
|  |                | This material topic has no specific GRI Standard associated with it. | INFORMATION MATERIAL SUBJECT MATTER - Geopolitical context of countries and markets | 11             |  |

|   |                |   |  |                         |   |
|---|----------------|---|--|-------------------------|---|
| Regulatory Compliance and Business Ethics | Material Topic | GRI 3: Material Topics 2021             | 3-3 Management of material issues  | 17-18, 28, 43-47, 170   |   |
|   |                |   | 205-1 Operations assessed for corruption-related risks                             | 43-44, 50-51            |   |
|   |                |   | 205-2 Communication and training on anti-corruption policies and procedures        | 28, 46-47, 124-125, 206 |   |
|   |                | GRI 205: Anti-Corruption 2016           | 205-3 Confirmed incidents of corruption and actions taken                          | -                       | No cases of corruption of public officials, money laundering, financing of terrorism or unfair competition were detected during the reporting period. There is also no information regarding legal proceedings related to corruption that have been brought against the Company or its employees during the reporting period. |
|   |                | GRI 206: Anti-Competitive Behavior 2016 | 206-1 Legal actions for anticompetitive behavior, antitrust and monopoly practices | -                       | Embotelladora Andina does not have or has not filed any legal actions against it related to unfair competition, antitrust and/or anti-competitive practices pending or completed in 2023.   |

|   |                  |  |  |            |  |
|---|------------------|--|--|------------|--|
| Sustainable strategy and the ESG view of business | Material Subject | GRI 3: Material Topics 2021  | 3-3 Management of material issues  | 16-18, 170 |  |
|   |                  | This material topic has no specific GRI Standard associated with it. | MATERIAL SUBJECT INFORMATION - Sustainable strategy and the ESG approach to business | 16-18      |  |

|                                       |                |  |  |                   |  |
|---------------------------------------|----------------|--|--|-------------------|--|
| Digital Transformation and Innovation | Material Topic | GRI 3: Material Topics 2021  | 3-3 Management of material issues  | 17-18, 88-91, 170 |  |
|                                       |                | This material topic has no specific GRI Standard associated with it. | MATERIAL SUBJECT INFORMATION - Sustainable strategy and the ESG approach to business | 88-91             |  |

|  |                                   |  | Page                | Comment |
|--|-----------------------------------|--|---------------------|---------|
| <b>CATEGORY: Circular perspective</b>  |                                   |  |                     |         |
| <b>Material Subject:</b><br>Circularity of packaging<br>(returnability and recovery) | GRI 3: Material Topics 2021       | 3-3 Management of material issues                            | 17-18, 95-102, 170  |         |
|  |                                   | 301-1 Materials used by weight or volume                     | 100, 183            |         |
|  | GRI 301: Materials 2016           | 301-2 Recycled input materials used                          | 100, 181            |         |
|  |                                   | 301-3 Recovered products and their packaging materials       | 182                 |         |
| <b>Material Topic:</b><br>Waste management   | GRI 3: Material Topics 2021       | 3-3 Management of material issues                            | 17-18, 95-102, 170  |         |
|  |                                   | 306-1 Waste generation and significant waste-related impacts | 50-51, 95, 102      |         |
|  |                                   | 306-2 Management of significant waste-related impacts        | 102                 |         |
|  | GRI 306: Waste 2020               | 306-3 waste generated  | 184                 |         |
|  |                                   | 306-4 waste diverted for disposal                            | 184-185, 210        |         |
|  |                                   | 306-5 waste for disposal                                     | 184-185, 210        |         |
| <b>CATEGORY: Water Awareness</b>   |                                   |  |                     |         |
| <b>Material Subject:</b><br>Water management and water scarcity                      | GRI 3: Material Topics 2021       | 3-3 Management of material issues                            | 17-18, 103-109, 170 |         |
|  |                                   | 303-1 Interactions with water as a shared resource           | 103-105, 108-109    |         |
|  |                                   | 303-2 Management of impacts related to water discharge       | 103, 108            |         |
|  | GRI 303: Water and Effluents 2018 | 303-3 Water withdrawal                                       | 178                 |         |
|  |                                   | 303-4 Water discharge  | 108, 179            |         |
|  |                                   | 303-5 Water consumption                                      | 177-179             |         |

CATEGORY: **Climate Action**

|  |   | Page  | Comment  |
|--|---|---|--|
| <b>Material Topic:</b><br>Climate change and emissions                                 | GRI 3: Material Topics 2021   | 3-3 Management of material issues                                 | 17-18, 110-114, 170  |
|  |   | 305-1 Direct (Scope 1) GHG emissions                              | 110, 112, 189  |
|  |   | 305-2 Indirect energy (Scope 2) GHG emissions                     | 110, 112, 189  |
|  |   | 305-3 Other indirect GHG emissions (Scope 3)                      | 110, 112, 189  |
|  |   | 305-4 Intensity of GHG emissions                                  | 112, 190   |
|  | GRI 305: Emissions 2016   | 305-5 Reduction of GHG emissions                                  | 111, 189   |
|  |   | 305-6 Emissions of ozone-depleting substances (ODS)               | -  |
|  | 305-7 Oxides of nitrogen (NOX), sulfur oxides (SOX) and other significant air emissions | -   | Reported in CO2 equivalent tons for Scope 1. Our methodology does not include SOX reporting: N2O = 413 |
| <b>Material Topic:</b><br>Promotion of energy transition and use of renewable energies | GRI 3: Material Topics 2021   | 3-3 Management of material issues                                 | 17-18, 110-114, 170  |
|  |   | 302-1 Energy consumption within the organization                  | 186-188  |
|  |   | 302-2 Energy consumption outside the organization                 | 186  |
|  | GRI 302: Energy 2016  | 302-3 Energy intensity  | 187  |
|  |   | 302-4 Reduction of energy consumption                             | 186-187  |
|  |   | 302-5 Reductions in energy requirements for products and services | 187  |

|  |  | Page   | Comment               |   |
|--|--|--|-----------------------|---|
| <b>CATEGORY: Diverse, Safe and Committed Team</b>                          |  |  |                       |   |
| <b>Material Topic:</b><br>Health and safety of employees                   | GRI 3: Material Topics 2021                                      | 3-3 Management of material issues  | 17-18, 72-75, 170     |   |
|  |  | 403-1 Occupational health and safety management system   | 72, 74, 172, 209      |   |
|  |  | 403-2 Hazard identification, risk assessment and incident investigation  | 74                    |   |
|  |  | 403-3 Occupational health services   | 74                    |   |
|  |  | 403-4 employee participation, consultation and communication on occupational health and safety                       | 75                    |   |
|  |  | 403-5 Occupational health and safety training for workers  | 75                    |   |
|  | GRI 403: Occupational Health and Safety 2018                     | 403-6 Workers' health promotion  | 68, 203               |   |
|  |  | 403-7 Prevention and mitigation of occupational health and safety impacts directly related to commercial relations   | 74                    |   |
|  |  | 403-8 Workers covered by an occupational health and safety management system   | 72                    |   |
|  |  | 403-9 Work-related injuries  | 208-209               |   |
|  | 403-10 Work-related health and disease                           | 74, 209  |                       |   |
| <b>Material Topic:</b><br>Promoting diversity, gender equity and inclusion | GRI 3: Material Topics 2021                                      | 3-3 Management of material issues  | 17-18, 66-68, 170     |   |
|  | GRI 405: Diversity and Equal Opportunity 2016                    | 405-1 Diversity of governance bodies and employees   | 196-197,199           |   |
|  |  | 405-2 ratio of base salary and remuneration of women to men  | 201                   |   |
| <b>Material Topic:</b><br>Talent attraction, retention and development     | GRI 3: Material Topics 2021                                      | 3-3 Management of material issues  | 17-18, 62-63, 170     |   |
|  |  | 404-1 Average hours of training per year per employee  | 206                   |   |
|  | GRI 404: Training and Education 2016                             | 404-2 Programs to upgrade employee skills and transition assistance programs   | 65, 67, 206           |   |
|  |  | 404-3 Percentage of employees receiving regular performance and professional development reviews.                    | 207                   |   |
| <b>Material Topic:</b><br>Purpose and internal climate                     | GRI 3: Material Topics 2021                                      | 3-3 Management of material issues  | 17-18, 60, 69-70, 170 |   |
|  | GRI 406: Non-Discrimination 2016                                 | 406-1 Incidents of discrimination and corrective actions taken   | -                     | In Andina Argentina there are currently 4 cases associated with alleged acts of discrimination. These investigations are still pending and there is no definitive conclusion as to whether or not the discrimination complained of was established. |
| <b>Material Topic:</b><br>Labor and union relations                        | GRI 3: Material Topics 2021                                      | 3-3 Management of material issues  | 17-18, 71, 170        |   |
|  | GRI 402: Worker-Company Relations 2016                           | 402-1 Minimum notice periods for operational changes   | -                     | In spite of the absence of a formal procedure within the organization, it has been stipulated that the minimum notice period shall be provided in accordance with the regulatory definitions applicable at the country level.                       |
|  | "GRI 407: Freedom of association and collective bargaining 2016" | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | 71, 125               |   |



|  |  | Page   | Comment             |   |
|--|--|--|---------------------|---|
| <b>CATEGORY: Supply Chain Management</b>                                       |  |  |                     |   |
| <b>Material Topic:</b><br>Responsible sourcing<br>(supply chain<br>management) | GRI 3: Material Topics 2021  | 3-3 Management of material issues  | 17-18, 124-127, 170 |   |
|  | GRI 308: Supplier Environmental Assessment 2016                      | 308-1 New suppliers that were selected using environmental criteria        | -                   | Although ESG evaluations of suppliers are conducted, new suppliers are not selected based on environmental or social criteria (0%). |
|  |  | 308-2 Negative environmental impacts on the supply chain and actions taken | 125, 192            |   |
|  | GRI 414: Supplier Social Assessment 2016                             | 414-1 New suppliers that were selected using social criteria               | -                   | Although ESG evaluations of suppliers are conducted, new suppliers are not selected based on environmental or social criteria (0%). |
| 414-2 Negative social impacts of the supply chain and actions taken            |  | 125, 192   |                     |   |
| <b>CATEGORY: Closeness to our customers</b>                                    |  |  |                     |   |
| <b>Material Topic:</b><br>Customer<br>Relationship and<br>Satisfaction         | GRI 3: Material Topics 2021  | 3-3 Management of material issues  | 17-18, 83-87, 170   |   |
|  | This material topic has no specific GRI Standard associated with it. | INFORMATION MATERIAL SUBJECT MATTER - Customer relations and satisfaction  | 83-87               |   |

|   |                 |  | Page   | Comment             |  |
|---|-----------------|--|--|---------------------|--|
| <b>CATEGORY: Portfolio, Quality and Nutrition</b>                     |                 |  |  |                     |  |
| Portfolio breadth and value strategy                                  | Material Topic: | GRI 3: Material Topics 2021  | 3-3 Management of material issues  | 17-18, 79-80, 170   |  |
|   |                 | This material topic has no specific GRI Standard associated with it. | INFORMATION MATERIAL SUBJECT MATTER - Portfolio breadth and value strategy                       | 79-80               |  |
| Nutrition and Healthy Lifestyles                                      | Material Topic: | GRI 3: Material Topics 2021  | 3-3 Management of material issues  | 17-18, 81-82, 170   |  |
|   |                 | This material topic has no specific GRI Standard associated with it. | INFORMATION MATERIAL SUBJECT MATTER - Nutrition and healthy lifestyles                           | 81-82               |  |
| Health and Product Safety   | Material Topic: | GRI 3: Material Topics 2021  | 3-3 Management of material issues  | 17-18, 81, 170      |  |
|   |                 |  | 416-1 Assessment of the health and safety impacts of product and service categories              | 81, 172, 174        |  |
|   |                 | GRI 416: Customer Health and Safety 2016                             | 416-2 Incidents of non-compliance on health and safety impacts of products and services          | -                   | There are no non-compliance cases related to product impacts on consumer health and safety in 2023.  |
| Responsible Marketing and Labeling                                    | Material Topic: | GRI 3: Material Topics 2021  | 3-3 Management of material issues  | 17-18, 81, 170      |  |
|   |                 |  | 417-1 Requirements for information and labeling of products and services                         | 81, 172, 174        |  |
|   |                 | GRI 417: Marketing and Labeling 2016                                 | 417-2 Incidents of non-compliance of product and service information and labeling                | -                   | No non-compliance, fines or sanctions were detected regarding product labeling information, marketing communications, regulations or codes to which Coca-Cola Andina has voluntarily adhered to, in the reported period. |
|   |                 |  | 417-3 Incidents of non-compliance regarding marketing communications                             | -                   |  |
| <b>CATEGORY: Connecting with communities</b>                          |                 |  |  |                     |  |
| Economic development, employment and local entrepreneurship           | Material Topic: | GRI 3: Material Topics 2021  | 3-3 Management of material issues  | 17-18, 118-122, 170 |  |
|   |                 |  | 401-1 Hiring of new employees and employee turnover  | 205                 |  |
|   |                 | GRI 401: Employment 2016   | 401-2 Benefits for full-time employees that are not provided to part-time or temporary employees | 68, 203             |  |
|   |                 |  | 401-3 Parental leave   | 202                 |  |
| Relationship with communities, donations and public-private alliances | Material Topic: | GRI 3: Material Topics 2021  | 3-3 Management of material issues  | 17-18, 118-122, 170 |  |
|   |                 | GRI 413: Local Communities 2016                                      | 413-1 Operations with local community participation, impact evaluations and development programs | 118-122, 210        |  |
|   |                 |  | 413-2 Operations with significant potential and actual negative impacts on local communities     | 118-122             |  |

# GLOSSARY AND ACKNOWLEDGMENTS

## ACKNOWLEDGEMENTS

This Integrated Report was prepared by a team of individuals from several areas of our Company, and we thank them for their dedication and cooperation throughout the process of preparing this document. In addition, the report has been reviewed and approved by the Chief Financial Officer, the Chief Executive Officer, and the Board of Directors.

## GLOSSARY

### 20-F

Annual Results Form, filed with the US Securities and Exchange Commission.

### ADJUSTED EBITDA

Includes Ordinary Revenues, Cost of Sales, Distribution Costs and Administrative Expenses, included in the Financial Statements submitted to the Financial Market Commission and determined in accordance with IFRS, plus Depreciation.

### ADR

American Depository Receipts.

### ARTD

Alcoholic Ready To Drink.

### CMF

Financial Market Commission. Securities market regulator in Chile.

### CO2

Carbon dioxide's chemical formula, which is used to carbonate beverages.

### GHG

Greenhouse gases.

### GSM

General Shareholders' Meeting.

### LTIR

Lost Time Incident Ratio.

### LTISR

Lost Time Incident Severity Ratio.

### NARTD

Non Alcoholic Beverages Ready to Drink.

### NYSE

New York Stock Exchange.

### ON PREMISE

Restaurant, pub, hotel and casino sales channel.

### PET

Polyethylene terephthalate

### REF PET

Refillable PET. It is the returnable plastic bottle.

### RPET

Recycled PET.

### RUT:

Chilean tax identification number

### SAP

Systems, Applications and Products.

### SARBANES-OXLEY

U.S. federal law that sets standards for the boards of directors, management and accounting mechanisms of all companies listed on U.S. stock exchanges.

### SSDS

Sparkling Soft Drinks.

### STILLS

Non-alcoholic beverage categories other than carbonated beverages.

### TCCC

The Coca-Cola Company.

### UNIT CASES (UCS OR UNIT CASES)

Conventional unit of measure used to measure sales volumes in the Coca-Cola System worldwide. Equivalent to 24 - 8 oz. or 237cc. bottles ( approximately 5,678 liters).

# ASSURANCE STATEMENT



## Independent Professional Assurance Report on the GRI and SASB Indicators Reported in the 2023 Integrated Report of Embotelladora Andina S.A.

Embotelladora Andina S.A.

### Scope

We have been engaged by Embotelladora Andina S.A. (or the "Company") to carry out a "limited verification engagement", as defined in the International Standards on Assurance Work, to report on the indicators defined by the Global Reporting Initiative (GRI) Standards and the Sustainability Accounting Standard Board (SASB) Standards, selected by Embotelladora Andina S.A. (the "Subject Matter") and included and presented in the 2023 Integrated Report (the "Reports") and referred to in Annex A, corresponding to the period between January 1 and December 31, 2023.

Except as described in the preceding paragraph, which sets out the scope of our commitment, we have not conducted assurance procedures on the rest of the information included in the Reports and, accordingly, we do not express a conclusion on this information.

### Criteria applied by Embotelladora Andina S.A.

In the preparation of the selected performance indicators, Embotelladora Andina S.A., defined by the Standards of the Global Reporting Initiative and the SASB Sustainability Accounting Standard Board Standards, hereinafter and collectively "the Criteria".

### Responsibilities of Embotelladora Andina S.A.

The management of Embotelladora Andina S.A. is responsible for selecting the Criteria and presenting the information in the 2023 Integrated Report in accordance with those Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records, and making estimates that are relevant to the preparation of the subject matter so that it is free from material inaccuracies, whether through fraud or error.

### EY's Responsibilities

Our responsibility is to express a conclusion about the presentation of the Object based on the evidence we have obtained.

We conduct our work in accordance with the *International Standard for Assurance Engagements other than Audits or Reviews of Historical Financial Information* ("ISAE 3000 (Revised)"). Those rules require us to plan and carry out our commitment to express a conclusion as to whether we are aware of any material modifications that need to be made to the Object to bring it into conformity with the Criteria, and to issue a report. The nature, timing and scope of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to inform our limited safety conclusions.

### Our independence and quality management

We have maintained our independence and confirm that we have the necessary skills and experience to carry out this assurance work.



EY also applies International Quality Management Standard 1, *Quality Management for Companies Conducting Audits or Reviews of Financial Statements, or Other Assurance Commitments or Related Services*, which requires us to design, implement, and operate a quality management system that includes policies or procedures related to compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### Description of the procedures performed

The procedures performed in a limited assurance engagement vary in nature and timing from a reasonable assurance engagement, and are minor in scope. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than that which would have been obtained if a reasonable assurance engagement had been made. Our procedures were designed to obtain a limited level of certainty on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of security.

Although we consider the effectiveness of management's internal controls when determining the nature and scope of our procedures, our assurance commitment was not designed to provide assurance about internal controls. Our procedures did not include test controls or procedures related to the checking, aggregation, or calculation of data within computer systems.

A limited verification commitment consists of consultations, mainly with the persons responsible for the preparation of the selected performance indicators, of the related information, and in applying analytical and other appropriate procedures.

Our procedures included:

1. Conduct interviews with Company personnel to understand the business and the process of preparing the Report.
2. Conduct interviews with those responsible for the Report to understand the process of collecting, consolidating, and presenting the information of the Subject Matter.
3. Verify that the calculation criteria have been correctly applied in accordance with the methodologies described in the Criteria.
4. Conduct analytical review procedures to support the reasonableness of the data.
5. Identify and verify the assumptions that support the calculations.
6. Test, based on sampling, the source information to verify the accuracy of the data.

We also perform other procedures that we deem necessary under the circumstances.

# ASSURANCE STATEMENT



## Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that need to be made to the GRI and SASB indicators reported in the 2023 Integrated Report for the period between January 1 and December 31, 2023, in order to be reported based on the Criteria.

## Restricted use

This report is intended solely for the information and use of Embotelladora Andina S.A. and is not intended to be and should not be used by anyone other than the parties specified.

  
Iris Crisóstomo L.  
EY Audit Ltda.

March 25, 2024

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## Annex A: Performance Indicators

### Subject matter

The GRI and SASB indicators associated with the non-financial information identified (the "Subject Matter") within the scope of this Report and included in the 2023 Integrated Report issued by Embotelladora Andina S.A. on its website are presented in the following table:

| Indicator | Indicator Name  | Value Insured by EY   |
|-----------|---|---|
| 2-1.      | Organizational details  | The information is presented on pages 5 and 10 of the 2023 Integrated Report.   |
| 2-2.      | Entities included in sustainability reporting                               | The information is presented on page 5 of the 2023 Integrated Report.   |
| 2-3.      | Reporting period, frequency, and point of contact                           | The information is presented on page 5 of the 2023 Integrated Report.   |
| 2-4.      | Information reflections   | The relevant information is presented on page 112 of the 2023 Integrated Report.  |
| 2-5.      | External verification   | The information is presented on page 5 and of the 2023 Integrated Report.   |
| 2-6.      | Activities, value chain and other business relationships                    | The information is presented on pages 10, 13, 77-80 and 84 of the 2023 Integrated Report.   |
| 2-7.      | Employees   | <ul style="list-style-type: none"> <li>Total number of employees: 16,628.</li> <li>Total number of permanent employees: 2,526. Total number of temporary employees: 1,595</li> <li>Total number of full-time employees: 16,397.</li> <li>Total number of part-time employees: 231</li> </ul> For more information, please refer to Integrated Report 2023, pages 196 and 197. |
| 2-8.      | Workers who are not employees   | Total number of workers who are not employees and whose work is controlled by the organization: 2,591<br>For more information, please refer to Integrated Report 2023, page 197   |
| 2-9.      | Governance structure and composition  | The information is presented on pages 26, 27, 29 – 32 and 36 of the 2023 Integrated Report.   |
| 2-10.     | Nomination and selection of the highest governance body                     | The information is presented on page 32 of the 2023 Integrated Report.  |
| 2-11.     | Chair of the highest governing body   | The information is presented on pages 29 and 32 of the Integrated Report.   |
| 2-12.     | Role of the highest governance body in overseeing the management of impacts | The information is presented on pages 26 and 27 of the 2023 Integrated Report.  |
| 2-13.     | Delegation of responsibility for managing impacts                           | The information is presented on page 27 of the Integrated Report.   |
| 2-14.     | Role of the highest governance body in sustainability reporting             | The information is presented on pages 5, 38 and 48 of the Integrated Report.  |
| 2-15.     | Conflicts of interest   | The information is presented on page 44 of the Integrated Report.   |
| 2-16.     | Communicating critical concerns   | The information is presented on pages 38 and 45 of the Integrated Report.   |
| 2-17.     | Collective knowledge of the highest governance body                         | The information is presented on page 34 of the Integrated Report.   |
| 2-18.     | Evaluation of the performance of the highest governance body                | The information is presented on page 34 of the Integrated Report.   |
| 2-19.     | Remuneration policies   | The information is presented on page 35 of the Integrated Report.   |
| 2-20.     | Process for determining remuneration  | The information is presented on pages 35 and 42 of the Integrated Report.   |
| 2-22.     | Declaration on sustainable development strategy                             | The information is presented on page 3 of the Integrated Report.  |
| 2-23.     | Policy commitments  | The information is presented on page 46 of the Integrated Report.   |
| 2-24.     | Embedding policy commitments  | The information is presented on page 46 of the Integrated Report.   |
| 2-25.     | Processes to remedy negative impacts  | The information is presented on page 16, 50-51, 54-56, 170-171 of the Integrated Report.  |
| 2-26.     | Mechanisms for seeking advice and raising concerns                          | The information is presented on page 45 of the Integrated Report.   |
| 2-27.     | Compliance with laws and regulations  | Regulatory breaches: <ul style="list-style-type: none"> <li>Brazil: 46.</li> <li>Chile: 11.</li> </ul> For more information, please refer to Integrated Report 2023, page 217.  |
| 2-28.     | Associations & membership   | The information is presented on page 23 of the 2023 Integrated Report.  |
| 2-29.     | Approach to stakeholder engagement  | The information is presented on page 21 of the 2023 Integrated Report.  |
| 2-30.     | Collective bargaining agreements  | Percentage of staffing covered by collective bargaining agreements. <ul style="list-style-type: none"> <li>Argentina 66.4%.</li> </ul>  |

# ASSURANCE STATEMENT



| Indicator | Indicator Name  | Value insured by EY  |
|-----------|---|--|
|           |   | <ul style="list-style-type: none"> <li>Brazil: 14.1%.</li> <li>Chile: 38.5%.</li> <li>Paraguay: 22.0%.</li> </ul> For more information, please refer to Integrated Report 2023, page 71.   |
| 3-1       | Process for determining material topics   | The information is presented on page 14 of the 2023 Integrated Report.   |
| 3-2       | List of Material Topics   | The information is presented on page 15 of the 2023 Integrated Report.   |
| 3-3       | Management of material issues   | The information is presented on pages 17, 18, 50, 103 and 170 of the Integrated Report.  |
| 201-1     | Direct economic value generated and distributed                                 | Economic value generated: 3,683 billion Chilean pesos.<br>For more information, please refer to Integrated Report 2023, page 24.<br>Economic value distributed: €3,662 billion (made up of payments in social investment, payments to suppliers, contractors and distributors, remuneration payments, payments for purchases of fixed and intangible assets, payments to the State and dividend payments). For more information, please refer to Integrated Report 2023, page 24.<br>Economic value retained: 21,414 million Chilean pesos. For more information, please refer to Integrated Report 2023, page 24. |
| 201-2     | Financial implications and other risks and opportunities due to climate change  | The information is presented on page 53-55 of the Integrated Report.   |
| 205-1     | Operations assessed for corruption-related risks                                | The total number and percentage of transactions where corruption risk assessments were conducted: While there is no specific number for operations assessed on corruption risk, Embolelladora Andina's risk analysis includes the prevention and detection of corruption.<br>For more information, please refer to Integrated Report 2023, pages 43-44 and 50-51.  |
| 205-2     | Communication and training on anti-corruption policies and procedures           | Communication and training on anti-corruption policies and procedures: it is included in constant training and onboarding for new workers and managers within the theme "ethics and code of conduct".<br>For more information, please refer to Integrated Report 2023, pages 28, 46, 47, 124, 125 and 206.   |
| 205-3     | Confirmed Incidents of corruption and actions taken                             | Total: 0.<br>For more information, please refer to Integrated Report 2023, page 221.   |
| 206-1     | Legal actions for anticompetitive behavioral, antitrust, and monopoly practices | Total: 0.<br>For more information, please refer to Integrated Report 2023, page 221.   |
| 301-1     | Materials used by weight or volume  | Weight or total volume of renewable materials: 39,200 tons.<br>Weight or total volume of non-renewable materials: 452,467 tons.<br>For more information, please refer to Integrated Report 2023, pages 100 and 183.  |
| 301-2     | Recycled input materials used   | Percentage of recycled inputs used: 18.4%.<br>For more information, please refer to Integrated Report 2023, pages 100 and 181.   |
| 301-3     | Recovered products and their packaging materials                                | Percentage of products and packaging materials recovered: 29.5%.<br>For more information, please refer to Integrated Report 2023, page 182.  |
| 306-1     | Waste generation and significant waste-related impacts                          | The information is presented on pages 50, 51, 95, 102 of the 2023 Integrated Report.   |
| 306-2     | Management of significant waste-related impacts                                 | The information is presented on pages 50, 95 and 102 of the Integrated Report.   |
| 306-3     | Waste generated   | Total solid waste generated by type: 55,715 Tons. For more information, please refer to Integrated Report 2023, page 184.  |
| 306-4     | Waste diverted by disposal  | Total waste not destined for disposal by recovery operation: 53,897 tons.<br>For more information, please refer to Integrated Report 2023, page 185.   |
| 306-5     | Waste destined for disposal   | Total waste destined for disposal: 3,303 tonnes.<br>For more information, please refer to Integrated Report 2023, page 185.  |
| 303-1     | Interactions with water as a shared resource                                    | The information is presented on page 103, 104, 105 of the Integrated Report.   |
| 303-2     | Management of impacts related to water discharges                               | The information is presented on pages 103 and 108 of the Integrated Report.  |
| 303-3     | Water extraction  | Total, source of water per operation: 8,110,777 m <sup>3</sup> /year.<br>Total source of water in water stress zones: 2,413,732 m <sup>3</sup> /year.<br>For more information, please refer to Integrated Report 2023, page 178.   |
| 303-4     | Water discharge   | Total, effluent disposal by destination: 3,178,956 m <sup>3</sup> /year.<br>Total, effluent discarding by category in water stress zone: 979,018 m <sup>3</sup> .  |



| Indicator | Indicator Name   | Value insured by EY   |
|-----------|--|---|
|           |  | For more information, please refer to Integrated Report 2023, pages 108 and 179.  |
| 303-5     | Water consumption  | Total water consumption: 4,931,820 m <sup>3</sup> /year.<br>Total consumption in areas of water stress: 1,434,713 m <sup>3</sup> /year.<br>Water Ratio (WJR): 1.72<br>For more information, please refer to Integrated Report 2023, page 179.   |
| 305-1     | Direct (Scope 1) GHG emissions   | Gross value of direct GHG emissions (scope 1): 78,306 tonCO <sub>2</sub> eq.<br>Biogenic CO <sub>2</sub> emissions: 404 tonCO <sub>2</sub> eq.<br>For more information, please refer to Integrated Report 2023, pages 110, 112 and 189.   |
| 305-2     | Indirect energy (scope 2) GHG emissions  | Gross value of indirect energy-related GHG emissions (scope 2): 63,800 tonCO <sub>2</sub> eq.<br>For more information, please refer to Integrated Report 2023, pages 110, 112 and 189.  |
| 305-3     | Other indirect (scope 3) GHG emissions   | Gross value of other indirect GHG emissions (scope 3): 998,130 tonCO <sub>2</sub> eq.<br>Biogenic CO <sub>2</sub> emissions: 9,813 tonCO <sub>2</sub> eq.<br>For more information, please refer to Integrated Report 2023, pages 110, 112 and 189.  |
| 305-4     | GHG Emissions Intensity  | Organization's GHG emissions intensity ratio: 242.3 grCO <sub>2</sub> eq/liter of beverage produced<br>For more information, please refer to Integrated Report 2023, pages 112 and 190.   |
| 305-5     | Reduction of GHG emissions   | The reduction of GHG emissions as a direct consequence of the initiatives to reduce metric tons of CO <sub>2</sub> equivalent: 3.9% reduction in scope 3 emissions by boosting sales of returnable packaging by increasing the percentage of recycled PET in disposable packaging and continue working to lighten the the bottles.<br>For more information, please refer to Integrated Report 2023, page 111.                             |
| 305-6     | Emissions of ozone-depleting substances (SDGs)   | The production, imports and exports of SDGs <ul style="list-style-type: none"> <li>CO<sub>2</sub> = 71,691</li> <li>CH<sub>4</sub> = 57</li> <li>HFCs = 5,742</li> </ul> For more information, please refer to Integrated Report 2023, page 223.  |
| 305-7     | Nitrogen oxides (NOX), sulfur oxides (SOX) and other significant air emissions         | Significant air emissions for N <sub>2</sub> O: 413 tonCO <sub>2</sub> eq<br>For more information, please refer to Integrated Report 2023, page 223.  |
| 302-1     | Energy consumption within the organization   | Total consumption of fuels from non-renewable sources within the organization: 980,783,285 MJ<br>Total consumption of fuels from renewable sources within the organization: 562,141,914 MJ<br>Electricity consumption: 923,332,756 MJ<br>Heating consumption: 168,747,794 MJ<br>Steam consumption: 326,238,396 MJ<br>Power Consumption: 1,542,925,199 MJ<br>For more information, please refer to Integrated Report 2023, page 186 - 188. |
| 302-2     | Energy consumption outside the organization  | Energy consumption outside the organization: 1,178,719,698 MJ<br>For more information, please refer to Integrated Report 2023, page 186.  |
| 302-3     | Energy intensity   | The energy intensity ratio of the organization: 0.328 MJ/liter of beverage produced.<br>For more information, please refer to Integrated Report 2023, page 187.   |
| 302-5     | Reductions in energy requirements of products and services                             | Reductions in the energy requirements of products and services sold: -2%<br>For more information, please refer to Integrated Report 2023, page 187.   |
| 403-1     | Occupational health and safety management system                                       | The information is presented on pages 72 and 172 of the Integrated Report.  |
| 403-2     | Risk identification, risk assessment, and incident investigation                       | The information is presented on page 74 of the Integrated Report.   |
| 403-3     | Occupational health services   | The information is presented on page 74 of the Integrated Report.   |
| 403-4     | Worker participation, consultation and communication on occupational health and safety | The information is presented on page 75 of the Integrated Report.   |
| 403-5     | Worker training on occupational health and safety                                      | The information is presented on page 75 of the Integrated Report.   |

# ASSURANCE STATEMENT



| Indicator | Indicator Name  | Value insured by EY   |
|-----------|---|---|
| 403-6     | Promoting workers' health   | The information is presented on pages 68 and 203 of the Integrated Report.  |
| 403-7     | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | The information is presented on page 74 of the Integrated Report.   |
| 403-8     | Workers covered by an occupational health and safety management system  | The number and percentage of employees and workers who are not employees, but whose work or workplace is controlled by the organization, who are covered by the system: 22.655.<br>For more information, please refer to Integrated Report 2023, page 72.   |
| 403-9     | Work-Related Injuries   | Rate of deaths due to occupational accidents (own): 0.00.<br>For more information, please refer to Integrated Report 2023, page 208.<br>Rate of deaths due to occupational accidents (third parties): 0.01.<br>For more information, please refer to Integrated Report 2023, page 208.<br>Rate of work-related injuries with large consequences (own): 0.01.<br>For more information, please refer to Integrated Report 2023, page 209.<br>Rate of work-related injuries with major consequences (third parties): 0.00.<br>For more information, please refer to Integrated Report 2023, page 209.<br>Occupational Accident Injury Rate (LTIR): 1.07.<br>For more information, please refer to Integrated Report 2023, page 209.<br>Occupational Injury Rate (LTIR, third parties): 0.73.<br>For more information, please refer to Integrated Report 2023, page 209.<br>Occupational accident injury rate (LTIR, own and third parties): 0.94.<br>For more information, please refer to Integrated Report 2023, page 209.   |
| 403-10    | Work-related health and illness   | Rate of occupational diseases (own and third-party): 0.11.<br>For more information, please refer to Integrated Report 2023, pages 74 and 209.   |
| 405-1     | Diversity of governing bodies and employees   | Directory Age Range: <ul style="list-style-type: none"> <li>Women under 30: 0.</li> <li>Women between 30 and 40 years old: 0.</li> <li>Women between 41 and 50 years old: 0</li> <li>Women between 51 and 60 years old: 1.</li> <li>Women between 61 and 70 years old: 0.</li> <li>Women over 70 years of age: 0.</li> <li>Men under 30: 0</li> <li>Men between 30 and 40 years old: 0.</li> <li>Men between 41 and 50 years old: 1.</li> <li>Men between 51 and 60 years old: 5.</li> <li>Men between 61 and 70 years old: 5.</li> <li>Men over 70 years of age: 2.</li> </ul> For more information, please refer to Integrated Report 2023, page 196.<br>Total allocation by category of function: <ul style="list-style-type: none"> <li>Senior management: 10.</li> <li>Management: 58.</li> <li>Fast: 1,721.</li> <li>Operator: 8,834.</li> <li>Sales force: 2,657.</li> <li>Administrative: 2,285.</li> <li>Auxiliary: 285.</li> <li>Other professionals: 59.</li> <li>Other technicians: 719.</li> <li>Total: 16,628.</li> </ul> Verification includes all the data that make up the total, according to male-female breakdown, function category and age range.<br>For more information, please refer to Integrated Report 2023, pages 197 and 199. |
| 405-2     | Ratio of women's basic salary and remuneration to men   | Pay gap (average). Data includes breakdown by job category: 111.2%.<br>For more information, please refer to Integrated Report 2023, page 201.<br>Wage gap (median). Data includes breakdown by job category: 147.4%.<br>For more information, please refer to Integrated Report 2023, page 201.<br>Total ratio between the basic salary and the remuneration of women and men for each job category: <ul style="list-style-type: none"> <li>Total Argentina: 88.7%.</li> </ul>   |



| Indicator | Indicator Name  | Value insured by EY  |
|-----------|---|--|
|           |   | <ul style="list-style-type: none"> <li>Total Brazil: 76.2%</li> <li>Total Chile: 81,0%</li> <li>Paraguay: 78.2</li> </ul> Verification included all the data that make up the totals, according to male-female breakdown.<br>For more information, please refer to Integrated Report 2023, page 201.   |
| 404-1     | Average training hours per year per employee  | Total average number of trainings: 24.2.<br>Verification included all the data that make up the total, according to male-female breakdown and job category.<br>For more information, please refer to Integrated Report 2023, page 206.   |
| 404-2     | Employee upskilling programs and transition assistance programs   | Topics and subjects addressed in the trainings: <ul style="list-style-type: none"> <li>Job skills development: 46.2%</li> <li>Skills development and employability: 29.5%</li> <li>Occupational safety: 17.0%</li> <li>Sustainability and environment: 3.8%</li> <li>Ethics and Code of Conduct: 3.5%</li> </ul> For more information, please refer to Integrated Report 2023, pages 65, 67 and 206.                                   |
| 404-3     | Percentage of employees receiving regular performance and professional development reviews                    | Percentage of employees with performance evaluation: <ul style="list-style-type: none"> <li>Argentina: 94.3%</li> <li>Brazil: 100%</li> <li>Chile: 97.8%</li> <li>Paraguay: 49.2%</li> </ul> For more information, please refer to Integrated Report 2023, page 207.   |
| 406-1     | Incidents of discrimination and corrective actions taken  | Total: 0.<br>For more information, please refer to Integrated Report 2023, page 224.   |
| 402-1     | Minimum notice periods for operational changes  | The information is presented on page 225 of the Integrated Report.   |
| 407-1     | Operations and suppliers where the right to freedom of association and collective bargaining could be at risk | The information is presented on pages 71 and 125 of the Integrated Report.   |
| 308-1     | New suppliers that were selected using environmental criteria   | Total: 0%.<br>For more information, please refer to Integrated Report 2023, page 225.  |
| 308-2     | Negative environmental impacts on the supply chain and actions taken  | Total number of suppliers evaluated: 1,353.<br>Total number of critical suppliers assessed for sustainability: 255.<br>Total number of suppliers assessed for environmental impacts: 429.<br>For more information, please refer to Integrated Report 2023, pages 125 and 192.  |
| 414-1     | New suppliers who were selected using social criteria   | Total: 0%.<br>For more information, please refer to Integrated Report 2023, page 225.  |
| 414-2     | Negative social impacts on the supply chain and actions taken   | Total number of suppliers evaluated: 1,353.<br>Total number of critical suppliers assessed for sustainability: 255.<br>Total number of suppliers assessed in relation to social impacts: 581.<br>For more information, please refer to Integrated Report 2023, pages 125 and 192.  |
| 416-1     | Assessment of the health and safety impacts of product and service categories                                 | The information is presented on pages 81, 172 and 174 of the Integrated Report.  |
| 416-2     | Incidents of non-compliance on the health and safety impacts of products and services                         | Total: 0.<br>For more information, please refer to Integrated Report 2023, page 226.   |
| 417-1     | Requirements for information and labelling of products and services   | The information is presented on pages 81 and 172 of the Integrated Report.   |
| 417-2     | Incidents of non-compliance with product and service information and labeling                                 | Total: 0<br>For more information, please refer to Integrated Report 2023, page 226.  |
| 417-3     | Marketing communications breach incidents   | Total: 0<br>For more information, please refer to Integrated Report 2023, page 226.  |
| 401-1     | New employee hiring and staff turnover  | Total hires of new collaborators: <ul style="list-style-type: none"> <li>Argentina: Women: 57; Men: 134.</li> <li>Brazil: Women: 423; Men: 1,924.</li> <li>Chile: Women: 59; Men: 135.</li> <li>Paraguay: Women: 22; Men: 41.</li> <li>Holding: Women: 2; Men: 1.</li> </ul> Verification considers the total disaggregated by country, sex, and age range.<br>For more information, please refer to Integrated Report 2023, page 205. |

# ASSURANCE STATEMENT



| Indicator     | Indicator Name   | Value insured by EY   |
|---------------|--|---|
|               |  | <p>Rate of new employee hires:</p> <ul style="list-style-type: none"> <li>Argentina: Women: 0.15; Men: 0.04.</li> <li>Brazil: Women: 0.30; Men: 0.29.</li> <li>Chile: Women: 0.07; Men: 0.04.</li> <li>Paraguay: Women: 0.13; Men: 0.05.</li> <li>Holding: Women: 0.11; Men: 0.04.</li> </ul> <p>Verification considers the total disaggregated by country, sex, and age range.<br/>For more information, please refer to Integrated Report 2023, page 205.</p> <p>Average Monthly Turnover Rate:</p> <ul style="list-style-type: none"> <li>Argentina: 0.6%</li> <li>Brazil: 2.2%</li> <li>Chile: 1.4%</li> <li>Paraguay: 0.3%</li> </ul> <p>For more information, please refer to Integrated Report 2023, page 205.</p> |
| 401-2         | Benefits for full-time employees that are not given to part-time or temporary employees  | The information is presented on pages 68 and 203 of the Integrated Report.  |
| 401-3         | New employee hiring and staff turnover   | Total number of employees who have returned to work after completing postnatal leave for operations: <ul style="list-style-type: none"> <li>Coca-Cola Andina Women: 104.</li> <li>Men's Andean Coca-Cola: 299.</li> </ul> <p>Verification considers the total disaggregated by country and sex.<br/>For more information, please refer to Integrated Report 2023, page 202.</p>   |
| 413-1         | Operations with local community participation, impact evaluations and development programs   | The information is presented on pages 118, 119, 120, 121 and 122.   |
| 413-2         | Operations with significant actual and potential negative impacts on local communities   | The information is presented on pages 118, 119, 120, 121 and 122.   |
| FB-NB-110a.1. | Fleet fuel consumed, percentage renewable  | Total fuel consumed by vehicles in its fleet: 377,104 GJ<br>Percentage of the total amount of fuel consumed by vehicles in your fleet that is renewable fuel: 11.6%<br>For more information, please refer to Integrated Report 2023, page 190.  |
| FB-NB-130a.1. | (1) Operating energy consumed, (2) percentage of electricity from the grid, (3) percentage of renewables   | Total amount of energy consumed: 1,542,925,199 MJ<br>Percentage of energy consumed that came from the power grid: 47.9%<br>Percentage of energy consumed that is renewable energy: 36.4%<br>For more information, please refer to Integrated Report 2023, page 186.   |
| FB-NB-140a.1. | (1) Total water withdrawn, (2) total water consumed, percentage of each in regions with high or extremely high initial water stress                      | Total water source per operation: 8,110,777 m <sup>3</sup> /year.<br>Total source of water in water stress zone: 2,413,732 m <sup>3</sup> /year.<br>Total water consumption: 4,931,820 m <sup>3</sup> /year.<br>Total consumption in areas of water stress: 1,434,713 m <sup>3</sup> /year.<br>Water Ratio (WUR): 1.72<br>For more information, please refer to Integrated Report 2023, pages 178 and 179.  |
| FB-NB-140a.2. | Description of water management risks and analysis of strategies and practices to mitigate them  | The information is presented on pages 103, 104, 105, 107, 108 and 109 of the embedded report.   |
| FB-NB-260a.1. | Revenue from (1) calorie-free and low-calorie beverages. Beverage revenue (2) with no added sugar. Revenue from artificially sweetened beverages (3)     | Total revenue by category in billions of dollars: <ul style="list-style-type: none"> <li>Revenue from no- and low-calorie beverages: 984.</li> <li>Revenue from beverages with no added sugar: 174.</li> <li>Revenue from artificially sweetened beverages: 531.</li> </ul> <p>For more information, please refer to Integrated Report 2023, page 174.</p>  |
| FB-NB-260a.2. | Analysis of the process of identifying and managing products and ingredients related to consumers' nutritional and health concerns                       | The information is presented on pages 81 and 82 of the Integrated Report.   |
| FB-NB-270a.1. | Percentage of commercials (1) made for children. Percentage of (2) advertisements made for children promoting products that meet dietary recommendations | The Company does not engage advertising in media outlets whose audience of children under the age of 13 is greater than 30%.<br>For more information, please refer to Integrated Report 2023, page 81.  |
| FB-NB-270a.2. | Revenue from products labeled as (1) containing genetically modified organisms (GMOs). Revenue from products labeled as (2) non-GMO.                     | There are no products labeled as GMO containers. The second paragraph of the indicator is voluntary and is not disclosed in the 2023 Integrated Report.<br>For more information, please refer to Integrated Report 2023, page 81.   |



| Indicator     | Indicator Name   | Value insured by EY  |
|---------------|--|--|
| FB-NB-270a.3. | Number of incidents of non-compliance with regulatory or industry codes for labelling or marketing   | Total: 0<br>For more information, please refer to Integrated Report 2023, page 219.  |
| FB-NB-270a.4. | Total amount of monetary losses as a result of legal proceedings related to labeling or marketing practices.   | Total: 0.<br>For more information, please refer to Integrated Report 2023, page 219.   |
| FB-NB-410a.1. | (1) Total weight of packaging  | Total weight of non-renewable materials used: 106,855 tons.<br>Total weight of reused renewable or recycled materials: 30,380 tons.<br>Total weight of materials used: 137,235 tons.<br>For more information, please refer to Integrated Report 2023, page 182.          |
| FB-NB-410a.2. | Analysis of strategies to reduce the environmental impact of Packaging throughout its life cycle   | The information is presented on pages 95 and 101 of the Integrated Report.   |
| FB-NB-430a.1. | Audit of the social and environmental responsibility of suppliers: (1) non-conformity rate. Supplier Social and Environmental Responsibility Audit: (2) Corresponding corrective action rate for a) major and b) minor non-conformance cases | Non-Conformance Rate: <ul style="list-style-type: none"> <li>Important: 1</li> <li>Mild: 2</li> </ul> <p>100% corrective action rate.<br/>For more information, please refer to Integrated Report 2023, page 195.</p>  |
| FB-NB-000. To | Volume of products sold  | Million hectolitres (Mhl) <ul style="list-style-type: none"> <li>Argentina: 194.2 MM UC</li> <li>Brazil: 300.9 MM UC</li> <li>Chile: 309.9 MM UC</li> <li>Paraguay: 77.6 MM UC</li> </ul> <p>For more information, please refer to Integrated Report 2023, page 175.</p> |
| FB-NB-000. B  | Number of production facilities  | Number of production facilities: 10 bottling plants.<br>For more information, please refer to Integrated Report 2023, page 6.  |
| FB-NB-000. C  | Total fleet road miles driven  | Km traveled: 114,424,666 Km.<br>For more information, please refer to Integrated Report 2023, page 190.  |



# ASSURANCE STATEMENT



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## Independent Professional's Assurance Report on the Statement of Greenhouse Gases (GHG) of Embotelladora Andina S.A.

Embotelladora Andina S.A.:

### Scope

We have been engaged by **Embotelladora Andina S.A. to perform a "limited assurance engagement", as defined in the International Standards on Assurance Engagements**, hereinafter referred to as the engagement, to report on the GHG declaration, indicated in Annex 1 of this document, of Embotelladora Andina S.A. **for the period from January 1, 2023 to December 31, 2023, which includes the contents of information and data presented in the "Greenhouse Gas Inventory of Embotelladora Andina S.A. 2023" of the operations of Argentina, Brazil, Chile, Paraguay, as well as Andina Empaques and the subsidiaries Vital Agua S.A, Vital Jugo S.A and Envases Central S.A. (the "Subject Matter")** considered a limited assurance with respect to the information associated with consumption that is destined to the production of beverages presented in the inventory 2023 emissions for the following sources:

1. Interplant Transport T1 – Diesel (Scope 1)
2. Interplant Transport T1 – Diesel (Scope 3)
3. Co-generated electrical energy
4. Mains electric power – conventional
5. Renewable Electric Energy – Certified
6. Sugar – Sucrose
7. CO<sub>2</sub> – Gaseous Input
8. PET One Way – Proportion of virgin material
9. PET One Way – Proportion of Recycled Material
10. Aluminum – Proportion of virgin material
11. Aluminum – Proportion of Recycled Material
12. REF PET Bottles – Proportion of virgin material
13. Refrigeration Equipment – Electric Power
14. PET Resin - Virgin Material Ratio
15. PET Resin - Proportion of Recycled Material
16. Polyethylene Resin - Virgin Material Ratio
17. Polyethylene Resin - Proportion of Recycled Material

Apart from what is described in the previous paragraph, which sets out the scope of our engagement, we do not carry out assurance procedures on the remaining information included in the Report and, consequently, we do not express a conclusion on this information.



## Criteria applied by Embotelladora Andina S.A.

In preparing the 2023 emissions inventory, Embotelladora Andina S.A. applied the guidelines of The Coca-Cola Company's Decarbonization Guide, the EOSH Performance Measurements document, and the GHG Protocol, which is endorsed by the World Business Council for Sustainable Development (WBCSD) and the World Resources Institute (WRI). The Criteria can be accessed through the Geo Works platform, which was customized for Embotelladora Andina S.A. and has limited access to people in the organization who have the credentials to enter, review information, and edit values. The data reported by each operation is not standardized and considers only the consumptions destined to produce beverages, as a result, the information in question may not be suitable for another purpose.

## Responsibilities of Embotelladora Andina S.A.

**The management of Embotelladora Andina S.A. is responsible for selecting the Criteria and presenting the 2023 Emissions Inventory in accordance with those Criteria**, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records, and making estimates that are relevant to the preparation of the GHG statement, so that it is free from material inaccuracies, whether due to fraud or error.  
Responsabilidades de EY

Our responsibility is to express a conclusion about the presentation of the Object based on the evidence we have obtained.

Our commitment was carried out in accordance with the International Standard for Assurance Commitments on Greenhouse Gas Declarations ('ISAE 3410'), and the terms of reference for this commitment as agreed with Embotelladora Andina S.A. on September 21, 2023. Those rules require us to plan and carry out our commitment to express a conclusion as to whether we are aware of any material modifications that need to be made to the Object to bring it into conformity with the Criteria, and to issue a report. The nature, timing and scope of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to support our conclusion on the limitation of warranties.

## Our independence and quality management

We have maintained our independence and confirm that we have complied with the requirements of the Code of Ethics for Professional Accountants issued by the Council on International Standards of Ethics for Accountants, and that we have the necessary competencies and experience to conduct this assurance review.

EY also applies International Quality Management Standard 1, Quality Management for Companies Conducting Audits or Reviews of Financial Statements, or Other Assurance Commitments or Related Services, which requires us to design, implement, and operate a quality management system that includes policies or procedures related to compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

# ASSURANCE STATEMENT



## Description of the procedures performed

The procedures performed in a limited assurance engagement vary in nature and timing from a reasonable assurance engagement and are minor in scope. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than that which would have been obtained if a reasonable assurance engagement had been made. Our procedures were designed to obtain a limited level of certainty on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of security.

Although we consider the effectiveness of management's internal controls when determining the nature and scope of our procedures, our assurance commitment was not designed to provide assurance about internal controls. Our procedures did not include test controls or procedures related to the checking, aggregation, or calculation of data within computer systems.

The process of quantifying greenhouse gases is subject to scientific uncertainty, which arises due to incomplete scientific knowledge about the measurement of GHGs. In addition, GHG procedures are subject to estimation (or measurement) uncertainty resulting from the measurement and calculation processes used to quantify emissions within the limits of existing scientific knowledge.

A limited assurance assignment consists of consulting, mainly with the persons responsible for preparing the information for the calculation of the carbon footprint at the sources within the scope and related information and applying analytical and other relevant procedures.

Nuestros procedimientos incluyeron:

- The review of verifiers provided by the Administration of Embotelladora Andina S.A.
- Analysis of the emission factors considered by Embotelladora Andina S.A. for the calculation of the carbon footprint.
- Examination of the data collected, and the methodologies used to calculate the carbon footprint.
- Review the formulas, arithmetic reasonableness and logic of the estimates used in your calculation tool.
- Carbon footprint recalculation.
- Interviews with those responsible for the information to understand the data collection process and its origin.

We also perform other procedures that we deem necessary under the circumstances.

## Limitations

Considering the methodology described and the period between January 1, 2023 and December 31, 2023, the controls applied only to the sources indicated in Annex 1 of this document.



## Conclusión

Based on our procedures and the evidence obtained, we are not aware of any material modifications that need to be made for the sources of greatest impact in the GHG Emissions Inventory for the period from January 1, 2023, to December 31, 2023, based on the established Criteria.

## Restricted use

This report is intended solely for the information and use of Embotelladora Andina S.A. and is not intended to be and should not be used by anyone other than the parties specified.

EY Servicios Profesionales de Auditoría y Asesorías Limitada

Iris Crisóstomo Lira  
Partner

March 13, 2024

IN.001723-24

MCZ/pcb  
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# ASSURANCE STATEMENT

## Appendix A: Verified Sources

### Subject matter

The GHG information secured (the "Subject Matter") within the scope of this Report and which was issued by Embotelladora Andina S.A. is presented in the following table:

| Source   | Carbon Footprint Scope | Operation            | TonCO2 eq |
|--|------------------------|----------------------|-----------|
| 1. Interplant Transport T1 – Diesel (Scope 1)    | 1                      | Brazil               | 7.105     |
| 2. Interplant Transport T1 – Diesel (Scope 3)    | 3                      | Argentina            | 35.768    |
|  | 3                      | Brazil               | 3.026     |
|  | 3                      | Chile                | 22.426    |
| 3. Co-generated electrical energy                | 3                      | Paraguay             | 5.821     |
|  | 2                      | Andina Empaque       | 3.208     |
|  | 2                      | Brazil               | 30.743    |
| 4. Mains Electrical Power – Conventional         | 2                      | Andina Empaque       | 11.046    |
|  | 2                      | Argentina            | 23.711    |
|  | 2                      | Chile                | 2.040     |
| 5. Renewable Electricity – Certified             | 2                      | Envases Central S.A. | 3.591     |
|  | 2                      | Andina Empaque       | -         |
|  | 2                      | Argentina            | -         |
|  | 2                      | Brazil               | -         |
|  | 2                      | Chile                | -         |
|  | 2                      | Paraguay             | -         |
| 6. Sugar – Sucrose                               | 2                      | Vital Agua S.A.      | -         |
|  | 2                      | Vital Jugo S.A.      | -         |
|  | 3                      | Argentina            | 32.649    |
|  | 3                      | Brazil               | 66.772    |
|  | 3                      | Chile                | 28.023    |
|  | 3                      | Envases Central S.A. | 5.480     |
| 7. CO2 – Gaseous Input                           | 3                      | Paraguay             | 13.593    |
|  | 3                      | Vital Jugo S.A.      | 2.408     |
|  | 3                      | Argentina            | 6.572     |
|  | 3                      | Brazil               | 9.374     |
|  | 3                      | Chile                | 5.672     |
|  | 3                      | Envases Central S.A. | 2.021     |
| 8. PET One Way – Proportion of virgin material   | 3                      | Paraguay             | 2.458     |
|  | 3                      | Vital Agua S.A.      | 714       |
|  | 3                      | Argentina            | 58.170    |
|  | 3                      | Brazil               | 78.111    |
|  | 3                      | Chile                | 59.532    |
|  | 3                      | Envases Central S.A. | 6.314     |
| 9. PET One Way – Proportion of Recycled Material | 3                      | Paraguay             | 26.210    |
|  | 3                      | Vital Agua S.A.      | 9.022     |
|  | 3                      | Vital Jugo S.A.      | 7.827     |
|  | 3                      | Argentina            | 11.549    |
|  | 3                      | Brazil               | 22.641    |
|  | 3                      | Paraguay             | 4.798     |
| 10. Aluminium – Proportion of virgin material    | 3                      | Argentina            | 1.910     |
|  | 3                      | Brazil               | 12.662    |
|  | 3                      | Chile                | 1.765     |
|  | 3                      | Envases Central S.A. | 7.762     |

| Source   | Carbon Footprint Scope | Operation            | TonCO2 eq |
|--|------------------------|----------------------|-----------|
| 11. Aluminium – Proportion of recycled material          | 3                      | Argentina            | 781       |
|  | 3                      | Brazil               | 4.131     |
|  | 3                      | Envases Central S.A. | 2.532     |
| 12. REF PET Bottles – Proportion of virgin material      | 3                      | Argentina            | 8.954     |
|  | 3                      | Brazil               | 4.809     |
|  | 3                      | Chile                | 15.461    |
|  | 3                      | Paraguay             | 950       |
| 13. Refrigeration Equipment – Electric Power             | 3                      | Argentina            | 61.993    |
|  | 3                      | Brazil               | 4.242     |
|  | 3                      | Chile                | 67.174    |
|  | 3                      | Paraguay             | -         |
| 14. PET Resin - Proportion of virgin material            | 3                      | Andina Empaque       | 102.397   |
| 15. PET Resin - Proportion of Recycled Material          | 3                      | Andina Empaque       | 13.453    |
| 16. Polyethylene Resin - Proportion of virgin material   | 3                      | Andina Empaque       | 6.460     |
| 17. Polyethylene Resin - Proportion of recycled material | 3                      | Andina Empaque       | 642       |

## STATEMENT OF RESPONSIBILITY

As signatories to this statement, the directors of Embotelladora Andina S.A. and its Chief Executive Officer are accountable under oath for the veracity of all the data presented in the Integrated Annual Report 2023, in accordance with Financial Market Commission General Rule No. 30.



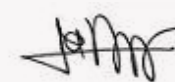
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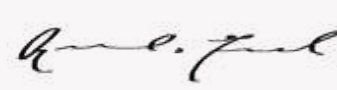
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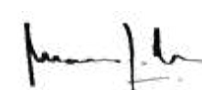
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**MARIANO ROSSI**

Director  
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*Coca-Cola* ANDINA

**2023**

INTEGRATED ANNUAL REPORT