CORPORATE TAX POLICY

Version	Description of Changes	Approval	Effective Date
1.0	Initial version	Board of Directors	July 2017
2.0	Includes the management approach and specifies our guiding principles	Miguel Ángel Peirano	January 2021
3.0	Amendment to Section 5, “Principles of Our Tax Strategy”	Board of Directors	March 2022
4.0	Amendment to Subsection 5.2, “Legality”	Board of Directors	June 2023
5.0	Comprehensive amendment focusing on tax governance and international regulatory references.	Miguel Ángel Peirano	May 2026

TABLE OF CONTENTS

1. Objective 3
2. Scope 3
3. Background 3
4. Tax Management Approach 4
5. Principles of Our Tax Strategy 5
6. Disclosure Requirements 7
7. Term 7

1. Objective

The objective of this Policy is to establish the principles, guidelines, and criteria that govern the tax strategy of Coca-Cola Andina S.A. and its subsidiaries, as well as governance, control, and tax risk management mechanisms applicable in the various jurisdictions in which the Group operates.

The Group's tax management is integrated into its business and sustainability strategy, promoting full compliance with applicable regulations, conduct based on the principles of integrity, transparency, and corporate responsibility, and the sound management of tax, financial, and reputational risks.

This Policy also seeks to ensure that tax decisions take into account economic substance, sustainable long-term value creation, and international best practices in corporate governance and tax compliance.

2. Scope

This Policy applies to Coca-Cola Andina S.A., its subsidiaries. and all operations conducted in the jurisdictions in which the Group operates, including Chile, Brazil, Argentina, and Paraguay, hereinafter referred to collectively as the "Company" or the "Group."

Its provisions apply to the Board of Directors, management, and all collaborators whose duties, decisions, or activities may have tax, financial, or reputational implications for the Group.

The policies, rules, procedures, and decisions adopted by the various operations and subsidiaries must be consistent with the principles and guidelines set forth in this Policy, promoting tax management that is consistent, coordinated, and aligned with the corporate governance and internal control standards defined by the Group.

3. Background

3.A. International Guidelines and Tax Governance Standards

The Organisation for Economic Co-operation and Development ("OECD") has established, through its international guidelines and recommendations, that tax management is a key component of an organization's corporate governance, risk management, and sustainability systems.

In this context, companies must adopt tax management models that enable them to properly identify, assess, and manage the tax, financial, and reputational risks associated with their operations, promoting tax conduct based on transparency, compliance, integrity, and economic substance principles.

Furthermore, the Group recognizes the importance of international developments in tax matters, including initiatives related to tax transparency, base erosion and profit shifting ("BEPS"), global minimum taxation ("Pillar II"), and other international standards applicable to multinational groups.

3.B. Regulatory Framework and Corporate Responsibility

Article 100 bis of the Tax Code of the Republic of Chile establishes penalties for those who design, plan, or participate in acts, contracts, or transactions constituting tax abuse or tax evasion.

Furthermore, this regulation provides that, in the case of legal entities, liability may be imposed on their directors or legal representatives in the event of a breach of their duties of management, supervision, and control.

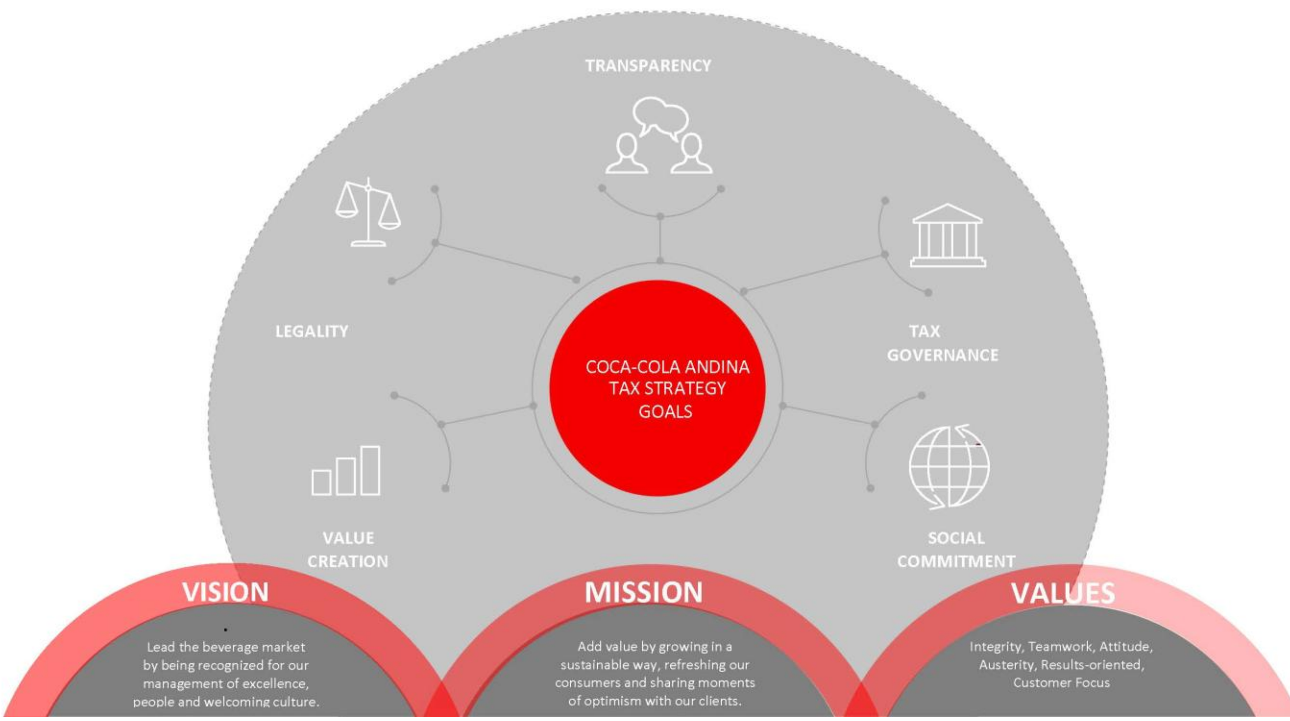
In this context, Coca-Cola Andina and its subsidiaries promote tax management based on full compliance with applicable regulations, adequate control of tax risks, and decision-making grounded in reasonable and duly documented technical criteria.

4. Tax Management Approach

The tax strategy of Coca-Cola Andina and its subsidiaries is aligned with the business strategy, corporate governance principles, and the objectives of creating long-term value and sustainability for the business. In this context, tax management constitutes a key element of comprehensive risk management; therefore, tax decisions are made by taking into account their financial, regulatory, operational, and reputational impacts.

The Group promotes tax management based on full compliance with applicable regulations, transparency, integrity, the economic substance of transactions, and proper management of tax risks, ensuring that taxation reasonably reflects the economic activity carried out in each jurisdiction in which it operates. Likewise, Coca-Cola Andina maintains a professional, collaborative, and transparent relationship with tax authorities, promoting timely compliance with its tax obligations and strengthening a culture of tax control and accountability at the corporate level.

The Group's tax management is structured around the principles of value creation, legality, transparency, tax governance, and sustainability, aligned with the Company's vision, mission, and corporate values, as reflected in the following diagram:



5. Principles of Our Tax Strategy

To implement the fiscal and tax strategy and achieve the established objectives, Coca-Cola Andina defines the following guidelines, which serve as directives for all the Group's operations and subsidiaries regarding the management of fiscal and tax matters and require the implementation of processes and controls to ensure 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 creating value for all shareholders in the medium and long term.
- Manage tax matters as a key element of business activity, seeking appropriate tax efficiency within the applicable legal framework and promoting sustainable long-term value creation for shareholders.
- When making tax decisions, consider not only their financial effects but also their regulatory, operational, and reputational impacts on the Group.

5.2) LEGALITY

- Comply with current regulations in the various countries where we operate, both in form and substance.
- Fulfill all legally enforceable tax obligations in all jurisdictions in which the Company operates, ensuring a correct interpretation and application of tax laws and applicable regulations that reflect their spirit and practical reality.
- Utilize tax benefits, incentives, and regimes established by current legislation only when there is a legal basis, economic substance, and adequate documentary support.
- Cooperate with the competent tax authority and provide it, truthfully and in a timely manner, with the information required to fulfill its tax obligations, whether as a taxpayer or as a collaborator in tax administration.
- The Company's tax policy approach regarding tax transparency and investment structures involves ensuring that there is a correlation with the value created in each jurisdiction, while always aligning with the transparency policies required by our legislation and by international guidelines on tax transparency. As a Company, we are committed to not using "tax havens" or tax structures that lack commercial substance.
- The Company's approach to transfer pricing is based on the arm's-length principle, ensuring that transfer prices are aligned with the nature of the activities performed by each Company involved, taking into account the risks assumed and functions performed by the entities participating in the transactions, and valuing such transactions as if they had been conducted between unrelated parties, each acting in its own best interest.

5.3) FISCAL GOVERNANCE, INTERNAL CONTROL, AND RISK MANAGEMENT

- The Directors' Committee shall approve the tax criteria and principles that govern the Company's tax strategy and that must be applied and followed in all countries where we operate. To this end, the Finance Managers of each subsidiary must maintain adequate and efficient coordination and communication with the Chief Financial Officer. Implement a global tax governance or management model that ensures tax functions and activities are consistent and standardized across all Group companies. Responsibility for tax matters rests with Corporate Finance Management and with the Administration and Finance Management teams of each operation or subsidiary.
- Both the defined strategy and the tax governance model—which is based on proper, efficient, and

comprehensive tax compliance—emphasize the prevention of inherent risks, including those that could negatively impact the reputation of the Company and its subsidiaries.

- Take all appropriate and necessary measures to disseminate the Tax Policy throughout all levels of the Company and ensure its proper and full compliance. To this end, the Corporate Administration and Finance Department, in conjunction with its operational departments, among others, shall have the following specific responsibilities: Establish internal controls to ensure that the information used in tax management is comprehensive, accurate, up-to-date, and verifiable, with the aim of ensuring that internal tax and reporting processes are aligned with tax regulations.
- Implement internal tax control systems that provide assurance that the actions taken are consistent with tax risk.
- Ensure that collaborators involved in the planning, administration, and execution of tax matters comply with the Tax Policy, and ensure that their actions conform to applicable tax regulations.
- Ensure that all personnel with tax responsibilities, or whose business activities may have a tax impact, have a consistent understanding of how tax risk is identified, assessed, reported, and managed.
- Provide timely training to all staff with tax-related responsibilities so as to equip them with the resources, knowledge, skills, and experience necessary to fulfill their respective responsibilities in a timely and efficient manner.

5.4) <u>TRANSPARENCY</u>

- Provide all information requested by the competent tax authorities of each country within the applicable legal framework.
- Cooperate with tax authorities based on trust, good faith, professionalism, and collaboration, without prejudice to any legitimate differences that may arise with such tax authorities regarding the interpretation of applicable regulations, provided that such differences are resolved in accordance with the aforementioned principles and in defense of the Company's interests.
- Promote reporting and oversight mechanisms that enable relevant tax matters to be properly reported to the appropriate corporate governance bodies.

5.5) <u>SOCIAL RESPONSIBILITY</u>

- To achieve our growth objectives by acting responsibly and safeguarding the long-term interests of all our stakeholders, including employees, clients, suppliers, brand partners, shareholders, governments, and the communities in which we operate.
- Develop a tax management approach that is consistent with the principles of corporate responsibility, business sustainability, and long-term value creation, acting with integrity and safeguarding the interests of our stakeholders, including employees, clients, suppliers, brand partners, shareholders, governments, and the communities in which we operate.
- To recognize that proper tax compliance constitutes a significant contribution to the economic and social development of the countries and jurisdictions in which the Group operates.

6. Disclosure Requirements

a. Compliance with Certain Regulations

For the purposes of complying with the provisions of Article 3 bis of the Organic Law of the Financial Market Commission (CMF), the Company's Corporate Administration and Finance Department shall report the following matters to the Board of Directors, through the Directors' Committee:

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

ii. Any instance in which the Company is subject to an audit by the Chilean Internal Revenue Service or by any other tax authority in any country, ensuring that such circumstances are recorded in the meeting minutes; likewise, any resolution or report issued in writing by such authorities must also be recorded. This information shall be provided by the Finance Departments of the operating units to the Directors' Committee through the Corporate Administration and Finance Department and the Corporate Tax Department, as applicable.

Additionally, the Corporate Administration and Finance Department shall be responsible for ensuring that relevant tax disputes and contingencies are properly assessed and disclosed in the notes to the consolidated financial statements, in accordance with applicable financial and accounting standards.

b. Significant Transactions or Potential Tax Contingencies

The Corporate Administration and Finance Department, in conjunction with the Corporate Tax Department, shall report to the Directors' Committee, which in turn shall report to the Board of Directors on the following matters:

i. Tax interpretations or criteria adopted by the Company and its subsidiaries that are of material significance and for which there is a significant risk that the tax authorities or the courts may adopt a different interpretation.

ii. Significant tax contingencies affecting the Company and its subsidiaries, where there is a material risk that they may result in a loss of material significance to the Company.

iii. Losses exceeding US$200,000 resulting from the final resolution of tax contingencies.

7. Term

This Policy shall remain in effect indefinitely and may be reviewed and amended periodically by the Board of Directors to ensure its proper alignment with the Group's strategy, changes in the regulatory environment, and best practices in corporate governance and tax management.