CORPORATE TAX POLICY

Version	Description of changes	Approval	Validity
1.0	Initial version	Board of Directors	July 2017
2.0	Management approach is included, and it specifies the principles that govern us	Miguel Ángel Peirano	January 2021
3.0	Amends item 5. Principles of Our Tax Strategy	Board of Directors	March 2022
4.0	Amends sub-item 5.2 Legality	Board of Directors	June 2023

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1. Objective

This policy aims to define the objectives and strategic guidelines of Coca-Cola Andina's tax aspects, its governance, control and risk management, as well as relationship management with different stakeholders in tax matters.

2. Scope

This policy applies to Coca-Cola Andina and subsidiaries, hereinafter interchangeably, the Company or the Operations.

The policies, standards and procedures of the Operations should be defined by the guidelines set out in this document.

3. Background

a. Organization for Economic Cooperation and Development (OECD) Guidelines

OECD guidelines on tax issues state, inter alia, that companies should consider tax governance and tax compliance as important elements of their oversight and broader risk management systems. Specifically, corporate boards should adopt tax risk management strategies to ensure that the financial, regulatory and reputational risks associated with taxation are fully identified and assessed.

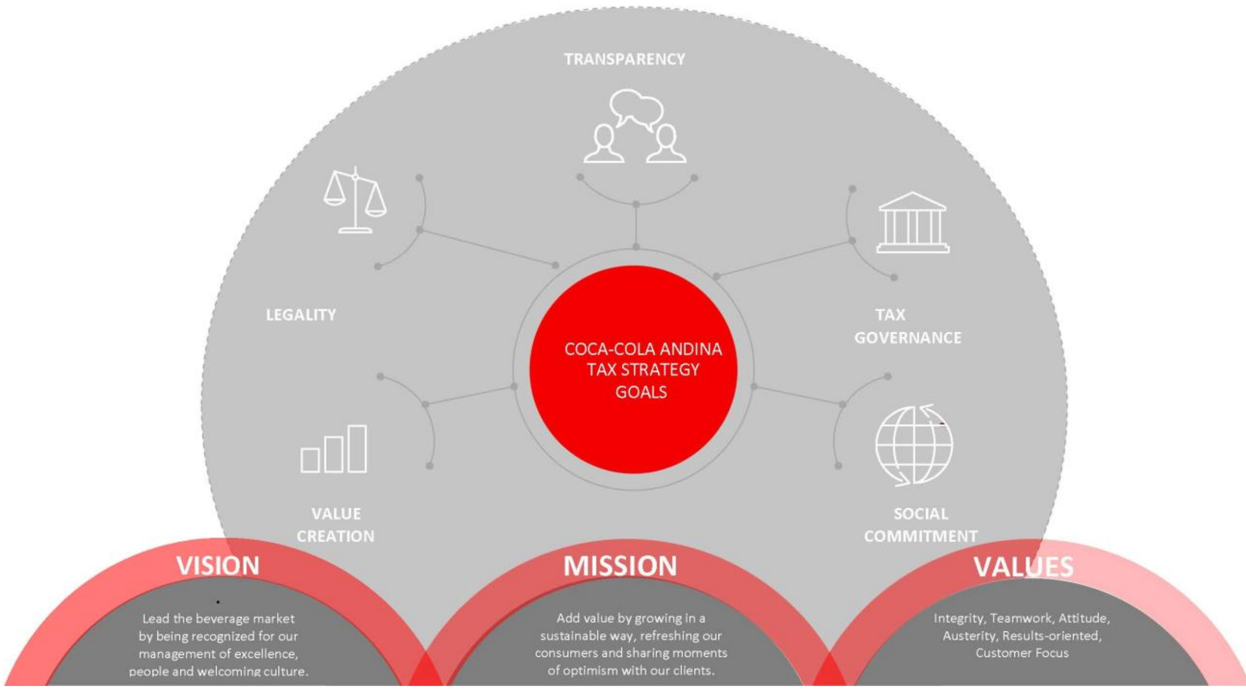
b. Tax Code

Article 100 bis of the Chilean Tax Code ("CT") establishes fines for any natural or legal person deemed to have designed or planned acts, contracts or businesses constituting abuse or simulation.

Further, said legislation provides that in the event that the infringement has been committed by a legal person, the sanction indicated shall apply to its directors or legal representatives if they have infringed their management and oversight duties.

4. Tax Management Approach

The tax strategy of Coca-Cola Andina and its subsidiaries is aligned with the business strategy and defines the strategic objectives in tax matters, pursuing the firm commitment to support the creation, construction and protection of shareholder value, strictly complying with current legal regulations, ensuring that all decisions are considered with the utmost diligence and professional care, promoting a proactive and transparent relationship with tax authorities and ensuring that corporate and social responsibilities are given consideration, seeking the progress not only of the company, but also of the employees, customers, shareholders and the community as a whole, so that the value it creates in each of the jurisdictions in which it operates may translate and become a contribution to them, gaining the trust and loyalty of its stakeholders.



5. Principles of Our Tax Strategy

To comply with the fiscal and tax strategy and achieve the objectives set forth, Coca-Cola Andina defines the following guidelines that operate as guidelines for all of the group's operations and subsidiaries regarding fiscal and tax management issues and require the implementation of processes that guarantee their effectiveness:

5.1) VALUE CREATION

- Manage taxes as a cost of our business activity, respecting the principle of legality, in order to pursue the primary interest of value creation for all shareholders in the medium and long term.

5.2) LEGALITY

- Comply with current legislation in the different countries where we operate, both in form and substance.
- Comply with tax obligations that are legally enforceable in all the territories where the company operates, performing a correct interpretation and control of the tax law and applicable rules that serve the letter and the spirit.
- Collaborate with the competent tax authorities, and provide in an accurate and timely manner, all information that is required for the fulfillment of its tax obligations, either as a taxpayer or as a collaborating entity in tax management.
- The tax policy approach regarding fiscal transparency and investment structures involves ensuring that there is a connection with the value that is created in each of the jurisdictions, always in alignment with the

transparency policies required by our legislation and international guidelines on fiscal transparency. As a company, we establish a commitment not to use "tax havens" or tax structures without commercial significance.

- The company's approach to transfer pricing is based on the arm's length principle, which implies ensuring that transfer prices are in line with the characteristics of the activities of each company involved, the risks assumed, and the functions assumed by the companies involved in the transactions, valuing them as if they had been carried out between unrelated parties, each one acting in its own interest.

5.3) FISCAL GOVERNANCE, INTERNAL CONTROL AND RISK MANAGEMENT

- The Directors' Committee shall approve tax criteria and principles, which govern the company's tax strategy, and which must be applied and followed in all the countries in which we operate. To this effect, the Finance Managers of each subsidiary must maintain adequate and efficient coordination and communication with the office of the Chief Financial Officer. Apply a global tax governance or management model that ensures that tax functions or activities are consistent and standardized at all company levels in the Group. Responsibility for tax matters rests with the office of the Chief Financial Officer and with the Finance and Administration Management areas of each operation or subsidiary.
- Both the defined strategy and the fiscal governance model, which is based on adequate, efficient and global tax compliance, emphasize the prevention of inherent risks, including those that negatively impact the reputation of the company and its subsidiaries.
- Take all appropriate and necessary measures to distribute the Tax Policy within all company bodies and ensure its correct and complete compliance. To this effect, the office of the Chief Financial Officer, in conjunction with its operating Management Areas, among others, will have the following specific responsibilities: establish internal controls to ensure that the information used in tax management is comprehensive, true, up-to-date and verifiable, for the purpose of ensuring that internal tax and information processes are aligned with tax regulations,
- Implement internal tax control systems, which guarantee that the actions taken are consistent with the tax risk.
- Control that the collaborators involved in the planning, management and execution of tax issues are in line with the Tax Policy, ensuring that their actions are in line with applicable tax regulations.
- Control that all personnel with tax responsibilities, or whose business activities may have a fiscal impact, possess a coherent understanding of how tax risk is identified, assessed, reported and managed.
- Timely train all personnel who have tax responsibility in such a way as to equip them with the means, knowledge, skills and experiences necessary to fulfill their respective responsibilities in a timely and efficient manner.

5.4) TRANSPARENCY:

- Provide all information requested by the competent tax authorities of each country within the applicable legal framework.
- Cooperate with authorities in tax matters based on trust, good faith, professionalism and collaboration, without prejudice to legitimate differences which can be generated with those authorities around the interpretation of the applicable rules, in compliance with the above principles and to defend corporate interest.

5.5) SOCIAL RESPONSIBILITY

- Meet our growth goal, acting responsibly and safeguarding the long-term interest of all our stakeholders, including employees, customers, suppliers, brand partners, shareholders, governments and communities in which we operate.

6. Duty to report

a. Compliance with certain standards

In order to comply with article 3 bis of the Organic Law of Chile's Superintendence of Securities and Insurance, the office of the Chief Financial Officer of the Company shall inform the Board of Directors, through the Directors' Committee, the following:

i. Any reorganization of assets or functions, including the merger, division, transformation, liquidation, creation or total contribution of assets and liabilities of one or more companies.

ii. It must also be reported if the company has been audited by the Chilean Internal Revenue Service or any other tax authority of any country, in order to record such event, along with the resolution or report thereof, in the minutes, in the event that said resolution or report had been issued in writing by such Services. This information will be provided by the Finance Management areas of the operations to the Directors' Committee, through the office of the Chief Financial Officer.

In addition, the office of the Chief Financial Officer will be responsible for recording in the notes to the financial statements, detailed proof of any tax disputes that could reasonably and materially affect some of the items reported in the consolidated financial statements.

b. Significant transactions or possible relevant tax contingencies

The office of the Chief Financial Officer shall report to the Directors' Committee, which in turn shall inform the Board of Directors, of the following matters:

i. Tax interpretations or criteria adopted by the company and its subsidiaries of significant materiality, for which there is a significant risk that the tax authority and the courts could have a different interpretation.

ii. Significant tax contingencies affecting the company and its subsidiaries, for which there is a significant risk that they will be concluded at a significant loss of materiality for the company.

iii. Losses in amounts greater than USD 200,000 resulting from the final resolution of tax contingencies.

7. Validity

This policy will have an indefinite validity and it may be amended, altered or left without effect by the Board of Directors as deemed appropriate.

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